

April 6, 2022

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

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

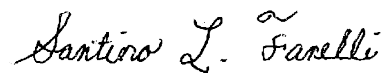
Dear Ms. Troupe:

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

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

Sincerely,



Santino L. Fanelli
Director, Rates & Regulatory Affairs

Enclosures

Ohio Edison Company
Delivery Capital Recovery Rider (DCR)
June 2022 – August 2022 Filing
April 6, 2022

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Rider DCR
Rates for June 2022 - Aug 2022
Revenue Requirement Summary

(\$ millions)

Calculation of Annual Revenue Requirement Based on Estimated 5/31/2022 Rate Base

Line No.	Description	Source	CEI	OE	TE	TOTAL
1	Annual Revenue Requirement Based on Actual 2/28/2022 Rate Base	4/6/2022 Compliance Filing; Page 2; Column (f) Lines 36-39	\$ 161.2	\$ 167.9	\$ 40.0	\$ 369.1
2	Incremental Revenue Requirement Based on Estimated 5/31/2022 Rate Base	Calculation: 4/6/2022 Compliance Filing (Page 27, Column (f) Lines 36-39) minus Line 1	\$ 2.2	\$ 1.5	\$ (0.0)	\$ 3.8
3	Annual Revenue Requirement Based on Estimated 5/31/2022 Rate Base	Calculation: SUM [Line 1 through Line 2]	\$ 163.5	\$ 169.4	\$ 40.0	\$ 372.9

Rider DCR
Actual 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	3,462.8	1,535.7	Sch B2.1 (Actual) Line 45	
(2)	OE	2,074.0	3,959.9	1,885.9	Sch B2.1 (Actual) Line 47	
(3)	TE	771.5	1,326.4	554.9	Sch B2.1 (Actual) Line 44	
(4)	Total	4,772.5	8,749.1	3,976.5	Sum: [(1) through (3)]	
	Accumulated Reserve					
(5)	CEI	(773.0)	(1,627.4)	(854.4)	-Sch B3 (Actual) Line 46	
(6)	OE	(803.0)	(1,702.3)	(899.2)	-Sch B3 (Actual) Line 48	
(7)	TE	(376.8)	(734.0)	(357.2)	-Sch B3 (Actual) Line 45	
(8)	Total	(1,952.8)	(4,063.6)	(2,110.8)	Sum: [(5) through (7)]	
	Net Plant In Service					
(9)	CEI	1,154.0	1,835.4	681.3	(1) + (5)	
(10)	OE	1,271.0	2,257.6	986.6	(2) + (6)	
(11)	TE	394.7	592.4	197.7	(3) + (7)	
(12)	Total	2,819.7	4,685.4	1,865.7	Sum: [(9) through (11)]	
	ADIT					
(13)	CEI	(246.4)	(445.4)	(199.1)	- ADIT Balances (Actual) Line 3	
(14)	OE	(197.1)	(531.9)	(334.8)	- ADIT Balances (Actual) Line 3	
(15)	TE	(10.3)	(138.5)	(128.2)	- ADIT Balances (Actual) Line 3	
(16)	Total	(453.8)	(1,115.9)	(662.1)	Sum: [(13) through (15)]	
	Rate Base					
(17)	CEI	907.7	1,390.0	482.3	(9) + (13)	
(18)	OE	1,073.9	1,725.7	651.8	(10) + (14)	
(19)	TE	384.4	453.9	69.5	(11) + (15)	
(20)	Total	2,366.0	3,569.6	1,203.6	Sum: [(17) through (19)]	
	Depreciation Exp					
(21)	CEI	60.0	111.5	51.5	Sch B-3.2 (Actual) Line 46	
(22)	OE	62.0	117.2	55.2	Sch B-3.2 (Actual) Line 48	
(23)	TE	24.5	42.8	18.2	Sch B-3.2 (Actual) Line 45	
(24)	Total	146.5	271.5	125.0	Sum: [(21) through (23)]	
	Property Tax Exp					
(25)	CEI	65.0	126.1	61.2	Sch C-3.10a (Actual) Line 4	
(26)	OE	57.4	104.7	47.3	Sch C-3.10a (Actual) Line 4	
(27)	TE	20.1	34.9	14.8	Sch C-3.10a (Actual) Line 4	
(28)	Total	142.4	265.7	123.3	Sum: [(25) through (27)]	
	Revenue Requirement	Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(29)	CEI	482.3	40.9	51.5	61.2	153.6
(30)	OE	651.8	55.3	55.2	47.3	157.8
(31)	TE	69.5	5.9	18.2	14.8	38.9
(32)	Total	1,203.6	102.1	125.0	123.3	350.3

Capital Structure & Returns			
	% mix	rate	wtd rate
(33) Debt	51%	6.54%	3.3%
(34) Equity	49%	10.50%	5.1%
(35) Total			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	24.8	22.57%	7.2	0.4	7.7	161.2
(37) OE	33.5	22.24%	9.6	0.4	10.0	167.9
(38) TE	3.6	22.25%	1.0	0.1	1.1	40.0
(39) Total	61.9		17.9	1.0	18.8	369.1

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

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

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

Ohio Edison Company: 21-1022-EL-RDR
2/28/2022 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)
Page 1 of 4

NOTE: Column A contains actual plant in service balances as of 2/28/2022, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2021, and to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. Column B shows jurisdiction allocation factors from No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 2/28/2022 Plant in Service Balances" worksheet.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>TRANSMISSION PLANT</u>							
1	350	Land & Land Rights	\$ 94,650,536	100%	\$ 94,650,536	\$ (86,384,015)	\$ 8,266,521
2	352	Structures & Improvements	\$ 12,191,639	100%	\$ 12,191,639		\$ 12,191,639
3	353	Station Equipment	\$ 110,376,435	100%	\$ 110,376,435		\$ 110,376,435
4	354	Towers & Fixtures	\$ 276,919	100%	\$ 276,919		\$ 276,919
5	355	Poles & Fixtures	\$ 27,545,903	100%	\$ 27,545,903		\$ 27,545,903
6	356	Overhead Conductors & Devices	\$ 38,737,340	100%	\$ 38,737,340	\$ (246,913)	\$ 38,490,428
7	357	Underground Conduit	\$ 2,012,933	100%	\$ 2,012,933		\$ 2,012,933
8	358	Underground Conductors & Devices	\$ 17,120,589	100%	\$ 17,120,589		\$ 17,120,589
9	359	Roads & Trails	\$ 35,047	100%	\$ 35,047		\$ 35,047
10		Total Transmission Plant	\$ 302,947,342	100%	\$ 302,947,342	\$ (86,630,928)	\$ 216,316,414

Ohio Edison Company: 21-1022-EL-RDR
2/28/2022 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)
Page 2 of 4

NOTE: Column A contains actual plant in service balances as of 2/28/2022, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2021, and to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. Column B shows jurisdiction allocation factors from No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 2/28/2022 Plant in Service Balances" workp

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>DISTRIBUTION PLANT</u>							
11	360	Land & Land Rights	\$ 12,915,651	100%	\$ 12,915,651		\$ 12,915,651
12	361	Structures & Improvements	\$ 18,948,154	100%	\$ 18,948,154		\$ 18,948,154
13	362	Station Equipment	\$ 320,547,158	100%	\$ 320,547,158		\$ 320,547,158
14	364	Poles, Towers & Fixtures	\$ 584,655,410	100%	\$ 584,655,410	\$ (7,636)	\$ 584,647,775
15	365	Overhead Conductors & Devices	\$ 858,404,585	100%	\$ 858,404,585	\$ (34,047,854)	\$ 824,356,730
16	366	Underground Conduit	\$ 72,060,792	100%	\$ 72,060,792		\$ 72,060,792
17	367	Underground Conductors & Devices	\$ 417,637,774	100%	\$ 417,637,774	\$ -	\$ 417,637,774
18	368	Line Transformers	\$ 563,441,439	100%	\$ 563,441,439	\$ -	\$ 563,441,439
19	369	Services	\$ 144,734,531	100%	\$ 144,734,531	\$ -	\$ 144,734,531
20	370	Meters	\$ 181,365,787	100%	\$ 181,365,787		\$ 181,365,787
21	371	Installation on Customer Premises	\$ 26,576,954	100%	\$ 26,576,954	\$ -	\$ 26,576,954
22	373	Street Lighting & Signal Systems	\$ 85,292,627	100%	\$ 85,292,627	\$ (469,590)	\$ 84,823,037
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	100%	\$ 22,272		\$ 22,272
24		Total Distribution Plant	\$ 3,286,603,134	100%	\$ 3,286,603,134	\$ (34,525,080)	\$ 3,252,078,054

Ohio Edison Company: 21-1022-EL-RDR
2/28/2022 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)
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NOTE: Column A contains actual plant in service balances as of 2/28/2022, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2021, and to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. Column B shows jurisdiction allocation factors from No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 2/28/2022 Plant in Service Balances" workp

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>GENERAL PLANT</u>							
25	389	Land & Land Rights	\$ 3,307,790	100%	\$ 3,307,790		\$ 3,307,790
26	390	Structures & Improvements	\$ 107,282,132	100%	\$ 107,282,132		\$ 107,282,132
27	390.3	Leasehold Improvements	\$ 108,959	100%	\$ 108,959		\$ 108,959
28	391.1	Office Furniture & Equipment	\$ 6,278,475	100%	\$ 6,278,475		\$ 6,278,475
29	391.2	Data Processing Equipment	\$ 6,839,117	100%	\$ 6,839,117		\$ 6,839,117
30	392	Transportation Equipment	\$ 7,565,065	100%	\$ 7,565,065		\$ 7,565,065
31	393	Stores Equipment	\$ 1,073,364	100%	\$ 1,073,364		\$ 1,073,364
32	394	Tools, Shop & Garage Equipment	\$ 24,513,058	100%	\$ 24,513,058		\$ 24,513,058
33	395	Laboratory Equipment	\$ 4,128,792	100%	\$ 4,128,792		\$ 4,128,792
34	396	Power Operated Equipment	\$ 3,954,860	100%	\$ 3,954,860		\$ 3,954,860
35	397	Communication Equipment	\$ 51,443,050	100%	\$ 51,443,050		\$ 51,443,050
36	398	Miscellaneous Equipment	\$ 228,762	100%	\$ 228,762		\$ 228,762
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	100%	\$ 303,410		\$ 303,410
38		Total General Plant	\$ 217,026,835	100%	\$ 217,026,835	\$ -	\$ 217,026,835

Ohio Edison Company: 21-1022-EL-RDR
2/28/2022 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)
Page 4 of 4

NOTE: Column A contains actual plant in service balances as of 2/28/2022, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2021, and to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. Column B shows jurisdiction allocation factors from No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 2/28/2022 Plant in Service Balances" worksheet.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>OTHER PLANT</u>							
39	301	Organization	\$ 89,680	100%	\$ 89,680		\$ 89,680
40	303	Intangible Software	\$ 107,839,072	100%	\$ 107,839,072		\$ 107,839,072
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	100%	\$ 2,023,278		\$ 2,023,278
42	303	Intangible FAS 109 Distribution	\$ 1,531,123	100%	\$ 1,531,123		\$ 1,531,123
43	303	Intangible FAS 109 General	\$ 199,091	100%	\$ 199,091		\$ 199,091
44		Total Other Plant	<u>\$ 111,682,244</u>		<u>\$ 111,682,244</u>	<u>\$ -</u>	<u>\$ 111,682,244</u>
45		Company Total Plant	<u>\$ 3,918,259,555</u>	100%	<u>\$ 3,918,259,555</u>	<u>\$ (121,156,008)</u>	<u>\$ 3,797,103,547</u>
46		Service Company Plant Allocated*					\$ 162,769,786
47		Grand Total Plant (45 + 46)					<u>\$ 3,959,873,332</u>

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

Ohio Edison Company: 21-1022-EL-RDR
2/28/2022 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)
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NOTE: Column B contains actual reserve for accumulated depreciation balances as of 2/28/2022, 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 2/28/2022 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					
<u>TRANSMISSION PLANT</u>								
1	350	Land & Land Rights	\$ 8,266,521	\$ 37,034	100%	\$ 37,034		\$ 37,034
2	352	Structures & Improvements	\$ 12,191,639	\$ 9,080,702	100%	\$ 9,080,702		\$ 9,080,702
3	353	Station Equipment	\$ 110,376,435	\$ 64,470,362	100%	\$ 64,470,362		\$ 64,470,362
4	354	Towers & Fixtures	\$ 276,919	\$ 302,866	100%	\$ 302,866		\$ 302,866
5	355	Poles & Fixtures	\$ 27,545,903	\$ 26,293,995	100%	\$ 26,293,995		\$ 26,293,995
6	356	Overhead Conductors & Devices	\$ 38,490,428	\$ 24,150,237	100%	\$ 24,150,237	(15,549)	\$ 24,134,687
7	357	Underground Conduit	\$ 2,012,933	\$ 1,043,612	100%	\$ 1,043,612		\$ 1,043,612
8	358	Underground Conductors & Devices	\$ 17,120,589	\$ 6,995,878	100%	\$ 6,995,878		\$ 6,995,878
9	359	Roads & Trails	\$ 35,047	\$ 3,010	100%	\$ 3,010		\$ 3,010
10		Total Transmission Plant	\$ 216,316,414	\$ 132,377,695	100%	\$ 132,377,695	(\$15,549)	\$ 132,362,146

Ohio Edison Company: 21-1022-EL-RDR
2/28/2022 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)
Page 2 of 4

NOTE: Column B contains actual reserve for accumulated depreciation balances as of 2/28/2022, 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 2/28/2022 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total Company	Allocation %	Allocated Total	Adjusted Jurisdiction	
			Sch B2.1 (Actual) Column E					(B)
<u>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$ 12,915,651	\$ 9,193	100%	\$ 9,193		\$ 9,193
12	361	Structures & Improvements	\$ 18,948,154	\$ 7,670,412	100%	\$ 7,670,412		\$ 7,670,412
13	362	Station Equipment	\$ 320,547,158	\$ 133,228,628	100%	\$ 133,228,628		\$ 133,228,628
14	364	Poles, Towers & Fixtures	\$ 584,647,775	\$ 293,107,089	100%	\$ 293,107,089	\$ (255)	\$ 293,106,834
15	365	Overhead Conductors & Devices	\$ 824,356,730	\$ 245,238,790	100%	\$ 245,238,790	\$ (2,759,835)	\$ 242,478,955
16	366	Underground Conduit	\$ 72,060,792	\$ 30,181,002	100%	\$ 30,181,002		\$ 30,181,002
17	367	Underground Conductors & Devices	\$ 417,637,774	\$ 102,658,034	100%	\$ 102,658,034	\$ -	\$ 102,658,034
18	368	Line Transformers	\$ 563,441,439	\$ 272,274,947	100%	\$ 272,274,947	\$ -	\$ 272,274,947
19	369	Services	\$ 144,734,531	\$ 95,851,975	100%	\$ 95,851,975	\$ -	\$ 95,851,975
20	370	Meters	\$ 181,365,787	\$ 65,804,870	100%	\$ 65,804,870		\$ 65,804,870
21	371	Installation on Customer Premises	\$ 26,576,954	\$ 18,658,743	100%	\$ 18,658,743	\$ -	\$ 18,658,743
22	373	Street Lighting & Signal Systems	\$ 84,823,037	\$ 29,692,601	100%	\$ 29,692,601	\$ (47,113)	\$ 29,645,487
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	\$ 16,407	100%	\$ 16,407		\$ 16,407
24		Total Distribution Plant	\$ 3,252,078,054	\$ 1,294,392,690	100%	\$ 1,294,392,690	\$ (2,807,203)	\$ 1,291,585,487

Ohio Edison Company: 21-1022-EL-RDR
2/28/2022 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)
Page 3 of 4

NOTE: Column B contains actual reserve for accumulated depreciation balances as of 2/28/2022, 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 2/28/2022 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted
			Sch B2.1 (Actual) Column E	Company	%	Total		Jurisdiction
<u>GENERAL PLANT</u>								
25	389	Land & Land Rights	\$ 3,307,790	\$ -	100%	\$ -		\$ -
26	390	Structures & Improvements	\$ 107,282,132	\$ 47,417,548	100%	\$ 47,417,548		\$ 47,417,548
27	390.3	Leasehold Improvements	\$ 108,959	\$ 108,959	100%	\$ 108,959		\$ 108,959
28	391.1	Office Furniture & Equipment	\$ 6,278,475	\$ 5,712,066	100%	\$ 5,712,066		\$ 5,712,066
29	391.2	Data Processing Equipment	\$ 6,839,117	\$ 4,731,831	100%	\$ 4,731,831		\$ 4,731,831
30	392	Transportation Equipment	\$ 7,565,065	\$ 2,045,033	100%	\$ 2,045,033		\$ 2,045,033
31	393	Stores Equipment	\$ 1,073,364	\$ 761,318	100%	\$ 761,318		\$ 761,318
32	394	Tools, Shop & Garage Equipment	\$ 24,513,058	\$ 3,727,959	100%	\$ 3,727,959		\$ 3,727,959
33	395	Laboratory Equipment	\$ 4,128,792	\$ 2,551,756	100%	\$ 2,551,756		\$ 2,551,756
34	396	Power Operated Equipment	\$ 3,954,860	\$ 4,098,892	100%	\$ 4,098,892		\$ 4,098,892
35	397	Communication Equipment	\$ 51,443,050	\$ 29,721,406	100%	\$ 29,721,406		\$ 29,721,406
36	398	Miscellaneous Equipment	\$ 228,762	\$ 100,892	100%	\$ 100,892		\$ 100,892
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	\$ 228,237	100%	\$ 228,237		\$ 228,237
38		Total General Plant	\$ 217,026,835	\$ 101,205,895	100%	\$ 101,205,895	\$ -	\$ 101,205,895

Ohio Edison Company: 21-1022-EL-RDR
2/28/2022 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)
Page 4 of 4

NOTE: Column B contains actual reserve for accumulated depreciation balances as of 2/28/2022, 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 2/28/2022 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted Jurisdiction
			Sch B2.1 (Actual) Column E (A)	Company (B)	% (C)	Total (D) = (B) * (C)		
<u>OTHER PLANT</u>								
39	301	Organization	\$ 89,680	\$ 32,914	100%	\$ 32,914		\$ 32,914
40	303	Intangible Software	\$ 107,839,072	\$ 90,127,322	100%	\$ 90,127,322		\$ 90,127,322
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	\$ 697,049	100%	\$ 697,049		\$ 697,049
42	303	Intangible FAS 109 Distribution	\$ 1,531,123	\$ 1,499,312	100%	\$ 1,499,312		\$ 1,499,312
43	303	Intangible FAS 109 General	\$ 199,091	\$ 191,298	100%	\$ 191,298		\$ 191,298
44		Total Other Plant	\$ 111,682,244	\$ 92,547,895		\$ 92,547,895	\$ -	\$ 92,547,895
45		Removal Work in Progress (RWIP)		\$ (12,329,646)	100%	\$ (12,329,646)		\$ (12,329,646)
46		Company Total Plant (Reserve)	\$ 3,797,103,547	\$ 1,608,194,529	100%	\$ 1,608,194,529	\$ (2,822,753)	\$ 1,605,371,776
47		Service Company Reserve Allocated*						\$ 96,906,929
48		Grand Total Plant (Reserve) (46 + 47)						\$ 1,702,278,705

* 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. 2/28/2022*	265,682,697	332,731,999	82,276,225	22,211,977
(2) Service Company Allocated ADIT**	\$ 3,156,322	\$ 3,824,902	\$ 1,683,668	
(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>\$ 445,433,045</u>	<u>\$ 531,914,067</u>	<u>\$ 138,512,751</u>	

*Source: Actual 2/28/2022 balances.

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

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

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

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

Ohio Edison Company: 21-1022-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of February 28, 2022

Schedule B-3.2 (Actual)
Page 1 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 8,266,521	\$ 37,034	0.00%	\$ -
2	352	Structures & Improvements	\$ 12,191,639	\$ 9,080,702	2.06%	\$ 251,148
3	353	Station Equipment	\$ 110,376,435	\$ 64,470,362	2.20%	\$ 2,428,282
4	354	Towers & Fixtures	\$ 276,919	\$ 302,866	1.82%	\$ 5,040
5	355	Poles & Fixtures	\$ 27,545,903	\$ 26,293,995	2.98%	\$ 820,868
6	356	Overhead Conductors & Devices	\$ 38,490,428	\$ 24,134,687	2.55%	\$ 981,506
7	357	Underground Conduit	\$ 2,012,933	\$ 1,043,612	1.67%	\$ 33,616
8	358	Underground Conductors & Devices	\$ 17,120,589	\$ 6,995,878	2.00%	\$ 342,412
9	359	Roads & Trails	\$ 35,047	\$ 3,010	0.00%	\$ -
10		Total Transmission	\$ 216,316,414	\$ 132,362,146		\$ 4,862,872

Ohio Edison Company: 21-1022-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of February 28, 2022

Schedule B-3.2 (Actual)
Page 2 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 12,915,651	\$ 9,193	0.00%	\$ -
12	361	Structures & Improvements	\$ 18,948,154	\$ 7,670,412	2.45%	\$ 464,230
13	362	Station Equipment	\$ 320,547,158	\$ 133,228,628	2.55%	\$ 8,173,953
14	364	Poles, Towers & Fixtures	\$ 584,647,775	\$ 293,106,834	2.93%	\$ 17,130,180
15	365	Overhead Conductors & Devices	\$ 824,356,730	\$ 242,478,955	2.70%	\$ 22,257,632
16	366	Underground Conduit	\$ 72,060,792	\$ 30,181,002	1.50%	\$ 1,080,912
17	367	Underground Conductors & Devices	\$ 417,637,774	\$ 102,658,034	2.07%	\$ 8,645,102
18	368	Line Transformers	\$ 563,441,439	\$ 272,274,947	3.50%	\$ 19,720,450
19	369	Services	\$ 144,734,531	\$ 95,851,975	3.13%	\$ 4,530,191
20	370	Meters	\$ 181,365,787	\$ 65,804,870	3.24%	\$ 5,876,252
21	371	Installation on Customer Premises	\$ 26,576,954	\$ 18,658,743	4.44%	\$ 1,180,017
22	373	Street Lighting & Signal Systems	\$ 84,823,037	\$ 29,645,487	4.20%	\$ 3,562,568
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	\$ 16,407	0.00%	\$ -
24		Total Distribution	\$ 3,252,078,054	\$ 1,291,585,487		\$ 92,621,487

Ohio Edison Company: 21-1022-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of February 28, 2022

Schedule B-3.2 (Actual)

Page 3 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 3,307,790	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 107,282,132	\$ 47,417,548	2.50%	\$ 2,682,053
27	390.3	Leasehold Improvements	\$ 108,959	\$ 108,959	20.78%	\$ -
28	391.1	Office Furniture & Equipment	\$ 6,278,475	\$ 5,712,066	3.80%	\$ 238,582
29	391.2	Data Processing Equipment	\$ 6,839,117	\$ 4,731,831	17.00%	\$ 1,162,650
30	392	Transportation Equipment	\$ 7,565,065	\$ 2,045,033	7.31%	\$ 553,006
31	393	Stores Equipment	\$ 1,073,364	\$ 761,318	2.56%	\$ 27,478
32	394	Tools, Shop & Garage Equipment	\$ 24,513,058	\$ 3,727,959	3.17%	\$ 777,064
33	395	Laboratory Equipment	\$ 4,128,792	\$ 2,551,756	3.80%	\$ 156,894
34	396	Power Operated Equipment	\$ 3,954,860	\$ 4,098,892	3.48%	\$ 137,629
35	397	Communication Equipment	\$ 51,443,050	\$ 29,721,406	5.00%	\$ 2,572,153
36	398	Miscellaneous Equipment	\$ 228,762	\$ 100,892	4.00%	\$ 9,150
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	\$ 228,237	0.00%	\$ -
38		Total General	\$ 217,026,835	\$ 101,205,895		\$ 8,316,659

Ohio Edison Company: 21-1022-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of February 28, 2022

Schedule B-3.2 (Actual)
Page 4 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>OTHER PLANT</u>						
39	301	Organization	\$ 89,680	\$ 32,914	0.00%	*
40	303	Intangible Software	\$ 107,839,072	\$ 90,127,322	14.29%	*
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	\$ 697,049	2.33%	*
42	303	Intangible FAS 109 Distribution	\$ 1,531,123	\$ 1,499,312	2.89%	*
43	303	Intangible FAS 109 General	\$ 199,091	\$ 191,298	3.87%	*
44		Total Other	\$ 111,682,244	\$ 92,547,895		\$ 5,278,720
45		Removal Work in Progress (RWIP)		(12,329,646)		
46		Company Total Depreciation	\$ 3,797,103,547	\$ 1,605,371,776		\$ 111,079,738
47		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 162,769,786	\$ 96,906,929		\$ 6,152,508
48		GRAND TOTAL (46 + 47)	<u>\$ 3,959,873,332</u>	<u>\$ 1,702,278,705</u>		<u>\$ 117,232,246</u>

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

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

Schedule C-3.10a (Actual)

Page 1 of 1

Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes - See Schedule C-3.10a1 (Actual)	\$ 103,125,736
2	Real Property Taxes - See Schedule C-3.10a2 (Actual)	\$ 1,467,761
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 105,634</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 104,699,131</u></u>

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

Annual Personal Property Tax Expense on Actual Plant Balances as of February 28, 2022

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)	\$ 216,316,414	\$ 3,252,078,054	\$ 217,026,835
2	Jurisdictional Real Property (b)	\$ 20,458,160	\$ 31,863,805	\$ 110,698,881
3	Jurisdictional Personal Property (1 - 2)	\$ 195,858,254	\$ 3,220,214,249	\$ 106,327,954
	<u>Exclusions and Exemptions</u>			
4	Capitalized Asset Retirement Costs (a)	\$ -	\$ 22,272	\$ 303,410
5	Exempt Facilities (c)	\$ 575,438	\$ 2,655,801	\$ -
6	Real Property Classified as Personal Property (c)	\$ 2,957,033	\$ 227,477,972	\$ -
7	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ -
8	Capitalized Interest (f)	\$ 13,351,657	\$ 132,640,624.93	\$ -
9	Total Exclusions and Exemptions (4 thru 8)	\$ 16,884,128	\$ 362,796,670	\$ 303,410
10	Net Cost of Taxable Personal Property (3 - 9)	\$ 178,974,126	\$ 2,857,417,579	\$ 106,024,544
11	True Value Percentage (c)	32.1780%	45.9180%	49.9560%
12	True Value of Taxable Personal Property (10 x 11)	\$ 57,590,294	\$ 1,312,069,004	\$ 52,965,621
13	Assessment Percentage (d)	85.00%	85.00%	24.00%
14	Assessment Value (12 x 13)	\$ 48,951,750	\$ 1,115,258,653	\$ 12,711,749
15	Personal Property Tax Rate (e)	8.6594000%	8.6594000%	8.6593400%
16	Personal Property Tax (14 x 15)	\$ 4,238,928	\$ 96,574,708	\$ 1,100,754
17	State Mandated Software Adjustment (c)	\$ -	\$ -	\$ 1,211,346
18	Total Personal Property Tax (16 + 17)			\$ 103,125,736

(a) Schedule B-2.1 (Actual)

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

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

(d) Statutory Assessment for Personal Property

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

(f) Calculation: Line 3 x Percentage from the most recent Ohio Annual Property Tax Return Filing

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

Schedule C-3.10a2 (Actual)

Page 1 of 1

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Real Property (a)	\$ 20,458,160	\$ 31,863,805	\$ 110,698,881
2	Real Property Tax Rate (b)	<u>0.900352%</u>	<u>0.900352%</u>	<u>0.900352%</u>
3	Real Property Tax (1 x 2)	\$ 184,195	\$ 286,886	\$ 996,679
4	Total Real Property Tax (Sum of 3)			<u><u>\$ 1,467,761</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	\$ 244,374,087	Book cost of real property used to compare to assessed value of real property to derive a true value percentage Calculation: (2) / (1)
(2) Real Property Taxes Paid	<u>\$2,200,226</u>	
(3) Real Property Tax Rate (Paid vs. Capital Costs)	<u><u>0.900352%</u></u>	

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

Summary of Exclusions per Case No. 14-1297-EL-SSO
Actual 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	\$ 86,384,015	\$ 15,628,438
Reserve	\$ -	\$ -	\$ -

ESP IV Adjustments

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

AMI - CEI Pilot Only CEI has an AMI project so this exclusion does not impact OE or TE.
Source: 2/28/2022 Actual Plant Balances
Exclusions related to Rider AMI are determined by specific depreciation groups in PowerPlant and WBS CE-004000

FERC Account	CEI	
	Gross	Reserve
303-SGMI	\$ 1,023,271	\$ (404,371)
362-SGMI	\$ 5,206,598	\$ 3,792,601
364-SGMI	\$ 163,082	\$ 119,201
365-SGMI	\$ 1,794,173	\$ 1,728,569
367-SGMI	\$ 2,230	\$ (1,734)
368-SGMI	\$ 171,766	\$ 162,405
370-SGMI	\$ 17,030,097	\$ 14,032,066
397-SGMI	\$ 3,276,378	\$ 2,950,268
Grand Total	\$ 28,667,596	\$ 22,379,004

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	\$ 587,043	\$ 744,540
352	\$ 105,640	\$ 20,129
353	\$ -	\$ -
355	\$ (814)	\$ (146)
356	\$ (447)	\$ (83)
358	\$ -	\$ -
361	\$ 478,108	\$ 96,811
362	\$ (542,991)	\$ (74,264)
364	\$ 67,073	\$ 38,671
365	\$ 1,024,947	\$ 227,013
367	\$ 12,551	\$ 547
368	\$ (410,260)	\$ (128,834)
369	\$ 734	\$ 113
370	\$ (263,549)	\$ (100,202)
373	\$ 13,036	\$ 4,502
390	\$ -	\$ 7,430
391	\$ 4,170,694	\$ 3,373,811
397	\$ 2,140,737	\$ 1,189,213
Grand Total	\$ 7,382,501	\$ 5,399,252

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	\$ (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	\$ 358,994	\$ 44,346
368	\$ (75,553)	\$ (10,920)
369	\$ (1,537)	\$ (306)
370	\$ (0)	\$ 1,357
371	\$ (6,820)	\$ (1,943)
373	\$ (2,721)	\$ (919)
390	\$ (0)	\$ 226
Grand Total	\$ 195,011	\$ 17,252

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	\$ 364,410	\$ 11,469	\$ 7,636	\$ 255	\$ 201,240	\$ 10,458
365	\$ 74,124	\$ 2,062	\$ 2,461	\$ 141	\$ 61,258	\$ (467)
367	\$ 18,114	\$ 357	\$ -	\$ -	\$ 16,682	\$ 962
368	\$ 20,701	\$ 266	\$ -	\$ -	\$ 20,725	\$ 628
369	\$ (388)	\$ (4)	\$ -	\$ -	\$ (188)	\$ (2)
371	\$ 1,549	\$ 33	\$ -	\$ -	\$ 490	\$ 17
373	\$ 171,964	\$ 7,123	\$ 97,793	\$ 6,128	\$ 1,178,417	\$ 56,432
373.3 LED	\$ 3,495,651	\$ 98,144	\$ 371,797	\$ 40,986	\$ 4,723,695	\$ 201,158
Grand Total	\$ 4,146,126	\$ 119,450	\$ 479,687	\$ 47,510	\$ 6,202,319	\$ 269,185

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	\$ 36,122,240	\$ 4,050,462	\$ 34,045,393	\$ 2,759,694	\$ 9,614,165	\$ 1,081,246
Grand Total	\$ 36,824,422	\$ 4,106,207	\$ 34,292,306	\$ 2,775,243	\$ 9,621,792	\$ 1,081,390

Service Company Adjustments

Exclusions related to Service Company Plant In-Service

FERC Account	SC	
	Gross	Reserve
303	\$ 6,210,363	\$ 732,417

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	\$ 945,236,850	\$ 134,318,156	\$ 162,769,786	\$ 71,648,953	\$ 368,736,895
(3) Reserve	\$ 562,758,008	\$ 79,967,913	\$ 96,906,929	\$ 42,657,057	\$ 219,531,899
(4) ADIT	\$ 22,211,977	\$ 3,156,322	\$ 3,824,902	\$ 1,683,668	\$ 8,664,892
(5) Rate Base		\$ 51,193,922	\$ 62,037,954	\$ 27,308,228	\$ 140,540,105
(6) Depreciation Expense (Incremental)		\$ 5,077,070	\$ 6,152,508	\$ 2,708,247	\$ 13,937,825
(7) Property Tax Expense (Incremental)		\$ 87,170	\$ 105,634	\$ 46,499	\$ 239,303
(8) Total Expenses		\$ 5,164,240	\$ 6,258,143	\$ 2,754,746	\$ 14,177,128

- (2) Gross Plant = Actual Service Company General and Intangible plant in-service as of 2/28/2022, 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 2/28/2022, 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 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. Actual 2/28/2022"
- (7) Estimated incremental property tax expense. Additional details provided on "Incremental Depreciation and Property Tax Associated with Service Company Plant: Case No. 07-551-EL-AIR vs. Actual 2/28/2022"
- (8) Total Expenses = Depreciation Expense + Property Tax Expense

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

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			(G) Accrual Rates				(J) Depreciation Expense
			(C) Gross	(D) Reserve	(E) Net	(F) CEI	(G) OE	(H) TE	(I) Average	
1	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
2	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
GENERAL PLANT										
3	389	Fee Land & Easements	\$ 556,979	\$ -	\$ 556,979	0.00%	0.00%	0.00%	0.00%	\$ -
4	390	Structures, Improvements *	\$ 21,328,601	\$ 7,909,208	\$ 13,419,393	2.20%	2.50%	2.20%	2.33%	\$ 497,474
5	390.3	Struct Imprv, Leasehold Imp **	\$ 6,938,688	\$ 1,006,139	\$ 5,932,549	22.34%	20.78%	0.00%	21.49%	\$ 1,490,798
6	391.1	Office Furn., Mech. Equip.	\$ 31,040,407	\$ 24,400,266	\$ 6,640,141	7.60%	3.80%	3.80%	5.18%	\$ 1,609,200
7	391.2	Data Processing Equipment	\$ 117,351,991	\$ 26,121,795	\$ 91,230,196	10.56%	17.00%	9.50%	13.20%	\$ 15,486,721
8	392	Transportation Equipment	\$ 11,855	\$ 1,309	\$ 10,546	6.07%	7.31%	6.92%	6.78%	\$ 804
9	393	Stores Equipment	\$ 16,787	\$ 1,447	\$ 15,340	6.67%	2.56%	3.13%	4.17%	\$ 700
10	394	Tools, Shop, Garage Equip.	\$ 11,282	\$ 506	\$ 10,776	4.62%	3.17%	3.33%	3.73%	\$ 421
11	395	Laboratory Equipment	\$ 127,988	\$ 11,126	\$ 116,862	2.31%	3.80%	2.86%	3.07%	\$ 3,935
12	396	Power Operated Equipment	\$ 160,209	\$ 20,142	\$ 140,067	4.47%	3.48%	5.28%	4.19%	\$ 6,713
13	397	Communication Equipment ***	\$ 56,845,501	\$ 32,304,579	\$ 24,540,922	7.50%	5.00%	5.88%	6.08%	\$ 3,457,148
14	398	Misc. Equipment	\$ 465,158	\$ 27,982	\$ 437,176	6.67%	4.00%	3.33%	4.84%	\$ 22,525
15	399.1	ARC General Plant	\$ 40,721	\$ 16,948	\$ 23,773	0.00%	0.00%	0.00%	0.00%	\$ -
16			\$ 234,896,167	\$ 91,821,447	\$ 143,074,720					\$ 22,576,438
INTANGIBLE PLANT										
17	301	Organization	\$ 49,344	\$ 49,344	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
18	303	Misc. Intangible Plant	\$ 75,721,715	\$ 46,532,553	\$ 29,189,162	14.29%	14.29%	14.29%	14.29%	\$ 10,820,633
19	303	Katz Software	\$ 1,268,271	\$ 1,027,642	\$ 240,630	14.29%	14.29%	14.29%	14.29%	\$ 181,236
20	303	Software 1999	\$ 10,658	\$ 4,881	\$ 5,777	14.29%	14.29%	14.29%	14.29%	\$ 1,523
21	303	Software GPU SC00	\$ 2,343,368	\$ 2,343,368	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
22	303	Impairment June 2000	\$ 77	\$ 77	\$ (0)	14.29%	14.29%	14.29%	14.29%	\$ -
23	303	3 year depreciable life	\$ 55,645	\$ 14,684	\$ 40,961	14.29%	14.29%	14.29%	14.29%	\$ 7,952
24	303	Debt Gross-up (FAS109): General	\$ 117,298	\$ 117,298	\$ -	3.87%	3.87%	3.87%	3.87%	\$ -
25	303	Debt Gross-up (FAS109): G/P Land	\$ 1,135	\$ 1,137	\$ (2)	3.87%	3.87%	3.87%	3.87%	\$ -
26			\$ 79,567,511	\$ 50,090,984	\$ 29,476,527					\$ 11,011,344
27	TOTAL - GENERAL & INTANGIBLE		\$ 314,463,678	\$ 141,912,431	\$ 172,551,247				10.68%	\$ 33,587,782

NOTES

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

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

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

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

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

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

* Includes accounts 390.1 and 390.2.

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

*** Includes accounts 397 and 397.1

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

Depreciation Rate for Service Company Plant (Actual)

II. Estimated Depreciation Accrual Rate for Actual Service Company Plant as of 2/28/2022

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
Line No.	Account	Account Description	2/28/2022 Actual Balances			Accrual Rates			Depreciation Expense		
			Gross	Reserve	Net	CEI	OE	TE		Average	
28	Allocation Factors					14.21%	17.22%	7.58%	39.01%		
29	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%		
GENERAL PLANT											
30	389	Fee Land & Easements	\$ 230,947	\$ -	\$ 230,947	0.00%	0.00%	0.00%	0.00%	\$ -	
31	390	Structures, Improvements *	\$ 50,402,262	\$ 33,744,527	\$ 16,657,735	2.20%	2.50%	2.20%	2.33%	\$ 1,175,596	
32	390.3	Struct Imprv, Leasehold Imp **	\$ 28,957,322	\$ 12,033,114	\$ 16,924,208	22.34%	20.78%	0.00%	21.49%	\$ 6,221,568	
33	391.1	Office Furn., Mech. Equip.	\$ 15,294,464	\$ 10,706,449	\$ 4,588,015	7.60%	3.80%	3.80%	5.18%	\$ 792,897	
34	391.2	Data Processing Equipment	\$ 155,488,535	\$ 44,730,618	\$ 110,757,917	10.56%	17.00%	9.50%	13.20%	\$ 20,519,528	
35	392	Transportation Equipment	\$ 5,954,591	\$ 1,901,369	\$ 4,053,222	6.07%	7.31%	6.92%	6.78%	\$ 403,872	
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	\$ 275,133	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 ***	\$ 153,212,879	\$ 62,570,496	\$ 90,642,383	7.50%	5.00%	5.88%	6.08%	\$ 9,317,880	
41	398	Misc. Equipment	\$ 3,610,669	\$ 1,646,692	\$ 1,963,977	6.67%	4.00%	3.33%	4.84%	\$ 174,843	
42	399.1	ARC General Plant	\$ 40,721	\$ 30,632	\$ 10,090	0.00%	0.00%	0.00%	0.00%	\$ -	
43			\$ 414,678,647	\$ 167,664,414	\$ 247,014,233					\$ 38,658,806	
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	\$ 4,512,888	\$ 4,855,992	\$ (343,104)	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	\$ 38,042,327	\$ (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	\$ 24,441,580	\$ (77)	14.29%	14.29%	14.29%	14.29%	\$ -	
59	303	FECO 101/6-303 2015 Software	\$ 32,810,704	\$ 31,076,827	\$ 1,733,876	14.29%	14.29%	14.29%	14.29%	\$ 1,733,876	
60	303	FECO 101/6-303 2016 Software	\$ 26,396,632	\$ 21,134,326	\$ 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	\$ 3,579,240	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	\$ 10,132,868	14.29%	14.29%	14.29%	14.29%	\$ 3,470,481	
63	303	FECO 101/6-303 2019 Software	\$ 43,267,934	\$ 15,105,433	\$ 28,162,500	14.29%	14.29%	14.29%	14.29%	\$ 6,182,988	
64	303	FECO 101/6-303 2020 Software	\$ 44,578,132	\$ 7,403,912	\$ 42,652,166	14.29%	14.29%	14.29%	14.29%	\$ 6,370,215	
65	303	FECO 101/6-303 2021 Software	\$ 52,471,805	\$ 2,933,493	\$ 49,538,313	14.29%	14.29%	14.29%	14.29%	\$ 7,498,221	
66	303	FECO 101/6-303 2022 Software	\$ 427,081	\$ 2,399	\$ 424,682	14.29%	14.29%	14.29%	14.29%	\$ 61,030	
67			\$ 530,558,204	\$ 394,893,404	\$ 141,142,746					\$ 30,657,827	
68	Removal Work in Progress (RWIP)			\$ 200,190							
69	TOTAL - GENERAL & INTANGIBLE		\$ 945,236,850	\$ 562,758,008	\$ 388,156,979					7.33%	\$ 69,316,633

NOTES

(C) - (E) Service Company plant balances as of February 28, 2022 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 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 (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 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 (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 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%	\$ 230,947	\$ 3,025
28	390	Structures, Improvements	Real	1.31%	\$ 50,402,262	\$ 660,277
29	390.3	Struct Imprv, Leasehold Imp	Real	1.31%	\$ 28,957,322	\$ 379,345
30	391.1	Office Furn., Mech. Equip.	Personal		\$ 15,294,464	\$ -
31	391.2	Data Processing Equipment	Personal		\$ 155,488,535	\$ -
32	392	Transportation Equipment	Personal		\$ 5,954,591	\$ -
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		\$ 153,212,879	\$ -
38	398	Misc. Equipment	Personal		\$ 3,610,669	\$ -
39	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
40	TOTAL - GENERAL PLANT				\$ 414,678,647	\$ 1,042,648
41	TOTAL - INTANGIBLE PLANT				\$ 530,558,204	\$ -
42	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 945,236,850	\$ 1,042,648
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 2/28/2022 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 2/28/2022 Balances							
I. Allocated Service Company Plant and Related Expenses as of February 28, 2022							
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	\$ 945,236,850	\$ 134,318,156	\$ 162,769,786	\$ 71,648,953	\$ 368,736,895	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 64 x Line 1
3	Accum. Reserve	\$ (562,758,008)	\$ (79,967,913)	\$ (96,906,929)	\$ (42,657,057)	\$ (219,531,899)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 64 x Line 1
4	Net Plant	\$ 382,478,843	\$ 54,350,244	\$ 65,862,857	\$ 28,991,896	\$ 149,204,997	Line 2 + Line 3
5	Depreciation *	7.33%	\$ 9,849,894	\$ 11,936,324	\$ 5,254,201	\$ 27,040,419	Average Rate x Line 2
6	Property Tax *	0.11%	\$ 148,160	\$ 179,544	\$ 79,033	\$ 406,737	Average Rate x Line 2
7	Total Expenses		\$ 9,998,054	\$ 12,115,868	\$ 5,333,234	\$ 27,447,156	
* 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 (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	-3.35%	\$ 5,077,070	\$ 6,152,508	\$ 2,708,247	\$ 13,937,825	Line 5 - Line 12
16	Property Tax	-0.03%	\$ 87,170	\$ 105,634	\$ 46,499	\$ 239,303	Line 6 - Line 13
17	Total Expenses		\$ 5,164,240	\$ 6,258,143	\$ 2,754,746	\$ 14,177,128	Line 15 + Line 16
* In Case No. 07-551-EL-AIR, test year operating expenses included allocated depreciation and property tax associated with Service Company plant. This section calculates the difference between the estimated level of these expenses included in base rates and the estimated expenses incurred based on actual Service Company plant balances as of February 28, 2022. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.							

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

Company (A)	Utility Account (B)	Function (C)	Gross Plant Feb-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	\$ 2,740,204	\$ 2,740,203	\$ 1	14.29%	\$ 1
CECO The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,649,201	\$ 5,649,199	\$ 2	14.29%	\$ 2
CECO The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant	\$ 707,478	\$ 707,385	\$ 93	14.29%	\$ 93
CECO The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 2,034,933	\$ 2,034,577	\$ 356	14.29%	\$ 356
CECO The Illuminating Co.	CECO 101/6-303 2014 Software	Intangible Plant	\$ 3,291,908	\$ 3,291,463	\$ 445	14.29%	\$ 445
CECO The Illuminating Co.	CECO 101/6-303 2015 Software	Intangible Plant	\$ 3,747,993	\$ 3,531,869	\$ 216,124	14.29%	\$ 216,124
CECO The Illuminating Co.	CECO 101/6-303 2016 Software	Intangible Plant	\$ 5,363,455	\$ 4,407,561	\$ 955,895	14.29%	\$ 766,438
CECO The Illuminating Co.	CECO 101/6-303 2017 Software	Intangible Plant	\$ 3,435,023	\$ 2,380,060	\$ 1,054,963	14.29%	\$ 478,004
CECO The Illuminating Co.	CECO 101/6-303 2018 Software	Intangible Plant	\$ 2,084,951	\$ 1,297,385	\$ 787,567	14.29%	\$ 297,940
CECO The Illuminating Co.	CECO 101/6-303 2019 Software	Intangible Plant	\$ 4,582,756	\$ 1,632,205	\$ 2,950,551	14.29%	\$ 654,876
CECO The Illuminating Co.	CECO 101/6-303 2020 Software	Intangible Plant	\$ 5,648,089	\$ 1,194,759	\$ 4,453,329	14.29%	\$ 807,112
CECO The Illuminating Co.	CECO 101/6-303 2021 Software	Intangible Plant	\$ 2,167,536	\$ 170,906	\$ 1,996,630	14.29%	\$ 309,741
CECO The Illuminating Co.	CECO 101/6-303 2022 Software	Intangible Plant	\$ 17,464	\$ 98	\$ 17,366	14.29%	\$ 2,496
CECO The Illuminating Co.	CECO 101/6-303 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	\$ -	3.18%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 Software	Intangible Plant	\$ 422,431	\$ 1,366,897	\$ (944,466)	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
Total			\$ 78,518,984	\$ 67,130,139	\$ 11,388,845		\$ 3,533,626
OECO Ohio Edison Co.	OECO 101/6-301 Organization	Intangible Plant	\$ 89,680	\$ 32,914	\$ 56,766	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	\$ 3,200,819	\$ 3,200,819	\$ 1	14.29%	\$ 1
OECO Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 8,163,129	\$ 8,163,129	\$ 763	14.29%	\$ 760
OECO Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant	\$ 844,676	\$ 844,582	\$ 94	14.29%	\$ 94
OECO Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$ 4,937,621	\$ 4,937,050	\$ 572	14.29%	\$ 572
OECO Ohio Edison Co.	OECO 101/6-303 2014 Software	Intangible Plant	\$ 5,675,424	\$ 5,674,883	\$ 541	14.29%	\$ 541
OECO Ohio Edison Co.	OECO 101/6-303 2015 Software	Intangible Plant	\$ 6,571,464	\$ 6,186,105	\$ 385,358	14.29%	\$ 385,358
OECO Ohio Edison Co.	OECO 101/6-303 2016 Software	Intangible Plant	\$ 7,083,487	\$ 5,963,857	\$ 1,119,630	14.29%	\$ 1,012,230
OECO Ohio Edison Co.	OECO 101/6-303 2017 Software	Intangible Plant	\$ 5,445,110	\$ 3,831,527	\$ 1,613,583	14.29%	\$ 778,106
OECO Ohio Edison Co.	OECO 101/6-303 2018 Software	Intangible Plant	\$ 3,684,151	\$ 1,940,070	\$ 1,744,081	14.29%	\$ 526,465
OECO Ohio Edison Co.	OECO 101/6-303 2019 Software	Intangible Plant	\$ 6,794,168	\$ 2,625,866	\$ 4,168,181	14.29%	\$ 970,887
OECO Ohio Edison Co.	OECO 101/6-303 2020 Software	Intangible Plant	\$ 8,152,604	\$ 1,741,316	\$ 6,411,289	14.29%	\$ 1,165,007
OECO Ohio Edison Co.	OECO 101/6-303 2021 Software	Intangible Plant	\$ 3,069,718	\$ 222,261	\$ 2,847,457	14.29%	\$ 438,663
OECO Ohio Edison Co.	OECO 101/6-303 2022 Software	Intangible Plant	\$ -	\$ -	\$ -	14.29%	\$ -
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	\$ 1,451,213	\$ 2,031,030	\$ (579,817)	14.29%	\$ -
Total			\$ 111,682,244	\$ 92,547,895	\$ 19,134,349		\$ 5,278,720
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	\$ 1,527,327	\$ 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	\$ 2,638,986	\$ 799,152	\$ 1,839,834	14.29%	\$ 319,952
TECO Toledo Edison Co.	TECO 101/6-303 2020 Software	Intangible Plant	\$ 2,665,208	\$ 544,935	\$ 2,120,273	14.29%	\$ 380,858
TECO Toledo Edison Co.	TECO 101/6-303 2021 Software	Intangible Plant	\$ 1,028,150	\$ 70,976	\$ 957,174	14.29%	\$ 146,923
TECO Toledo Edison Co.	TECO 101/6-303 2022 Software	Intangible Plant	\$ -	\$ -	\$ -	14.29%	\$ -
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)	\$ 972,306	\$ (1,160,933)	14.29%	\$ -
Total			\$ 36,049,946	\$ 31,709,241	\$ 4,339,704		\$ 1,466,368

NOTES

(D) - (F) Source: Actual 2/28/2022 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 5/31/2022
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*	5/31/2022	Incremental	Source of Column (B)	
(1)	CEI	1,927.1	3,486.4	1,559.4	Sch B2.1 (Estimate) Line 45	
(2)	OE	2,074.0	3,983.3	1,909.3	Sch B2.1 (Estimate) Line 47	
(3)	TE	771.5	1,333.2	561.8	Sch B2.1 (Estimate) Line 44	
(4)	Total	4,772.5	8,803.0	4,030.4	Sum: [(1) through (3)]	
	Accumulated Reserve					
(5)	CEI	(773.0)	(1,644.9)	(871.9)	-Sch B3 (Estimate) Line 46	
(6)	OE	(803.0)	(1,719.5)	(916.4)	-Sch B3 (Estimate) Line 48	
(7)	TE	(376.8)	(744.1)	(367.3)	-Sch B3 (Estimate) Line 45	
(8)	Total	(1,952.8)	(4,108.4)	(2,155.6)	Sum: [(5) through (7)]	
	Net Plant In Service					
(9)	CEI	1,154.0	1,841.6	687.5	(1) + (5)	
(10)	OE	1,271.0	2,263.8	992.8	(2) + (6)	
(11)	TE	394.7	589.2	194.5	(3) + (7)	
(12)	Total	2,819.7	4,694.6	1,874.8	Sum: [(9) through (11)]	
	ADIT					
(13)	CEI	(246.4)	(447.7)	(201.3)	- ADIT Balances (Estimate) Line 3	
(14)	OE	(197.1)	(535.3)	(338.2)	- ADIT Balances (Estimate) Line 3	
(15)	TE	(10.3)	(139.3)	(128.9)	- ADIT Balances (Estimate) Line 3	
(16)	Total	(453.8)	(1,122.3)	(668.5)	Sum: [(13) through (15)]	
	Rate Base					
(17)	CEI	907.7	1,393.8	486.2	(9) + (13)	
(18)	OE	1,073.9	1,728.5	654.6	(10) + (14)	
(19)	TE	384.4	449.9	65.5	(11) + (15)	
(20)	Total	2,366.0	3,572.3	1,206.3	Sum: [(17) through (19)]	
	Depreciation Exp					
(21)	CEI	60.0	112.4	52.4	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	273.3	126.8	Sum: [(21) through (23)]	
	Property Tax Exp					
(25)	CEI	65.0	127.1	62.1	Sch C-3.10a (Estimate) Line 4	
(26)	OE	57.4	105.2	47.8	Sch C-3.10a (Estimate) Line 4	
(27)	TE	20.1	35.1	15.0	Sch C-3.10a (Estimate) Line 4	
(28)	Total	142.4	267.4	124.9	Sum: [(25) through (27)]	
	Revenue Requirement	Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(29)	CEI	486.2	41.2	52.4	62.1	155.8
(30)	OE	654.6	55.5	56.0	47.8	159.3
(31)	TE	65.5	5.6	18.4	15.0	39.0
(32)	Total	1,206.3	102.3	126.8	124.9	354.0

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

	(a)	(b)	(c)	(d)	(e)	(f)
Revenue Requirement with Tax	Equity Return	Tax Rate	Income Tax	CAT 0.26%	Taxes	Rev. Req. + Tax
(36) CEI	25.0	22.6%	7.3	0.4	7.7	163.5
(37) OE	33.7	22.2%	9.6	0.4	10.1	169.4
(38) TE	3.4	22.3%	1.0	0.1	1.1	40.0
(39) Total	62.1		17.9	1.0	18.9	372.9

(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

Ohio Edison Company: 21-1022-EL-RDR
5/31/2022 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 5/31/2022 from the forecast as of March 2022, 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 5/31/2022 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	\$ 94,718,025	100%	\$ 94,718,025	\$ (86,384,015)	\$ 8,334,010
2	352	Structures & Improvements	\$ 12,191,639	100%	\$ 12,191,639		\$ 12,191,639
3	353	Station Equipment	\$ 110,378,486	100%	\$ 110,378,486		\$ 110,378,486
4	354	Towers & Fixtures	\$ 276,919	100%	\$ 276,919		\$ 276,919
5	355	Poles & Fixtures	\$ 27,545,903	100%	\$ 27,545,903		\$ 27,545,903
6	356	Overhead Conductors & Devices	\$ 39,264,090	100%	\$ 39,264,090	(\$246,913)	\$ 39,017,177
7	357	Underground Conduit	\$ 2,012,933	100%	\$ 2,012,933		\$ 2,012,933
8	358	Underground Conductors & Devices	\$ 17,120,589	100%	\$ 17,120,589		\$ 17,120,589
9	359	Roads & Trails	\$ 35,047	100%	\$ 35,047		\$ 35,047
10		Total Transmission Plant	\$ 303,543,631	100%	\$ 303,543,631	\$ (86,630,928)	\$ 216,912,703

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5/31/2022 Estimated Plant in Service by Accounts and Subaccounts

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NOTE: Column A contains estimated plant in service balances as of 5/31/2022 from the forecast as of March 2022, 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 5/31/2022 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	\$ 13,167,629	100%	\$ 13,167,629		\$ 13,167,629
12	361	Structures & Improvements	\$ 19,788,395	100%	\$ 19,788,395		\$ 19,788,395
13	362	Station Equipment	\$ 322,370,422	100%	\$ 322,370,422		\$ 322,370,422
14	364	Poles, Towers & Fixtures	\$ 585,834,953	100%	\$ 585,834,953	\$ (7,636)	\$ 585,827,317
15	365	Overhead Conductors & Devices	\$ 860,720,426	100%	\$ 860,720,426	\$ (34,047,854)	\$ 826,672,572
16	366	Underground Conduit	\$ 72,060,792	100%	\$ 72,060,792		\$ 72,060,792
17	367	Underground Conductors & Devices	\$ 420,755,006	100%	\$ 420,755,006		\$ 420,755,006
18	368	Line Transformers	\$ 565,969,875	100%	\$ 565,969,875	\$ -	\$ 565,969,875
19	369	Services	\$ 145,141,885	100%	\$ 145,141,885	\$ -	\$ 145,141,885
20	370	Meters	\$ 181,797,921	100%	\$ 181,797,921		\$ 181,797,921
21	371	Installation on Customer Premises	\$ 26,730,596	100%	\$ 26,730,596	\$ -	\$ 26,730,596
22	373	Street Lighting & Signal Systems	\$ 85,553,502	100%	\$ 85,553,502	\$ (469,590)	\$ 85,083,911
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	100%	\$ 22,272		\$ 22,272
24		Total Distribution Plant	\$ 3,299,913,674	100%	\$ 3,299,913,674	\$ (34,525,080)	\$ 3,265,388,593

Ohio Edison Company: 21-1022-EL-RDR
5/31/2022 Estimated Plant in Service by Accounts and Subaccounts

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NOTE: Column A contains estimated plant in service balances as of 5/31/2022 from the forecast as of March 2022, 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 5/31/2022 Plant in Service Balances" worksheet.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>GENERAL PLANT</u>							
25	389	Land & Land Rights	\$ 3,307,790	100%	\$ 3,307,790		\$ 3,307,790
26	390	Structures & Improvements	\$ 110,918,848	100%	\$ 110,918,848		\$ 110,918,848
27	390.3	Leasehold Improvements	\$ 108,959	100%	\$ 108,959		\$ 108,959
28	391.1	Office Furniture & Equipment	\$ 6,278,475	100%	\$ 6,278,475		\$ 6,278,475
29	391.2	Data Processing Equipment	\$ 6,839,117	100%	\$ 6,839,117		\$ 6,839,117
30	392	Transportation Equipment	\$ 7,565,065	100%	\$ 7,565,065		\$ 7,565,065
31	393	Stores Equipment	\$ 1,073,364	100%	\$ 1,073,364		\$ 1,073,364
32	394	Tools, Shop & Garage Equipment	\$ 24,609,121	100%	\$ 24,609,121		\$ 24,609,121
33	395	Laboratory Equipment	\$ 4,128,792	100%	\$ 4,128,792		\$ 4,128,792
34	396	Power Operated Equipment	\$ 3,954,860	100%	\$ 3,954,860		\$ 3,954,860
35	397	Communication Equipment	\$ 51,791,131	100%	\$ 51,791,131		\$ 51,791,131
36	398	Miscellaneous Equipment	\$ 228,762	100%	\$ 228,762		\$ 228,762
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	100%	\$ 303,410		\$ 303,410
38		Total General Plant	\$ 221,107,694	100%	\$ 221,107,694	\$0	\$ 221,107,694

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Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 5/31/2022 from the forecast as of March 2022, 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 5/31/2022 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>							
39	301	Organization	\$ 89,680	100%	\$ 89,680		\$ 89,680
40	303	Intangible Software	\$ 112,428,255	100%	\$ 112,428,255		\$ 112,428,255
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	100%	\$ 2,023,278		\$ 2,023,278
42	303	Intangible FAS 109 Distribution	\$ 1,531,123	100%	\$ 1,531,123		\$ 1,531,123
43	303	Intangible FAS 109 General	\$ 199,091	100%	\$ 199,091		\$ 199,091
44		Total Other Plant	\$ 116,271,427		\$ 116,271,427	\$ -	\$ 116,271,427
45		Company Total Plant	<u>\$ 3,940,836,426</u>	100%	<u>\$ 3,940,836,426</u>	<u>\$ (121,156,008)</u>	<u>\$ 3,819,680,417</u>
46		Service Company Plant Allocated*					\$ 163,608,421
47		Grand Total Plant (45 + 46)					<u>\$ 3,983,288,839</u>

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

Ohio Edison Company: 21-1022-EL-RDR
5/31/2022 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

Page 1 of 4

NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 5/31/2022 from the forecast as of March 2022, 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 5/31/2022 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company		Reserve Balances			
			Sch B2.1 (Estimate)	Column E	Total Company	Allocation %	Allocated Total	Adjusted Jurisdiction
			(A)		(B)	(C)	(D) = (B) * (C)	(F) = (D) + (E)
		<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 8,334,010		\$ 29,535	100%	\$ 29,535	\$ 29,535
2	352	Structures & Improvements	\$ 12,191,639		\$ 9,143,432	100%	\$ 9,143,432	\$ 9,143,432
3	353	Station Equipment	\$ 110,378,486		\$ 65,081,878	100%	\$ 65,081,878	\$ 65,081,878
4	354	Towers & Fixtures	\$ 276,919		\$ 302,977	100%	\$ 302,977	\$ 302,977
5	355	Poles & Fixtures	\$ 27,545,903		\$ 26,506,662	100%	\$ 26,506,662	\$ 26,506,662
6	356	Overhead Conductors & Devices	\$ 39,017,177		\$ 24,236,581	100%	\$ 24,236,581	\$ 24,219,458
7	357	Underground Conduit	\$ 2,012,933		\$ 1,051,992	100%	\$ 1,051,992	\$ 1,051,992
8	358	Underground Conductors & Devices	\$ 17,120,589		\$ 7,081,327	100%	\$ 7,081,327	\$ 7,081,327
9	359	Roads & Trails	\$ 35,047		\$ 3,126	100%	\$ 3,126	\$ 3,126
10		Total Transmission Plant	\$ 216,912,703		\$ 133,437,509	100%	\$ 133,437,509	\$ 133,420,386

Ohio Edison Company: 21-1022-EL-RDR
5/31/2022 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 5/31/2022 from the forecast as of March 2022, 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 5/31/2022 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company		Reserve Balances				
			Plant Investment Sch B2.1 (Estimate) Column E (A)	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)	
<u>DISTRIBUTION PLANT</u>									
11	360	Land & Land Rights	\$ 13,167,629	\$ (18,805)	100%	\$ (18,805)		\$ (18,805)	
12	361	Structures & Improvements	\$ 19,788,395	\$ 7,657,255	100%	\$ 7,657,255		\$ 7,657,255	
13	362	Station Equipment	\$ 322,370,422	\$ 130,695,070	100%	\$ 130,695,070		\$ 130,695,070	
14	364	Poles, Towers & Fixtures	\$ 585,827,317	\$ 295,959,823	100%	\$ 295,959,823	\$ (311)	\$ 295,959,512	
15	365	Overhead Conductors & Devices	\$ 826,672,572	\$ 247,997,027	100%	\$ 247,997,027	\$ (2,989,658)	\$ 245,007,369	
16	366	Underground Conduit	\$ 72,060,792	\$ 30,450,775	100%	\$ 30,450,775		\$ 30,450,775	
17	367	Underground Conductors & Devices	\$ 420,755,006	\$ 102,776,008	100%	\$ 102,776,008	\$ -	\$ 102,776,008	
18	368	Line Transformers	\$ 565,969,875	\$ 275,843,470	100%	\$ 275,843,470	\$ -	\$ 275,843,470	
19	369	Services	\$ 145,141,885	\$ 96,955,311	100%	\$ 96,955,311	\$ -	\$ 96,955,311	
20	370	Meters	\$ 181,797,921	\$ 66,789,435	100%	\$ 66,789,435		\$ 66,789,435	
21	371	Installation on Customer Premises	\$ 26,730,596	\$ 18,937,107	100%	\$ 18,937,107	\$ -	\$ 18,937,107	
22	373	Street Lighting & Signal Systems	\$ 85,083,911	\$ 29,419,687	100%	\$ 29,419,687	\$ (54,340)	\$ 29,365,347	
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	\$ 16,518	100%	\$ 16,518		\$ 16,518	
24		Total Distribution Plant	\$ 3,265,388,593	\$ 1,303,478,680	100%	\$ 1,303,478,680	\$ (3,044,309)	\$ 1,300,434,371	

Ohio Edison Company: 21-1022-EL-RDR
5/31/2022 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 5/31/2022 from the forecast as of March 2022, 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 5/31/2022 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company		Reserve Balances				
			Plant Investment		Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
			Sch B2.1 (Estimate)	Column E					
			(A)	(B)	(C)				
GENERAL PLANT									
25	389	Land & Land Rights	\$ 3,307,790	\$ -	100%	\$ -		\$ -	
26	390	Structures & Improvements	\$ 110,918,848	\$ 46,859,069	100%	\$ 46,859,069		\$ 46,859,069	
27	390.3	Leasehold Improvements	\$ 108,959	\$ 108,959	100%	\$ 108,959		\$ 108,959	
28	391.1	Office Furniture & Equipment	\$ 6,278,475	\$ 5,774,761	100%	\$ 5,774,761		\$ 5,774,761	
29	391.2	Data Processing Equipment	\$ 6,839,117	\$ 5,169,049	100%	\$ 5,169,049		\$ 5,169,049	
30	392	Transportation Equipment	\$ 7,565,065	\$ 2,190,451	100%	\$ 2,190,451		\$ 2,190,451	
31	393	Stores Equipment	\$ 1,073,364	\$ 768,187	100%	\$ 768,187		\$ 768,187	
32	394	Tools, Shop & Garage Equipment	\$ 24,609,121	\$ 3,920,528	100%	\$ 3,920,528		\$ 3,920,528	
33	395	Laboratory Equipment	\$ 4,128,792	\$ 2,593,044	100%	\$ 2,593,044		\$ 2,593,044	
34	396	Power Operated Equipment	\$ 3,954,860	\$ 4,141,901	100%	\$ 4,141,901		\$ 4,141,901	
35	397	Communication Equipment	\$ 51,791,131	\$ 30,141,629	100%	\$ 30,141,629		\$ 30,141,629	
36	398	Miscellaneous Equipment	\$ 228,762	\$ 103,147	100%	\$ 103,147		\$ 103,147	
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	\$ 229,965	100%	\$ 229,965		\$ 229,965	
38		Total General Plant	\$ 221,107,694	\$ 102,000,690	100%	\$ 102,000,690	\$ -	\$ 102,000,690	

Ohio Edison Company: 21-1022-EL-RDR
5/31/2022 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 5/31/2022 from the forecast as of March 2022, 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 5/31/2022 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted Jurisdiction
			Sch B2.1 (Estimate) Column E (A)	Company (B)	% (C)	Total (D) = (B) * (C)		
OTHER PLANT								
39	301	Organization	\$ 89,680	\$ 32,914	100%	\$ 32,914		\$ 32,914
40	303	Intangible Software	\$ 112,428,255	\$ 91,844,025	100%	\$ 91,844,025		\$ 91,844,025
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	\$ 697,049	100%	\$ 697,049		\$ 697,049
42	303	Intangible FAS 109 Distribution	\$ 1,531,123	\$ 1,499,312	100%	\$ 1,499,312		\$ 1,499,312
43	303	Intangible FAS 109 General	\$ 199,091	\$ 191,298	100%	\$ 191,298		\$ 191,298
44		Total Other Plant	\$ 116,271,427	\$ 94,264,598		\$ 94,264,598	\$ -	\$ 94,264,598
45		Removal Work in Progress (RWIP)		\$ (10,475,649)	100%	\$ (10,475,649)		\$ (10,475,649)
46		Company Total Plant (Reserve)	\$ 3,819,680,417	\$ 1,622,705,829	100%	\$ 1,622,705,829	\$ (3,061,432)	\$ 1,619,644,397
47		Service Company Reserve Allocated*						\$ 99,824,815
48		Grand Total Plant (Reserve) (46 + 47)						\$ 1,719,469,212

* 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. 5/31/2022*	269,075,773	337,453,223	83,251,120	25,930,277
(2) Service Company Allocated ADIT**	\$ 3,684,692	\$ 4,465,194	\$ 1,965,515	
(3) Normalized Property EDIT***	\$ 138,603,679	\$ 148,975,974	\$ 42,541,350	<u>Total</u> 330,121,003
(4) NonNormalized Property EDIT****	\$ 36,363,902	\$ 44,385,968	\$ 11,499,055	\$ 92,248,925
(5) Grand Total ADIT Balance*****	<u>\$ 447,728,046</u>	<u>\$ 535,280,359</u>	<u>\$ 139,257,040</u>	

*Source: Estimated 5/31/2022 ADIT balances from the forecast as of March 2022.

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

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

****Source: 5/31/2022 balances.

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

Ohio Edison Company: 21-1022-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of May 31, 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 (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)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 8,334,010	\$ 29,535	0.00%	\$ -
2	352	Structures & Improvements	\$ 12,191,639	\$ 9,143,432	2.06%	\$ 251,148
3	353	Station Equipment	\$ 110,378,486	\$ 65,081,878	2.20%	\$ 2,428,327
4	354	Towers & Fixtures	\$ 276,919	\$ 302,977	1.82%	\$ 5,040
5	355	Poles & Fixtures	\$ 27,545,903	\$ 26,506,662	2.98%	\$ 820,868
6	356	Overhead Conductors & Devices	\$ 39,017,177	\$ 24,219,458	2.55%	\$ 994,938
7	357	Underground Conduit	\$ 2,012,933	\$ 1,051,992	1.67%	\$ 33,616
8	358	Underground Conductors & Devices	\$ 17,120,589	\$ 7,081,327	2.00%	\$ 342,412
9	359	Roads & Trails	\$ 35,047	\$ 3,126	0.00%	\$ -
10		Total Transmission	\$ 216,912,703	\$ 133,420,386		\$ 4,876,349

Ohio Edison Company: 21-1022-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of May 31, 2022

Schedule B-3.2 (Estimate)
Page 2 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment	Reserve Balance		
			Sch. B-2.1 (Estimate)	Sch. B-3 (Estimate)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 13,167,629	\$ (18,805)	0.00%	\$ -
12	361	Structures & Improvements	\$ 19,788,395	\$ 7,657,255	2.45%	\$ 484,816
13	362	Station Equipment	\$ 322,370,422	\$ 130,695,070	2.55%	\$ 8,220,446
14	364	Poles, Towers & Fixtures	\$ 585,827,317	\$ 295,959,512	2.93%	\$ 17,164,740
15	365	Overhead Conductors & Devices	\$ 826,672,572	\$ 245,007,369	2.70%	\$ 22,320,159
16	366	Underground Conduit	\$ 72,060,792	\$ 30,450,775	1.50%	\$ 1,080,912
17	367	Underground Conductors & Devices	\$ 420,755,006	\$ 102,776,008	2.07%	\$ 8,709,629
18	368	Line Transformers	\$ 565,969,875	\$ 275,843,470	3.50%	\$ 19,808,946
19	369	Services	\$ 145,141,885	\$ 96,955,311	3.13%	\$ 4,542,941
20	370	Meters	\$ 181,797,921	\$ 66,789,435	3.24%	\$ 5,890,253
21	371	Installation on Customer Premises	\$ 26,730,596	\$ 18,937,107	4.44%	\$ 1,186,838
22	373	Street Lighting & Signal Systems	\$ 85,083,911	\$ 29,365,347	4.20%	\$ 3,573,524
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	\$ 16,518	0.00%	\$ -
24		Total Distribution	\$ 3,265,388,593	\$ 1,300,434,371		\$ 92,983,204

Ohio Edison Company: 21-1022-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of May 31, 2022

Schedule B-3.2 (Estimate)
Page 3 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment	Reserve Balance		
(A)	(B)	(C)	Sch. B-2.1 (Estimate)	Sch. B-3 (Estimate)	(F)	(G=DxF)
			(D)	(E)		
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 3,307,790	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 110,918,848	\$ 46,859,069	2.50%	\$ 2,772,971
27	390.3	Leasehold Improvements	\$ 108,959	\$ 108,959	20.78%	\$ -
28	391.1	Office Furniture & Equipment	\$ 6,278,475	\$ 5,774,761	3.80%	\$ 238,582
29	391.2	Data Processing Equipment	\$ 6,839,117	\$ 5,169,049	17.00%	\$ 1,162,650
30	392	Transportation Equipment	\$ 7,565,065	\$ 2,190,451	7.31%	\$ 553,006
31	393	Stores Equipment	\$ 1,073,364	\$ 768,187	2.56%	\$ 27,478
32	394	Tools, Shop & Garage Equipment	\$ 24,609,121	\$ 3,920,528	3.17%	\$ 780,109
33	395	Laboratory Equipment	\$ 4,128,792	\$ 2,593,044	3.80%	\$ 156,894
34	396	Power Operated Equipment	\$ 3,954,860	\$ 4,141,901	3.48%	\$ 137,629
35	397	Communication Equipment	\$ 51,791,131	\$ 30,141,629	5.00%	\$ 2,589,557
36	398	Miscellaneous Equipment	\$ 228,762	\$ 103,147	4.00%	\$ 9,150
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	\$ 229,965	0.00%	\$ -
38		Total General	\$ 221,107,694	\$ 102,000,690		\$ 8,428,026

Ohio Edison Company: 21-1022-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of May 31, 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
			Plant Investment Sch. B-2.1 (Estimate)	Reserve Balance Sch. B-3 (Estimate)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>OTHER PLANT</u>						
39	301	Organization	\$ 89,680	\$ 32,914	0.00%	*
40	303	Intangible Software	\$ 112,428,255	\$ 91,844,025	14.29%	*
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	\$ 697,049	2.33%	*
42	303	Intangible FAS 109 Distribution	\$ 1,531,123	\$ 1,499,312	2.89%	*
43	303	Intangible FAS 109 General	\$ 199,091	\$ 191,298	3.87%	*
44		Total Other	\$ 116,271,427	\$ 94,264,598		\$ 5,748,354
45		Removal Work in Progress (RWIP)		(10,475,649)		
46		Total Company Depreciation	<u>\$ 3,819,680,417</u>	<u>\$ 1,619,644,397</u>		<u>\$ 112,035,933</u>
47		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 163,608,421	\$ 99,824,815		\$ 5,986,420
48		GRAND TOTAL (46 + 47)	<u>\$ 3,983,288,839</u>	<u>\$ 1,719,469,212</u>		<u>\$ 118,022,353</u>

* Please see the "Intangible Depreciation Expense Calculation: Estimated 5/31/2022 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 May 31, 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)	\$ 103,537,961
2	Real Property Taxes - See Schedule C-3.10a2 (Estimate)	\$ 1,510,945
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 109,001</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 105,157,907</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 May 31, 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)	\$ 216,912,703	\$ 3,265,388,593	\$ 221,107,694
2	Jurisdictional Real Property (b)	\$ 20,525,649	\$ 32,956,024	\$ 114,335,597
3	Jurisdictional Personal Property (1 - 2)	\$ 196,387,054	\$ 3,232,432,569	\$ 106,772,098
	<u>Exclusions and Exemptions</u>			
4	Capitalized Asset Retirement Costs (a)	\$ -	\$ 22,272	\$ 303,410
5	Exempt Facilities (c)	\$ 575,438	\$ 2,655,801	\$ -
6	Real Property Classified as Personal Property (c)	\$ 2,957,033	\$ 227,477,972	\$ -
7	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ -
8	Capitalized Interest (f)	\$ 13,387,705	\$ 133,143,897.54	\$ -
9	Total Exclusions and Exemptions (4 thru 8)	\$ 16,920,176	\$ 363,299,943	\$ 303,410
10	Net Cost of Taxable Personal Property (3 - 9)	\$ 179,466,877	\$ 2,869,132,627	\$ 106,468,688
11	True Value Percentage (c)	32.1780%	45.9180%	49.9560%
12	True Value of Taxable Personal Property (10 x 11)	\$ 57,748,852	\$ 1,317,448,319	\$ 53,187,498
13	Assessment Percentage (d)	85.00%	85.00%	24.00%
14	Assessment Value (12 x 13)	\$ 49,086,524	\$ 1,119,831,071	\$ 12,765,000
15	Personal Property Tax Rate (e)	8.6594000%	8.6594000%	8.6593400%
16	Personal Property Tax (14 x 15)	\$ 4,250,598	\$ 96,970,652	\$ 1,105,365
17	State Mandated Software Adjustment (c)	\$ -	\$ -	\$ 1,211,346
18	Total Personal Property Tax (16 + 17)			<u>\$ 103,537,961</u>

(a) Schedule B-2.1 (Estimate)

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

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

(d) Statutory Assessment for Personal Property

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

(f) Calculation: Line 3 x Percentage from the most recent Ohio Annual Property Tax Return Filing

Annual Real Property Tax Expense on Estimated Plant Balances as of May 31, 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)	\$ 20,525,649	\$ 32,956,024	\$ 114,335,597
2	Real Property Tax Rate (b)	<u>0.900352%</u>	<u>0.900352%</u>	<u>0.900352%</u>
3	Real Property Tax (1 x 2)	\$ 184,803	\$ 296,720	\$ 1,029,422
4	Total Real Property Tax (Sum of 3)			<u>1,510,945</u>

(a) Schedule C-3.10a1 (Actual)

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

Calculated as follows:

(1) Real Property Capitalized Cost	\$ 244,374,087	Book cost of real property used to compare to assessed value of real property to derive a true value percentage Calculation: (2) / (1)
(2) Real Property Taxes Paid	<u>\$2,200,226</u>	
(3) Real Property Tax Rate (Paid vs. Capital Costs)	<u><u>0.900352%</u></u>	

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

**Summary of Exclusions per Case No. 14-1297-EL-SSO
Estimated 5/31/2022 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	\$ 86,384,015	\$ 15,628,438
Reserve	\$ -	\$ -	\$ -

ESP IV Adjustments

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

AMI - CEI Pilot Only CEI has an AMI project so this exclusion does not impact OE or TE. Source: Forecast as of March 2022, adjusted to reflect current assumptions. Exclusions related to Rider AMI are determined by specific depreciation groups in PowerPlant and WBS CE-004000

FERC Account	CEI	
	Gross	Reserve
303	\$ 1,023,271	\$ (378,789)
362	\$ 5,206,598	\$ 3,922,766
364	\$ 163,082	\$ 123,278
365	\$ 1,794,173	\$ 1,773,424
367	\$ 2,230	\$ (1,679)
368	\$ 171,766	\$ 163,074
370	\$ 17,030,106	\$ 14,504,730
397	\$ 3,276,378	\$ 3,011,700
Grand Total	\$ 28,667,605	\$ 23,118,504

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	\$ 587,043	\$ 743,054
352	\$ 105,640	\$ 20,789
353	\$ -	\$ -
355	\$ (814)	\$ (152)
356	\$ (447)	\$ (86)
358	\$ -	\$ -
361	\$ 478,108	\$ 99,799
362	\$ (542,991)	\$ (76,707)
364	\$ 67,073	\$ 39,451
365	\$ 1,024,947	\$ 236,980
367	\$ 12,551	\$ 623
368	\$ (410,260)	\$ (131,819)
369	\$ 734	\$ 121
370	\$ (263,549)	\$ (102,284)
373	\$ 13,036	\$ 4,623
390	\$ -	\$ 7,430
391	\$ 4,170,694	\$ 3,483,918
397	\$ 2,140,737	\$ 1,229,352
Grand Total	\$ 7,382,501	\$ 5,555,092

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	\$ (690)
356	\$ (1)	\$ 19
358	\$ (32,555)	\$ 2,751
360	\$ (11)	\$ -
362	\$ 14,937	\$ 1,674
364	\$ (41,192)	\$ (15,434)
365	\$ (19,816)	\$ (5,579)
366	\$ -	\$ 1,905
367	\$ 359,994	\$ 46,542
368	\$ (75,553)	\$ (11,470)
369	\$ (1,537)	\$ (323)
370	\$ (0)	\$ 1,357
371	\$ (6,820)	\$ (2,001)
373	\$ (2,721)	\$ (944)
390	\$ (0)	\$ 226
Grand Total	\$ 195,011	\$ 18,032

LED Exclusions related to the Experimental Company Owned LED Program

FERC Account	CEI		OE		TE	
	Gross	Reserve	Gross	Reserve	Gross	Reserve
356	\$ -	\$ 151	\$ -	\$ -	\$ -	\$ -
364	\$ 364,410	\$ 15,705	\$ 7,636	\$ 311	\$ 201,240	\$ 12,360
365	\$ 74,124	\$ 2,782	\$ 2,461	\$ 158	\$ 61,258	\$ 107
367	\$ 18,114	\$ 467	\$ -	\$ -	\$ 16,682	\$ 1,053
368	\$ 20,701	\$ 417	\$ -	\$ -	\$ 20,725	\$ 764
369	\$ (398)	\$ (8)	\$ -	\$ -	\$ (188)	\$ (3)
371	\$ 1,549	\$ 46	\$ -	\$ -	\$ 490	\$ 22
373	\$ 171,964	\$ 8,714	\$ 97,793	\$ 7,154	\$ 1,178,417	\$ 68,009
373.3 LED	\$ 3,495,651	\$ 156,405	\$ 371,797	\$ 47,185	\$ 4,723,695	\$ 279,926
Grand Total	\$ 4,146,126	\$ 184,629	\$ 479,687	\$ 54,809	\$ 6,202,319	\$ 362,238

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	\$ 60,625	\$ 246,913	\$ 17,123	\$ 7,627	\$ 195
365	\$ 36,122,240	\$ 4,401,750	\$ 34,045,393	\$ 2,989,500	\$ 9,614,165	\$ 1,171,379
Grand Total	\$ 36,824,422	\$ 4,462,376	\$ 34,292,306	\$ 3,006,624	\$ 9,621,792	\$ 1,171,574

Service Company Adjustments

Exclusions related to Service Company Plant In-Service

FERC Account	SC	
	Gross	Reserve
303	\$ 6,210,363	\$ 954,283

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	\$ 950,106,976	\$ 135,010,201	\$ 163,608,421	\$ 72,018,109	\$ 370,636,731
(3) Reserve	\$ 579,702,761	\$ 82,375,762	\$ 99,824,815	\$ 43,941,469	\$ 226,142,047
(4) ADIT	\$ 25,930,277	\$ 3,684,692	\$ 4,465,194	\$ 1,965,515	\$ 10,115,401
(5) Rate Base	\$ 48,949,747	\$ 59,318,412	\$ 26,111,124	\$ 134,379,283	
(6) Depreciation Expense (Incremental)	\$ 4,940,013	\$ 5,986,420	\$ 2,635,137	\$ 13,561,571	
(7) Property Tax Expense (Incremental)	\$ 89,948	\$ 109,001	\$ 47,981	\$ 246,929	
(8) Total Expenses	\$ 5,029,961	\$ 6,095,421	\$ 2,683,118	\$ 13,808,500	

- (2) Estimated Gross Plant = 5/31/2022 General and Intangible Plant Balances in the forecast as of March 2022 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 = 5/31/2022 General and Intangible Reserve Balances in the forecast as of March 2022 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 5/31/2022
- (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 5/31/2022 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 5/31/2022 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 5/31/2022: Revenue Requirement" workpaper.

Depreciation Rate for Service Company Plant (Estimate)

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

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

NOTES

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

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

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

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

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

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

* Includes accounts 390.1 and 390.2.

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

*** Includes accounts 397 and 397.1

Depreciation Rate for Service Company Plant (Estimate)

II. Estimated Depreciation Accrual Rate for Service Company Plant as of May 31, 2022

Line No.	(A) Account	(B) Account Description	(D) Estimated 5/31/2022 Balances			(H) Accrual Rates				(J) Depreciation Expense
			(C) Gross	(D) Reserve	(E) Net	(F) CEI	(G) OE	(H) TE	(I) 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 *	\$ 51,972,805	\$ 34,062,155	\$ 17,910,650	2.20%	2.50%	2.20%	2.33%	\$ 1,212,228
32	390.3	Struct Imprv, Leasehold Imp **	\$ 28,879,064	\$ 12,276,682	\$ 16,602,382	22.34%	20.78%	0.00%	21.49%	\$ 6,204,754
33	391.1	Office Furn., Mech. Equip.	\$ 15,294,464	\$ 10,832,709	\$ 4,461,755	7.60%	3.80%	3.80%	5.18%	\$ 792,897
34	391.2	Data Processing Equipment	\$ 157,912,552	\$ 48,748,495	\$ 109,164,058	10.56%	17.00%	9.50%	13.20%	\$ 20,839,421
35	392	Transportation Equipment	\$ 5,954,591	\$ 2,021,949	\$ 3,932,642	6.07%	7.31%	6.92%	6.78%	\$ 403,872
36	393	Stores Equipment	\$ 17,088	\$ 9,947	\$ 7,141	6.67%	2.56%	3.13%	4.17%	\$ 712
37	394	Tools, Shop, Garage Equip.	\$ 304,951	\$ 32,455	\$ 272,496	4.62%	3.17%	3.33%	3.73%	\$ 11,372
38	395	Laboratory Equipment	\$ 739,223	\$ 68,711	\$ 670,512	2.31%	3.80%	2.86%	3.07%	\$ 22,728
39	396	Power Operated Equipment	\$ 424,994	\$ 203,885	\$ 221,109	4.47%	3.48%	5.28%	4.19%	\$ 17,809
40	397	Communication Equipment ***	\$ 153,212,879	\$ 64,835,736	\$ 88,377,142	7.50%	5.00%	5.88%	6.08%	\$ 9,317,880
41	398	Misc. Equipment	\$ 3,531,972	\$ 1,689,558	\$ 1,842,414	6.67%	4.00%	3.33%	4.84%	\$ 171,032
42	399.1	ARC General Plant	\$ 40,721	\$ 30,864	\$ 9,858	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 418,516,251	\$ 174,813,146	\$ 243,703,105					\$ 38,994,706

INTANGIBLE PLANT

44	301	FECO 101/6-301 Organization Fst	\$ 49,344	\$ 49,344	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
45	303	FECO 101/6 303 Intangibles	\$ 5,545,409	\$ 5,870,561	\$ (325,151)	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	\$ 38,042,316	\$ (12)	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	\$ 24,441,544	\$ (40)	14.29%	14.29%	14.29%	14.29%	\$ -
59	303	FECO 101/6-303 2015 Software	\$ 32,810,704	\$ 32,377,234	\$ 433,469	14.29%	14.29%	14.29%	14.29%	\$ 433,469
60	303	FECO 101/6-303 2016 Software	\$ 26,396,632	\$ 22,123,275	\$ 4,273,357	14.29%	14.29%	14.29%	14.29%	\$ 3,772,079
61	303	FECO 101/6-303 2017 Software	\$ 10,979,267	\$ 7,783,518	\$ 3,195,750	14.29%	14.29%	14.29%	14.29%	\$ 1,568,937
62	303	FECO 101/6-303 2018 Software	\$ 24,286,081	\$ 14,913,179	\$ 9,372,903	14.29%	14.29%	14.29%	14.29%	\$ 3,470,481
63	303	FECO 101/6-303 2019 Software	\$ 43,267,934	\$ 16,730,193	\$ 26,537,741	14.29%	14.29%	14.29%	14.29%	\$ 6,182,988
64	303	FECO 101/6-303 2020 Software	\$ 44,578,132	\$ 9,181,367	\$ 35,396,765	14.29%	14.29%	14.29%	14.29%	\$ 6,370,215
65	303	FECO 101/6-303 2021 Software	\$ 52,471,805	\$ 4,888,952	\$ 47,582,853	14.29%	14.29%	14.29%	14.29%	\$ 7,498,221
66	304	FECO 101/6-303 2022 Software	\$ 427,081	\$ 16,877	\$ 410,204	14.29%	14.29%	14.29%	14.29%	\$ 61,030
67			\$ 531,590,725	\$ 404,712,887	\$ 126,877,839					\$ 29,357,420

68	Removal Work in Progress (RWIP)		\$ 176,729							
69	TOTAL - GENERAL & INTANGIBLE		\$ 950,106,976	\$ 579,702,761	\$ 370,580,944				7.19%	\$ 68,352,126

NOTES

(C) - (E) Estimated 5/31/2022 balances. Source: The forecast as of March 2022 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 5/31/2022. 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 May 31, 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 May 31, 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%	\$ 230,947	\$ 3,025
28	390	Structures, Improvements	Real	1.31%	\$ 51,972,805	\$ 680,852
29	390.3	Struct Imprv, Leasehold Imp	Real	1.31%	\$ 28,879,064	\$ 378,320
30	391.1	Office Furn., Mech. Equip.	Personal		\$ 15,294,464	\$ -
31	391.2	Data Processing Equipment	Personal		\$ 157,912,552	\$ -
32	392	Transportation Equipment	Personal		\$ 5,954,591	\$ -
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		\$ 153,212,879	\$ -
38	398	Misc. Equipment	Personal		\$ 3,531,972	\$ -
39	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
40	TOTAL - GENERAL PLANT				\$ 418,516,251	\$ 1,062,197
41	TOTAL - INTANGIBLE PLANT				\$ 531,590,725	\$ -
42	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 950,106,976	\$ 1,062,197
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 5/31/2022. Source: The forecast as of March 2022 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 5/31/2022 Balances

<u>I. Estimated Allocated Service Company Plant and Related Expenses as of May 31, 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	\$ 950,106,976	\$ 135,010,201	\$ 163,608,421	\$ 72,018,109	\$ 370,636,731	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 64 x Line 1
3	Accum. Reserve	\$ (579,702,761)	\$ (82,375,762)	\$ (99,824,815)	\$ (43,941,469)	\$ (226,142,047)	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 64 x Line 1
4	Net Plant	<u>\$ 370,404,215</u>	<u>\$ 52,634,439</u>	<u>\$ 63,783,606</u>	<u>\$ 28,076,640</u>	<u>\$ 144,494,684</u>	Line 2 + Line 3
5	Depreciation *	7.19%	\$ 9,712,837	\$ 11,770,236	\$ 5,181,091	\$ 26,664,164	Average Rate x Line 2
6	Property Tax *	0.11%	\$ 150,938	\$ 182,910	\$ 80,515	\$ 414,363	Average Rate x Line 2
7	Total Expenses		<u>\$ 9,863,775</u>	<u>\$ 11,953,146</u>	<u>\$ 5,261,606</u>	<u>\$ 27,078,527</u>	
<p>* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 5/31/2022. 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	-3.49%	\$ 4,940,013	\$ 5,986,420	\$ 2,635,137	\$ 13,561,571	Line 5 - Line 12
16	Property Tax	-0.02%	\$ 89,948	\$ 109,001	\$ 47,981	\$ 246,929	Line 6 - Line 13
17	Total Expenses		<u>\$ 5,029,961</u>	<u>\$ 6,095,421</u>	<u>\$ 2,683,118</u>	<u>\$ 13,808,500</u>	Line 15 + Line 16
<p>* In Case No. 07-551-EL-AIR, test year operating expenses included allocated depreciation and property tax associated with Service Company plant. This section calculates the difference between the estimated level of these expenses included in base rates and the expected expenses to be incurred based on Service Company plant balances as of May 31, 2022. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.</p>							

Intangible Depreciation Expense Calculation
Estimated 5/31/2022 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 May-22 (D)	Reserve May-22 (E)	Net Plant May-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	\$ 2,740,204	\$ 2,740,204	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,649,201	\$ 5,649,201	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant	\$ 707,478	\$ 707,478	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 2,034,933	\$ 2,034,933	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2014 Software	Intangible Plant	\$ 3,291,908	\$ 3,291,908	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2015 Software	Intangible Plant	\$ 3,747,993	\$ 3,693,962	\$ 54,031	14.29%	\$ 54,031
CECO The Illuminating Co.	CECO 101/6-303 2016 Software	Intangible Plant	\$ 5,363,455	\$ 4,586,791	\$ 776,664	14.29%	\$ 766,438
CECO The Illuminating Co.	CECO 101/6-303 2017 Software	Intangible Plant	\$ 3,345,023	\$ 2,492,377	\$ 852,646	14.29%	\$ 478,004
CECO The Illuminating Co.	CECO 101/6-303 2018 Software	Intangible Plant	\$ 2,084,951	\$ 1,356,462	\$ 728,490	14.29%	\$ 297,940
CECO The Illuminating Co.	CECO 101/6-303 2019 Software	Intangible Plant	\$ 4,532,758	\$ 1,802,429	\$ 2,730,327	14.29%	\$ 654,876
CECO The Illuminating Co.	CECO 101/6-303 2020 Software	Intangible Plant	\$ 5,648,089	\$ 1,404,688	\$ 4,243,403	14.29%	\$ 807,112
CECO The Illuminating Co.	CECO 101/6-303 2021 Software	Intangible Plant	\$ 2,167,536	\$ 249,673	\$ 1,917,863	14.29%	\$ 309,741
CECO The Illuminating Co.	CECO 101/6-303 2022 Software	Intangible Plant	\$ 17,464	\$ 690	\$ 16,774	14.29%	\$ 2,496
CECO The Illuminating Co.	CECO 101/6-301 Organization	Intangible Plant	\$ -	\$ -	\$ -	0.00%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 FAS109 Dist- Forcast	Intangible Plant	\$ 2,001,124	\$ 2,001,124	\$ -	3.18%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 FAS109 Transm-FCT	Intangible Plant	\$ 1,176,339	\$ 1,176,339	\$ -	2.15%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 Software	Intangible Plant	\$ 3,822,323	\$ 1,489,687	\$ 2,332,636	14.29%	\$ 517,630
CECO The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
Total			\$ 81,718,877	\$ 68,215,424	\$ 13,503,453		\$ 3,888,268
OECO Ohio Edison Co.	OECO 101/6-301 Organization	Intangible Plant	\$ 89,680	\$ 32,914	\$ 56,766	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	\$ 3,200,819	\$ 3,200,819	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 8,183,910	\$ 8,183,910	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant	\$ 844,676	\$ 844,676	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$ 4,937,621	\$ 4,937,621	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2014 Software	Intangible Plant	\$ 5,675,424	\$ 5,675,424	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2015 Software	Intangible Plant	\$ 6,571,464	\$ 6,475,124	\$ 96,340	14.29%	\$ 96,340
OECO Ohio Edison Co.	OECO 101/6-303 2016 Software	Intangible Plant	\$ 7,083,487	\$ 6,173,788	\$ 909,699	14.29%	\$ 909,699
OECO Ohio Edison Co.	OECO 101/6-303 2017 Software	Intangible Plant	\$ 5,445,110	\$ 4,004,411	\$ 1,440,699	14.29%	\$ 778,106
OECO Ohio Edison Co.	OECO 101/6-303 2018 Software	Intangible Plant	\$ 3,694,151	\$ 2,070,876	\$ 1,613,275	14.29%	\$ 526,465
OECO Ohio Edison Co.	OECO 101/6-303 2019 Software	Intangible Plant	\$ 6,794,168	\$ 2,866,458	\$ 3,927,709	14.29%	\$ 970,887
OECO Ohio Edison Co.	OECO 101/6-303 2020 Software	Intangible Plant	\$ 8,152,604	\$ 2,043,366	\$ 6,109,238	14.29%	\$ 1,165,007
OECO Ohio Edison Co.	OECO 101/6-303 2021 Software	Intangible Plant	\$ 3,069,718	\$ 334,699	\$ 2,735,019	14.29%	\$ 438,663
OECO Ohio Edison Co.	OECO 101/6-303 2022 Software	Intangible Plant	\$ -	\$ -	\$ -	14.29%	\$ -
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	\$ 6,040,396	\$ 2,288,146	\$ 3,752,250	14.29%	\$ 863,173
Total			\$ 110,221,122	\$ 94,620,630	\$ 22,006,020		\$ 5,748,858
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	\$ 1,593,042	\$ 21,905	14.29%	\$ 21,905
TECO Toledo Edison Co.	TECO 101/6-303 2016 Software	Intangible Plant	\$ 1,925,691	\$ 1,714,148	\$ 211,543	14.29%	\$ 211,543
TECO Toledo Edison Co.	TECO 101/6-303 2017 Software	Intangible Plant	\$ 787,206	\$ 626,679	\$ 160,528	14.29%	\$ 112,492
TECO Toledo Edison Co.	TECO 101/6-303 2018 Software	Intangible Plant	\$ 1,099,735	\$ 683,324	\$ 416,411	14.29%	\$ 157,152
TECO Toledo Edison Co.	TECO 101/6-303 2019 Software	Intangible Plant	\$ 2,238,998	\$ 877,131	\$ 1,361,864	14.29%	\$ 319,952
TECO Toledo Edison Co.	TECO 101/6-303 2020 Software	Intangible Plant	\$ 1,565,193	\$ 644,924	\$ 920,269	14.29%	\$ 380,858
TECO Toledo Edison Co.	TECO 101/6-303 2021 Software	Intangible Plant	\$ 1,028,150	\$ 108,759	\$ 919,391	14.29%	\$ 146,923
TECO Toledo Edison Co.	TECO 101/6-303 2022 Software	Intangible Plant	\$ -	\$ -	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 240,086	\$ 240,084	\$ 2	3.10%	\$ 2
TECO Toledo Edison Co.	TECO 101/6-303 FAS109 Transmission	Intangible Plant	\$ 54,210	\$ 54,210	\$ -	2.37%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 Software	Intangible Plant	\$ 1,318,049	\$ 1,006,298	\$ 311,751	14.29%	\$ 188,349
Total			\$ 37,555,621	\$ 32,181,943	\$ 5,423,679		\$ 1,539,177

NOTES

(D) - (F) Source: The forecast as of March 2022 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 June 2022 - Aug 2022 Rider DCR Rates

	(A)	(B)
	Company	Rev Req 5/31/2022
(1)	CEI	\$ 163,467,354
(2)	OE	\$ 169,401,302
(3)	TE	\$ 40,027,658
(4)	TOTAL	\$ 372,896,315

NOTES

(B) Annual Revenue Requirement based on estimated 5/31/2022 Rate Base

II. Quarterly Revenue Requirement Additions

	(A)	(B)	(C)	(D)
	Description	CEI	OE	TE
(1)	Mar 2022 - May 2022 Reconciliation Amount Adjusted for June 2022 - Aug 2022	\$ (1,007,111)	\$ (588,533)	\$ (79,079)
(2)	DCR Audit Expenses	\$ 22,075	\$ 22,075	\$ 22,075
(3)	Adjustments	\$ -	\$ -	\$ -
(4)	Total Reconciliation	\$ (985,036)	\$ (566,458)	\$ (57,004)

SOURCES

Line 1: Source: "Quarterly Revenue Requirement Additions: Calculation of Mar 2022 - May 2022 Reconciliation Amount Adjusted for June 2022 - Aug 2022" workpaper Section III Col.G
Line 2: 2021 Rider DCR Audit Expenses
Line 3: Source:
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	5,523,934,886	35.14%	\$ 57,447,215	\$ (346,171)
(2)		GS, GP, GSU	10,194,547,099	64.86%	\$ 106,020,139	\$ (638,866)
(3)			15,718,481,985	100.00%	\$ 163,467,354	\$ (985,036)
(4)	OE	RS	9,197,405,326	48.93%	\$ 82,888,546	\$ (277,169)
(5)		GS, GP, GSU	9,599,551,624	51.07%	\$ 86,512,756	\$ (289,288)
(6)			18,796,956,950	100.00%	\$ 169,401,302	\$ (566,458)
(7)	TE	RS	2,515,936,035	45.80%	\$ 18,331,370	\$ (26,106)
(8)		GS, GP, GSU	2,977,762,976	54.20%	\$ 21,696,289	\$ (30,898)
(9)			5,493,699,011	100.00%	\$ 40,027,658	\$ (57,004)
(10)	OH	RS	17,237,276,247	43.08%	\$ 158,667,132	\$ (649,446)
(11)	TOTAL	GS, GP, GSU	22,771,861,699	56.92%	\$ 214,229,183	\$ (959,052)
(12)			40,009,137,946	100.00%	\$ 372,896,315	\$ (1,608,498)

NOTES

- (C) Source: Forecast for June 2022 - May 2023 (All forecasted numbers associated with the forecast as of March 2022)
(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%	\$ 95,437,632	\$ (575,097)
(3)		GP	0.63%	1.19%	1.33%	\$ 1,414,252	\$ (8,522)
(4)		GSU	4.06%	7.74%	8.65%	\$ 9,168,255	\$ (55,247)
(5)		GT	0.18%	0.35%	0.00%	\$ -	\$ -
(6)		STL	3.53%	6.73%	0.00%	\$ -	\$ -
(7)		POL	1.79%	3.41%	0.00%	\$ -	\$ -
(8)		TRF	0.03%	0.06%	0.00%	\$ -	\$ -
(9)			100.00%	100.00%	100.00%	\$ 106,020,139	\$ (638,866)
(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%	\$ 70,726,741	\$ (236,502)
(13)		GP	5.20%	13.85%	15.69%	\$ 13,573,274	\$ (45,387)
(14)		GSU	0.85%	2.26%	2.56%	\$ 2,212,740	\$ (7,399)
(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%	\$ 86,512,756	\$ (289,288)
(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%	\$ 18,819,307	\$ (26,801)
(23)		GP	4.80%	11.42%	12.97%	\$ 2,814,684	\$ (4,008)
(24)		GSU	0.11%	0.25%	0.29%	\$ 62,297	\$ (89)
(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%	\$ 21,696,289	\$ (30,898)
(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	\$ 57,447,215	5,523,934,886	\$ 0.010400
(2)	OE	RS	\$ 82,888,546	9,197,405,326	\$ 0.009012
(3)	TE	RS	\$ 18,331,370	2,515,936,035	\$ 0.007286
(4)			\$ 158,667,132	17,237,276,247	

NOTES

- (C) Source: Section III, Column E.
(D) Source: Forecast for June 2022 - May 2023 (All forecasted numbers associated with the forecast as of March 2022)
(E) Calculation: Column C / Column D.

VI. Rider DCR Charge Calculation - Annual Revenue Requirement - Rate GS, Rate GP, Rate GSU

	(A)	(B)	(C)	(D)	(E)
	Company	Rate Schedule	Annual Revenue Req	Annual Billing Units (kW / kVa)	Annual Rev Req Charge (\$ / kW or \$ / kVa)
(1)	CEI	GS	\$ 95,437,632	18,767,327	\$ 5.0853 per kW
(2)		GP	\$ 1,414,252	1,065,144	\$ 1.3278 per kW
(3)		GSU	\$ 9,168,255	7,647,269	\$ 1.1989 per kW
(4)			\$ 106,020,139		
(5)	OE	GS	\$ 70,726,741	20,946,843	\$ 3.3765 per kW
(6)		GP	\$ 13,573,274	6,608,624	\$ 2.0539 per kW
(7)		GSU	\$ 2,212,740	2,375,648	\$ 0.9314 per kVa
(8)			\$ 86,512,756		
(9)	TE	GS	\$ 18,819,307	6,201,861	\$ 3.0345 per kW
(10)		GP	\$ 2,814,684	2,770,278	\$ 1.0160 per kW
(11)		GSU	\$ 62,297	223,928	\$ 0.2782 per kVa
(12)			\$ 21,696,289		

NOTES

- (C) Source: Section IV, Column F.
(D) Source: Forecast for June 2022 - May 2023 (All forecasted numbers associated with the forecast as of March 2022)
(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	\$ (346,171)	1,517,656,807	\$ (0.000228)
(2)	OE	RS	\$ (277,169)	2,341,023,311	\$ (0.000118)
(3)	TE	RS	\$ (26,106)	672,164,607	\$ (0.000039)
(4)			\$ (649,446)	4,530,844,724	

NOTES

- (C) Source: Section III, Column F.
(D) Source: Forecast for June 2022 - Aug 2022 (All forecasted numbers associated with the forecast as of March 2022)
(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	\$ (575,097)	5,077,609	\$ (0.1133) per kW
(2)		GP	\$ (8,522)	282,520	\$ (0.0302) per kW
(3)		GSU	\$ (55,247)	1,966,807	\$ (0.0281) per kW
(4)			\$ (638,866)		
(5)	OE	GS	\$ (236,502)	5,780,040	\$ (0.0409) per kW
(6)		GP	\$ (45,387)	1,721,404	\$ (0.0264) per kW
(7)		GSU	\$ (7,399)	611,956	\$ (0.0121) per kVa
(8)			\$ (289,288)		
(9)	TE	GS	\$ (26,801)	1,690,657	\$ (0.0159) per kW
(10)		GP	\$ (4,008)	750,228	\$ (0.0053) per kW
(11)		GSU	\$ (89)	57,953	\$ (0.0015) per kVa
(12)			\$ (30,898)		

NOTES

- (C) Source: Section IV, Column G.
(D) Source: Forecast for June 2022 - Aug 2022 (All forecasted numbers associated with the forecast as of March 2022)
(E) Calculation: Column C / Column D.

Rider Charge Calculation - Rider DCR

IX. Rider DCR Charge Calculation

	(A)	(B)	(C)	(D)	(E)
	Company	Rate Schedule	Annual Rev Req Charge	Quarterly Reconciliation	Proposed DCR Charge For June 2022 - Aug 2022
(1)	CEI	RS	\$ 0.010400 per kWh	\$ (0.000228) per kWh	\$ 0.010379 per kWh
(2)		GS	\$ 5.0853 per kW	\$ (0.1133) per kW	\$ 5.0733 per kW
(3)		GP	\$ 1.3278 per kW	\$ (0.0302) per kW	\$ 1.3240 per kW
(4)		GSU	\$ 1.1989 per kW	\$ (0.0281) per kW	\$ 1.1946 per kW
(5)					
(6)	OE	RS	\$ 0.009012 per kWh	\$ (0.000118) per kWh	\$ 0.009075 per kWh
(7)		GS	\$ 3.3765 per kW	\$ (0.0409) per kW	\$ 3.4035 per kW
(8)		GP	\$ 2.0539 per kW	\$ (0.0264) per kW	\$ 2.0688 per kW
(9)		GSU	\$ 0.9314 per kVa	\$ (0.0121) per kVa	\$ 0.9381 per kVa
(10)					
(11)	TE	RS	\$ 0.007286 per kWh	\$ (0.000039) per kWh	\$ 0.007395 per kWh
(12)		GS	\$ 3.0345 per kW	\$ (0.0159) per kW	\$ 3.0801 per kW
(13)		GP	\$ 1.0160 per kW	\$ (0.0053) per kW	\$ 1.0313 per kW
(14)		GSU	\$ 0.2782 per kVa	\$ (0.0015) per kVa	\$ 0.2823 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 February 28, 2022

	(A)	(B)	(C)	(D)	(E)	(F)
Company	Annual Revenue Thru 2/28/2022	2021 Revenue vs. Revenue Cap	2022 Revenue Cap	Actual 2021 Revenue Cap	Under (Over) 2021 Revenue Cap	
CEI	\$ 20,427,832			\$ 252,834,118	\$ 232,406,286	
OE	\$ 21,596,350			\$ 180,595,799	\$ 158,999,449	
TE	\$ 5,184,260			\$ 108,357,479	\$ 103,173,219	
Total	\$ 47,208,443	\$ (7,558,402)	\$ 368,750,000	\$ 361,191,598	\$ 313,983,155	

NOTES

(C) The actual annual 2021 Rider DCR revenue cap was equal to \$336,136,420. Actual annual 2021 Rider DCR revenue billed was equal to \$343,694,823. 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.

Source: Case No. 12-1230-EL-SSO and Case No. 14-1297-EL-SSO. Note that the 2022 revenue cap is calculated as the equivalent of 5 months of the June 2021 - May 2022

(D) cap of \$360M plus the equivalent of 7 months of the June 2022 - May 2023 cap of \$375M.

Calculation: Column C + Column D. The sum of the individual company caps does not equal the total company cap. Each individual company has a cap of 50%, 70% and

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

(F) Calculation: Column E - Column B

The Cleveland Electric Illuminating Company: 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 Mar 2022 - May 2022 Reconciliation Amount Adjusted for June 2022 - Aug 2022

I. Rider DCR Mar 2022 - May 2022 Rates Based on Estimated February 28, 2022 Rate Base

(A) Company	(B) Rate Schedule	(C) Allocation	(D) Annual Revenue Requirements*			(F) Rate	(G) Quarterly Reconciliation			(J) Mar 2022 - May 2022 Rate Estimated Rate Base
			Rev. Req	Billing Units			Rev. Req	Billing Units	Rate	
CEI	RS	34.66%	\$ 57,359,221	5,420,673,293	\$	0.010582 per kWh	\$ (220,134)	1,244,514,773	\$ (0.000177) per kWh	\$ 0.010405 per kWh
	GS	58.82%	\$ 97,331,193	16,865,753	\$	5.7709 per kW	\$ (373,539)	4,075,017	\$ (0.0917) per kW	\$ 5.6793 per kW
	GP	0.87%	\$ 1,442,312	1,065,978	\$	1.3530 per kW	\$ (5,535)	259,822	\$ (0.0213) per kW	\$ 1.3317 per kW
	GSU	5.65%	\$ 9,350,161	7,653,262	\$	1.2217 per kW	\$ (35,884)	1,857,551	\$ (0.0193) per kW	\$ 1.2024 per kW
		100.00%	\$ 165,482,887				\$ (635,092)			
OE	RS	48.94%	\$ 83,364,605	9,212,770,589	\$	0.009049 per kWh	\$ (208,914)	2,163,599,201	\$ (0.000097) per kWh	\$ 0.008952 per kWh
	GS	41.75%	\$ 71,116,397	18,189,510	\$	3.9097 per kW	\$ (178,219)	4,342,265	\$ (0.0410) per kW	\$ 3.8687 per kW
	GP	8.01%	\$ 13,648,053	6,589,342	\$	2.0712 per kW	\$ (34,202)	1,526,023	\$ (0.0224) per kW	\$ 2.0488 per kW
	GSU	1.31%	\$ 2,224,931	2,368,302	\$	0.9395 per kVa	\$ (5,576)	582,818	\$ (0.0096) per kVa	\$ 0.9299 per kVa
		100.00%	\$ 170,353,986				\$ (426,911)			
TE	RS	45.82%	\$ 18,501,937	2,516,609,586	\$	0.007352 per kWh	\$ (19,428)	559,661,035	\$ (0.000035) per kWh	\$ 0.007317 per kWh
	GS	47.00%	\$ 18,976,999	5,334,708	\$	3.5573 per kW	\$ (19,927)	1,270,040	\$ (0.0157) per kW	\$ 3.5416 per kW
	GP	7.03%	\$ 2,838,269	2,776,464	\$	1.0223 per kW	\$ (2,980)	632,584	\$ (0.0047) per kW	\$ 1.0175 per kW
	GSU	0.16%	\$ 62,819	224,488	\$	0.2798 per kVa	\$ (66)	56,852	\$ (0.0012) per kVa	\$ 0.2787 per kVa
		100.00%	\$ 40,380,024				\$ (42,402)			
TOTAL			\$ 376,216,897				\$ (1,104,405)			

Notes:

Source: See "Rider Charge Calculation - Rider DCR" workpaper from Rider DCR filing January 12, 2022.

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

Quarterly Revenue Requirement Additions: Calculation of Mar 2022 - May 2022 Reconciliation Amount Adjusted for June 2022 - Aug 2022

II. Rider DCR Mar 2022 - May 2022 Rates Based on Actual February 28, 2022 Rate Base

(A) Company	(B) Rate Schedule	(C) Allocation	(D) Annual Revenue Requirements			(F) Rate	(G) Quarterly Reconciliation			(I) Rate	(J) Mar 2022 - May 2022 Rate Actual Rate Base	
			Rev. Req	Billing Units			Rev. Req	Billing Units				
CEI	RS	34.66%	\$ 55,889,565	5,420,673,293	\$	0.010310 per kWh	\$ (220,134)	1,244,514,773	\$	(0.000177) per kWh	\$	0.010134 per kWh
	GS	58.82%	\$ 94,837,376	16,865,753	\$	5.6231 per kW	\$ (373,539)	4,075,017	\$	(0.0917) per kW	\$	5.5314 per kW
	GP	0.87%	\$ 1,405,357	1,065,978	\$	1.3184 per kW	\$ (5,535)	259,822	\$	(0.0213) per kW	\$	1.2971 per kW
	GSU	5.65%	\$ 9,110,591	7,653,262	\$	1.1904 per kW	\$ (35,884)	1,857,551	\$	(0.0193) per kW	\$	1.1711 per kW
		100.00%	\$ 161,242,889				\$ (635,092)					
OE	RS	48.94%	\$ 82,146,060	9,212,770,589	\$	0.008917 per kWh	\$ (208,914)	2,163,599,201	\$	(0.000097) per kWh	\$	0.008820 per kWh
	GS	41.75%	\$ 70,076,885	18,189,510	\$	3.8526 per kW	\$ (178,219)	4,342,265	\$	(0.0410) per kW	\$	3.8116 per kW
	GP	8.01%	\$ 13,448,559	6,589,342	\$	2.0410 per kW	\$ (34,202)	1,526,023	\$	(0.0224) per kW	\$	2.0185 per kW
	GSU	1.31%	\$ 2,192,409	2,368,302	\$	0.9257 per kVa	\$ (5,576)	582,818	\$	(0.0096) per kVa	\$	0.9162 per kVa
		100.00%	\$ 167,863,913				\$ (426,911)					
TE	RS	45.82%	\$ 18,344,530	2,516,609,586	\$	0.007289 per kWh	\$ (19,428)	559,661,035	\$	(0.000035) per kWh	\$	0.007255 per kWh
	GS	47.00%	\$ 18,815,549	5,334,708	\$	3.5270 per kW	\$ (19,927)	1,270,040	\$	(0.0157) per kW	\$	3.5113 per kW
	GP	7.03%	\$ 2,814,122	2,776,464	\$	1.0136 per kW	\$ (2,980)	632,584	\$	(0.0047) per kW	\$	1.0089 per kW
	GSU	0.16%	\$ 62,284	224,488	\$	0.2775 per kVa	\$ (66)	56,852	\$	(0.0012) per kVa	\$	0.2763 per kVa
		100.00%	\$ 40,036,485				\$ (42,402)					
TOTAL			\$ 369,143,288				\$ (1,104,405)					

- (C) Source: Rider DCR filing January 12, 2022
(D) Calculation: Annual DCR Revenue Requirement based on actual 2/28/2022 Rate Base x Column C
(E) Estimated billing units for Mar 2022 - Feb 2023. Source: Rider DCR filing January 12, 2022.
(F) Calculation: Column D / Column E
(G) Source: Rider DCR filing January 12, 2022
(H) Estimated billing units for Mar 2022 - May 2022. Source: Rider DCR filing January 12, 2022.
(I) Calculation: Column G / Column H
(J) Calculation: Column F + Column I

Quarterly Revenue Requirement Additions: Calculation of Mar 2022 - May 2022 Reconciliation Amount Adjusted for June 2022 - Aug 2022

III. Estimated Rider DCR Reconciliation Amount for June 2022 - Aug 2022

(A)	(B)	(C)	(D)	(E)	(F)	(G)
Company	Rate Schedule	Mar 2022 - May 2022 Rate Estimated Rate Base	Mar 2022 - May 2022 Rate Actual Rate Base	Difference	Billing Units	Reconciliation Amount
CEI	RS	\$ 0.010405 per kWh	\$ 0.010134 per kWh	\$ (0.000271) per kWh	1,244,514,773	\$ (337,414)
	GS	\$ 5.6793 per kW	\$ 5.5314 per kW	\$ (0.1479) per kW	4,075,017	\$ (602,543)
	GP	\$ 1.3317 per kW	\$ 1.2971 per kW	\$ (0.0347) per kW	259,822	\$ (9,007)
	GSU	\$ 1.2024 per kW	\$ 1.1711 per kW	\$ (0.0313) per kW	1,857,551	\$ (58,147)
						\$ (1,007,111)
OE	RS	\$ 0.008952 per kWh	\$ 0.008820 per kWh	\$ (0.000132) per kWh	2,163,599,201	\$ (286,173)
	GS	\$ 3.868705 per kW	\$ 3.811556 per kW	\$ (0.0571) per kW	4,342,265	\$ (248,156)
	GP	\$ 2.048819 per kW	\$ 2.018544 per kW	\$ (0.0303) per kW	1,526,023	\$ (46,201)
	GSU	\$ 0.929896 per kVa	\$ 0.916163 per kVa	\$ (0.0137) per kVa	582,818	\$ (8,003)
						\$ (588,533)
TE	RS	\$ 0.007317 per kWh	\$ 0.007255 per kWh	\$ (0.000063) per kWh	559,661,035	\$ (35,005)
	GS	\$ 3.5416 per kW	\$ 3.5113 per kW	\$ (0.0303) per kW	1,270,040	\$ (38,436)
	GP	\$ 1.0175 per kW	\$ 1.0089 per kW	\$ (0.0087) per kW	632,584	\$ (5,502)
	GSU	\$ 0.2787 per kVa	\$ 0.2763 per kVa	\$ (0.0024) per kVa	56,852	\$ (135)
						\$ (79,079)
TOTAL						\$ (1,674,723)

- (C) Source: Section I, Column J.
(D) Source: Section II, Column J.
(E) Calculation: Column D - Column C
(F) Estimated billing units for Mar 2022 - May 2022. Source: Rider DCR filing January 12, 2022.
(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 March 2022.

Annual Energy (June 2022 - May 2023):

Source: Forecast as of March 2022.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	5,523,934,886	9,197,405,326	2,515,936,035	17,237,276,247
GS	kWh	5,984,776,382	6,178,328,157	1,781,021,745	13,944,126,283
GP	kWh	511,040,968	2,577,036,197	1,084,017,572	4,172,094,736
GSU	kWh	3,698,729,750	844,187,271	112,723,659	4,655,640,680
Total		15,718,481,985	18,796,956,950	5,493,699,011	40,009,137,946

Annual Demand (June 2022 - May 2023):

Source: Forecast as of March 2022.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	18,767,327	20,946,843	6,201,861
GP	kW	1,065,144	6,608,624	2,770,278
GSU	kW/kVA	7,647,269	2,375,648	223,928

June 2022 - Aug 2022 Energy:

Source: Forecast as of March 2022.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	1,517,656,807	2,341,023,311	672,164,607	4,530,844,724
GS	kWh	1,576,667,308	1,626,958,748	473,090,443	3,676,716,499
GP	kWh	131,974,145	677,276,988	294,961,199	1,104,212,332
GSU	kWh	959,131,662	222,132,781	28,203,552	1,209,467,995
Total		4,185,429,921	4,867,391,829	1,468,419,800	10,521,241,551

June 2022 - Aug 2022 Demand:

Source: Forecast as of March 2022.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	5,077,609	5,780,040	1,690,657
GP	kW	282,520	1,721,404	750,228
GSU	kW/kVA	1,966,807	611,956	57,953

Ohio Edison Company
Case No. 21-1022-EL-RDR
Typical Bills - Comparison (Q2 2022 DCR vs. Q3 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	\$ 35.71	\$ 0.25	0.7%
2	0	500	\$ 65.41	\$ 65.90	\$ 0.49	0.8%
3	0	750	\$ 95.34	\$ 96.08	\$ 0.74	0.8%
4	0	1,000	\$ 125.30	\$ 126.29	\$ 0.99	0.8%
5	0	1,250	\$ 155.24	\$ 156.48	\$ 1.24	0.8%
6	0	1,500	\$ 185.18	\$ 186.66	\$ 1.48	0.8%
7	0	2,000	\$ 245.05	\$ 247.03	\$ 1.98	0.8%
8	0	2,500	\$ 304.70	\$ 307.17	\$ 2.47	0.8%
9	0	3,000	\$ 364.34	\$ 367.31	\$ 2.97	0.8%
10	0	3,500	\$ 423.98	\$ 427.44	\$ 3.46	0.8%
11	0	4,000	\$ 483.62	\$ 487.58	\$ 3.96	0.8%
12	0	4,500	\$ 543.27	\$ 547.72	\$ 4.45	0.8%
13	0	5,000	\$ 602.95	\$ 607.89	\$ 4.94	0.8%
14	0	5,500	\$ 662.57	\$ 668.01	\$ 5.44	0.8%
15	0	6,000	\$ 722.23	\$ 728.16	\$ 5.93	0.8%
16	0	6,500	\$ 781.87	\$ 788.30	\$ 6.43	0.8%
17	0	7,000	\$ 841.53	\$ 848.45	\$ 6.92	0.8%
18	0	7,500	\$ 901.16	\$ 908.58	\$ 7.42	0.8%
19	0	8,000	\$ 960.79	\$ 968.70	\$ 7.91	0.8%
20	0	8,500	\$ 1,020.45	\$ 1,028.86	\$ 8.41	0.8%
21	0	9,000	\$ 1,080.11	\$ 1,089.01	\$ 8.90	0.8%
22	0	9,500	\$ 1,139.75	\$ 1,149.14	\$ 9.39	0.8%
23	0	10,000	\$ 1,199.39	\$ 1,209.28	\$ 9.89	0.8%
24	0	10,500	\$ 1,259.04	\$ 1,269.42	\$ 10.38	0.8%
25	0	11,000	\$ 1,318.69	\$ 1,329.57	\$ 10.88	0.8%

Ohio Edison Company
Case No. 21-1022-EL-RDR
Typical Bills - Comparison (Q2 2022 DCR vs. Q3 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	\$ 35.71	\$ 0.25	0.7%
2	0	500	\$ 65.41	\$ 65.90	\$ 0.49	0.8%
3	0	750	\$ 86.16	\$ 86.90	\$ 0.74	0.9%
4	0	1,000	\$ 106.95	\$ 107.94	\$ 0.99	0.9%
5	0	1,250	\$ 127.71	\$ 128.95	\$ 1.24	1.0%
6	0	1,500	\$ 148.48	\$ 149.96	\$ 1.48	1.0%
7	0	2,000	\$ 190.00	\$ 191.98	\$ 1.98	1.0%
8	0	2,500	\$ 231.30	\$ 233.77	\$ 2.47	1.1%
9	0	3,000	\$ 272.59	\$ 275.56	\$ 2.97	1.1%
10	0	3,500	\$ 313.88	\$ 317.34	\$ 3.46	1.1%
11	0	4,000	\$ 355.17	\$ 359.13	\$ 3.96	1.1%
12	0	4,500	\$ 396.47	\$ 400.92	\$ 4.45	1.1%
13	0	5,000	\$ 437.80	\$ 442.74	\$ 4.94	1.1%
14	0	5,500	\$ 479.07	\$ 484.51	\$ 5.44	1.1%
15	0	6,000	\$ 520.38	\$ 526.31	\$ 5.93	1.1%
16	0	6,500	\$ 561.67	\$ 568.10	\$ 6.43	1.1%
17	0	7,000	\$ 602.98	\$ 609.90	\$ 6.92	1.1%
18	0	7,500	\$ 644.26	\$ 651.68	\$ 7.42	1.2%
19	0	8,000	\$ 685.54	\$ 693.45	\$ 7.91	1.2%
20	0	8,500	\$ 726.85	\$ 735.26	\$ 8.41	1.2%
21	0	9,000	\$ 768.16	\$ 777.06	\$ 8.90	1.2%
22	0	9,500	\$ 809.45	\$ 818.84	\$ 9.39	1.2%
23	0	10,000	\$ 850.74	\$ 860.63	\$ 9.89	1.2%
24	0	10,500	\$ 892.04	\$ 902.42	\$ 10.38	1.2%
25	0	11,000	\$ 933.34	\$ 944.22	\$ 10.88	1.2%

Ohio Edison Company
Case No. 21-1022-EL-RDR
Typical Bills - Comparison (Q2 2022 DCR vs. Q3 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	\$ 35.71	\$ 0.25	0.7%
2	0	500	\$ 65.41	\$ 65.90	\$ 0.49	0.8%
3	0	750	\$ 90.91	\$ 91.65	\$ 0.74	0.8%
4	0	1,000	\$ 116.45	\$ 117.44	\$ 0.99	0.8%
5	0	1,250	\$ 141.96	\$ 143.20	\$ 1.24	0.9%
6	0	1,500	\$ 167.48	\$ 168.96	\$ 1.48	0.9%
7	0	2,000	\$ 218.50	\$ 220.48	\$ 1.98	0.9%
8	0	2,500	\$ 269.30	\$ 271.77	\$ 2.47	0.9%
9	0	3,000	\$ 320.09	\$ 323.06	\$ 2.97	0.9%
10	0	3,500	\$ 370.88	\$ 374.34	\$ 3.46	0.9%
11	0	4,000	\$ 421.67	\$ 425.63	\$ 3.96	0.9%
12	0	4,500	\$ 472.47	\$ 476.92	\$ 4.45	0.9%
13	0	5,000	\$ 523.30	\$ 528.24	\$ 4.94	0.9%
14	0	5,500	\$ 574.07	\$ 579.51	\$ 5.44	0.9%
15	0	6,000	\$ 624.88	\$ 630.81	\$ 5.93	0.9%
16	0	6,500	\$ 675.67	\$ 682.10	\$ 6.43	1.0%
17	0	7,000	\$ 726.48	\$ 733.40	\$ 6.92	1.0%
18	0	7,500	\$ 777.26	\$ 784.68	\$ 7.42	1.0%
19	0	8,000	\$ 828.04	\$ 835.95	\$ 7.91	1.0%
20	0	8,500	\$ 878.85	\$ 887.26	\$ 8.41	1.0%
21	0	9,000	\$ 929.66	\$ 938.56	\$ 8.90	1.0%
22	0	9,500	\$ 980.45	\$ 989.84	\$ 9.39	1.0%
23	0	10,000	\$ 1,031.24	\$ 1,041.13	\$ 9.89	1.0%
24	0	10,500	\$ 1,082.04	\$ 1,092.42	\$ 10.38	1.0%
25	0	11,000	\$ 1,132.84	\$ 1,143.72	\$ 10.88	1.0%

Ohio Edison Company
Case No. 21-1022-EL-RDR
Typical Bills - Comparison (Q2 2022 DCR vs. Q3 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	\$ 192.89	\$ 191.98	\$ (0.91)	-0.5%
2	10	2,000	\$ 249.95	\$ 249.04	\$ (0.91)	-0.4%
3	10	3,000	\$ 306.57	\$ 305.66	\$ (0.91)	-0.3%
4	10	4,000	\$ 363.18	\$ 362.27	\$ (0.91)	-0.3%
5	10	5,000	\$ 419.80	\$ 418.89	\$ (0.91)	-0.2%
6	10	6,000	\$ 476.37	\$ 475.46	\$ (0.91)	-0.2%
7	1,000	100,000	\$ 18,902.48	\$ 18,811.36	\$ (91.12)	-0.5%
8	1,000	200,000	\$ 24,506.75	\$ 24,415.63	\$ (91.12)	-0.4%
9	1,000	300,000	\$ 30,111.02	\$ 30,019.90	\$ (91.12)	-0.3%
10	1,000	400,000	\$ 35,715.29	\$ 35,624.17	\$ (91.12)	-0.3%
11	1,000	500,000	\$ 41,319.57	\$ 41,228.45	\$ (91.12)	-0.2%
12	1,000	600,000	\$ 46,923.83	\$ 46,832.71	\$ (91.12)	-0.2%

Ohio Edison Company
Case No. 21-1022-EL-RDR
Typical Bills - Comparison (Q2 2022 DCR vs. Q3 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	\$ 7,557.48	\$ 7,666.52	\$ 109.04	1.4%
2	500	100,000	\$ 10,237.76	\$ 10,346.80	\$ 109.04	1.1%
3	500	150,000	\$ 12,918.06	\$ 13,027.10	\$ 109.04	0.8%
4	500	200,000	\$ 15,598.35	\$ 15,707.39	\$ 109.04	0.7%
5	500	250,000	\$ 18,278.65	\$ 18,387.69	\$ 109.04	0.6%
6	500	300,000	\$ 20,958.94	\$ 21,067.98	\$ 109.04	0.5%
7	5,000	500,000	\$ 72,393.87	\$ 73,484.29	\$ 1,090.42	1.5%
8	5,000	1,000,000	\$ 98,775.53	\$ 99,865.95	\$ 1,090.42	1.1%
9	5,000	1,500,000	\$ 124,317.17	\$ 125,407.59	\$ 1,090.42	0.9%
10	5,000	2,000,000	\$ 149,858.81	\$ 150,949.23	\$ 1,090.42	0.7%
11	5,000	2,500,000	\$ 175,400.45	\$ 176,490.87	\$ 1,090.42	0.6%
12	5,000	3,000,000	\$ 200,942.09	\$ 202,032.51	\$ 1,090.42	0.5%

Ohio Edison Company
Case No. 21-1022-EL-RDR
Typical Bills - Comparison (Q2 2022 DCR vs. Q3 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	\$ 11,399.42	\$ 11,497.47	\$ 98.05	0.9%
2	1,000	200,000	\$ 16,138.74	\$ 16,236.79	\$ 98.05	0.6%
3	1,000	300,000	\$ 20,878.05	\$ 20,976.10	\$ 98.05	0.5%
4	1,000	400,000	\$ 25,617.37	\$ 25,715.42	\$ 98.05	0.4%
5	1,000	500,000	\$ 30,356.69	\$ 30,454.74	\$ 98.05	0.3%
6	1,000	600,000	\$ 35,096.00	\$ 35,194.05	\$ 98.05	0.3%
7	10,000	1,000,000	\$ 108,759.68	\$ 109,740.20	\$ 980.52	0.9%
8	10,000	2,000,000	\$ 153,630.24	\$ 154,610.76	\$ 980.52	0.6%
9	10,000	3,000,000	\$ 198,500.79	\$ 199,481.31	\$ 980.52	0.5%
10	10,000	4,000,000	\$ 243,371.35	\$ 244,351.87	\$ 980.52	0.4%
11	10,000	5,000,000	\$ 288,241.91	\$ 289,222.43	\$ 980.52	0.3%
12	10,000	6,000,000	\$ 333,112.47	\$ 334,092.99	\$ 980.52	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 and July 17, 2019 in Case Nos. 08-935-EL-SSO et al., 12-1230-EL-SSO and 18-1656-EL-ATA et al., and March 31, 2016 and August 22, 2019 in Case No. 14-1297-EL-SSO, respectively, before

The Public Utilities Commission of Ohio

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

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

SSO, respectively, before

The Public Utilities Commission of Ohio
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Issued by: Samuel L. Belcher, President

Effective: January 31, 2022

RIDER DCR
Delivery Capital Recovery Rider

APPLICABILITY:

Applicable to any customer who receives electric service under the Company's rate schedules set forth below. The Delivery Capital Recovery Rider (DCR) charges will apply, by rate schedule, effective for bills rendered beginning June 1, 2022. This Rider is not avoidable for customers who take electric generation service from a certified supplier.

RATE:

RS (all kWhs, per kWh)	0.9075¢
GS (per kW of Billing Demand)	\$3.4035
GP (per kW of Billing Demand)	\$2.0688
GSU (per kVa of Billing Demand)	\$0.9381

PROVISIONS:

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

RIDER UPDATES:

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

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

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

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

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

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

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