

July 7, 2022

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

SUBJECT: Case Nos. 21-1023-EL-RDR  
89-6001-EL-TRF

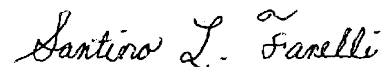
Dear Ms. Troupe:

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

Also included with the filing are estimated bill impacts for multiple usage levels for the different rate schedules reflecting the impact on current bills of the Rider DCR charges commencing on September 1, 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. 21-1023-EL-RDR and 89-6001-EL-TRF. Thank you.

Sincerely,

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

Santino L. Fanelli  
Director, Rates & Regulatory Affairs

Enclosures

The Cleveland Electric Illuminating Company  
Delivery Capital Recovery Rider (DCR)  
September 2022 – November 2022 Filing  
July 7, 2022

Page Name	Page
September 2022 – November 2022 Revenue Requirements Summary	1
Actual 5/31/2022 Rate Base and Revenue Requirements	
DCR Revenue Requirement Calculation	2
Plant In Service	3
Reserve for Accumulated Depreciation	7
ADIT Balances	11
Depreciation Calculations	12
Property Tax Calculations	16
Summary of Exclusions	19
Service Company Allocation Summary	20
Service Company Depreciation	21
Service Company Property Tax	23
Incremental Service Company Depreciation and Property Tax Expense	25
Intangible Depreciation Expense	26
Estimated 8/31/2022 Rate Base and Revenue Requirements	
DCR Revenue Requirement Calculation	27
Plant In Service	28
Reserve for Accumulated Depreciation	32
ADIT Balances	36
Depreciation Calculations	37
Property Tax Calculations	41
Summary of Exclusions	44
Service Company Allocation Summary	45
Service Company Depreciation	46
Service Company Property Tax	48
Incremental Service Company Depreciation and Property Tax Expense	50
Intangible Depreciation Expense	51
September 2022 – November 2022 Rider DCR - Rate Design	52
September 2022 - November 2022 Rider DCR - Reconciliation from June 2022 – August 2022	58
September 2022 - November 2022 Rider DCR Billing Units Used for Rate Design	61
September 2022 - November 2022 Rider DCR Typical Bill Comparisons	62
September 2022 - November 2022 Rider DCR Tariff	68

**Rider DCR**  
**Rates for Sept 2022 - Nov 2022**  
**Revenue Requirement Summary**

(\$ millions)

**Calculation of Annual Revenue Requirement Based on Estimated 8/31/2022 Rate Base**

Line No.	Description	Source	CEI	OE	TE	TOTAL
1	Annual Revenue Requirement Based on Actual 5/31/2022 Rate Base	7/7/2022 Compliance Filing; Page 2; Column (f) Lines 36-39	\$ 165.2	\$ 171.0	\$ 40.2	\$ 376.4
2	Incremental Revenue Requirement Based on Estimated 8/31/2022 Rate Base	Calculation: 7/7/2022 Compliance Filing (Page 27, Column (f) Lines 36-39) minus Line 1	\$ 2.1	\$ 3.6	\$ 0.4	\$ 6.1
3	Annual Revenue Requirement Based on Estimated 8/31/2022 Rate Base	Calculation: SUM [ Line 1 through Line 2 ]	\$ 167.4	\$ 174.6	\$ 40.6	\$ 382.5

**Rider DCR**  
**Actual 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)	
	<b>Gross Plant</b>	<b>5/31/2007*</b>	<b>5/31/2022</b>	<b>Incremental</b>	<b>Source of Column (B)</b>	
(1)	CEI	1,927.1	3,494.1	1,567.0	Sch B2.1 (Actual) Line 45	
(2)	OE	2,074.0	3,994.2	1,920.2	Sch B2.1 (Actual) Line 47	
(3)	TE	771.5	1,332.7	561.2	Sch B2.1 (Actual) Line 44	
(4)	<b>Total</b>	<b>4,772.5</b>	<b>8,820.9</b>	<b>4,048.4</b>	<b>Sum: [ (1) through (3) ]</b>	
	<b>Accumulated Reserve</b>					
(5)	CEI	(773.0)	(1,647.0)	(874.0)	-Sch B3 (Actual) Line 46	
(6)	OE	(803.0)	(1,719.7)	(916.7)	-Sch B3 (Actual) Line 48	
(7)	TE	(376.8)	(742.1)	(365.3)	-Sch B3 (Actual) Line 45	
(8)	<b>Total</b>	<b>(1,952.8)</b>	<b>(4,108.8)</b>	<b>(2,156.0)</b>	<b>Sum: [ (5) through (7) ]</b>	
	<b>Net Plant In Service</b>					
(9)	CEI	1,154.0	1,847.1	693.0	(1) + (5)	
(10)	OE	1,271.0	2,274.4	1,003.5	(2) + (6)	
(11)	TE	394.7	590.6	195.9	(3) + (7)	
(12)	<b>Total</b>	<b>2,819.7</b>	<b>4,712.1</b>	<b>1,892.4</b>	<b>Sum: [ (9) through (11) ]</b>	
	<b>ADIT</b>					
(13)	CEI	(246.4)	(444.2)	(197.8)	- ADIT Balances (Actual) Line 3	
(14)	OE	(197.1)	(531.7)	(334.6)	- ADIT Balances (Actual) Line 3	
(15)	TE	(10.3)	(138.2)	(127.9)	- ADIT Balances (Actual) Line 3	
(16)	<b>Total</b>	<b>(453.8)</b>	<b>(1,114.1)</b>	<b>(660.3)</b>	<b>Sum: [ (13) through (15) ]</b>	
	<b>Rate Base</b>					
(17)	CEI	907.7	1,402.9	495.2	(9) + (13)	
(18)	OE	1,073.9	1,742.8	668.9	(10) + (14)	
(19)	TE	384.4	452.4	68.0	(11) + (15)	
(20)	<b>Total</b>	<b>2,366.0</b>	<b>3,598.0</b>	<b>1,232.1</b>	<b>Sum: [ (17) through (19) ]</b>	
	<b>Depreciation Exp</b>					
(21)	CEI	60.0	112.4	52.4	Sch B-3.2 (Actual) Line 46	
(22)	OE	62.0	117.6	55.6	Sch B-3.2 (Actual) Line 48	
(23)	TE	24.5	42.8	18.3	Sch B-3.2 (Actual) Line 45	
(24)	<b>Total</b>	<b>146.5</b>	<b>272.8</b>	<b>126.3</b>	<b>Sum: [ (21) through (23) ]</b>	
	<b>Property Tax Exp</b>					
(25)	CEI	65.0	127.9	63.0	Sch C-3.10a (Actual) Line 4	
(26)	OE	57.4	105.7	48.4	Sch C-3.10a (Actual) Line 4	
(27)	TE	20.1	35.2	15.1	Sch C-3.10a (Actual) Line 4	
(28)	<b>Total</b>	<b>142.4</b>	<b>268.8</b>	<b>126.4</b>	<b>Sum: [ (25) through (27) ]</b>	
	<b>Revenue Requirement</b>	<b>Rate Base</b>	<b>Return 8.48%</b>	<b>Deprec</b>	<b>Prop Tax</b>	<b>Rev. Req.</b>
(29)	CEI	495.2	42.0	52.4	63.0	<b>157.4</b>
(30)	OE	668.9	56.7	55.6	48.4	<b>160.7</b>
(31)	TE	68.0	5.8	18.3	15.1	<b>39.1</b>
(32)	<b>Total</b>	<b>1,232.1</b>	<b>104.5</b>	<b>126.3</b>	<b>126.4</b>	<b>357.2</b>

<b>Capital Structure &amp; Returns</b>			
	<b>% mix</b>	<b>rate</b>	<b>wtd rate</b>
(33) Debt	51%	6.54%	3.3%
(34) Equity	49%	10.50%	5.1%
(35) <b>Total</b>			<b>8.48%</b>

	(a)	(b)	(c)	(d)	(e)	(f)
<b>Revenue Requirement with Tax</b>	<b>Equity Return</b>	<b>Tax Rate</b>	<b>Income Tax</b>	<b>CAT 0.26%</b>	<b>Taxes</b>	<b>Rev. Req. + Tax</b>
(36) CEI	25.5	22.57%	7.4	0.4	7.9	165.2
(37) OE	34.4	22.24%	9.8	0.4	10.3	171.0
(38) TE	3.5	22.25%	1.0	0.1	1.1	40.2
(39) <b>Total</b>	<b>63.4</b>		<b>18.3</b>	<b>1.0</b>	<b>19.3</b>	<b>376.4</b>

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

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

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

The Cleveland Electric Illuminating Company: 21-1023-EL-RDR  
5/31/2022 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 5/31/2022, 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 2013-2022, and to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. Column B shows jurisdictional allocation factors from No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 5/31/2022 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	\$ 63,880,929	100%	\$ 63,880,929	\$ (56,320,866)	\$ 7,560,063
2	352	Structures & Improvements	\$ 19,415,795	100%	\$ 19,415,795	\$ (105,640)	\$ 19,310,156
3	353	Station Equipment	\$ 181,504,304	100%	\$ 181,504,304	\$ (287)	\$ 181,504,018
4	354	Towers & Fixtures	\$ 327,942	100%	\$ 327,942		\$ 327,942
5	355	Poles & Fixtures	\$ 46,287,878	100%	\$ 46,287,878	\$ 814	\$ 46,288,692
6	356	Overhead Conductors & Devices	\$ 63,317,844	100%	\$ 63,317,844	\$ (701,885)	\$ 62,615,959
7	357	Underground Conduit	\$ 31,980,367	100%	\$ 31,980,367		\$ 31,980,367
8	358	Underground Conductors & Devices	\$ 102,293,215	100%	\$ 102,293,215	\$ 32,555	\$ 102,325,771
9	359	Roads & Trails	\$ 320,284	100%	\$ 320,284		\$ 320,284
10		Total Transmission Plant	\$ 509,328,558	100%	\$ 509,328,558	\$ (57,095,308)	\$ 452,233,250

The Cleveland Electric Illuminating Company: 21-1023-EL-RDR  
5/31/2022 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 5/31/2022, 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 2013-2022, and to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. Column B shows jurisdictional allocation factors from No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 5/31/2022 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>DISTRIBUTION PLANT</u>							
11	360	Land & Land Rights	\$ 7,795,159	100%	\$ 7,795,159	\$ 11	\$ 7,795,169
12	361	Structures & Improvements	\$ 28,993,879	100%	\$ 28,993,879	\$ (478,108)	\$ 28,515,771
13	362	Station Equipment	\$ 298,860,038	100%	\$ 298,860,038	\$ (4,639,861)	\$ 294,220,177
14	364	Poles, Towers & Fixtures	\$ 454,139,931	100%	\$ 454,139,931	\$ (553,374)	\$ 453,586,558
15	365	Overhead Conductors & Devices	\$ 577,220,606	100%	\$ 577,220,606	\$ (38,995,712)	\$ 538,224,893
16	366	Underground Conduit	\$ 84,386,415	100%	\$ 84,386,415	\$ -	\$ 84,386,415
17	367	Underground Conductors & Devices	\$ 527,765,764	100%	\$ 527,765,764	\$ (392,889)	\$ 527,372,875
18	368	Line Transformers	\$ 407,533,295	100%	\$ 407,533,295	\$ 293,346	\$ 407,826,641
19	369	Services	\$ 77,425,856	100%	\$ 77,425,856	\$ 1,191	\$ 77,427,048
20	370	Meters	\$ 144,146,203	100%	\$ 144,146,203	\$ (16,766,556)	\$ 127,379,647
21	371	Installation on Customer Premises	\$ 26,352,092	100%	\$ 26,352,092	\$ 1,074	\$ 26,353,165
22	373	Street Lighting & Signal Systems	\$ 85,215,245	100%	\$ 85,215,245	\$ (4,258,126)	\$ 80,957,119
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	100%	\$ 60,078		\$ 60,078
24		Total Distribution Plant	\$ 2,719,894,561	100%	\$ 2,719,894,561	\$ (65,789,004)	\$ 2,654,105,557

The Cleveland Electric Illuminating Company: 21-1023-EL-RDR  
5/31/2022 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)

Page 3 of 4

NOTE: Column A contains actual plant in service balances as of 5/31/2022, 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 2013-2022, and to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. Column B shows jurisdictional allocation factors from No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 5/31/2022 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>GENERAL PLANT</u>							
25	389	Land & Land Rights	\$ 1,300,383	100%	\$ 1,300,383		\$ 1,300,383
26	390	Structures & Improvements	\$ 83,050,620	100%	\$ 83,050,620	\$ 0	\$ 83,050,620
27	390.3	Leasehold Improvements	\$ 3,112,530	100%	\$ 3,112,530		\$ 3,112,530
28	391.1	Office Furniture & Equipment	\$ 3,183,873	100%	\$ 3,183,873		\$ 3,183,873
29	391.2	Data Processing Equipment	\$ 20,842,654	100%	\$ 20,842,654	\$ (4,170,694)	\$ 16,671,960
30	392	Transportation Equipment	\$ 5,912,363	100%	\$ 5,912,363		\$ 5,912,363
31	393	Stores Equipment	\$ 638,226	100%	\$ 638,226		\$ 638,226
32	394	Tools, Shop & Garage Equipment	\$ 14,215,851	100%	\$ 14,215,851		\$ 14,215,851
33	395	Laboratory Equipment	\$ 3,908,869	100%	\$ 3,908,869		\$ 3,908,869
34	396	Power Operated Equipment	\$ 7,133,914	100%	\$ 7,133,914		\$ 7,133,914
35	397	Communication Equipment	\$ 40,668,938	100%	\$ 40,668,938	\$ (5,417,115)	\$ 35,251,823
36	398	Miscellaneous Equipment	\$ 201,723	100%	\$ 201,723		\$ 201,723
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	100%	\$ 203,777		\$ 203,777
38		Total General Plant	\$ 184,373,720	100%	\$ 184,373,720	\$ (9,587,809)	\$ 174,785,912

The Cleveland Electric Illuminating Company: 21-1023-EL-RDR  
5/31/2022 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 5/31/2022, 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 2013-2022, and to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. Column B shows jurisdictional allocation factors from No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 5/31/2022 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	303	Intangible Software	\$ 77,004,659	100%	\$ 77,004,659	\$ (1,610,708)	\$ 75,393,951
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	100%	\$ 1,176,339		\$ 1,176,339
41	301	Organization	\$ -	100%	\$ -		\$ -
42	303	Intangible FAS 109 Distribution	\$ 2,001,124	100%	\$ 2,001,124		\$ 2,001,124
43		Total Other Plant	\$ 80,182,123		\$ 80,182,123	\$ (1,610,708)	\$ 78,571,414
44		Company Total Plant	\$ 3,493,778,962	100%	\$ 3,493,778,962	\$ (134,082,829)	\$ 3,359,696,133
45		Service Company Plant Allocated*					\$ 134,369,693
46		Grand Total Plant (44 + 45)					<u>\$ 3,494,065,826</u>

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



The Cleveland Electric Illuminating Company: 21-1023-EL-RDR  
5/31/2022 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)

Page 1 of 4

NOTE: Column B contains actual reserve for accumulated depreciation balances as of 5/31/2022, 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 2013-2022, and to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. Column C shows jurisdiction allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 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 (Actual) Column E (A)					
<u>TRANSMISSION PLANT</u>								
1	350	Land & Land Rights	\$ 7,560,063	\$ 27,653	100%	\$ 27,653		\$ 27,653
2	352	Structures & Improvements	\$ 19,310,156	\$ 17,777,258	100%	\$ 17,777,258	\$ (20,789)	\$ 17,756,469
3	353	Station Equipment	\$ 181,504,018	\$ 82,988,826	100%	\$ 82,988,826	\$ 690	\$ 82,989,517
4	354	Towers & Fixtures	\$ 327,942	\$ 1,577,023	100%	\$ 1,577,023		\$ 1,577,023
5	355	Poles & Fixtures	\$ 46,288,692	\$ 38,930,330	100%	\$ 38,930,330	\$ 152	\$ 38,930,481
6	356	Overhead Conductors & Devices	\$ 62,615,959	\$ 32,835,053	100%	\$ 32,835,053	\$ (60,562)	\$ 32,774,491
7	357	Underground Conduit	\$ 31,980,367	\$ 32,839,471	100%	\$ 32,839,471		\$ 32,839,471
8	358	Underground Conductors & Devices	\$ 102,325,771	\$ 49,911,296	100%	\$ 49,911,296	\$ (2,751)	\$ 49,908,545
9	359	Roads & Trails	\$ 320,284	\$ 60,163	100%	\$ 60,163		\$ 60,163
10		Total Transmission Plant	\$ 452,233,250	\$ 256,947,074	100%	\$ 256,947,074	\$ (83,260)	\$ 256,863,815

The Cleveland Electric Illuminating Company: 21-1023-EL-RDR  
5/31/2022 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 5/31/2022, 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 2013-2022, and to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. Column C shows jurisdiction allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 5/31/2022 Plant in Service Balances" worksheet.

Line No.	Account No.	Account Title	Total Company Plant Investment Sch B2.1 (Actual) Column E (A)	Reserve Balances				
			Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)	
<u>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$ 7,795,169	\$ -	100%	\$ -		\$ -
12	361	Structures & Improvements	\$ 28,515,771	\$ 22,594,046	100%	\$ 22,594,046	\$ (99,799)	\$ 22,494,247
13	362	Station Equipment	\$ 294,220,177	\$ 101,172,972	100%	\$ 101,172,972	\$ (3,808,247)	\$ 97,364,725
14	364	Poles, Towers & Fixtures	\$ 453,586,558	\$ 299,700,661	100%	\$ 299,700,661	\$ (163,000)	\$ 299,537,661
15	365	Overhead Conductors & Devices	\$ 538,224,893	\$ 252,770,680	100%	\$ 252,770,680	\$ (6,409,358)	\$ 246,361,323
16	366	Underground Conduit	\$ 84,386,415	\$ 52,977,736	100%	\$ 52,977,736	\$ (1,905)	\$ 52,975,830
17	367	Underground Conductors & Devices	\$ 527,372,875	\$ 144,107,687	100%	\$ 144,107,687	\$ (45,953)	\$ 144,061,734
18	368	Line Transformers	\$ 407,826,641	\$ 169,513,010	100%	\$ 169,513,010	\$ (20,202)	\$ 169,492,808
19	369	Services	\$ 77,427,048	\$ 14,588,358	100%	\$ 14,588,358	\$ 210	\$ 14,588,568
20	370	Meters	\$ 127,379,647	\$ 63,737,660	100%	\$ 63,737,660	\$ (14,332,688)	\$ 49,404,971
21	371	Installation on Customer Premises	\$ 26,353,165	\$ 11,624,865	100%	\$ 11,624,865	\$ 1,919	\$ 11,626,784
22	373	Street Lighting & Signal Systems	\$ 80,957,119	\$ 43,119,358	100%	\$ 43,119,358	\$ (145,461)	\$ 42,973,897
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	\$ 60,078	100%	\$ 60,078		\$ 60,078
24		Total Distribution Plant	\$ 2,654,105,557	\$ 1,175,967,112	100%	\$ 1,175,967,112	\$ (25,024,484)	\$ 1,150,942,628

The Cleveland Electric Illuminating Company: 21-1023-EL-RDR  
5/31/2022 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 5/31/2022, 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 2013-2022, and to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. Column C shows jurisdiction allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 5/31/2022 Plant in Service Balances" worksheet.

Line No.	Account No.	Account Title	Total Company		Reserve Balances			
			Plant Investment Sch B2.1 (Actual) Column E	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
<u>GENERAL PLANT</u>								
25	389	Land & Land Rights	\$ 1,300,383	\$ -	100%	\$ -		\$ -
26	390	Structures & Improvements	\$ 83,050,620	\$ 29,305,185	100%	\$ 29,305,185	\$ (226)	\$ 29,304,959
27	390.3	Leasehold Improvements	\$ 3,112,530	\$ 1,208,940	100%	\$ 1,208,940		\$ 1,208,940
28	391.1	Office Furniture & Equipment	\$ 3,183,873	\$ 3,024,679	100%	\$ 3,024,679		\$ 3,024,679
29	391.2	Data Processing Equipment	\$ 16,671,960	\$ 17,197,053	100%	\$ 17,197,053	\$ (3,483,918)	\$ 13,713,135
30	392	Transportation Equipment	\$ 5,912,363	\$ 4,557,721	100%	\$ 4,557,721		\$ 4,557,721
31	393	Stores Equipment	\$ 638,226	\$ 246,205	100%	\$ 246,205		\$ 246,205
32	394	Tools, Shop & Garage Equipment	\$ 14,215,851	\$ 4,029,959	100%	\$ 4,029,959		\$ 4,029,959
33	395	Laboratory Equipment	\$ 3,908,869	\$ 1,670,794	100%	\$ 1,670,794		\$ 1,670,794
34	396	Power Operated Equipment	\$ 7,133,914	\$ 5,949,618	100%	\$ 5,949,618		\$ 5,949,618
35	397	Communication Equipment	\$ 35,251,823	\$ 37,445,690	100%	\$ 37,445,690	\$ (4,238,097)	\$ 33,207,593
36	398	Miscellaneous Equipment	\$ 201,723	\$ 68,935	100%	\$ 68,935		\$ 68,935
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	\$ 139,325	100%	\$ 139,325		\$ 139,325
38		Total General Plant	\$ 174,785,912	\$ 104,844,104	100%	\$ 104,844,104	\$ (7,722,241)	\$ 97,121,863

The Cleveland Electric Illuminating Company: 21-1023-EL-RDR  
5/31/2022 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 5/31/2022, 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 2013-2022, and to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. Column C shows jurisdiction allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 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 (Actual) Column E						(B)
			(A)						
<u>OTHER PLANT</u>									
39	303	Intangible Software	\$ 75,393,951	\$ 64,550,900	100%	\$ 64,550,900.09	\$ (359,995)	\$ 64,190,905	
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,176,339	100%	\$ 1,176,339		\$ 1,176,339	
41	301	Organization	\$ -	\$ -	100%	\$ -		\$ -	
42	303	Intangible FAS 109 Distribution	\$ 2,001,124	\$ 2,001,124	100%	\$ 2,001,124		\$ 2,001,124	
43		Total Other Plant	\$ 78,571,414	\$ 67,728,363		\$ 67,728,363	\$ (359,995)	\$ 67,368,368	
44		Removal Work in Progress (RWIP)		\$ (7,697,391)	100%	\$ (7,697,391)		\$ (7,697,391)	
45		Company Total Plant (Reserve)	\$ 3,359,696,133	\$ 1,597,789,262	100%	\$ 1,597,789,262	\$ (33,189,980)	\$ 1,564,599,283	
46		Service Company Reserve Allocated*						\$ 82,372,196	
47		Grand Total Plant (Reserve) (45 + 46)						\$ 1,646,971,479	

\* 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. 5/31/2022*	265,580,180	333,900,377	82,212,174	25,716,944
(2) Service Company Allocated ADIT**	\$ 3,654,378	\$ 4,428,458	\$ 1,949,344	
(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>\$ 444,202,139</u>	<u>\$ 531,690,777</u>	<u>\$ 138,201,924</u>	

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

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

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

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

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

The Cleveland Electric Illuminating Company: 21-1023-EL-RDR  
Annual Depreciation Expense on Actual Plant Balances as of May 31, 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 (F)	Calculated Depr. Expense (G=DxF)
			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	\$ 7,560,063	\$ 27,653	0.00%	\$ -
2	352	Structures & Improvements	\$ 19,310,156	\$ 17,756,469	2.50%	\$ 482,754
3	353	Station Equipment	\$ 181,504,018	\$ 82,989,517	1.80%	\$ 3,267,072
4	354	Towers & Fixtures	\$ 327,942	\$ 1,577,023	1.77%	\$ 5,805
5	355	Poles & Fixtures	\$ 46,288,692	\$ 38,930,481	3.00%	\$ 1,388,661
6	356	Overhead Conductors & Devices	\$ 62,615,959	\$ 32,774,491	2.78%	\$ 1,740,724
7	357	Underground Conduit	\$ 31,980,367	\$ 32,839,471	2.00%	\$ 639,607
8	358	Underground Conductors & Devices	\$ 102,325,771	\$ 49,908,545	2.00%	\$ 2,046,515
9	359	Roads & Trails*	\$ 320,284	\$ 60,163	1.33%	\$ 4,260
10		Total Transmission	\$ 452,233,250	\$ 256,863,815		\$ 9,575,398

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

The Cleveland Electric Illuminating Company: 21-1023-EL-RDR  
Annual Depreciation Expense on Actual Plant Balances as of May 31, 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 (G=DxF)
			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	\$ 7,795,169	\$ -	0.00%	\$ -
12	361	Structures & Improvements	\$ 28,515,771	\$ 22,494,247	2.50%	\$ 712,894
13	362	Station Equipment	\$ 294,220,177	\$ 97,364,725	1.80%	\$ 5,295,963
14	364	Poles, Towers & Fixtures	\$ 453,586,558	\$ 299,537,661	4.65%	\$ 21,091,775
15	365	Overhead Conductors & Devices	\$ 538,224,893	\$ 246,361,323	3.89%	\$ 20,936,948
16	366	Underground Conduit	\$ 84,386,415	\$ 52,975,830	2.17%	\$ 1,831,185
17	367	Underground Conductors & Devices	\$ 527,372,875	\$ 144,061,734	2.44%	\$ 12,867,898
18	368	Line Transformers	\$ 407,826,641	\$ 169,492,808	2.91%	\$ 11,867,755
19	369	Services	\$ 77,427,048	\$ 14,588,568	4.33%	\$ 3,352,591
20	370	Meters	\$ 127,379,647	\$ 49,404,971	3.16%	\$ 4,025,197
21	371	Installation on Customer Premises	\$ 26,353,165	\$ 11,626,784	3.45%	\$ 909,184
22	373	Street Lighting & Signal Systems	\$ 80,957,119	\$ 42,973,897	3.70%	\$ 2,995,413
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	\$ 60,078	0.00%	\$ -
24		Total Distribution	\$ 2,654,105,557	\$ 1,150,942,628		\$ 85,886,803

The Cleveland Electric Illuminating Company: 21-1023-EL-RDR  
Annual Depreciation Expense on Actual Plant Balances as of May 31, 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 (F)	Calculated Depr. Expense (G=DxF)
			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	\$ 1,300,383	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 83,050,620	\$ 29,304,959	2.20%	\$ 1,827,114
27	390.3	Leasehold Improvements	\$ 3,112,530	\$ 1,208,940	22.34%	\$ 597,747
28	391.1	Office Furniture & Equipment	\$ 3,183,873	\$ 3,024,679	7.60%	\$ 241,974
29	391.2	Data Processing Equipment	\$ 16,671,960	\$ 13,713,135	10.56%	\$ 1,760,559
30	392	Transportation Equipment	\$ 5,912,363	\$ 4,557,721	6.07%	\$ 358,880
31	393	Stores Equipment	\$ 638,226	\$ 246,205	6.67%	\$ 42,570
32	394	Tools, Shop & Garage Equipment	\$ 14,215,851	\$ 4,029,959	4.62%	\$ 656,772
33	395	Laboratory Equipment	\$ 3,908,869	\$ 1,670,794	2.31%	\$ 90,295
34	396	Power Operated Equipment	\$ 7,133,914	\$ 5,949,618	4.47%	\$ 318,886
35	397	Communication Equipment	\$ 35,251,823	\$ 33,207,593	7.50%	\$ 2,643,887
36	398	Miscellaneous Equipment	\$ 201,723	\$ 68,935	6.67%	\$ 13,455
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	\$ 139,325	0.00%	\$ -
38		Total General	\$ 174,785,912	\$ 97,121,863		\$ 8,552,139



The Cleveland Electric Illuminating Company: 21-1023-EL-RDR  
Annual Depreciation Expense on Actual Plant Balances as of May 31, 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 (F)	Calculated Depr. Expense (G=DxF)
			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	303	Intangible Software	\$ 75,393,951	\$ 64,190,905	14.29%	**
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,176,339	2.15%	**
41	301	Organization	\$ -	\$ -	0.00%	**
42	303	Intangible FAS 109 Distribution	\$ 2,001,124	\$ 2,001,124	3.18%	**
43		Total Other	\$ 78,571,414	\$ 67,368,368		\$ 3,463,939
44		Removal Work in Progress (RWIP)		(\$7,697,391)		
45		Company Total Depreciation	<u>\$ 3,359,696,133</u>	<u>\$ 1,564,599,283</u>		<u>\$ 107,478,279</u>
46		Incremental Depreciation Associated with Allocated Service Company Plant ***	\$ 134,369,693	\$ 82,372,196		\$ 4,922,788
47		GRAND TOTAL (45 + 46)	<u>\$ 3,494,065,826</u>	<u>\$ 1,646,971,479</u>		<u>\$ 112,401,067</u>

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

The Cleveland Electric Illuminating Company: 21-1023-EL-RDR

Annual Property Tax Expense on Actual Plant Balances as of May 31, 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)	\$ 124,977,991
2	Real Property Taxes - See Schedule C-3.10a2 (Actual)	\$ 2,873,147
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 81,997</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 127,933,134</u></u>

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

The Cleveland Electric Illuminating Company: 21-1023-EL-RDR

Annual Personal Property Tax Expense on Actual Plant Balances as of May 31, 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)	\$ 452,233,250	\$ 2,654,105,557	\$ 174,785,912
2	Jurisdictional Real Property (b)	\$ 26,870,218	\$ 36,310,941	\$ 87,463,533
3	Jurisdictional Personal Property (1 - 2)	\$ 425,363,032	\$ 2,617,794,616	\$ 87,322,379
4	Purchase Accounting Adjustment (f)	\$ (252,738,652)	\$ (808,880,515)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	\$ 172,624,380	\$ 1,808,914,101	\$ 87,322,379
<u>Exclusions and Exemptions</u>				
6	Capitalized Asset Retirement Costs (a)	\$ -	\$ 60,078	\$ 203,777
7	Exempt Facilities (c)	\$ -	\$ -	\$ -
8	Real Property Classified As Personal Property (c)	\$ 3,390,474	\$ 162,821,243	\$ -
9	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ -
10	Capitalized Interest (g)	\$ 6,190,310.26	\$ 15,864,176.67	\$ -
11	Total Exclusions and Exemptions (6 thru 10)	\$ 9,580,784	\$ 178,745,498	\$ 203,777
12	Net Cost of Taxable Personal Property (5 - 11)	\$ 163,043,595	\$ 1,630,168,603	\$ 87,118,602
13	True Value Percentage (c)	62.4234%	62.2869%	42.7078%
14	True Value of Taxable Personal Property (12 x 13)	\$ 101,777,356	\$ 1,015,381,488	\$ 37,206,438
15	Assessment Percentage (d)	85.00%	85.00%	24.00%
16	Assessment Value (14 x 15)	\$ 86,510,753	\$ 863,074,265	\$ 8,929,545
17	Personal Property Tax Rate (e)	11.8444000%	11.8444000%	11.8444000%
18	Personal Property Tax (16 x 17)	\$ 10,246,680	\$ 102,225,968	\$ 1,057,651
19	Purchase Accounting Adjustment (f)	\$ 2,239,297	\$ 8,025,263	\$ -
20	State Mandated Software Adjustment (c)	\$ -	\$ -	\$ 1,183,132
21	Total Personal Property Tax (18 + 19 + 20)			\$ 124,977,991

(a) Schedule B-2.1 (Actual)

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

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

(d) Statutory Assessment for Personal Property

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

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

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

The Cleveland Electric Illuminating Company: 21-1023-EL-RDR

Annual Real Property Tax Expense on Actual Plant Balances as of May 31, 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)	\$ 26,870,218	\$ 36,310,941	\$ 87,463,533
2	Real Property Tax Rate (b)	<u>1.907234%</u>	<u>1.907234%</u>	<u>1.907234%</u>
3	Real Property Tax (1 x 2)	\$ 512,478	\$ 692,535	\$ 1,668,134
4	Total Real Property Tax (Sum of 3)			<u><u>\$ 2,873,147</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	\$ 203,933,973	Book cost of real property used to compare to assessed value of real property to derive a true value percentage Calculation: (2) / (1)
(2) Real Property Taxes Paid	<u>\$ 3,889,498</u>	
(3) Real Property Tax Rate (Paid vs. Capital Costs)	<u><u>1.907234%</u></u>	

The Cleveland Electric Illuminating Company: 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 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	\$ 86,384,500	\$ 15,628,438
Reserve	\$ -	\$ -	\$ -

**ESP IV Adjustments**

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

AMI - CEI Pilot Only CEI has an AMI project so this exclusion does not impact OE or TE.  
Source: 5/31/2022 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	\$ 1,023,666	\$ (383,058)
362-SGMI	\$ 5,168,635	\$ 3,883,282
364-SGMI	\$ 163,082	\$ 123,278
365-SGMI	\$ 1,794,209	\$ 1,773,424
367-SGMI	\$ 2,230	\$ (1,679)
368-SGMI	\$ 171,766	\$ 163,074
370-SGMI	\$ 17,032,059	\$ 14,433,623
397-SGMI	\$ 3,278,372	\$ 3,008,764
Grand Total	\$ 28,634,018	\$ 23,000,706

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	\$ (543,712)	\$ (76,709)
364	\$ 67,073	\$ 39,451
365	\$ 1,024,956	\$ 236,980
367	\$ 12,551	\$ 623
368	\$ (410,260)	\$ (131,819)
369	\$ 734	\$ 121
370	\$ (265,503)	\$ (102,291)
373	\$ 13,036	\$ 4,623
390	\$ -	\$ 0
391	\$ 4,170,694	\$ 3,483,918
397	\$ 2,138,743	\$ 1,229,333
Grand Total	\$ 7,377,842	\$ 5,547,634

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(q) 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	\$ 4	\$ -	\$ -	\$ -	\$ -
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	\$ 5,746	\$ 82	\$ -	\$ -	\$ 490	\$ 22
373	\$ 171,964	\$ 8,714	\$ 97,793	\$ 7,154	\$ 1,178,417	\$ 68,009
373.3 LED	\$ 4,075,847	\$ 133,068	\$ 382,253	\$ 45,836	\$ 4,870,249	\$ 249,395
Grand Total	\$ 4,730,518	\$ 161,228	\$ 490,143	\$ 53,459	\$ 6,348,872	\$ 331,707

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	\$ 7,591,584	\$ 1,290,429
390	\$ 2,761,543	\$ 149,623

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	\$ 945,599,526	\$ 134,369,693	\$ 162,832,238	\$ 71,676,444	\$ 368,878,375
(3) Reserve	\$ 579,677,662	\$ 82,372,196	\$ 99,820,493	\$ 43,939,567	\$ 226,132,256
(4) ADIT	\$ 25,716,944	\$ 3,654,378	\$ 4,428,458	\$ 1,949,344	\$ 10,032,180
(5) <b>Rate Base</b>		<b>\$ 48,343,119</b>	<b>\$ 58,583,287</b>	<b>\$ 25,787,533</b>	<b>\$ 132,713,939</b>
(6) Depreciation Expense (Incremental)		\$ 4,922,788	\$ 5,965,545	\$ 2,625,949	\$ 13,514,282
(7) Property Tax Expense (Incremental)		\$ 81,997	\$ 99,365	\$ 43,739	\$ 225,101
(8) <b>Total Expenses</b>		<b>\$ 5,004,784</b>	<b>\$ 6,064,911</b>	<b>\$ 2,669,688</b>	<b>\$ 13,739,383</b>

- (2) Gross Plant = Actual Service Company General and Intangible plant in-service as of 5/31/2022, adjusted to incorporate applicable recommendations from the Rider DCR reports filed for 2013-2022 audit reports, and applicable adjustments from the April 2019 report.
- (3) Reserve = Actual Service Company General and Intangible Plant depreciation reserve as of 5/31/2022, adjusted to incorporate applicable recommendations from the Rider DCR reports filed for 2013-2022 audit reports, and applicable adjustments from the April 2019 report.
- (4) ADIT: Actual 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. Actual 5/31/2022"
- (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 5/31/2022"
- (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 5/31/2022: 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%	
<b>GENERAL PLANT</b>										
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
<b>INTANGIBLE PLANT</b>										
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	<b>TOTAL - GENERAL &amp; INTANGIBLE</b>		\$ 314,463,678	\$ 141,912,431	\$ 172,551,247				<b>10.68%</b>	<b>\$ 33,587,782</b>

**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.

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

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

\* 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 5/31/2022**

Line No.	(A) Account	(B) Account Description	(C) 5/31/2022 Actual Balances			(F) Accrual Rates				(J) Depreciation Expense
			Gross	Reserve	Net	CEI	OE	TE	Average	
28	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
29	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
<b>GENERAL PLANT</b>										
30	389	Fee Land & Easements	\$ 230,947	\$ -	\$ 230,947	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	\$ 47,640,718	\$ 34,227,793	\$ 13,412,925	2.20%	2.50%	2.20%	2.33%	\$ 1,111,185
32	390.3	Struct Imprv, Leasehold Imp **	\$ 28,944,780	\$ 12,350,509	\$ 16,594,270	22.34%	20.78%	0.00%	21.49%	\$ 6,218,873
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	\$ 157,857,583	\$ 49,001,616	\$ 108,855,967	10.56%	17.00%	9.50%	13.20%	\$ 20,832,167
35	392	Transportation Equipment	\$ 6,081,551	\$ 2,023,263	\$ 4,058,288	6.07%	7.31%	6.92%	6.78%	\$ 412,483
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 ***	\$ 154,809,190	\$ 64,845,940	\$ 89,963,250	7.50%	5.00%	5.88%	6.08%	\$ 9,414,962
41	398	Misc. Equipment	\$ 3,610,669	\$ 1,681,445	\$ 1,929,224	6.67%	4.00%	3.33%	4.84%	\$ 174,843
42	399.1	ARC General Plant	\$ 40,721	\$ 30,864	\$ 9,858	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 415,996,881	\$ 175,309,138	\$ 240,687,743					\$ 39,010,032
<b>INTANGIBLE PLANT</b>										
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	\$ 5,378,856	\$ (865,968)	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	\$ 32,377,235	\$ 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	\$ 23,918,997	\$ 14,682,350	\$ 9,236,647	14.29%	14.29%	14.29%	14.29%	\$ 3,418,025
63	303	FECO 101/6-303 2019 Software	\$ 43,081,687	\$ 16,721,168	\$ 26,360,519	14.29%	14.29%	14.29%	14.29%	\$ 6,156,373
64	303	FECO 101/6-303 2020 Software	\$ 43,514,181	\$ 8,851,813	\$ 40,973,523	14.29%	14.29%	14.29%	14.29%	\$ 6,218,176
65	303	FECO 101/6-303 2021 Software	\$ 27,236,016	\$ 4,052,463	\$ 23,183,554	14.29%	14.29%	14.29%	14.29%	\$ 3,892,027
66	303	FECO 101/6-303 2022 Software	\$ 26,324,595	\$ 755,616	\$ 25,568,978	14.29%	14.29%	14.29%	14.29%	\$ 3,761,785
67			\$ 529,602,646	\$ 403,554,024	\$ 132,359,777					\$ 29,220,870
68	Removal Work in Progress (RWIP)		\$ 814,500							
69	<b>TOTAL - GENERAL &amp; INTANGIBLE</b>		<b>\$ 945,599,526</b>	<b>\$ 579,677,662</b>	<b>\$ 373,047,520</b>					<b>7.22% \$ 68,230,903</b>

**NOTES**

(C) - (E) Service Company plant balances as of May 31, 2022 adjusted to incorporate applicable recommendations from the Rider DCR audit reports filed in 2013-2022

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

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

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

(J) Estimated depreciation expense associated with Service Company plant as of 5/31/2022. 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



### Property Tax Rate for Service Company Plant (Actual)

<b>I. Average Real Property Tax Rates on General Plant as of May 31, 2007 *</b>						
<b>No.</b>	<b>(A) Category</b>	<b>(B) CEI</b>	<b>(C) OE</b>	<b>(D) TE</b>	<b>(E) Average **</b>	<b>(F) Source / Calculation</b>
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>						

<b>II. Estimated Property Tax Rate for Service Company General Plant as of May 31, 2007</b>						
<b>No.</b>	<b>(A) Account</b>	<b>(B) Account Description</b>	<b>(C) Tax Category</b>	<b>(D) Avg. Tax Rate</b>	<b>(E) Gross Plant</b>	<b>(F) Property Tax</b>
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	<b>TOTAL - GENERAL PLANT</b>				\$ 234,896,167	\$ 429,208
21	<b>TOTAL - INTANGIBLE PLANT</b>				\$ 79,567,511	\$ -
22	<b>TOTAL - GENERAL &amp; INTANGIBLE PLANT</b>				\$ 314,463,678	\$ 429,208
23	<b>Average Effective Real Property Tax Rate</b>					<b>0.14%</b>

#### 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)

<b>III. Average Real Property Tax Rates on Actual General Plant as of May 31, 2022 *</b>						
<b>No.</b>	<b>(A) Category</b>	<b>(B) CEI</b>	<b>(C) OE</b>	<b>(D) TE</b>	<b>(E) Average **</b>	<b>(F) Source / Calculation</b>
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.						

<b>IV. Estimated Property Tax Rate for Service Company Actual General Plant as of May 31, 2022</b>						
<b>No.</b>	<b>(A) Account</b>	<b>(B) Account Description</b>	<b>(C) Tax Category</b>	<b>(D) Avg. Tax Rate</b>	<b>(E) Gross Plant</b>	<b>(F) Property Tax</b>
27	389	Fee Land & Easements	Real	1.31%	\$ 230,947	\$ 3,025
28	390	Structures, Improvements	Real	1.31%	\$ 47,640,718	\$ 624,061
29	390.3	Struct Imprv, Leasehold Imp	Real	1.31%	\$ 28,944,780	\$ 379,157
30	391.1	Office Furn., Mech. Equip.	Personal		\$ 15,294,464	\$ -
31	391.2	Data Processing Equipment	Personal		\$ 157,857,583	\$ -
32	392	Transportation Equipment	Personal		\$ 6,081,551	\$ -
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		\$ 154,809,190	\$ -
38	398	Misc. Equipment	Personal		\$ 3,610,669	\$ -
39	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
40	<b>TOTAL - GENERAL PLANT</b>				\$ 415,996,881	\$ 1,006,243
41	<b>TOTAL - INTANGIBLE PLANT</b>				\$ 529,602,646	\$ -
42	<b>TOTAL - GENERAL &amp; INTANGIBLE PLANT</b>				\$ 945,599,526	\$ 1,006,243
43	<b>Average Effective Real Property Tax Rate</b>					<b>0.11%</b>

#### NOTES

- (C) Source: Schedule C3.10 (Actual). Classification of General Plant account as Real or Personal Property
- (D) Weighted average property tax rate across CEI, OE, and TE. See Section III above.  
 Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax.
- (E) Service Company General gross plant balances as of 5/31/2022 adjusted to incorporate applicable recommendations from the Rider DCR audit reports filed in 2013-2022
- (F) Calculation: Column D x Column E

<b>Incremental Depreciation and Property Tax Associated with Service Company Plant (Actual)</b>							
<b>Case No. 07-551-EL-AIR vs. Actual 5/31/2022 Balances</b>							
<b>I. Allocated Service Company Plant and Related Expenses as of May 31, 2022</b>							
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	\$ 945,599,526	\$ 134,369,693	\$ 162,832,238	\$ 71,676,444	\$ 368,878,375	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 64 x Line 1
3	Accum. Reserve	\$ (579,677,662)	\$ (82,372,196)	\$ (99,820,493)	\$ (43,939,567)	\$ (226,132,256)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 64 x Line 1
4	Net Plant	\$ 365,921,864	\$ 51,997,497	\$ 63,011,745	\$ 27,736,877	\$ 142,746,119	Line 2 + Line 3
5	Depreciation *	7.22%	\$ 9,695,611	\$ 11,749,361	\$ 5,171,902	\$ 26,616,875	Average Rate x Line 2
6	Property Tax *	0.11%	\$ 142,987	\$ 173,275	\$ 76,273	\$ 392,535	Average Rate x Line 2
7	Total Expenses		\$ 9,838,598	\$ 11,922,637	\$ 5,248,176	\$ 27,009,411	
* 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 (Actual)" workpaper and line 43 of the "Property Tax Rate for Service Company Plant (Actual)" workpaper for more details.							
<b>II. Allocated Service Company Plant and Related Expenses as of May 31, 2007</b>							
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.							
<b>III. Incremental Expenses Associated with Allocated Service Company Plant *</b>							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
15	Depreciation	-3.47%	\$ 4,922,788	\$ 5,965,545	\$ 2,625,949	\$ 13,514,282	Line 5 - Line 12
16	Property Tax	-0.03%	\$ 81,997	\$ 99,365	\$ 43,739	\$ 225,101	Line 6 - Line 13
17	Total Expenses		\$ 5,004,784	\$ 6,064,911	\$ 2,669,688	\$ 13,739,383	Line 15 + Line 16
* In Case No. 07-551-EL-AIR, test year operating expenses included allocated depreciation and property tax associated with Service Company plant. This section calculates the difference between the estimated level of these expenses included in base rates and the estimated expenses incurred based on actual Service Company plant balances as of May 31, 2022. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.							

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

Company (A)	Utility Account (B)	Function (C)	Gross Plant May-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	\$ 2,740,208	\$ 2,740,208	\$ 2	14.29%	\$ 2
CECO The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,649,206	\$ 5,649,203	\$ 3	14.29%	\$ 3
CECO The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant	\$ 707,773	\$ 707,615	\$ 159	14.29%	\$ 159
CECO The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 2,036,066	\$ 2,035,458	\$ 608	14.29%	\$ 608
CECO The Illuminating Co.	CECO 101/6-303 2014 Software	Intangible Plant	\$ 3,294,061	\$ 3,293,300	\$ 761	14.29%	\$ 761
CECO The Illuminating Co.	CECO 101/6-303 2015 Software	Intangible Plant	\$ 3,749,636	\$ 3,694,458	\$ 55,178	14.29%	\$ 55,178
CECO The Illuminating Co.	CECO 101/6-303 2016 Software	Intangible Plant	\$ 5,365,941	\$ 4,586,956	\$ 778,985	14.29%	\$ 766,793
CECO The Illuminating Co.	CECO 101/6-303 2017 Software	Intangible Plant	\$ 3,436,548	\$ 2,492,438	\$ 864,210	14.29%	\$ 478,236
CECO The Illuminating Co.	CECO 101/6-303 2018 Software	Intangible Plant	\$ 2,085,752	\$ 1,356,482	\$ 729,269	14.29%	\$ 298,054
CECO The Illuminating Co.	CECO 101/6-303 2019 Software	Intangible Plant	\$ 4,572,547	\$ 1,802,127	\$ 2,770,420	14.29%	\$ 653,417
CECO The Illuminating Co.	CECO 101/6-303 2020 Software	Intangible Plant	\$ 5,637,355	\$ 1,403,252	\$ 4,234,102	14.29%	\$ 805,578
CECO The Illuminating Co.	CECO 101/6-303 2021 Software	Intangible Plant	\$ 2,323,164	\$ 253,668	\$ 2,069,496	14.29%	\$ 331,980
CECO The Illuminating Co.	CECO 101/6-303 2022 Software	Intangible Plant	\$ 512,044	\$ 14,743	\$ 497,301	14.29%	\$ 73,171
CECO The Illuminating Co.	CECO 101/6-301 Organization	Intangible Plant	\$ -	\$ -	\$ -	0.00%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 2,001,124	\$ 2,001,124	\$ -	3.18%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 FAS109 Transmission	Intangible Plant	\$ 1,176,339	\$ 1,176,339	\$ -	3.18%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 Software	Intangible Plant	\$ 422,493	\$ 1,365,952	\$ (943,460)	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
<b>Total</b>			<b>\$ 79,158,457</b>	<b>\$ 68,111,422</b>	<b>\$ 11,047,035</b>		<b>\$ 3,463,938</b>
OECO Ohio Edison Co.	OECO 101/6-301 Organization	Intangible Plant	\$ 89,746	\$ 30,964	\$ 58,783	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	\$ 3,200,820	\$ 3,200,820	\$ 1	14.29%	\$ 1
OECO Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 8,185,235	\$ 8,185,008	\$ 2,228	14.29%	\$ 1,228
OECO Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant	\$ 844,366	\$ 844,808	\$ 148	14.29%	\$ 148
OECO Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$ 4,939,324	\$ 4,938,425	\$ 899	14.29%	\$ 899
OECO Ohio Edison Co.	OECO 101/6-303 2014 Software	Intangible Plant	\$ 5,677,038	\$ 5,676,186	\$ 852	14.29%	\$ 852
OECO Ohio Edison Co.	OECO 101/6-303 2015 Software	Intangible Plant	\$ 6,573,295	\$ 6,475,703	\$ 97,592	14.29%	\$ 97,592
OECO Ohio Edison Co.	OECO 101/6-303 2016 Software	Intangible Plant	\$ 7,085,718	\$ 6,173,947	\$ 911,771	14.29%	\$ 911,771
OECO Ohio Edison Co.	OECO 101/6-303 2017 Software	Intangible Plant	\$ 5,446,848	\$ 4,004,481	\$ 1,442,367	14.29%	\$ 778,355
OECO Ohio Edison Co.	OECO 101/6-303 2018 Software	Intangible Plant	\$ 3,684,951	\$ 2,070,899	\$ 1,614,052	14.29%	\$ 526,579
OECO Ohio Edison Co.	OECO 101/6-303 2019 Software	Intangible Plant	\$ 6,795,198	\$ 2,966,481	\$ 3,828,714	14.29%	\$ 971,033
OECO Ohio Edison Co.	OECO 101/6-303 2020 Software	Intangible Plant	\$ 8,137,875	\$ 2,041,280	\$ 6,096,595	14.29%	\$ 1,162,902
OECO Ohio Edison Co.	OECO 101/6-303 2021 Software	Intangible Plant	\$ 3,297,184	\$ 340,373	\$ 2,956,811	14.29%	\$ 471,168
OECO Ohio Edison Co.	OECO 101/6-303 2022 Software	Intangible Plant	\$ 674,087	\$ 19,147	\$ 654,940	14.29%	\$ 96,327
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	\$ 1,451,274	\$ 2,112,427	\$ (661,153)	14.29%	\$ -
<b>Total</b>			<b>\$ 112,582,747</b>	<b>\$ 94,113,314</b>	<b>\$ 18,469,433</b>		<b>\$ 5,018,870</b>
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	\$ 1,368,896	\$ 898,986	\$ 469,910	14.29%	\$ 319,952
TECO Toledo Edison Co.	TECO 101/6-303 2020 Software	Intangible Plant	\$ 2,648,575	\$ 643,619	\$ 2,004,956	14.29%	\$ 378,481
TECO Toledo Edison Co.	TECO 101/6-303 2021 Software	Intangible Plant	\$ 1,135,111	\$ 111,851	\$ 1,023,260	14.29%	\$ 162,207
TECO Toledo Edison Co.	TECO 101/6-303 2022 Software	Intangible Plant	\$ 226,832	\$ 6,354	\$ 220,478	14.29%	\$ 32,414
TECO Toledo Edison Co.	TECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 240,086	\$ 240,086	\$ -	3.10%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 FAS109 Transmission	Intangible Plant	\$ 54,210	\$ 54,210	\$ -	2.37%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 Software	Intangible Plant	\$ (188,627)	\$ 972,311	\$ (1,160,938)	14.29%	\$ -
<b>Total</b>			<b>\$ 36,380,106</b>	<b>\$ 32,106,098</b>	<b>\$ 4,269,007</b>		<b>\$ 1,396,148</b>

**NOTES**

(D) - (F) Source: Actual 5/31/2022 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 in 2013-2022

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

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

**Rider DCR**  
**Estimated Distribution Rate Base Additions as of 8/31/2022**  
**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)	
<b>Gross Plant</b>		<b>5/31/2007*</b>	<b>8/31/2022</b>	<b>Incremental</b>	<b>Source of Column (B)</b>	
(1)	CEI	1,927.1	3,518.1	1,591.0	Sch B2.1 (Estimate) Line 45	
(2)	OE	2,074.0	4,016.8	1,942.8	Sch B2.1 (Estimate) Line 47	
(3)	TE	771.5	1,340.0	568.5	Sch B2.1 (Estimate) Line 44	
(4)	<b>Total</b>	<b>4,772.5</b>	<b>8,874.9</b>	<b>4,102.3</b>	<b>Sum: [ (1) through (3) ]</b>	
<b>Accumulated Reserve</b>						
(5)	CEI	(773.0)	(1,665.2)	(892.1)	-Sch B3 (Estimate) Line 46	
(6)	OE	(803.0)	(1,733.5)	(930.4)	-Sch B3 (Estimate) Line 48	
(7)	TE	(376.8)	(747.9)	(371.1)	-Sch B3 (Estimate) Line 45	
(8)	<b>Total</b>	<b>(1,952.8)</b>	<b>(4,146.5)</b>	<b>(2,193.6)</b>	<b>Sum: [ (5) through (7) ]</b>	
<b>Net Plant In Service</b>						
(9)	CEI	1,154.0	1,852.9	698.9	(1) + (5)	
(10)	OE	1,271.0	2,283.3	1,012.4	(2) + (6)	
(11)	TE	394.7	592.1	197.4	(3) + (7)	
(12)	<b>Total</b>	<b>2,819.7</b>	<b>4,728.4</b>	<b>1,908.7</b>	<b>Sum: [ (9) through (11) ]</b>	
<b>ADIT</b>						
(13)	CEI	(246.4)	(446.5)	(200.1)	- ADIT Balances (Estimate) Line 3	
(14)	OE	(197.1)	(535.0)	(338.0)	- ADIT Balances (Estimate) Line 3	
(15)	TE	(10.3)	(138.9)	(128.6)	- ADIT Balances (Estimate) Line 3	
(16)	<b>Total</b>	<b>(453.8)</b>	<b>(1,120.4)</b>	<b>(666.7)</b>	<b>Sum: [ (13) through (15) ]</b>	
<b>Rate Base</b>						
(17)	CEI	907.7	1,406.4	498.8	(9) + (13)	
(18)	OE	1,073.9	1,748.3	674.4	(10) + (14)	
(19)	TE	384.4	453.2	68.8	(11) + (15)	
(20)	<b>Total</b>	<b>2,366.0</b>	<b>3,608.0</b>	<b>1,242.0</b>	<b>Sum: [ (17) through (19) ]</b>	
<b>Depreciation Exp</b>						
(21)	CEI	60.0	113.1	53.1	Sch B-3.2 (Estimate) Line 46	
(22)	OE	62.0	118.0	55.9	Sch B-3.2 (Estimate) Line 48	
(23)	TE	24.5	42.9	18.4	Sch B-3.2 (Estimate) Line 45	
(24)	<b>Total</b>	<b>146.5</b>	<b>274.0</b>	<b>127.5</b>	<b>Sum: [ (21) through (23) ]</b>	
<b>Property Tax Exp</b>						
(25)	CEI	65.0	129.0	64.0	Sch C-3.10a (Estimate) Line 4	
(26)	OE	57.4	108.4	51.1	Sch C-3.10a (Estimate) Line 4	
(27)	TE	20.1	35.3	15.3	Sch C-3.10a (Estimate) Line 4	
(28)	<b>Total</b>	<b>142.4</b>	<b>272.7</b>	<b>130.3</b>	<b>Sum: [ (25) through (27) ]</b>	
<b>Revenue Requirement</b>		<b>Rate Base</b>	<b>Return 8.48%</b>	<b>Deprec</b>	<b>Prop Tax</b>	<b>Rev. Req.</b>
(29)	CEI	498.8	42.3	53.1	64.0	159.4
(30)	OE	674.4	57.2	55.9	51.1	164.2
(31)	TE	68.8	5.8	18.4	15.3	39.5
(32)	<b>Total</b>	<b>1,242.0</b>	<b>105.3</b>	<b>127.5</b>	<b>130.3</b>	<b>363.1</b>

<b>Capital Structure &amp; Returns</b>				
	<b>% mix</b>	<b>rate</b>	<b>wtd rate</b>	
(33) Debt	51%	6.54%	3.3%	
(34) Equity	49%	10.50%	5.1%	
(35)			<b>8.48%</b>	

	(a)	(b)	(c)	(d)	(e)	(f)
<b>Revenue Requirement with Tax</b>	<b>Equity Return</b>	<b>Tax Rate</b>	<b>Income Tax</b>	<b>CAT 0.26%</b>	<b>Taxes</b>	<b>Rev. Req. + Tax</b>
(36) CEI	25.7	22.6%	7.5	0.4	7.9	167.4
(37) OE	34.7	22.2%	9.9	0.5	10.4	174.6
(38) TE	3.5	22.3%	1.0	0.1	1.1	40.6
(39) <b>Total</b>	<b>63.9</b>		<b>18.4</b>	<b>1.0</b>	<b>19.4</b>	<b>382.5</b>

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

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

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

The Cleveland Electric Illuminating Company: 21-1023-EL-RDR  
8/31/2022 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

Page 1 of 4

NOTE: Column A contains estimated plant in service balances as of 8/31/2022 from the forecast as of June 2022, adjusted to reflect current assumptions, incorporate recommendations from the Rider DCR Audit Reports filed in 2013-2022, to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 8/31/2022 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	\$ 63,887,696	100%	\$ 63,887,696	\$ (56,320,866)	\$ 7,566,830
2	352	Structures & Improvements	\$ 19,415,795	100%	\$ 19,415,795	\$ (105,640)	\$ 19,310,156
3	353	Station Equipment	\$ 181,853,638	100%	\$ 181,853,638	\$ (287)	\$ 181,853,352
4	354	Towers & Fixtures	\$ 327,942	100%	\$ 327,942		\$ 327,942
5	355	Poles & Fixtures	\$ 46,287,878	100%	\$ 46,287,878	\$ 814	\$ 46,288,692
6	356	Overhead Conductors & Devices	\$ 63,317,844	100%	\$ 63,317,844	\$ (701,885)	\$ 62,615,959
7	357	Underground Conduit	\$ 32,043,350	100%	\$ 32,043,350		\$ 32,043,350
8	358	Underground Conductors & Devices	\$ 103,130,826	100%	\$ 103,130,826	\$ 32,555	\$ 103,163,382
9	359	Roads & Trails	\$ 320,284	100%	\$ 320,284		\$ 320,284
10		Total Transmission Plant	\$ 510,585,253	100%	\$ 510,585,253	\$ (57,095,308)	\$ 453,489,945

The Cleveland Electric Illuminating Company: 21-1023-EL-RDR  
8/31/2022 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

Page 2 of 4

NOTE: Column A contains estimated plant in service balances as of 8/31/2022 from the forecast as of June 2022, adjusted to reflect current assumptions, incorporate recommendations from the Rider DCR Audit Reports filed in 2013-2022, to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 8/31/2022 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>DISTRIBUTION PLANT</u>							
11	360	Land & Land Rights	\$ 7,827,000	100%	\$ 7,827,000	\$ 11	\$ 7,827,010
12	361	Structures & Improvements	\$ 28,993,879	100%	\$ 28,993,879	\$ (478,108)	\$ 28,515,771
13	362	Station Equipment	\$ 302,080,890	100%	\$ 302,080,890	\$ (4,639,861)	\$ 297,441,029
14	364	Poles, Towers & Fixtures	\$ 457,178,345	100%	\$ 457,178,345	\$ (553,374)	\$ 456,624,971
15	365	Overhead Conductors & Devices	\$ 580,683,204	100%	\$ 580,683,204	\$ (38,995,712)	\$ 541,687,492
16	366	Underground Conduit	\$ 84,813,565	100%	\$ 84,813,565	\$ -	\$ 84,813,565
17	367	Underground Conductors & Devices	\$ 533,473,285	100%	\$ 533,473,285	\$ (392,889)	\$ 533,080,396
18	368	Line Transformers	\$ 409,687,020	100%	\$ 409,687,020	\$ 293,346	\$ 409,980,366
19	369	Services	\$ 77,931,407	100%	\$ 77,931,407	\$ 1,191	\$ 77,932,599
20	370	Meters	\$ 145,978,166	100%	\$ 145,978,166	\$ (16,766,556)	\$ 129,211,610
21	371	Installation on Customer Premises	\$ 26,452,785	100%	\$ 26,452,785	\$ 1,074	\$ 26,453,858
22	373	Street Lighting & Signal Systems	\$ 86,100,373	100%	\$ 86,100,373	\$ (4,258,126)	\$ 81,842,247
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	100%	\$ 60,078		\$ 60,078
24		Total Distribution Plant	\$ 2,741,259,997	100%	\$ 2,741,259,997	\$ (65,789,004)	\$ 2,675,470,994

The Cleveland Electric Illuminating Company: 21-1023-EL-RDR  
8/31/2022 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

Page 3 of 4

NOTE: Column A contains estimated plant in service balances as of 8/31/2022 from the forecast as of June 2022, adjusted to reflect current assumptions, incorporate recommendations from the Rider DCR Audit Reports filed in 2013-2022, to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 8/31/2022 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>GENERAL PLANT</u>							
25	389	Land & Land Rights	\$ 1,300,383	100%	\$ 1,300,383		\$ 1,300,383
26	390	Structures & Improvements	\$ 84,173,307	100%	\$ 84,173,307	\$ 0	\$ 84,173,307
27	390.3	Leasehold Improvements	\$ 3,112,530	100%	\$ 3,112,530		\$ 3,112,530
28	391.1	Office Furniture & Equipment	\$ 3,183,873	100%	\$ 3,183,873		\$ 3,183,873
29	391.2	Data Processing Equipment	\$ 20,842,654	100%	\$ 20,842,654	\$ (4,170,694)	\$ 16,671,960
30	392	Transportation Equipment	\$ 5,912,363	100%	\$ 5,912,363		\$ 5,912,363
31	393	Stores Equipment	\$ 638,226	100%	\$ 638,226		\$ 638,226
32	394	Tools, Shop & Garage Equipment	\$ 14,215,851	100%	\$ 14,215,851		\$ 14,215,851
33	395	Laboratory Equipment	\$ 3,908,869	100%	\$ 3,908,869		\$ 3,908,869
34	396	Power Operated Equipment	\$ 7,133,914	100%	\$ 7,133,914		\$ 7,133,914
35	397	Communication Equipment	\$ 41,052,789	100%	\$ 41,052,789	\$ (5,417,115)	\$ 35,635,674
36	398	Miscellaneous Equipment	\$ 201,723	100%	\$ 201,723		\$ 201,723
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	100%	\$ 203,777		\$ 203,777
38		Total General Plant	\$ 185,880,258	100%	\$ 185,880,258	\$ (9,587,809)	\$ 176,292,449



The Cleveland Electric Illuminating Company: 21-1023-EL-RDR  
8/31/2022 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

Page 4 of 4

NOTE: Column A contains estimated plant in service balances as of 8/31/2022 from the forecast as of June 2022, adjusted to reflect current assumptions, incorporate recommendations from the Rider DCR Audit Reports filed in 2013-2022, to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 8/31/2022 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	303	Intangible Software	\$ 78,306,021	100%	\$ 78,306,021	\$ (1,610,708)	\$ 76,695,313
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	100%	\$ 1,176,339		\$ 1,176,339
41	301	Organization	\$ -	100%	\$ -		\$ -
42	303	Intangible FAS 109 Distribution	\$ 2,001,124	100%	\$ 2,001,124		\$ 2,001,124
43		Total Other Plant	\$ 81,483,484		\$ 81,483,484	\$ (1,610,708)	\$ 79,872,776
44		Company Total Plant	\$ 3,519,208,993	100%	\$ 3,519,208,993	\$ (134,082,829)	\$ 3,385,126,164
45		Service Company Plant Allocated*					\$ 132,949,068
46		Grand Total Plant (44 + 45)					<u>\$ 3,518,075,232</u>

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

The Cleveland Electric Illuminating Company: 21-1023-EL-RDR  
8/31/2022 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 8/31/2022 from the forecast as of June 2022, adjusted to reflect current assumptions, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2022, to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. and to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 8/31/2022 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)					
<u>TRANSMISSION PLANT</u>								
1	350	Land & Land Rights	\$ -	\$ 26,901	100%	\$ 26,901		\$ 26,901
2	352	Structures & Improvements	\$ 19,310,156	\$ 17,899,357	100%	\$ 17,899,357	\$ (21,449)	\$ 17,877,908
3	353	Station Equipment	\$ 181,853,352	\$ 83,755,533	100%	\$ 83,755,533	\$ 689	\$ 83,756,222
4	354	Towers & Fixtures	\$ 327,942	\$ 1,577,220	100%	\$ 1,577,220		\$ 1,577,220
5	355	Poles & Fixtures	\$ 46,288,692	\$ 39,293,623	100%	\$ 39,293,623	\$ 158	\$ 39,293,781
6	356	Overhead Conductors & Devices	\$ 62,615,959	\$ 33,289,674	100%	\$ 33,289,674	\$ (65,440)	\$ 33,224,234
7	357	Underground Conduit	\$ 32,043,350	\$ 32,993,343	100%	\$ 32,993,343		\$ 32,993,343
8	358	Underground Conductors & Devices	\$ 103,163,382	\$ 50,225,413	100%	\$ 50,225,413	\$ (2,588)	\$ 50,222,825
9	359	Roads & Trails	\$ 320,284	\$ 61,254	100%	\$ 61,254		\$ 61,254
10		Total Transmission Plant	\$ 445,923,115	\$ 259,122,318	100%	\$ 259,122,318	\$ (88,630)	\$ 259,033,688

The Cleveland Electric Illuminating Company: 21-1023-EL-RDR  
8/31/2022 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

Page 2 of 4

NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 8/31/2022 from the forecast as of June 2022, adjusted to reflect current assumptions, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2022, to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. and to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 8/31/2022 Plant in Service Balances" worksheet.

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)								
<u>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$ 7,827,010	\$ (3,538)	100%	\$ (3,538)		\$ (3,538)
12	361	Structures & Improvements	\$ 28,515,771	\$ 22,776,328	100%	\$ 22,776,328	\$ (102,787)	\$ 22,673,541
13	362	Station Equipment	\$ 297,441,029	\$ 101,813,523	100%	\$ 101,813,523	\$ (3,935,083)	\$ 97,878,440
14	364	Poles, Towers & Fixtures	\$ 456,624,971	\$ 304,101,275	100%	\$ 304,101,275	\$ (171,404)	\$ 303,929,872
15	365	Overhead Conductors & Devices	\$ 541,687,492	\$ 257,357,610	100%	\$ 257,357,610	\$ (6,771,899)	\$ 250,585,710
16	366	Underground Conduit	\$ 84,813,565	\$ 53,389,741	100%	\$ 53,389,741	\$ (1,905)	\$ 53,387,836
17	367	Underground Conductors & Devices	\$ 533,080,396	\$ 145,937,128	100%	\$ 145,937,128	\$ (48,392)	\$ 145,888,736
18	368	Line Transformers	\$ 409,980,366	\$ 171,571,096	100%	\$ 171,571,096	\$ (16,818)	\$ 171,554,278
19	369	Services	\$ 77,932,599	\$ 15,342,807	100%	\$ 15,342,807	\$ 223	\$ 15,343,030
20	370	Meters	\$ 129,211,610	\$ 63,342,520	100%	\$ 63,342,520	\$ (14,756,392)	\$ 48,586,128
21	371	Installation on Customer Premises	\$ 26,453,858	\$ 11,820,213	100%	\$ 11,820,213	\$ 1,928	\$ 11,822,142
22	373	Street Lighting & Signal Systems	\$ 82,043,246	\$ 43,680,034	100%	\$ 43,680,034	\$ (215,078)	\$ 43,464,956
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	\$ 60,078	100%	\$ 60,078		\$ 60,078
24		Total Distribution Plant	\$ 2,675,671,993	\$ 1,191,188,816	100%	\$ 1,191,188,816	\$ (26,017,608)	\$ 1,165,171,207

The Cleveland Electric Illuminating Company: 21-1023-EL-RDR  
8/31/2022 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

Page 3 of 4

NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 8/31/2022 from the forecast as of June 2022, adjusted to reflect current assumptions, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2022, to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. and to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 8/31/2022 Plant in Service Balances" worksheet.

Line No.	Account No.	Account Title	Total Company	Reserve Balances					
			Plant Investment	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction	
			Sch B2.1 (Estimate) Column E						(D) = (B) * (C)
			(A)	(B)	(C)				
GENERAL PLANT									
25	389	Land & Land Rights	\$ 1,300,383	\$ -	100%	\$ -		\$ -	
26	390	Structures & Improvements	\$ 84,173,307	\$ 29,365,950	100%	\$ 29,365,950	\$ (226)	\$ 29,365,723	
27	390.3	Leasehold Improvements	\$ 3,112,530	\$ 1,358,377	100%	\$ 1,358,377		\$ 1,358,377	
28	391.1	Office Furniture & Equipment	\$ 3,183,873	\$ 3,024,679	100%	\$ 3,024,679		\$ 3,024,679	
29	391.2	Data Processing Equipment	\$ 16,671,960	\$ 17,781,380	100%	\$ 17,781,380	\$ (3,594,024)	\$ 14,187,356	
30	392	Transportation Equipment	\$ 5,912,363	\$ 4,663,257	100%	\$ 4,663,257		\$ 4,663,257	
31	393	Stores Equipment	\$ 638,226	\$ 256,847	100%	\$ 256,847		\$ 256,847	
32	394	Tools, Shop & Garage Equipment	\$ 14,215,851	\$ 4,199,197	100%	\$ 4,199,197		\$ 4,199,197	
33	395	Laboratory Equipment	\$ 3,908,869	\$ 1,695,909	100%	\$ 1,695,909		\$ 1,695,909	
34	396	Power Operated Equipment	\$ 7,133,914	\$ 6,043,429	100%	\$ 6,043,429		\$ 6,043,429	
35	397	Communication Equipment	\$ 35,635,674	\$ 37,973,185	100%	\$ 37,973,185	\$ (4,339,668)	\$ 33,633,517	
36	398	Miscellaneous Equipment	\$ 201,723	\$ 72,298	100%	\$ 72,298		\$ 72,298	
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	\$ 140,356	100%	\$ 140,356		\$ 140,356	
38		Total General Plant	\$ 176,292,449	\$ 106,574,864	100%	\$ 106,574,864	\$ (7,933,918)	\$ 98,640,946	

The Cleveland Electric Illuminating Company: 21-1023-EL-RDR  
8/31/2022 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 8/31/2022 from the forecast as of June 2022, adjusted to reflect current assumptions, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2022, to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. and to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 8/31/2022 Plant in Service Balances" workpaper.

			Total Company	Reserve Balances				
Line No.	Account No.	Account Title	Plant Investment Sch B2.1 (Estimate) Column E (A)	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
<u>OTHER PLANT</u>								
39	303	Intangible Software	\$ 78,306,021	\$ 65,536,334	100%	\$ 65,536,334	\$ (384,101)	\$ 65,152,233
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,176,339	100%	\$ 1,176,339		\$ 1,176,339
41	301	Organization	\$ -	\$ -	100%	\$ -		\$ -
42	303	Intangible FAS 109 Distribution	\$ 2,001,124	\$ 2,001,124	100%	\$ 2,001,124		\$ 2,001,124
43		Total Other Plant	\$ 81,483,484	\$ 68,713,797		\$ 68,713,797	\$ (384,101)	\$ 68,329,696
44		Removal Work in Progress (RWIP)		\$ (7,967,731)	100%	\$ (7,967,731)		\$ (7,967,731)
45		Company Total Plant (Reserve)	<u>\$ 3,379,371,041</u>	<u>\$ 1,617,632,065</u>	100%	<u>\$ 1,617,632,065</u>	<u>\$ (34,424,258)</u>	<u>\$ 1,583,207,807</u>
46		Service Company Reserve Allocated*						\$ 81,942,315
47		Grand Total Plant (Reserve) (45 + 46)						<u>\$ 1,665,150,122</u>

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

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

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

	<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>SC</u>
(1) Ending Bal. 8/31/2022*	268,973,256	338,621,601	83,187,069	29,288,086
(2) Service Company Allocated ADIT**	\$ 4,161,837	\$ 5,043,408	\$ 2,220,037	
(3) Normalized Property EDIT***	\$ 138,603,679	\$ 148,975,974	\$ 42,541,350	<u>Total</u> 330,121,003
(4) NonNormalized Property EDIT****	\$ 34,737,457	\$ 42,390,744	\$ 10,986,602	\$ 88,114,803
(5) Grand Total ADIT Balance*****	<u>\$ 446,476,229</u>	<u>\$ 535,031,728</u>	<u>\$ 138,935,058</u>	

\*Source: Estimated 8/31/2022 ADIT balances from the forecast as of June 2022.

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

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

\*\*\*\*Source: 8/31/2022 balances.

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

The Cleveland Electric Illuminating Company: 21-1023-EL-RDR  
Annual Depreciation Expense on Estimated Plant Balances as of August 31, 2022

Schedule B-3.2 (Estimate)  
Page 1 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate (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	\$ 7,566,830	\$ 26,901	0.00%	\$ -
2	352	Structures & Improvements	\$ 19,310,156	\$ 17,877,908	2.50%	\$ 482,754
3	353	Station Equipment	\$ 181,853,352	\$ 83,756,222	1.80%	\$ 3,273,360
4	354	Towers & Fixtures	\$ 327,942	\$ 1,577,220	1.77%	\$ 5,805
5	355	Poles & Fixtures	\$ 46,288,692	\$ 39,293,781	3.00%	\$ 1,388,661
6	356	Overhead Conductors & Devices	\$ 62,615,959	\$ 33,224,234	2.78%	\$ 1,740,724
7	357	Underground Conduit	\$ 32,043,350	\$ 32,993,343	2.00%	\$ 640,867
8	358	Underground Conductors & Devices	\$ 103,163,382	\$ 50,222,825	2.00%	\$ 2,063,268
9	359	Roads & Trails*	\$ 320,284	\$ 61,254	1.33%	\$ 4,260
10		Total Transmission	\$ 453,489,945	\$ 259,033,688		\$ 9,599,699

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

The Cleveland Electric Illuminating Company: 21-1023-EL-RDR  
Annual Depreciation Expense on Estimated Plant Balances as of August 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 (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
(A)	(B)	(C)			(F)	
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 7,827,010	\$ (3,538)	0.00%	\$ -
12	361	Structures & Improvements	\$ 28,515,771	\$ 22,673,541	2.50%	\$ 712,894
13	362	Station Equipment	\$ 297,441,029	\$ 97,878,440	1.80%	\$ 5,353,939
14	364	Poles, Towers & Fixtures	\$ 456,624,971	\$ 303,929,872	4.65%	\$ 21,233,061
15	365	Overhead Conductors & Devices	\$ 541,687,492	\$ 250,585,710	3.89%	\$ 21,071,643
16	366	Underground Conduit	\$ 84,813,565	\$ 53,387,836	2.17%	\$ 1,840,454
17	367	Underground Conductors & Devices	\$ 533,080,396	\$ 145,888,736	2.44%	\$ 13,007,162
18	368	Line Transformers	\$ 409,980,366	\$ 171,554,278	2.91%	\$ 11,930,429
19	369	Services	\$ 77,932,599	\$ 15,343,030	4.33%	\$ 3,374,482
20	370	Meters	\$ 129,211,610	\$ 48,586,128	3.16%	\$ 4,083,087
21	371	Installation on Customer Premises	\$ 26,453,858	\$ 11,822,142	3.45%	\$ 912,658
22	373	Street Lighting & Signal Systems	\$ 81,842,247	\$ 43,464,956	3.70%	\$ 3,028,163
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	\$ 60,078	0.00%	\$ -
24		Total Distribution	\$ 2,675,470,994	\$ 1,165,171,207		\$ 86,547,972



The Cleveland Electric Illuminating Company: 21-1023-EL-RDR  
Annual Depreciation Expense on Estimated Plant Balances as of August 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 (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
(A)	(B)	(C)			(F)	(G=DxF)
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 1,300,383	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 84,173,307	\$ 29,365,723	2.20%	\$ 1,851,813
27	390.3	Leasehold Improvements	\$ 3,112,530	\$ 1,358,377	22.34%	\$ 597,747
28	391.1	Office Furniture & Equipment	\$ 3,183,873	\$ 3,024,679	7.60%	\$ 241,974
29	391.2	Data Processing Equipment	\$ 16,671,960	\$ 14,187,356	10.56%	\$ 1,760,559
30	392	Transportation Equipment	\$ 5,912,363	\$ 4,663,257	6.07%	\$ 358,880
31	393	Stores Equipment	\$ 638,226	\$ 256,847	6.67%	\$ 42,570
32	394	Tools, Shop & Garage Equipment	\$ 14,215,851	\$ 4,199,197	4.62%	\$ 656,772
33	395	Laboratory Equipment	\$ 3,908,869	\$ 1,695,909	2.31%	\$ 90,295
34	396	Power Operated Equipment	\$ 7,133,914	\$ 6,043,429	4.47%	\$ 318,886
35	397	Communication Equipment	\$ 35,635,674	\$ 33,633,517	7.50%	\$ 2,672,676
36	398	Miscellaneous Equipment	\$ 201,723	\$ 72,298	6.67%	\$ 13,455
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	\$ 140,356	0.00%	\$ -
38		Total General	\$ 176,292,449	\$ 98,640,946		\$ 8,605,627

The Cleveland Electric Illuminating Company: 21-1023-EL-RDR  
Annual Depreciation Expense on Estimated Plant Balances as of August 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 (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
(A)	(B)	(C)			(F)	(G=DxF)
<u>OTHER PLANT</u>						
39	303	Intangible Software	\$ 76,695,313	\$ 65,152,233	14.29%	**
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,176,339	2.15%	**
41	301	Organizaton	\$ -	\$ -	0.00%	
42	303	Intangible FAS 109 Distribution	\$ 2,001,124	\$ 2,001,124	3.18%	**
43		Total Other	\$ 79,872,776	\$ 68,329,696		\$ 3,696,429
44		Removal Work in Progress (RWIP)		\$ (7,967,731)		
45		Total Company Depreciation	<u>\$ 3,385,126,164</u>	<u>\$ 1,583,207,807</u>		<u>\$ 108,449,727</u>
46		Incremental Depreciation Associated with Allocated Service Company Plant ***	\$ 132,949,068	\$ 81,942,315		\$ 4,693,226
47		GRAND TOTAL (45 + 46)	<u>\$ 3,518,075,232</u>	<u>\$ 1,665,150,122</u>		<u>\$ 113,142,954</u>

\*\* Please see the "Intangible Depreciation Expense Calculation: Estimated 8/31/2022 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.

The Cleveland Electric Illuminating Company: 21-1023-EL-RDR

Annual Property Tax Expense on Estimated Plant Balances as of August 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)	\$ 126,054,645
2	Real Property Taxes - See Schedule C-3.10a2 (Estimate)	\$ 2,818,975
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 84,607</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 128,958,227</u></u>

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

The Cleveland Electric Illuminating Company: 21-1023-EL-RDR

Annual Personal Property Tax Expense on Estimated Plant Balances as of August 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)	\$ 453,489,945	\$ 2,675,470,994	\$ 176,292,449
2	Jurisdictional Real Property (b)	\$ 26,876,986	\$ 36,342,782	\$ 88,586,220
3	Jurisdictional Personal Property (1 - 2)	\$ 426,612,959	\$ 2,639,128,212	\$ 87,706,229
4	Purchase Accounting Adjustment (f)	\$ (252,717,008)	\$ (794,164,762)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	\$ 173,895,951	\$ 1,844,963,450	\$ 87,706,229
<u>Exclusions and Exemptions</u>				
6	Capitalized Asset Retirement Costs (a)	\$ -	\$ 60,078	\$ 203,777
7	Exempt Facilities (c)	\$ -	\$ -	\$ -
8	Real Property Classified As Personal Property (c)	\$ 3,498,063	\$ 167,545,234	\$ -
9	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ -
10	Capitalized Interest (g)	\$ 6,251,559.46	\$ 18,338,936.69	\$ -
11	Total Exclusions and Exemptions (6 thru 10)	\$ 9,749,622	\$ 185,944,249	\$ 203,777
12	Net Cost of Taxable Personal Property (5 - 11)	\$ 164,146,329	\$ 1,659,019,201	\$ 87,502,452
13	True Value Percentage (c)	60.2550%	62.3358%	44.2263%
14	True Value of Taxable Personal Property (12 x 13)	\$ 98,906,371	\$ 1,034,162,891	\$ 38,699,097
15	Assessment Percentage (d)	85.00%	85.00%	24.00%
16	Assessment Value (14 x 15)	\$ 84,070,415	\$ 879,038,457	\$ 9,287,783
17	Personal Property Tax Rate (e)	11.8029000%	11.8029000%	11.8029000%
18	Personal Property Tax (16 x 17)	\$ 9,922,747	\$ 103,752,030	\$ 1,096,228
19	Purchase Accounting Adjustment (f)	\$ 2,231,354	\$ 7,851,953	\$ -
20	State Mandated Software Adjustment (c)	\$ -	\$ -	\$ 1,200,333
21	Total Personal Property Tax (18 + 19 + 20)			\$ 126,054,645

(a) Schedule B-2.1 (Estimate)

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

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

(d) Statutory Assessment for Personal Property

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

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

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

The Cleveland Electric Illuminating Company: 21-1023-EL-RDR

Annual Real Property Tax Expense on Estimated Plant Balances as of August 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)	\$ 26,876,986	\$ 36,342,782	\$ 88,586,220
2	Real Property Tax Rate (b)	<u>1.856959%</u>	<u>1.856959%</u>	<u>1.856959%</u>
3	Real Property Tax (1 x 2)	\$ 499,095	\$ 674,871	\$ 1,645,010
4	Total Real Property Tax (Sum of 3)			<u>\$ 2,818,975</u>

(a) Schedule C-3.10a1 (Estimate)

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

Calculated as follows:

(1) Real Property Capitalized Cost	\$ 206,944,447	Book cost of real property used to compare to assessed value of real property to derive a true value percentage Calculation: (2) / (1)
(2) Real Property Taxes Paid	<u>\$ 3,842,874</u>	
(3) Real Property Tax Rate (Paid vs. Capital Costs)	<u>1.856959%</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 8/31/2022 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	\$ 86,384,500	\$ 15,628,438
Reserve	\$ -	\$ -	\$ -

**ESP IV Adjustments**

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

**AMI - CEI Pilot** Only CEI has an AMI project so this exclusion does not impact OE or TE. Source: Forecast as of June 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	\$ 1,023,666	\$ (357,467)
362	\$ 5,168,635	\$ 4,012,498
364	\$ 163,082	\$ 127,145
365	\$ 1,794,209	\$ 1,774,181
367	\$ 2,230	\$ (1,623)
368	\$ 171,766	\$ 163,074
370	\$ 17,032,059	\$ 14,859,424
397	\$ 3,278,372	\$ 3,070,233
Grand Total	\$ 28,634,018	\$ 23,647,464

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	\$ 741,568
352	\$ 105,640	\$ 21,449
353	\$ -	\$ -
355	\$ (814)	\$ (158)
356	\$ (447)	\$ (89)
358	\$ -	\$ -
361	\$ 478,108	\$ 102,787
362	\$ (543,712)	\$ (79,155)
364	\$ 67,073	\$ 40,230
365	\$ 1,024,956	\$ 246,948
367	\$ 12,551	\$ 700
368	\$ (410,260)	\$ (134,803)
369	\$ 734	\$ 129
370	\$ (265,503)	\$ (104,389)
373	\$ 13,036	\$ 4,743
390	\$ -	\$ 0
391	\$ 4,170,694	\$ 3,594,024
397	\$ 2,138,743	\$ 1,269,434
Grand Total	\$ 7,377,842	\$ 5,703,419

**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	\$ (689)
356	\$ (1)	\$ 19
358	\$ (32,555)	\$ 2,588
360	\$ (11)	\$ -
362	\$ 14,937	\$ 1,741
364	\$ (41,192)	\$ (15,913)
365	\$ (19,816)	\$ (5,772)
366	\$ -	\$ 1,905
367	\$ 359,994	\$ 48,738
368	\$ (75,553)	\$ (12,020)
369	\$ (1,537)	\$ (339)
370	\$ (0)	\$ 1,357
371	\$ (6,820)	\$ (2,060)
373	\$ (2,721)	\$ (969)
390	\$ (0)	\$ 226
Grand Total	\$ 195,011	\$ 18,811

**LED** Exclusions related to the Experimental Company Owned LED Program

FERC Account	CEI		OE		TE	
	Gross	Reserve	Gross	Reserve	Gross	Reserve
356	\$ 151	\$ 5	\$ -	\$ -	\$ -	\$ -
364	\$ 364,410	\$ 19,942	\$ 7,636	\$ 367	\$ 201,240	\$ 14,261
365	\$ 74,124	\$ 3,503	\$ 2,461	\$ 174	\$ 61,258	\$ 682
367	\$ 18,114	\$ 578	\$ -	\$ -	\$ 16,682	\$ 1,145
368	\$ 20,701	\$ 568	\$ -	\$ -	\$ 20,725	\$ 899
369	\$ (398)	\$ (12)	\$ -	\$ -	\$ (188)	\$ (5)
371	\$ 5,746	\$ 132	\$ -	\$ -	\$ 490	\$ 27
373	\$ 171,964	\$ 10,305	\$ 97,793	\$ 8,181	\$ 1,178,417	\$ 79,587
373.3 LED	\$ 4,075,847	\$ 200,999	\$ 382,253	\$ 52,210	\$ 4,870,249	\$ 330,607
Grand Total	\$ 4,730,518	\$ 236,013	\$ 490,143	\$ 60,933	\$ 6,348,872	\$ 427,204

**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	\$ 65,506	\$ 246,913	\$ 18,697	\$ 7,627	\$ 246
365	\$ 36,122,240	\$ 4,753,039	\$ 34,045,393	\$ 3,219,307	\$ 9,614,165	\$ 1,261,512
Grand Total	\$ 36,824,422	\$ 4,818,545	\$ 34,292,306	\$ 3,238,004	\$ 9,621,792	\$ 1,261,758

**Service Company Adjustments**

Exclusions related to Service Company Plant In-Service

FERC Account	SC	
	Gross	Reserve
303	\$ 7,591,584	\$ 1,551,638
390	\$ 2,761,543	\$ 197,950

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	\$ 935,602,167	\$ 132,949,068	\$ 161,110,693	\$ 70,918,644	\$ 364,978,405
(3) Reserve	\$ 576,652,460	\$ 81,942,315	\$ 99,299,554	\$ 43,710,256	\$ 224,952,125
(4) ADIT	\$ 29,288,086	\$ 4,161,837	\$ 5,043,408	\$ 2,220,037	\$ 11,425,283
(5) <b>Rate Base</b>	<b>\$ 46,844,916</b>	<b>\$ 56,767,731</b>	<b>\$ 24,988,351</b>	<b>\$ 128,600,998</b>	
(6) Depreciation Expense (Incremental)	\$ 4,693,226	\$ 5,687,358	\$ 2,503,494	\$ 12,884,079	
(7) Property Tax Expense (Incremental)	\$ 84,607	\$ 102,529	\$ 45,132	\$ 232,268	
(8) <b>Total Expenses</b>	<b>\$ 4,777,833</b>	<b>\$ 5,789,887</b>	<b>\$ 2,548,626</b>	<b>\$ 13,116,346</b>	

- (2) Estimated Gross Plant = 8/31/2022 General and Intangible Plant Balances in the forecast as of June 2022 adjusted to reflect current assumptions and incorporate recommendations from the Rider DCR audit reports filed in 2013-2022, and applicable adjustments from the April 2019 report.
- (3) Estimated Gross Plant = 8/31/2022 General and Intangible Reserve Balances in the forecast as of June 2022 adjusted to reflect current assumptions and incorporate recommendations from the Rider DCR audit reports filed in 2013-2022, and applicable adjustments from the April 2019 report.
- (4) ADIT: Estimated ADIT Balances as of 8/31/2022
- (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 8/31/2022 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 8/31/2022 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 8/31/2022: 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		Net	Accrual Rates			Depreciation Expense			
			Gross	Reserve		CEI	OE	TE		Average		
1	Allocation Factors						14.21%	17.22%	7.58%	39.01%		
2	Weighted Allocation Factors						36.43%	44.14%	19.43%	100.00%		
GENERAL PLANT												
3	389	Fee Land & Easements	\$ 556,979	\$ -	\$ 556,979	0.00%	0.00%	0.00%	0.00%	\$ -		
4	390	Structures, Improvements *	\$ 21,328,601	\$ 7,909,208	\$ 13,419,393	2.20%	2.50%	2.20%	2.33%	\$ 497,474		
5	390.3	Struct Imprv, Leasehold Imp **	\$ 6,938,688	\$ 1,006,139	\$ 5,932,549	22.34%	20.78%	0.00%	21.49%	\$ 1,490,798		
6	391.1	Office Furn., Mech. Equip.	\$ 31,040,407	\$ 24,400,266	\$ 6,640,141	7.60%	3.80%	3.80%	5.18%	\$ 1,609,200		
7	391.2	Data Processing Equipment	\$ 117,351,991	\$ 26,121,795	\$ 91,230,196	10.56%	17.00%	9.50%	13.20%	\$ 15,486,721		
8	392	Transportation Equipment	\$ 11,855	\$ 1,309	\$ 10,546	6.07%	7.31%	6.92%	6.78%	\$ 804		
9	393	Stores Equipment	\$ 16,787	\$ 1,447	\$ 15,340	6.67%	2.56%	3.13%	4.17%	\$ 700		
10	394	Tools, Shop, Garage Equip.	\$ 11,282	\$ 506	\$ 10,776	4.62%	3.17%	3.33%	3.73%	\$ 421		
11	395	Laboratory Equipment	\$ 127,988	\$ 11,126	\$ 116,862	2.31%	3.80%	2.86%	3.07%	\$ 3,935		
12	396	Power Operated Equipment	\$ 160,209	\$ 20,142	\$ 140,067	4.47%	3.48%	5.28%	4.19%	\$ 6,713		
13	397	Communication Equipment ***	\$ 56,845,501	\$ 32,304,579	\$ 24,540,922	7.50%	5.00%	5.88%	6.08%	\$ 3,457,148		
14	398	Misc. Equipment	\$ 465,158	\$ 27,982	\$ 437,176	6.67%	4.00%	3.33%	4.84%	\$ 22,525		
15	399.1	ARC General Plant	\$ 40,721	\$ 16,948	\$ 23,773	0.00%	0.00%	0.00%	0.00%	\$ -		
16			\$ 234,896,167	\$ 91,821,447	\$ 143,074,720					\$ 22,576,438		
INTANGIBLE PLANT												
17	301	Organization	\$ 49,344	\$ 49,344	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -		
18	303	Misc. Intangible Plant	\$ 75,721,715	\$ 46,532,553	\$ 29,189,162	14.29%	14.29%	14.29%	14.29%	\$ 10,820,633		
19	303	Katz Software	\$ 1,268,271	\$ 1,027,642	\$ 240,630	14.29%	14.29%	14.29%	14.29%	\$ 181,236		
20	303	Software 1999	\$ 10,658	\$ 4,881	\$ 5,777	14.29%	14.29%	14.29%	14.29%	\$ 1,523		
21	303	Software GPU SC00	\$ 2,343,368	\$ 2,343,368	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -		
22	303	Impairment June 2000	\$ 77	\$ 77	\$ (0)	14.29%	14.29%	14.29%	14.29%	\$ -		
23	303	3 year depreciable life	\$ 55,645	\$ 14,684	\$ 40,961	14.29%	14.29%	14.29%	14.29%	\$ 7,952		
24	303	Debt Gross-up (FAS109): General	\$ 117,298	\$ 117,298	\$ -	3.87%	3.87%	3.87%	3.87%	\$ -		
25	303	Debt Gross-up (FAS109): G/P Land	\$ 1,135	\$ 1,137	\$ (2)	3.87%	3.87%	3.87%	3.87%	\$ -		
26			\$ 79,567,511	\$ 50,090,984	\$ 29,476,527					\$ 11,011,344		
27	TOTAL - GENERAL & INTANGIBLE		\$ 314,463,678	\$ 141,912,431	\$ 172,551,247				10.68%	\$ 33,587,782		

**NOTES**

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

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

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

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

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

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

\* Includes accounts 390.1 and 390.2.

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

\*\*\* Includes accounts 397 and 397.1



**Depreciation Rate for Service Company Plant (Estimate)**

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
Line No.	Account	Account Description	Estimated 8/31/2022 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 *	\$ 50,079,025	\$ 34,447,984	\$ 15,631,041	2.20%	2.50%	2.20%	2.33%	\$ 1,168,057
32	390.3	Struct Imprv, Leasehold Imp **	\$ 28,866,521	\$ 12,593,491	\$ 16,273,030	22.34%	20.78%	0.00%	21.49%	\$ 6,202,059
33	391.1	Office Furn., Mech. Equip.	\$ 15,294,464	\$ 10,958,288	\$ 4,336,176	7.60%	3.80%	3.80%	5.18%	\$ 792,897
34	391.2	Data Processing Equipment	\$ 147,721,765	\$ 37,674,912	\$ 110,046,853	10.56%	17.00%	9.50%	13.20%	\$ 19,494,562
35	392	Transportation Equipment	\$ 6,081,551	\$ 2,146,415	\$ 3,935,136	6.07%	7.31%	6.92%	6.78%	\$ 412,483
36	393	Stores Equipment	\$ 17,043	\$ 10,052	\$ 6,991	6.67%	2.56%	3.13%	4.17%	\$ 710
37	394	Tools, Shop, Garage Equip.	\$ 296,304	\$ 26,447	\$ 269,858	4.62%	3.17%	3.33%	3.73%	\$ 11,050
38	395	Laboratory Equipment	\$ 734,105	\$ 69,507	\$ 664,598	2.31%	3.80%	2.86%	3.07%	\$ 22,571
39	396	Power Operated Equipment	\$ 424,994	\$ 209,665	\$ 215,329	4.47%	3.48%	5.28%	4.19%	\$ 17,809
40	397	Communication Equipment ***	\$ 151,559,601	\$ 63,885,257	\$ 87,674,344	7.50%	5.00%	5.88%	6.08%	\$ 9,217,334
41	398	Misc. Equipment	\$ 3,530,864	\$ 1,723,203	\$ 1,807,661	6.67%	4.00%	3.33%	4.84%	\$ 170,979
42	399.1	ARC General Plant	\$ 40,721	\$ 31,096	\$ 9,626	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 404,877,907	\$ 163,776,315	\$ 241,101,592					\$ 37,510,510

**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	\$ 7,318,254	\$ 5,898,261	\$ 1,419,994	14.29%	14.29%	14.29%	14.29%	\$ 1,045,779
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	\$ 38,042,304	\$ (1)	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	\$ 24,441,507	\$ (3)	14.29%	14.29%	14.29%	14.29%	\$ -
59	303	FECO 101/6-303 2015 Software	\$ 32,810,704	\$ 32,810,704	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
60	303	FECO 101/6-303 2016 Software	\$ 26,396,632	\$ 23,112,223	\$ 3,284,408	14.29%	14.29%	14.29%	14.29%	\$ 3,284,408
61	303	FECO 101/6-303 2017 Software	\$ 10,979,267	\$ 8,167,008	\$ 2,812,260	14.29%	14.29%	14.29%	14.29%	\$ 1,568,937
62	303	FECO 101/6-303 2018 Software	\$ 24,286,081	\$ 15,673,144	\$ 8,612,938	14.29%	14.29%	14.29%	14.29%	\$ 3,470,481
63	303	FECO 101/6-303 2019 Software	\$ 43,081,687	\$ 18,335,078	\$ 24,746,610	14.29%	14.29%	14.29%	14.29%	\$ 6,156,373
64	303	FECO 101/6-303 2020 Software	\$ 43,514,181	\$ 10,595,695	\$ 32,918,486	14.29%	14.29%	14.29%	14.29%	\$ 6,218,176
65	303	FECO 101/6-303 2021 Software	\$ 27,236,016	\$ 5,005,211	\$ 22,230,805	14.29%	14.29%	14.29%	14.29%	\$ 3,892,027
66	304	FECO 101/6-303 2022 Software	\$ 24,273,758	\$ 1,621,418	\$ 22,652,340	14.29%	14.29%	14.29%	14.29%	\$ 3,468,720
67			\$ 530,724,260	\$ 412,046,424	\$ 118,677,836					\$ 29,104,901

68	Removal Work in Progress (RWIP)		\$ 829,721							
69	<b>TOTAL - GENERAL &amp; INTANGIBLE</b>		\$ 935,602,167	\$ 576,652,460	\$ 359,779,428			7.12%		\$ 66,615,412

**NOTES**

(C) - (E) Estimated 8/31/2022 balances. Source: The forecast as of June 2022 adjusted to reflect current assumptions and incorporate recommendations from the Rider DCR audit reports filed in 2013-2022

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

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

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

(J) Estimated depreciation expense associated with Service Company plant as of 8/31/2022. 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)

<b>I. Average Real Property Tax Rates on General Plant as of May 31, 2007 *</b>						
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.						

<b>II. Estimated Property Tax Rate for Service Company General Plant as of May 31, 2007</b>						
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	<b>TOTAL - GENERAL PLANT</b>				\$ 234,896,167	\$ 429,208
21	<b>TOTAL - INTANGIBLE PLANT</b>				\$ 79,567,511	\$ -
22	<b>TOTAL - GENERAL &amp; INTANGIBLE PLANT</b>				\$ 314,463,678	\$ 429,208
23	<b>Average Effective Real Property Tax Rate</b>					<b>0.14%</b>

#### 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 August 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	1.86%	0.91%	1.11%	1.29%	Schedule C3.10a2 (Estimate)
* Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax. Accordingly, for purposes of determining the average Property Tax rate applicable to Service Company plant, only Real Property Tax is considered.						
** Weighted average based on Service Company allocation factors.						
Assumes that the tax rate for Service Company plant is equal to the weighted average of the three operating companies.						

IV. Estimated Property Tax Rate for Service Company General Plant as of August 31, 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	1.29%	\$ 230,947	\$ 2,989
28	390	Structures, Improvements	Real	1.29%	\$ 50,079,025	\$ 648,067
29	390.3	Struct Imprv, Leasehold Imp	Real	1.29%	\$ 28,866,521	\$ 373,558
30	391.1	Office Furn., Mech. Equip.	Personal		\$ 15,294,464	\$ -
31	391.2	Data Processing Equipment	Personal		\$ 147,721,765	\$ -
32	392	Transportation Equipment	Personal		\$ 6,081,551	\$ -
33	393	Stores Equipment	Personal		\$ 17,043	\$ -
34	394	Tools, Shop, Garage Equip.	Personal		\$ 296,304	\$ -
35	395	Laboratory Equipment	Personal		\$ 734,105	\$ -
36	396	Power Operated Equipment	Personal		\$ 424,994	\$ -
37	397	Communication Equipment	Personal		\$ 151,559,601	\$ -
38	398	Misc. Equipment	Personal		\$ 3,530,864	\$ -
39	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
40	<b>TOTAL - GENERAL PLANT</b>				\$ 404,877,907	\$ 1,024,614
41	<b>TOTAL - INTANGIBLE PLANT</b>				\$ 530,724,260	\$ -
42	<b>TOTAL - GENERAL &amp; INTANGIBLE PLANT</b>				\$ 935,602,167	\$ 1,024,614
43	<b>Average Effective Real Property Tax Rate</b>					<b>0.11%</b>

#### NOTES

- (C) Source: Schedule C3.10 (Estimate). Classification of General Plant account as Real or Personal Property
- (D) Weighted average property tax rate across CEI, OE, and TE. See Section III above.  
Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax.
- (E) Estimated Service Company General gross plant balances as of 8/31/2022. Source: The forecast as of June 2022 adjusted to reflect current assumptions and incorporate recommendations from the Rider DCR audit reports filed in 2013-2022
- (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 8/31/2022 Balances**

<b><u>I. Estimated Allocated Service Company Plant and Related Expenses as of August 31, 2022</u></b>							
<b>Line</b>	<b>Category</b>	<b>Service Co.</b>	<b>CEI</b>	<b>OE</b>	<b>TE</b>	<b>TOTAL</b>	<b>Source / Notes</b>
1	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
2	Gross Plant	\$ 935,602,167	\$ 132,949,068	\$ 161,110,693	\$ 70,918,644	\$ 364,978,405	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 64 x Line 1
3	Accum. Reserve	\$ (576,652,460)	\$ (81,942,315)	\$ (99,299,554)	\$ (43,710,256)	\$ (224,952,125)	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 64 x Line 1
4	Net Plant	<u>\$ 358,949,707</u>	<u>\$ 51,006,753</u>	<u>\$ 61,811,140</u>	<u>\$ 27,208,388</u>	<u>\$ 140,026,281</u>	Line 2 + Line 3
5	Depreciation *	7.12%	\$ 9,466,050	\$ 11,471,174	\$ 5,049,448	\$ 25,986,672	Average Rate x Line 2
6	Property Tax *	0.11%	\$ 145,598	\$ 176,438	\$ 77,666	\$ 399,702	Average Rate x Line 2
7	Total Expenses		<u>\$ 9,611,648</u>	<u>\$ 11,647,612</u>	<u>\$ 5,127,114</u>	<u>\$ 26,386,374</u>	
<p>* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 8/31/2022.  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>							

<b><u>II. Estimated Allocated Service Company Plant and Related Expenses as of May 31, 2007</u></b>							
<b>Line</b>	<b>Rate Base</b>	<b>Service Co.</b>	<b>CEI</b>	<b>OE</b>	<b>TE</b>	<b>TOTAL</b>	<b>Source / Notes</b>
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>							

<b><u>III. Estimated Incremental Expenses Associated with Allocated Service Company Plant *</u></b>							
<b>Line</b>	<b>Rate Base</b>	<b>Service Co.</b>	<b>CEI</b>	<b>OE</b>	<b>TE</b>	<b>TOTAL</b>	<b>Source / Notes</b>
15	Depreciation	-3.56%	\$ 4,693,226	\$ 5,687,358	\$ 2,503,494	\$ 12,884,079	Line 5 - Line 12
16	Property Tax	-0.03%	\$ 84,607	\$ 102,529	\$ 45,132	\$ 232,268	Line 6 - Line 13
17	Total Expenses		<u>\$ 4,777,833</u>	<u>\$ 5,789,887</u>	<u>\$ 2,548,626</u>	<u>\$ 13,116,346</u>	Line 15 + Line 16
<p>* In Case No. 07-551-EL-AIR, test year operating expenses included allocated depreciation and property tax associated with Service Company plant. This section calculates the difference between the estimated level of these expenses included in base rates and the expected expenses to be incurred based on Service Company plant balances as of August 31, 2022.  The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.</p>							

**Intangible Depreciation Expense Calculation**  
**Estimated 8/31/2022 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	Utility Account	Function	Gross Plant Aug-22	Reserve Aug-22	Net Plant Aug-22	Accrual Rates	Depreciation Exp
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
CECO The Illuminating Co.	CECO 101/6-303 2002 Software	Intangible Plant	\$ 2,966,784	\$ 2,966,784	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2003 Software	Intangible Plant	\$ 1,307,067	\$ 1,307,067	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2004 Software	Intangible Plant	\$ 3,596,344	\$ 3,596,344	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2005 Software	Intangible Plant	\$ 1,219,862	\$ 1,219,862	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2006 Software	Intangible Plant	\$ 1,808,778	\$ 1,808,778	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2007 Software	Intangible Plant	\$ 5,870,456	\$ 5,870,456	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2008 Software	Intangible Plant	\$ 1,068,042	\$ 1,068,042	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2009 Software	Intangible Plant	\$ 3,246,364	\$ 3,246,364	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2010 Software	Intangible Plant	\$ 2,740,208	\$ 2,740,208	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,649,206	\$ 5,649,206	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant	\$ 707,773	\$ 707,773	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 2,036,066	\$ 2,036,066	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2014 Software	Intangible Plant	\$ 3,294,061	\$ 3,294,061	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2015 Software	Intangible Plant	\$ 3,749,636	\$ 3,749,636	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2016 Software	Intangible Plant	\$ 5,365,941	\$ 4,766,722	\$ 599,219	14.29%	\$ 599,219
CECO The Illuminating Co.	CECO 101/6-303 2017 Software	Intangible Plant	\$ 3,346,648	\$ 2,594,943	\$ 751,705	14.29%	\$ 478,236
CECO The Illuminating Co.	CECO 101/6-303 2018 Software	Intangible Plant	\$ 2,085,752	\$ 1,415,612	\$ 670,139	14.29%	\$ 298,054
CECO The Illuminating Co.	CECO 101/6-303 2019 Software	Intangible Plant	\$ 4,572,547	\$ 1,971,745	\$ 2,600,803	14.29%	\$ 653,417
CECO The Illuminating Co.	CECO 101/6-303 2020 Software	Intangible Plant	\$ 5,637,355	\$ 1,612,664	\$ 4,024,691	14.29%	\$ 805,578
CECO The Illuminating Co.	CECO 101/6-303 2021 Software	Intangible Plant	\$ 2,323,164	\$ 338,679	\$ 1,984,485	14.29%	\$ 331,980
CECO The Illuminating Co.	CECO 101/6-303 2022 Software	Intangible Plant	\$ 3,708,501	\$ 147,229	\$ 3,561,272	14.29%	\$ 529,945
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	\$ (1,472,603)	\$ 1,331,157	\$ (2,803,760)	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
<b>Total</b>			<b>\$ 80,459,819</b>	<b>\$ 69,071,264</b>	<b>\$ 11,388,554</b>		<b>\$ 3,696,429</b>
OECO Ohio Edison Co.	OECO 101/6-301 Organization	Intangible Plant	\$ 69,746	\$ 30,964	\$ 58,783	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	\$ 3,200,820	\$ 3,200,820	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 8,186,235	\$ 8,186,235	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant	\$ 844,956	\$ 844,956	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$ 4,939,324	\$ 4,939,324	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2014 Software	Intangible Plant	\$ 5,677,038	\$ 5,677,038	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2015 Software	Intangible Plant	\$ 6,573,295	\$ 6,573,295	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2016 Software	Intangible Plant	\$ 7,085,718	\$ 6,384,356	\$ 701,363	14.29%	\$ 701,363
OECO Ohio Edison Co.	OECO 101/6-303 2017 Software	Intangible Plant	\$ 5,446,848	\$ 4,177,565	\$ 1,269,283	14.29%	\$ 778,395
OECO Ohio Edison Co.	OECO 101/6-303 2018 Software	Intangible Plant	\$ 3,694,951	\$ 2,201,768	\$ 1,493,183	14.29%	\$ 526,579
OECO Ohio Edison Co.	OECO 101/6-303 2019 Software	Intangible Plant	\$ 6,795,195	\$ 3,107,014	\$ 3,688,181	14.29%	\$ 971,033
OECO Ohio Edison Co.	OECO 101/6-303 2020 Software	Intangible Plant	\$ 8,137,875	\$ 2,342,623	\$ 5,795,252	14.29%	\$ 1,162,902
OECO Ohio Edison Co.	OECO 101/6-303 2021 Software	Intangible Plant	\$ 3,297,184	\$ 461,928	\$ 2,835,256	14.29%	\$ 471,168
OECO Ohio Edison Co.	OECO 101/6-303 2022 Software	Intangible Plant	\$ 2,387,888	\$ 155,517	\$ 2,232,371	14.29%	\$ 341,229
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	\$ 1,451,274	\$ 2,120,375	\$ (669,102)	14.29%	\$ -
<b>Total</b>			<b>\$ 111,929,471</b>	<b>\$ 99,530,415</b>	<b>\$ 18,760,052</b>		<b>\$ 4,952,644</b>
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	\$ 1,614,947	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2016 Software	Intangible Plant	\$ 1,925,691	\$ 1,762,965	\$ 162,726	14.29%	\$ 162,726
TECO Toledo Edison Co.	TECO 101/6-303 2017 Software	Intangible Plant	\$ 787,206	\$ 645,942	\$ 141,265	14.29%	\$ 112,492
TECO Toledo Edison Co.	TECO 101/6-303 2018 Software	Intangible Plant	\$ 1,099,735	\$ 717,087	\$ 382,648	14.29%	\$ 157,152
TECO Toledo Edison Co.	TECO 101/6-303 2019 Software	Intangible Plant	\$ 2,238,996	\$ 960,511	\$ 1,278,485	14.29%	\$ 319,952
TECO Toledo Edison Co.	TECO 101/6-303 2020 Software	Intangible Plant	\$ 2,648,575	\$ 742,910	\$ 1,905,765	14.29%	\$ 378,481
TECO Toledo Edison Co.	TECO 101/6-303 2021 Software	Intangible Plant	\$ 1,135,111	\$ 153,903	\$ 981,208	14.29%	\$ 162,207
TECO Toledo Edison Co.	TECO 101/6-303 2022 Software	Intangible Plant	\$ 869,085	\$ 52,558	\$ 816,527	14.29%	\$ 124,192
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	\$ (188,627)	\$ 972,311	\$ (1,160,938)	14.29%	\$ -
<b>Total</b>			<b>\$ 37,008,358</b>	<b>\$ 32,900,672</b>	<b>\$ 4,507,687</b>		<b>\$ 1,417,205</b>

**NOTES**

(D) - (F) Source: The forecast as of June 2022 adjusted to reflect current assumptions and incorporate applicable recommendations from the Rider DCR audit reports filed in 2013-2022

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

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

Rider Charge Calculation - Rider DCR

I. Annual Revenue Requirement For Sept 2022 - Nov 2022 Rider DCR Rates

	(A)	(B)
	Company	Rev Req 8/31/2022
(1)	CEI	\$ 167,351,328
(2)	OE	\$ 174,572,968
(3)	TE	\$ 40,607,627
(4)	TOTAL	\$ 382,531,923

NOTES

(B) Annual Revenue Requirement based on estimated 8/31/2022 Rate Base

II. Quarterly Revenue Requirement Additions

	(A)	(B)	(C)	(D)
	Description	CEI	OE	TE
(1)	June 2022 - Aug 2022 Reconciliation Amount Adjusted for Sept 2022 - Nov 2022	\$ 476,417	\$ 422,277	\$ 48,241
(2)	DCR Audit Expenses	\$ 6,493	\$ 6,493	\$ 6,493
(3)	Adjustments	\$ 77,880	\$ (214,677)	\$ (52,008)
(4)	Total Reconciliation	\$ 482,909	\$ 428,770	\$ 54,734

SOURCES

- Line 1: Source: "Quarterly Revenue Requirement Additions: Calculation of June 2022 - Aug 2022 Reconciliation Amount Adjusted for Sept 2022 - Nov 2022" workpaper Section III Col.G  
Line 2: 2021 Rider DCR Audit Expenses  
Line 3: Source: Cumulative revenue requirement iimpact of the audit adjustments from the May 2022 Rider DCR Audit report  
Line 4: Calculation: Line 1 + Line 2 + Line 3

**Rider Charge Calculation - Rider DCR**

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

	(A)	(B)	(C)	(D)	(E)	(F)
	Company	Rate Schedule	Annual KWH Sales		Annual Rev Req Allocations	Quarterly Reconciliation
			Total	% Total		
(1)	CEI	RS	5,560,484,091	35.99%	\$ 60,237,516	\$ 173,822
(2)		GS, GP, GSU	9,887,603,166	64.01%	\$ 107,113,812	\$ 309,088
(3)			15,448,087,257	100.00%	\$ 167,351,328	\$ 482,909
(4)	OE	RS	9,308,228,201	49.12%	\$ 85,758,131	\$ 210,631
(5)		GS, GP, GSU	9,640,004,478	50.88%	\$ 88,814,837	\$ 218,139
(6)			18,948,232,679	100.00%	\$ 174,572,968	\$ 428,770
(7)	TE	RS	2,517,465,792	46.30%	\$ 18,801,762	\$ 25,342
(8)		GS, GP, GSU	2,919,700,819	53.70%	\$ 21,805,865	\$ 29,392
(9)			5,437,166,612	100.00%	\$ 40,607,627	\$ 54,734
(10)	OH	RS	17,386,178,084	43.65%	\$ 164,797,409	\$ 409,795
(11)	TOTAL	GS, GP, GSU	22,447,308,464	56.35%	\$ 217,734,514	\$ 556,618
(12)			39,833,486,548	100.00%	\$ 382,531,923	\$ 966,413

**NOTES**

- (C) Source: Forecast for Sept 2022 - Oct 2023 (All forecasted numbers associated with the forecast as of June 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%	\$ 96,422,139	\$ 278,236
(3)		GP	0.63%	1.19%	1.33%	\$ 1,428,841	\$ 4,123
(4)		GSU	4.06%	7.74%	8.65%	\$ 9,262,832	\$ 26,729
(5)		GT	0.18%	0.35%	0.00%	\$ -	\$ -
(6)		STL	3.53%	6.73%	0.00%	\$ -	\$ -
(7)		POL	1.79%	3.41%	0.00%	\$ -	\$ -
(8)		TRF	0.03%	0.06%	0.00%	\$ -	\$ -
(9)			100.00%	100.00%	100.00%	\$ 107,113,812	\$ 309,088
(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%	\$ 72,608,761	\$ 178,335
(13)		GP	5.20%	13.85%	15.69%	\$ 13,934,455	\$ 34,225
(14)		GSU	0.85%	2.26%	2.56%	\$ 2,271,621	\$ 5,579
(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%	\$ 88,814,837	\$ 218,139
(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%	\$ 18,914,354	\$ 25,494
(23)		GP	4.80%	11.42%	12.97%	\$ 2,828,900	\$ 3,813
(24)		GSU	0.11%	0.25%	0.29%	\$ 62,611	\$ 84
(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%	\$ 21,805,865	\$ 29,392
(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	\$ 60,237,516	5,560,484,091	\$ 0.010833
(2)	OE	RS	\$ 85,758,131	9,308,228,201	\$ 0.009213
(3)	TE	RS	\$ 18,801,762	2,517,465,792	\$ 0.007469
(4)			\$ 164,797,409	17,386,178,084	

**NOTES**

- (C) Source: Section III, Column E.  
(D) Source: Forecast for Sept 2022 - Oct 2023 (All forecasted numbers associated with the forecast as of June 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	\$ 96,422,139	19,460,003	\$ 4.9549 per kW
(2)		GP	\$ 1,428,841	1,174,242	\$ 1.2168 per kW
(3)		GSU	\$ 9,262,832	7,690,162	\$ 1.2045 per kW
(4)			\$ 107,113,812		
(5)	OE	GS	\$ 72,608,761	22,550,581	\$ 3.2198 per kW
(6)		GP	\$ 13,934,455	6,441,770	\$ 2.1631 per kW
(7)		GSU	\$ 2,271,621	2,332,567	\$ 0.9739 per kVa
(8)			\$ 88,814,837		
(9)	TE	GS	\$ 18,914,354	6,645,429	\$ 2.8462 per kW
(10)		GP	\$ 2,828,900	2,803,687	\$ 1.0090 per kW
(11)		GSU	\$ 62,611	235,962	\$ 0.2653 per kVa
(12)			\$ 21,805,865		

**NOTES**

- (C) Source: Section IV, Column F.  
(D) Source: Forecast for Sept 2022 - Oct 2023 (All forecasted numbers associated with the forecast as of June 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	\$ 173,822	1,276,060,169	\$ 0.000136
(2)	OE	RS	\$ 210,631	2,087,500,352	\$ 0.000101
(3)	TE	RS	\$ 25,342	560,707,358	\$ 0.000045
(4)			\$ 409,795	3,924,267,879	

**NOTES**

- (C) Source: Section III, Column F.  
(D) Source: Forecast for Sept 2022 - Nov 2022 (All forecasted numbers associated with the forecast as of June 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	\$ 278,236	5,133,296	\$ 0.0542 per kW
(2)		GP	\$ 4,123	309,038	\$ 0.0133 per kW
(3)		GSU	\$ 26,729	1,971,451	\$ 0.0136 per kW
(4)			\$ 309,088		
(5)	OE	GS	\$ 178,335	5,961,858	\$ 0.0299 per kW
(6)		GP	\$ 34,225	1,668,105	\$ 0.0205 per kW
(7)		GSU	\$ 5,579	583,217	\$ 0.0096 per kVa
(8)			\$ 218,139		
(9)	TE	GS	\$ 25,494	1,746,429	\$ 0.0146 per kW
(10)		GP	\$ 3,813	747,426	\$ 0.0051 per kW
(11)		GSU	\$ 84	59,688	\$ 0.0014 per kVa
(12)			\$ 29,392		

**NOTES**

- (C) Source: Section IV, Column G.  
(D) Source: Forecast for Sept 2022 - Nov 2022 (All forecasted numbers associated with the forecast as of June 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 Sept 2022 - Nov 2022
(1)	CEI	RS	\$ 0.010833 per kWh	\$ 0.000136 per kWh	\$ 0.010707 per kWh
(2)		GS	\$ 4.9549 per kW	\$ 0.0542 per kW	\$ 4.8892 per kW
(3)		GP	\$ 1.2168 per kW	\$ 0.0133 per kW	\$ 1.2007 per kW
(4)		GSU	\$ 1.2045 per kW	\$ 0.0136 per kW	\$ 1.1889 per kW
(5)					
(6)	OE	RS	\$ 0.009213 per kWh	\$ 0.000101 per kWh	\$ 0.009091 per kWh
(7)		GS	\$ 3.2198 per kW	\$ 0.0299 per kW	\$ 3.1719 per kW
(8)		GP	\$ 2.1631 per kW	\$ 0.0205 per kW	\$ 2.1314 per kW
(9)		GSU	\$ 0.9739 per kVa	\$ 0.0096 per kVa	\$ 0.9599 per kVa
(10)					
(11)	TE	RS	\$ 0.007469 per kWh	\$ 0.000045 per kWh	\$ 0.007334 per kWh
(12)		GS	\$ 2.8462 per kW	\$ 0.0146 per kW	\$ 2.7923 per kW
(13)		GP	\$ 1.0090 per kW	\$ 0.0051 per kW	\$ 0.9898 per kW
(14)		GSU	\$ 0.2653 per kVa	\$ 0.0014 per kVa	\$ 0.2604 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 May 31, 2022

	(A)	(B)	(C)	(D)	(E)	(F)
Company	Annual Revenue Thru 5/31/2022	2021 Revenue vs. Revenue Cap	2022 Revenue Cap	Actual 2021 Revenue Cap	Under (Over) 2021 Revenue Cap	
CEI	\$ 57,858,385			\$ 252,834,118	\$ 194,975,733	
OE	\$ 59,703,909			\$ 180,595,799	\$ 120,891,890	
TE	\$ 14,386,844			\$ 108,357,479	\$ 93,970,636	
Total	\$ 131,949,138	\$ (7,558,402)	\$ 368,750,000	\$ 361,191,598	\$ 229,242,460	

**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.

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

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

(F) Calculation: Column E - Column B

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

Page 1 of 3

**Quarterly Revenue Requirement Additions: Calculation of June 2022 - Aug 2022 Reconciliation Amount Adjusted for Sept 2022 - Nov 2022**

**I. Rider DCR June 2022 - Aug 2022 Rates Based on Estimated May 31, 2022 Rate Base**

(A) Company	(B) Rate Schedule	(C) Allocation	(D) Annual Revenue Requirements*			(F) Rate	(G) Quarterly Reconciliation			(J) June 2022 - Aug 2022 Rate Estimated Rate Base
			Rev. Req	Billing Units			Rev. Req	Billing Units	Rate	
CEI	RS	35.14%	\$ 57,447,215	5,523,934,886	\$	0.010400 per kWh	\$ (346,171)	1,517,656,807	\$ (0.000228) per kWh	\$ 0.010172 per kWh
	GS	58.38%	\$ 95,437,632	18,767,327	\$	5.0853 per kW	\$ (575,097)	5,077,609	\$ (0.1133) per kW	\$ 4.9720 per kW
	GP	0.87%	\$ 1,414,252	1,065,144	\$	1.3278 per kW	\$ (8,522)	282,520	\$ (0.0302) per kW	\$ 1.2976 per kW
	GSU	5.61%	\$ 9,168,255	7,647,269	\$	1.1989 per kW	\$ (55,247)	1,966,807	\$ (0.0281) per kW	\$ 1.1708 per kW
		100.00%	\$ 163,467,354				\$ (985,036)			
OE	RS	48.93%	\$ 82,888,546	9,197,405,326	\$	0.009012 per kWh	\$ (277,169)	2,341,023,311	\$ (0.000118) per kWh	\$ 0.008894 per kWh
	GS	41.75%	\$ 70,726,741	20,946,843	\$	3.3765 per kW	\$ (236,502)	5,780,040	\$ (0.0409) per kW	\$ 3.3356 per kW
	GP	8.01%	\$ 13,573,274	6,608,624	\$	2.0539 per kW	\$ (45,387)	1,721,404	\$ (0.0264) per kW	\$ 2.0275 per kW
	GSU	1.31%	\$ 2,212,740	2,375,648	\$	0.9314 per kVa	\$ (7,399)	611,956	\$ (0.0121) per kVa	\$ 0.9193 per kVa
		100.00%	\$ 169,401,302				\$ (566,458)			
TE	RS	45.80%	\$ 18,331,370	2,515,936,035	\$	0.007286 per kWh	\$ (26,106)	672,164,607	\$ (0.000039) per kWh	\$ 0.007247 per kWh
	GS	47.02%	\$ 18,819,307	6,201,861	\$	3.0345 per kW	\$ (26,801)	1,690,657	\$ (0.0159) per kW	\$ 3.0186 per kW
	GP	7.03%	\$ 2,814,684	2,770,278	\$	1.0160 per kW	\$ (4,008)	750,228	\$ (0.0053) per kW	\$ 1.0107 per kW
	GSU	0.16%	\$ 62,297	223,928	\$	0.2782 per kVa	\$ (89)	57,953	\$ (0.0015) per kVa	\$ 0.2767 per kVa
		100.00%	\$ 40,027,658				\$ (57,004)			
<b>TOTAL</b>			<b>\$ 372,896,315</b>				<b>\$ (1,608,498)</b>			

**Notes:**

Source: See "Rider Charge Calculation - Rider DCR" workpaper from Rider DCR filing April 6, 2022.

Quarterly Revenue Requirement Additions: Calculation of June 2022 - Aug 2022 Reconciliation Amount Adjusted for Sept 2022 - Nov 2022

II. Rider DCR June 2022 - Aug 2022 Rates Based on Actual May 31, 2022 Rate Base

(A) Company	(B) Rate Schedule	(C) Allocation	(D) Annual Revenue Requirements			(F) Rate	(G) Quarterly Reconciliation			(I) Rate	(J) June 2022 - Aug 2022 Rate Actual Rate Base	
			Rev. Req	Billing Units			Rev. Req	Billing Units				
CEI	RS	35.14%	\$ 58,064,500	5,523,934,886	\$	0.010511 per kWh	\$ (346,171)	1,517,656,807	\$	(0.000228) per kWh	\$	0.010283 per kWh
	GS	58.38%	\$ 96,463,132	18,767,327	\$	5.1400 per kW	\$ (575,097)	5,077,609	\$	(0.1133) per kW	\$	5.0267 per kW
	GP	0.87%	\$ 1,429,449	1,065,144	\$	1.3420 per kW	\$ (8,522)	282,520	\$	(0.0302) per kW	\$	1.3119 per kW
	GSU	5.61%	\$ 9,266,770	7,647,269	\$	1.2118 per kW	\$ (55,247)	1,966,807	\$	(0.0281) per kW	\$	1.1837 per kW
		100.00%	\$ 165,223,850				\$ (985,036)					
OE	RS	48.93%	\$ 83,671,247	9,197,405,326	\$	0.009097 per kWh	\$ (277,169)	2,341,023,311	\$	(0.000118) per kWh	\$	0.008979 per kWh
	GS	41.75%	\$ 71,394,600	20,946,843	\$	3.4084 per kW	\$ (236,502)	5,780,040	\$	(0.0409) per kW	\$	3.3675 per kW
	GP	8.01%	\$ 13,701,444	6,608,624	\$	2.0733 per kW	\$ (45,387)	1,721,404	\$	(0.0264) per kW	\$	2.0469 per kW
	GSU	1.31%	\$ 2,233,635	2,375,648	\$	0.9402 per kVa	\$ (7,399)	611,956	\$	(0.0121) per kVa	\$	0.9281 per kVa
		100.00%	\$ 171,000,926				\$ (566,458)					
TE	RS	45.80%	\$ 18,413,206	2,515,936,035	\$	0.007319 per kWh	\$ (26,106)	672,164,607	\$	(0.000039) per kWh	\$	0.007280 per kWh
	GS	47.02%	\$ 18,903,322	6,201,861	\$	3.0480 per kW	\$ (26,801)	1,690,657	\$	(0.0159) per kW	\$	3.0322 per kW
	GP	7.03%	\$ 2,827,250	2,770,278	\$	1.0206 per kW	\$ (4,008)	750,228	\$	(0.0053) per kW	\$	1.0152 per kW
	GSU	0.16%	\$ 62,575	223,928	\$	0.2794 per kVa	\$ (89)	57,953	\$	(0.0015) per kVa	\$	0.2779 per kVa
		100.00%	\$ 40,206,353				\$ (57,004)					
<b>TOTAL</b>			<b>\$ 376,431,129</b>				<b>\$ (1,608,498)</b>					

- (C) Source: Rider DCR filing April 6, 2022  
(D) Calculation: Annual DCR Revenue Requirement based on actual 5/31/2022 Rate Base x Column C  
(E) Estimated billing units for June 2022 - May 2023. Source: Rider DCR filing April 6, 2022.  
(F) Calculation: Column D / Column E  
(G) Source: Rider DCR filing April 6, 2022  
(H) Estimated billing units for June 2022 - Aug 2022. Source: Rider DCR filing April 6, 2022.  
(I) Calculation: Column G / Column H  
(J) Calculation: Column F + Column I

Quarterly Revenue Requirement Additions: Calculation of June 2022 - Aug 2022 Reconciliation Amount Adjusted for Sept 2022 - Nov 2022

III. Estimated Rider DCR Reconciliation Amount for Sept 2022 - Nov 2022

(A)	(B)	(C)		(D)		(E)	(F)	(G)
Company	Rate Schedule	June 2022 - Aug 2022 Rate Estimated Rate Base		June 2022 - Aug 2022 Rate Actual Rate Base		Difference	Billing Units	Reconciliation Amount
CEI	RS	\$	0.010172 per kWh	\$	0.010283 per kWh	\$ 0.000112 per kWh	1,517,656,807	\$ 169,594
	GS	\$	4.9720 per kW	\$	5.0267 per kW	\$ 0.0546 per kW	5,077,609	\$ 277,455
	GP	\$	1.2976 per kW	\$	1.3119 per kW	\$ 0.0143 per kW	282,520	\$ 4,031
	GSU	\$	1.1708 per kW	\$	1.1837 per kW	\$ 0.0129 per kW	1,966,807	\$ 25,337
								\$ 476,417
OE	RS	\$	0.008894 per kWh	\$	0.008979 per kWh	\$ 0.000085 per kWh	2,341,023,311	\$ 199,221
	GS	\$	3.335570 per kW	\$	3.367453 per kW	\$ 0.0319 per kW	5,780,040	\$ 184,288
	GP	\$	2.027506 per kW	\$	2.046901 per kW	\$ 0.0194 per kW	1,721,404	\$ 33,385
	GSU	\$	0.919335 per kVa	\$	0.928130 per kVa	\$ 0.0088 per kVa	611,956	\$ 5,382
								\$ 422,277
TE	RS	\$	0.007247 per kWh	\$	0.007280 per kWh	\$ 0.000033 per kWh	672,164,607	\$ 21,864
	GS	\$	3.0186 per kW	\$	3.0322 per kW	\$ 0.0135 per kW	1,690,657	\$ 22,903
	GP	\$	1.0107 per kW	\$	1.0152 per kW	\$ 0.0045 per kW	750,228	\$ 3,403
	GSU	\$	0.2767 per kVa	\$	0.2779 per kVa	\$ 0.0012 per kVa	57,953	\$ 72
								\$ 48,241
<b>TOTAL</b>								\$ 946,935

- (C) Source: Section I, Column J.  
(D) Source: Section II, Column J.  
(E) Calculation: Column D - Column C  
(F) Estimated billing units for June 2022 - Aug 2022. Source: Rider DCR filing April 6, 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 June 2022.

### **Annual Energy (Sept 2022 - Oct 2023):**

Source: Forecast as of June 2022.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	5,560,484,091	9,308,228,201	2,517,465,792	17,386,178,084
GS	kWh	5,808,144,833	6,158,445,707	1,755,039,028	13,721,629,569
GP	kWh	517,716,927	2,641,498,674	1,053,576,969	4,212,792,570
GSU	kWh	3,561,741,406	840,060,097	111,084,823	4,512,886,325
Total		15,448,087,257	18,948,232,679	5,437,166,612	39,833,486,548

### **Annual Demand (Sept 2022 - Oct 2023):**

Source: Forecast as of June 2022.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	19,460,003	22,550,581	6,645,429
GP	kW	1,174,242	6,441,770	2,803,687
GSU	kW/kVA	7,690,162	2,332,567	235,962

### **Sept 2022 - Nov 2022 Energy:**

Source: Forecast as of June 2022.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	1,276,060,169	2,087,500,352	560,707,358	3,924,267,879
GS	kWh	1,463,207,957	1,532,476,104	437,028,394	3,432,712,455
GP	kWh	131,735,157	671,187,360	275,420,522	1,078,343,038
GSU	kWh	894,585,550	207,157,830	27,991,089	1,129,734,468
Total		3,765,588,832	4,498,321,646	1,301,147,363	9,565,057,841

### **Sept 2022 - Nov 2022 Demand:**

Source: Forecast as of June 2022.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	5,133,296	5,961,858	1,746,429
GP	kW	309,038	1,668,105	747,426
GSU	kW/kVA	1,971,451	583,217	59,688

The Cleveland Electric Illuminating Company  
Case No. 22-1023-EL-RDR  
Typical Bills - Comparison (Q3 2022 DCR vs. Q4 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	\$ 37.82	\$ 37.90	\$ 0.08	0.2%
2	0	500	\$ 71.25	\$ 71.41	\$ 0.16	0.2%
3	0	750	\$ 104.70	\$ 104.95	\$ 0.25	0.2%
4	0	1,000	\$ 138.16	\$ 138.49	\$ 0.33	0.2%
5	0	1,250	\$ 171.60	\$ 172.01	\$ 0.41	0.2%
6	0	1,500	\$ 205.10	\$ 205.59	\$ 0.49	0.2%
7	0	2,000	\$ 271.96	\$ 272.62	\$ 0.66	0.2%
8	0	2,500	\$ 338.66	\$ 339.48	\$ 0.82	0.2%
9	0	3,000	\$ 405.33	\$ 406.31	\$ 0.98	0.2%
10	0	3,500	\$ 472.00	\$ 473.15	\$ 1.15	0.2%
11	0	4,000	\$ 538.68	\$ 539.99	\$ 1.31	0.2%
12	0	4,500	\$ 605.36	\$ 606.84	\$ 1.48	0.2%
13	0	5,000	\$ 672.05	\$ 673.69	\$ 1.64	0.2%
14	0	5,500	\$ 738.70	\$ 740.50	\$ 1.80	0.2%
15	0	6,000	\$ 805.37	\$ 807.34	\$ 1.97	0.2%
16	0	6,500	\$ 872.06	\$ 874.19	\$ 2.13	0.2%
17	0	7,000	\$ 938.75	\$ 941.05	\$ 2.30	0.2%
18	0	7,500	\$ 1,005.41	\$ 1,007.87	\$ 2.46	0.2%
19	0	8,000	\$ 1,072.08	\$ 1,074.70	\$ 2.62	0.2%
20	0	8,500	\$ 1,138.74	\$ 1,141.53	\$ 2.79	0.2%
21	0	9,000	\$ 1,205.45	\$ 1,208.40	\$ 2.95	0.2%
22	0	9,500	\$ 1,272.13	\$ 1,275.25	\$ 3.12	0.2%
23	0	10,000	\$ 1,338.78	\$ 1,342.06	\$ 3.28	0.2%
24	0	10,500	\$ 1,405.46	\$ 1,408.90	\$ 3.44	0.2%
25	0	11,000	\$ 1,472.14	\$ 1,475.75	\$ 3.61	0.2%



The Cleveland Electric Illuminating Company  
Case No. 22-1023-EL-RDR  
Typical Bills - Comparison (Q3 2022 DCR vs. Q4 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	\$ 37.82	\$ 37.90	\$ 0.08	0.2%
2	0	500	\$ 71.25	\$ 71.41	\$ 0.16	0.2%
3	0	750	\$ 104.70	\$ 104.95	\$ 0.25	0.2%
4	0	1,000	\$ 138.16	\$ 138.49	\$ 0.33	0.2%
5	0	1,250	\$ 171.60	\$ 172.01	\$ 0.41	0.2%
6	0	1,500	\$ 205.10	\$ 205.59	\$ 0.49	0.2%
7	0	2,000	\$ 271.96	\$ 272.62	\$ 0.66	0.2%
8	0	2,500	\$ 338.66	\$ 339.48	\$ 0.82	0.2%
9	0	3,000	\$ 405.33	\$ 406.31	\$ 0.98	0.2%
10	0	3,500	\$ 472.00	\$ 473.15	\$ 1.15	0.2%
11	0	4,000	\$ 538.68	\$ 539.99	\$ 1.31	0.2%
12	0	4,500	\$ 605.36	\$ 606.84	\$ 1.48	0.2%
13	0	5,000	\$ 672.05	\$ 673.69	\$ 1.64	0.2%
14	0	5,500	\$ 738.70	\$ 740.50	\$ 1.80	0.2%
15	0	6,000	\$ 805.37	\$ 807.34	\$ 1.97	0.2%
16	0	6,500	\$ 872.06	\$ 874.19	\$ 2.13	0.2%
17	0	7,000	\$ 938.75	\$ 941.05	\$ 2.30	0.2%
18	0	7,500	\$ 1,005.41	\$ 1,007.87	\$ 2.46	0.2%
19	0	8,000	\$ 1,072.08	\$ 1,074.70	\$ 2.62	0.2%
20	0	8,500	\$ 1,138.74	\$ 1,141.53	\$ 2.79	0.2%
21	0	9,000	\$ 1,205.45	\$ 1,208.40	\$ 2.95	0.2%
22	0	9,500	\$ 1,272.13	\$ 1,275.25	\$ 3.12	0.2%
23	0	10,000	\$ 1,338.78	\$ 1,342.06	\$ 3.28	0.2%
24	0	10,500	\$ 1,405.46	\$ 1,408.90	\$ 3.44	0.2%
25	0	11,000	\$ 1,472.14	\$ 1,475.75	\$ 3.61	0.2%

The Cleveland Electric Illuminating Company  
Case No. 22-1023-EL-RDR  
Typical Bills - Comparison (Q3 2022 DCR vs. Q4 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	\$ 37.82	\$ 37.90	\$ 0.08	0.2%
2	0	500	\$ 71.25	\$ 71.41	\$ 0.16	0.2%
3	0	750	\$ 104.70	\$ 104.95	\$ 0.25	0.2%
4	0	1,000	\$ 138.16	\$ 138.49	\$ 0.33	0.2%
5	0	1,250	\$ 171.60	\$ 172.01	\$ 0.41	0.2%
6	0	1,500	\$ 205.10	\$ 205.59	\$ 0.49	0.2%
7	0	2,000	\$ 271.96	\$ 272.62	\$ 0.66	0.2%
8	0	2,500	\$ 338.66	\$ 339.48	\$ 0.82	0.2%
9	0	3,000	\$ 405.33	\$ 406.31	\$ 0.98	0.2%
10	0	3,500	\$ 472.00	\$ 473.15	\$ 1.15	0.2%
11	0	4,000	\$ 538.68	\$ 539.99	\$ 1.31	0.2%
12	0	4,500	\$ 605.36	\$ 606.84	\$ 1.48	0.2%
13	0	5,000	\$ 672.05	\$ 673.69	\$ 1.64	0.2%
14	0	5,500	\$ 738.70	\$ 740.50	\$ 1.80	0.2%
15	0	6,000	\$ 805.37	\$ 807.34	\$ 1.97	0.2%
16	0	6,500	\$ 872.06	\$ 874.19	\$ 2.13	0.2%
17	0	7,000	\$ 938.75	\$ 941.05	\$ 2.30	0.2%
18	0	7,500	\$ 1,005.41	\$ 1,007.87	\$ 2.46	0.2%
19	0	8,000	\$ 1,072.08	\$ 1,074.70	\$ 2.62	0.2%
20	0	8,500	\$ 1,138.74	\$ 1,141.53	\$ 2.79	0.2%
21	0	9,000	\$ 1,205.45	\$ 1,208.40	\$ 2.95	0.2%
22	0	9,500	\$ 1,272.13	\$ 1,275.25	\$ 3.12	0.2%
23	0	10,000	\$ 1,338.78	\$ 1,342.06	\$ 3.28	0.2%
24	0	10,500	\$ 1,405.46	\$ 1,408.90	\$ 3.44	0.2%
25	0	11,000	\$ 1,472.14	\$ 1,475.75	\$ 3.61	0.2%

The Cleveland Electric Illuminating Company  
Case No. 22-1023-EL-RDR  
Typical Bills - Comparison (Q3 2022 DCR vs. Q4 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	\$ 248.15	\$ 246.31	\$ (1.84)	-0.7%
2	10	2,000	\$ 322.18	\$ 320.34	\$ (1.84)	-0.6%
3	10	3,000	\$ 395.78	\$ 393.94	\$ (1.84)	-0.5%
4	10	4,000	\$ 469.37	\$ 467.53	\$ (1.84)	-0.4%
5	10	5,000	\$ 542.96	\$ 541.12	\$ (1.84)	-0.3%
6	10	6,000	\$ 616.53	\$ 614.69	\$ (1.84)	-0.3%
7	1,000	100,000	\$ 24,550.95	\$ 24,366.85	\$ (184.10)	-0.7%
8	1,000	200,000	\$ 31,853.54	\$ 31,669.44	\$ (184.10)	-0.6%
9	1,000	300,000	\$ 39,156.11	\$ 38,972.01	\$ (184.10)	-0.5%
10	1,000	400,000	\$ 46,458.70	\$ 46,274.60	\$ (184.10)	-0.4%
11	1,000	500,000	\$ 53,761.29	\$ 53,577.19	\$ (184.10)	-0.3%
12	1,000	600,000	\$ 61,063.87	\$ 60,879.77	\$ (184.10)	-0.3%

The Cleveland Electric Illuminating Company  
Case No. 22-1023-EL-RDR  
Typical Bills - Comparison (Q3 2022 DCR vs. Q4 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	\$ 9,083.47	\$ 9,021.82	\$ (61.65)	-0.7%
2	500	100,000	\$ 12,704.50	\$ 12,642.85	\$ (61.65)	-0.5%
3	500	150,000	\$ 16,325.54	\$ 16,263.89	\$ (61.65)	-0.4%
4	500	200,000	\$ 19,946.58	\$ 19,884.93	\$ (61.65)	-0.3%
5	500	250,000	\$ 23,567.62	\$ 23,505.97	\$ (61.65)	-0.3%
6	500	300,000	\$ 27,188.65	\$ 27,127.00	\$ (61.65)	-0.2%
7	5,000	500,000	\$ 87,867.56	\$ 87,251.06	\$ (616.50)	-0.7%
8	5,000	1,000,000	\$ 123,863.02	\$ 123,246.52	\$ (616.50)	-0.5%
9	5,000	1,500,000	\$ 159,429.90	\$ 158,813.40	\$ (616.50)	-0.4%
10	5,000	2,000,000	\$ 194,996.78	\$ 194,380.28	\$ (616.50)	-0.3%
11	5,000	2,500,000	\$ 230,563.66	\$ 229,947.16	\$ (616.50)	-0.3%
12	5,000	3,000,000	\$ 266,130.54	\$ 265,514.04	\$ (616.50)	-0.2%

The Cleveland Electric Illuminating Company  
Case No. 22-1023-EL-RDR  
Typical Bills - Comparison (Q3 2022 DCR vs. Q4 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 Subtransmission (Rate GSU)						
1	1,000	100,000	\$ 15,210.45	\$ 15,204.75	\$ (5.70)	0.0%
2	1,000	200,000	\$ 21,872.72	\$ 21,867.02	\$ (5.70)	0.0%
3	1,000	300,000	\$ 28,534.97	\$ 28,529.27	\$ (5.70)	0.0%
4	1,000	400,000	\$ 35,197.24	\$ 35,191.54	\$ (5.70)	0.0%
5	1,000	500,000	\$ 41,859.50	\$ 41,853.80	\$ (5.70)	0.0%
6	1,000	600,000	\$ 48,521.76	\$ 48,516.06	\$ (5.70)	0.0%
7	10,000	1,000,000	\$ 148,138.48	\$ 148,081.48	\$ (57.00)	0.0%
8	10,000	2,000,000	\$ 213,474.09	\$ 213,417.09	\$ (57.00)	0.0%
9	10,000	3,000,000	\$ 278,809.69	\$ 278,752.69	\$ (57.00)	0.0%
10	10,000	4,000,000	\$ 344,145.30	\$ 344,088.30	\$ (57.00)	0.0%
11	10,000	5,000,000	\$ 409,480.91	\$ 409,423.91	\$ (57.00)	0.0%
12	10,000	6,000,000	\$ 474,816.51	\$ 474,759.51	\$ (57.00)	0.0%

## **TABLE OF CONTENTS**

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

	<b><u>Sheet</u></b>	<b><u>Effective Date</u></b>
<b>TABLE OF CONTENTS</b>	1	09-01-22
<b>DEFINITION OF TERRITORY</b>	3	05-01-09
<b>ELECTRIC SERVICE REGULATIONS</b>	4	06-01-16
<b>ELECTRIC SERVICE SCHEDULES</b>		
Residential Service (Rate "RS")	10	05-01-09
General Service - Secondary (Rate "GS")	20	05-01-09
General Service - Primary (Rate "GP")	21	05-01-09
General Service - Subtransmission (Rate "GSU")	22	05-01-09
General Service - Transmission (Rate "GT")	23	05-01-09
Street Lighting Provisions	30	05-01-09
Street Lighting (Rate "STL")	31	05-01-09
Traffic Lighting (Rate "TRF")	32	05-01-09
Private Outdoor Lighting (Rate "POL")	33	06-01-09
Experimental Company Owned LED Lighting Program	34	01-01-20
<b>MISCELLANEOUS CHARGES</b>	75	07-05-12
<b>OTHER SERVICE</b>		
Partial Service	46	01-01-06
Cogenerators and Small Power Production Facilities	48	08-03-17
Residential Renewable Energy Credit Purchase Program	60	10-01-09
Interconnection Tariff	95	05-06-16

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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

**TABLE OF CONTENTS**

<b><u>RIDERS</u></b>	<b><u>Sheet</u></b>	<b><u>Effective Date</u></b>
Summary	80	12-31-21
Residential Distribution Credit	81	05-21-10
Transmission and Ancillary Service Rider	83	09-22-10
Alternative Energy Resource	84	07-01-22
School Distribution Credit	85	06-01-09
Business Distribution Credit	86	05-01-09
Hospital Net Energy Metering	87	10-27-09
Peak Time Rebate Program	88	06-01-14
Residential Critical Peak Pricing	89	06-01-22
Universal Service	90	01-01-22
Tax Savings Adjustment	91	01-01-22
State kWh Tax	92	05-01-09
Net Energy Metering	93	10-27-09
Grandfathered Contract	94	06-01-09
Delta Revenue Recovery	96	07-01-22
Demand Side Management	97	01-01-16
Reasonable Arrangement	98	06-01-09
Distribution Uncollectible	99	07-01-22
Economic Load Response Program	101	06-01-18
Generation Cost Reconciliation	103	07-01-22
Fuel	105	06-01-09
Advanced Metering Infrastructure / Modern Grid	106	07-01-22
Line Extension Cost Recovery	107	01-01-15
Delivery Service Improvement	108	01-01-12
PIPP Uncollectible	109	07-01-22
Non-Distribution Uncollectible	110	07-01-22
Experimental Real Time Pricing	111	06-01-22
CEI Delta Revenue Recovery	112	08-06-11
Experimental Critical Peak Pricing	113	06-01-22
Generation Service	114	06-01-22
Demand Side Management and Energy Efficiency	115	07-01-22
Economic Development	116	07-01-22
Deferred Generation Cost Recovery	117	06-21-13
Deferred Fuel Cost Recovery	118	06-21-13
Non-Market-Based Services	119	03-01-22
Residential Deferred Distribution Cost Recovery	120	12-30-11
Non-Residential Deferred Distribution Cost Recovery	121	12-26-11
Residential Electric Heating Recovery	122	07-01-22
Residential Generation Credit	123	10-31-18
Delivery Capital Recovery	124	09-01-22
Phase-In Recovery	125	07-01-22
Government Directives Recovery	126	06-01-16
Automated Meter Opt Out	128	09-01-20

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

Page 69 of 71

The Public Utilities Commission of Ohio

**RIDER DCR**  
**Delivery Capital Recovery Rider**

**APPLICABILITY:**

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

**RATE:**

RS (all kWhs, per kWh)	1.0707¢
GS (per kW of Billing Demand)	\$4.8892
GP (per kW of Billing Demand)	\$1.2007
GSU (per kW of Billing Demand)	\$1.1889

**PROVISIONS:**

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

**RIDER UPDATES:**

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



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

**Case No(s). 21-1023-EL-RDR, 89-6001-EL-TRF**

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