

July 7, 2022

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

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

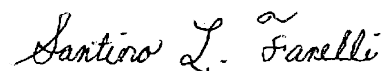
Dear Ms. Troupe:

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

Also included with the filing are estimated bill impacts for multiple usage levels for the different rate schedules reflecting the impact on current bills of the Rider DCR charges commencing on 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. 21-1024-EL-RDR and 89-6008-EL-TRF. Thank you.

Sincerely,



Santino L. Fanelli
Director, Rates & Regulatory Affairs

Enclosures

The Toledo Edison Company
Delivery Capital Recovery Rider (DCR)
September 2022 – November 2022 Filing
July 7, 2022

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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)	
	Gross Plant	5/31/2007*	5/31/2022	Incremental	Source of Column (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)	Total	4,772.5	8,820.9	4,048.4	Sum: [(1) through (3)]	
	Accumulated Reserve					
(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)	Total	(1,952.8)	(4,108.8)	(2,156.0)	Sum: [(5) through (7)]	
	Net Plant In Service					
(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)	Total	2,819.7	4,712.1	1,892.4	Sum: [(9) through (11)]	
	ADIT					
(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)	Total	(453.8)	(1,114.1)	(660.3)	Sum: [(13) through (15)]	
	Rate Base					
(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)	Total	2,366.0	3,598.0	1,232.1	Sum: [(17) through (19)]	
	Depreciation Exp					
(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)	Total	146.5	272.8	126.3	Sum: [(21) through (23)]	
	Property Tax Exp					
(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)	Total	142.4	268.8	126.4	Sum: [(25) through (27)]	
	Revenue Requirement	Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(29)	CEI	495.2	42.0	52.4	63.0	157.4
(30)	OE	668.9	56.7	55.6	48.4	160.7
(31)	TE	68.0	5.8	18.3	15.1	39.1
(32)	Total	1,232.1	104.5	126.3	126.4	357.2

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

	(a)	(b)	(c)	(d)	(e)	(f)
Revenue Requirement with Tax	Equity Return	Tax Rate	Income Tax	CAT 0.26%	Taxes	Rev. Req. + Tax
(36) CEI	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) Total	63.4		18.3	1.0	19.3	376.4

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

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

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

The Toledo Edison Company: 21-1024-EL-RDR
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	\$ 17,347,852	100%	\$ 17,347,852	\$ (15,628,438)	\$ 1,719,414
2	352	Structures & Improvements	\$ 211,929	100%	\$ 211,929		\$ 211,929
3	353	Station Equipment	\$ 13,320,669	100%	\$ 13,320,669		\$ 13,320,669
4	354	Towers & Fixtures	\$ 34,264	100%	\$ 34,264		\$ 34,264
5	355	Poles & Fixtures	\$ 3,948,105	100%	\$ 3,948,105		\$ 3,948,105
6	356	Overhead Conductors & Devices	\$ 6,004,039	100%	\$ 6,004,039	(\$7,627)	\$ 5,996,412
7	357	Underground Conduit	\$ 372,576	100%	\$ 372,576		\$ 372,576
8	358	Underground Conductors & Devices	\$ 385,693	100%	\$ 385,693		\$ 385,693
9	359	Roads & Trails	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 41,625,127	100%	\$ 41,625,127	\$ (15,636,065)	\$ 25,989,062

The Toledo Edison Company: 21-1024-EL-RDR
5/31/2022 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)

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NOTE: Column A contains actual plant in service balances as of 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	\$ 4,960,478	100%	\$ 4,960,478		\$ 4,960,478
12	361	Structures & Improvements	\$ 6,424,458	100%	\$ 6,424,458		\$ 6,424,458
13	362	Station Equipment	\$ 110,787,996	100%	\$ 110,787,996		\$ 110,787,996
14	364	Poles, Towers & Fixtures	\$ 207,982,912	100%	\$ 207,982,912	\$ (201,240)	\$ 207,781,673
15	365	Overhead Conductors & Devices	\$ 248,596,805	100%	\$ 248,596,805	\$ (9,675,423)	\$ 238,921,381
16	366	Underground Conduit	\$ 14,354,678	100%	\$ 14,354,678		\$ 14,354,678
17	367	Underground Conductors & Devices	\$ 175,980,014	100%	\$ 175,980,014	\$ (16,682)	\$ 175,963,332
18	368	Line Transformers	\$ 174,729,826	100%	\$ 174,729,826	\$ (20,725)	\$ 174,709,101
19	369	Services	\$ 69,368,070	100%	\$ 69,368,070	\$ 188	\$ 69,368,258
20	370	Meters	\$ 55,042,904	100%	\$ 55,042,904		\$ 55,042,904
21	371	Installation on Customer Premises	\$ 6,772,754	100%	\$ 6,772,754	\$ (490)	\$ 6,772,264
22	373	Street Lighting & Signal Systems	\$ 60,960,748	100%	\$ 60,960,748	\$ (6,048,666)	\$ 54,912,082
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	100%	\$ 7,901		\$ 7,901
24		Total Distribution Plant	\$ 1,135,969,542	100%	\$ 1,135,969,542	\$ (15,963,037)	\$ 1,120,006,505

The Toledo Edison Company: 21-1024-EL-RDR
5/31/2022 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)

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NOTE: Column A contains actual plant in service balances as of 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	\$ 544,033	100%	\$ 544,033		\$ 544,033
26	390	Structures & Improvements	\$ 34,657,612	100%	\$ 34,657,612		\$ 34,657,612
27	391.1	Office Furniture & Equipment	\$ 1,722,649	100%	\$ 1,722,649		\$ 1,722,649
28	391.2	Data Processing Equipment	\$ 11,323,972	100%	\$ 11,323,972		\$ 11,323,972
29	392	Transportation Equipment	\$ 2,568,465	100%	\$ 2,568,465		\$ 2,568,465
30	393	Stores Equipment	\$ 467,563	100%	\$ 467,563		\$ 467,563
31	394	Tools, Shop & Garage Equipment	\$ 6,787,813	100%	\$ 6,787,813		\$ 6,787,813
32	395	Laboratory Equipment	\$ 1,307,511	100%	\$ 1,307,511		\$ 1,307,511
33	396	Power Operated Equipment	\$ 904,891	100%	\$ 904,891		\$ 904,891
34	397	Communication Equipment	\$ 17,880,392	100%	\$ 17,880,392		\$ 17,880,392
35	398	Miscellaneous Equipment	\$ 356,741	100%	\$ 356,741		\$ 356,741
36	399.1	Asset Retirement Costs for General Plant	\$ 158,513	100%	\$ 158,513		\$ 158,513
37		Total General Plant	\$ 78,680,154	100%	\$ 78,680,154	\$0	\$ 78,680,154

The Toledo Edison Company: 21-1024-EL-RDR
5/31/2022 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)

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NOTE: Column A contains actual plant in service balances as of 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>							
38	303	Intangible Software	\$ 36,071,809	100%	\$ 36,071,809		\$ 36,071,809
39	303	Intangible FAS 109 Transmission	\$ 54,210	100%	\$ 54,210		\$ 54,210
40	303	Intangible FAS 109 Distribution	\$ 240,086	100%	\$ 240,086		\$ 240,086
41		Total Other Plant	\$ 36,366,105		\$ 36,366,105	\$ -	\$ 36,366,105
42		Company Total Plant	<u>\$ 1,292,640,928</u>	100%	<u>\$ 1,292,640,928</u>	<u>\$ (31,599,103)</u>	<u>\$ 1,261,041,825</u>
43		Service Company Plant Allocated*					\$ 71,676,444
44		Grand Total Plant (42 + 43)					<u>\$ 1,332,718,269</u>

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

The Toledo Edison Company: 21-1024-EL-RDR
5/31/2022 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)
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NOTE: Column B contains actual reserve for accumulated depreciation balances as of 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 jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 5/31/2022 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)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
<u>TRANSMISSION PLANT</u>								
1	350	Land & Land Rights	\$ 1,719,414	\$ -	100%	\$ -		\$ -
2	352	Structures & Improvements	\$ 211,929	\$ 231,923	100%	\$ 231,923		\$ 231,923
3	353	Station Equipment	\$ 13,320,669	\$ 5,254,990	100%	\$ 5,254,990		\$ 5,254,990
4	354	Towers & Fixtures	\$ 34,264	\$ 40,589	100%	\$ 40,589		\$ 40,589
5	355	Poles & Fixtures	\$ 3,948,105	\$ 3,618,095	100%	\$ 3,618,095		\$ 3,618,095
6	356	Overhead Conductors & Devices	\$ 5,996,412	\$ 4,065,532	100%	\$ 4,065,532	(195)	\$ 4,065,337
7	357	Underground Conduit	\$ 372,576	\$ 226,133	100%	\$ 226,133		\$ 226,133
8	358	Underground Conductors & Devices	\$ 385,693	\$ 251,543	100%	\$ 251,543		\$ 251,543
9	359	Roads & Trails	\$ -	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 25,989,062	\$ 13,688,805	100%	\$ 13,688,805	(195)	\$ 13,688,609

The Toledo Edison Company: 21-1024-EL-RDR
5/31/2022 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)
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NOTE: Column B contains actual reserve for accumulated depreciation balances as of 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 jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 5/31/2022 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>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$ 4,960,478	\$ -	100%	\$ -		\$ -
12	361	Structures & Improvements	\$ 6,424,458	\$ 3,126,717	100%	\$ 3,126,717		\$ 3,126,717
13	362	Station Equipment	\$ 110,787,996	\$ 46,477,752	100%	\$ 46,477,752		\$ 46,477,752
14	364	Poles, Towers & Fixtures	\$ 207,781,673	\$ 145,989,266	100%	\$ 145,989,266	\$ (12,360)	\$ 145,976,906
15	365	Overhead Conductors & Devices	\$ 238,921,381	\$ 115,612,214	100%	\$ 115,612,214	\$ (1,171,486)	\$ 114,440,728
16	366	Underground Conduit	\$ 14,354,678	\$ 9,395,901	100%	\$ 9,395,901		\$ 9,395,901
17	367	Underground Conductors & Devices	\$ 175,963,332	\$ 62,980,429	100%	\$ 62,980,429	\$ (1,053)	\$ 62,979,375
18	368	Line Transformers	\$ 174,709,101	\$ 78,963,100	100%	\$ 78,963,100	\$ (764)	\$ 78,962,337
19	369	Services	\$ 69,368,258	\$ 76,166,190	100%	\$ 76,166,190	\$ 3	\$ 76,166,193
20	370	Meters	\$ 55,042,904	\$ 35,606,747	100%	\$ 35,606,747		\$ 35,606,747
21	371	Installation on Customer Premises	\$ 6,772,264	\$ 5,370,229	100%	\$ 5,370,229	\$ (22)	\$ 5,370,207
22	373	Street Lighting & Signal Systems	\$ 54,912,082	\$ 37,556,474	100%	\$ 37,556,474	\$ (317,405)	\$ 37,239,069
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ 6,413	100%	\$ 6,413		\$ 6,413
24		Total Distribution Plant	\$ 1,120,006,505	\$ 617,251,431	100%	\$ 617,251,431	\$ (1,503,086)	\$ 615,748,345

The Toledo Edison Company: 21-1024-EL-RDR
5/31/2022 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)
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NOTE: Column B contains actual reserve for accumulated depreciation balances as of 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 jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 5/31/2022 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)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
<u>GENERAL PLANT</u>								
25	389	Land & Land Rights	\$ 544,033	\$ -	100%	\$ -		\$ -
26	390	Structures & Improvements	\$ 34,657,612	\$ 12,362,860	100%	\$ 12,362,860		\$ 12,362,860
27	391.1	Office Furniture & Equipment	\$ 1,722,649	\$ 1,588,766	100%	\$ 1,588,766		\$ 1,588,766
28	391.2	Data Processing Equipment	\$ 11,323,972	\$ 10,600,352	100%	\$ 10,600,352		\$ 10,600,352
29	392	Transportation Equipment	\$ 2,568,465	\$ 1,892,690	100%	\$ 1,892,690		\$ 1,892,690
30	393	Stores Equipment	\$ 467,563	\$ 355,932	100%	\$ 355,932		\$ 355,932
31	394	Tools, Shop & Garage Equipment	\$ 6,787,813	\$ 2,614,875	100%	\$ 2,614,875		\$ 2,614,875
32	395	Laboratory Equipment	\$ 1,307,511	\$ 978,156	100%	\$ 978,156		\$ 978,156
33	396	Power Operated Equipment	\$ 904,891	\$ 881,084	100%	\$ 881,084		\$ 881,084
34	397	Communication Equipment	\$ 17,880,392	\$ 14,860,997	100%	\$ 14,860,997		\$ 14,860,997
35	398	Miscellaneous Equipment	\$ 356,741	\$ 179,709	100%	\$ 179,709		\$ 179,709
36	399.1	Asset Retirement Costs for General Plant	\$ 158,513	\$ 110,540	100%	\$ 110,540		\$ 110,540
37		Total General Plant Plant	\$ 78,680,154	\$ 46,425,962	100%	\$ 46,425,962	\$ -	\$ 46,425,962

The Toledo Edison Company: 21-1024-EL-RDR
5/31/2022 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)

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NOTE: Column B contains actual reserve for accumulated depreciation balances as of 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 jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 5/31/2022 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted
			Sch B2.1 (Actual) Column E	Company	%	Total		Jurisdiction
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
<u>OTHER PLANT</u>								
38	303	Intangible Software	\$ 36,071,809	\$ 31,811,802	100%	\$ 31,811,802		\$ 31,811,802
39	303	Intangible FAS 109 Transmission	\$ 54,210	\$ 54,210	100%	\$ 54,210		\$ 54,210
40	303	Intangible FAS 109 Distribution	\$ 240,086	\$ 240,086	100%	\$ 240,086		\$ 240,086
41		Total Other Plant	\$ 36,366,105	\$ 32,106,098		\$ 32,106,098	\$ -	\$ 32,106,098
42		Removal Work in Progress (RWIP)		\$ (9,791,428)	100%	\$ (9,791,428)		\$ (9,791,428)
43		Company Total Plant (Reserve)	\$ 1,261,041,825	\$ 699,680,868	100%	\$ 699,680,868	\$ (1,503,282)	\$ 698,177,587
44		Service Company Reserve Allocated*						\$ 43,939,567
45		Grand Total Plant (Reserve) (43 + 44)						\$ 742,117,153

* 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 Toledo Edison Company: 21-1024-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	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 1,719,414	\$ -	0.00%	\$ -
2	352	Structures & Improvements	\$ 211,929	\$ 231,923	2.50%	\$ 5,298
3	353	Station Equipment	\$ 13,320,669	\$ 5,254,990	1.80%	\$ 239,772
4	354	Towers & Fixtures	\$ 34,264	\$ 40,589	1.85%	\$ 634
5	355	Poles & Fixtures	\$ 3,948,105	\$ 3,618,095	3.75%	\$ 148,054
6	356	Overhead Conductors & Devices	\$ 5,996,412	\$ 4,065,337	2.67%	\$ 160,104
7	357	Underground Conduit	\$ 372,576	\$ 226,133	2.00%	\$ 7,452
8	358	Underground Conductors & Devices	\$ 385,693	\$ 251,543	2.86%	\$ 11,031
9	359	Roads & Trails	\$ -	\$ -		\$ -
10		Total Transmission	\$ 25,989,062	\$ 13,688,609		\$ 572,345

The Toledo Edison Company: 21-1024-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
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 4,960,478	\$ -	0.00%	\$ -
12	361	Structures & Improvements	\$ 6,424,458	\$ 3,126,717	2.50%	\$ 160,611
13	362	Station Equipment	\$ 110,787,996	\$ 46,477,752	2.25%	\$ 2,492,730
14	364	Poles, Towers & Fixtures	\$ 207,781,673	\$ 145,976,906	3.78%	\$ 7,854,147
15	365	Overhead Conductors & Devices	\$ 238,921,381	\$ 114,440,728	3.75%	\$ 8,959,552
16	366	Underground Conduit	\$ 14,354,678	\$ 9,395,901	2.08%	\$ 298,577
17	367	Underground Conductors & Devices	\$ 175,963,332	\$ 62,979,375	2.20%	\$ 3,871,193
18	368	Line Transformers	\$ 174,709,101	\$ 78,962,337	2.62%	\$ 4,577,378
19	369	Services	\$ 69,368,258	\$ 76,166,193	3.17%	\$ 2,198,974
20	370	Meters	\$ 55,042,904	\$ 35,606,747	3.43%	\$ 1,887,972
21	371	Installation on Customer Premises	\$ 6,772,264	\$ 5,370,207	4.00%	\$ 270,891
22	373	Street Lighting & Signal Systems	\$ 54,912,082	\$ 37,239,069	3.93%	\$ 2,158,045
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ 6,413	0.00%	\$ -
24		Total Distribution	\$ 1,120,006,505	\$ 615,748,345		\$ 34,730,070

The Toledo Edison Company: 21-1024-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	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 544,033	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 34,657,612	\$ 12,362,860	2.20%	\$ 762,467
27	391.1	Office Furniture & Equipment	\$ 1,722,649	\$ 1,588,766	3.80%	\$ 65,461
28	391.2	Data Processing Equipment	\$ 11,323,972	\$ 10,600,352	9.50%	\$ 1,075,777
29	392	Transportation Equipment	\$ 2,568,465	\$ 1,892,690	6.92%	\$ 177,738
30	393	Stores Equipment	\$ 467,563	\$ 355,932	3.13%	\$ 14,635
31	394	Tools, Shop & Garage Equipment	\$ 6,787,813	\$ 2,614,875	3.33%	\$ 226,034
32	395	Laboratory Equipment	\$ 1,307,511	\$ 978,156	2.86%	\$ 37,395
33	396	Power Operated Equipment	\$ 904,891	\$ 881,084	5.28%	\$ 47,778
34	397	Communication Equipment	\$ 17,880,392	\$ 14,860,997	5.88%	\$ 1,051,367
35	398	Miscellaneous Equipment	\$ 356,741	\$ 179,709	3.33%	\$ 11,879
36	399.1	Asset Retirement Costs for General Plant	\$ 158,513	\$ 110,540	0.00%	\$ -
37		Total General	\$ 78,680,154	\$ 46,425,962		\$ 3,470,531

The Toledo Edison Company: 21-1024-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. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
<u>OTHER PLANT</u>						
38	303	Intangible Software	\$ 36,071,809	\$ 31,811,802	14.29%	*
39	303	Intangible FAS 109 Transmission	\$ 54,210	\$ 54,210	2.37%	*
40	303	Intangible FAS 109 Distribution	\$ 240,086	\$ 240,086	3.10%	*
41		Total Other	\$ 36,366,105	\$ 32,106,098		\$ 1,396,148
42		Removal Work in Progress (RWIP)		(\$9,791,428)		
43		Company Total Depreciation	\$ 1,261,041,825	\$ 698,177,587		\$ 40,169,094
44		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 71,676,444	\$ 43,939,567		\$ 2,625,949
45		GRAND TOTAL (43 + 44)	\$ 1,332,718,269	\$ 742,117,153		\$ 42,795,042

* 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 Toledo Edison Company: 21-1024-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)	\$ 34,571,737
2	Real Property Taxes - See Schedule C-3.10a2 (Actual)	\$ 543,721
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 43,739</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 35,159,197</u></u>
*	Source: Line 7 of the "Service Company Allocations to the Ohio Operating Companies (Actual)" workpaper.	

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

Annual Personal Property Tax Expense on Actual Plant Balances as of 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)	\$ 25,989,062	\$ 1,120,006,505	\$ 78,680,154
2	Jurisdictional Real Property (b)	\$ 1,931,343	\$ 11,384,936	\$ 35,201,644
3	Jurisdictional Personal Property (1 - 2)	\$ 24,057,719	\$ 1,108,621,569	\$ 43,478,510
4	Purchase Accounting Adjustment (f)	\$ (12,186,081)	\$ (430,491,291)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	\$ 11,871,638	\$ 678,130,278	\$ 43,478,510
<u>Exclusions and Exemptions</u>				
6	Capitalized Asset Retirement Costs (a)	\$ -	\$ 7,901	\$ 158,513
7	Exempt Facilities (c)	\$ -	\$ -	\$ -
8	Real Property Classified as Personal Property (c)	\$ 67,597	\$ 62,398,685	\$ -
9	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ -
10	Capitalized Interest (g)	\$ 1,036,393.99	\$ 6,727,052.36	\$ -
11	Total Exclusions and Exemptions (6 thru 10)	\$ 1,103,991	\$ 69,133,638	\$ 158,513
12	Net Cost of Taxable Personal Property (5 - 11)	\$ 10,767,647	\$ 608,996,640	\$ 43,319,997
13	True Value Percentage (c)	65.0680%	61.3940%	39.4610%
14	True Value of Taxable Personal Property (12 x 13)	\$ 7,006,292	\$ 373,887,397	\$ 17,094,504
15	Assessment Percentage (d)	85.00%	85.00%	24.00%
16	Assessment Value (14 x 15)	\$ 5,955,348	\$ 317,804,287	\$ 4,102,681
17	Personal Property Tax Rate (e)	9.6313000%	9.6313000%	9.6313000%
18	Personal Property Tax (16 x 17)	\$ 573,577	\$ 30,608,684	\$ 395,142
19	Purchase Accounting Adjustment (f)	\$ 77,528	\$ 2,482,042	\$ -
20	State Mandated Software Adjustment (c)	\$ -	\$ -	\$ 434,764
21	Total Personal Property Tax (18 + 19 + 20)			\$ 34,571,737

(a) Schedule B-2.1 (Actual)

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

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

(d) Statutory Assessment for Personal Property

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

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

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

The Toledo Edison Company: 21-1024-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)	\$ 1,931,343	\$ 11,384,936	\$ 35,201,644
2	Real Property Tax Rate (b)	<u>1.1207%</u>	<u>1.1207%</u>	<u>1.1207%</u>
3	Real Property Tax (1 x 2)	\$ 21,644	\$ 127,586	\$ 394,491
4	Total Real Property Tax (Sum of 3)			<u><u>\$ 543,721</u></u>

(a) Schedule C-3.10a1 (Actual)

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

Calculated as follows:

(1) Real Property Capitalized Cost	\$ 64,926,689	Book cost of real property used to compare to assessed value of real property to derive a true value percentage Calculation: (2) / (1)
(2) Real Property Taxes Paid	<u>\$727,607</u>	
(3) Real Property Tax Rate (Paid vs. Capital Costs)	<u><u>1.1207%</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	\$ (598)	\$ (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) Rate Base		\$ 48,343,119	\$ 58,583,287	\$ 25,787,533	\$ 132,713,939
(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) Total Expenses		\$ 5,004,784	\$ 6,064,911	\$ 2,669,688	\$ 13,739,383

- (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%	
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.

(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	(D) 5/31/2022 Actual Balances			(H) Accrual Rates				(J) Depreciation Expense
			(C) Gross	(D) Reserve	(E) Net	(F) CEI	(G) OE	(H) TE	(I) Average	
28	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
29	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
GENERAL PLANT										
30	389	Fee Land & Easements	\$ 230,947	\$ -	\$ 230,947	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	\$ 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
INTANGIBLE PLANT										
44	301	FECO 101/6-301 Organization Fst	\$ 49,344	\$ 49,344	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
45	303	FECO 101/6-303 Intangibles	\$ 4,512,888	\$ 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	TOTAL - GENERAL & INTANGIBLE		\$ 945,599,526	\$ 579,677,662	\$ 373,047,520				7.22%	\$ 68,230,903

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)

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

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

NOTES

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

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

Property Tax Rate for Service Company Plant (Actual)

III. Average Real Property Tax Rates on Actual General Plant as of May 31, 2022 *						
No.	(A) Category	(B) CEI	(C) OE	(D) TE	(E) Average **	(F) Source / Calculation
24	Allocation Factors	14.21%	17.22%	7.58%	39.01%	"Service Company Allocations to the Ohio Operating Companies (Actual)" workpaper
25	Weighted Allocation Factors	36.43%	44.14%	19.43%	100.00%	Weighted Line 24
<u>Real Property Tax</u>						
26	Average Rate	1.91%	0.90%	1.12%	1.31%	Schedule C3.10a2 (Actual)
* Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax. Accordingly, for purposes of determining the average Property Tax rate applicable to Service Company plant, only Real Property Tax is considered.						
** Weighted average based on Service Company allocation factors.						
Assumes that the tax rate for Service Company plant is equal to the weighted average of the three operating companies.						

IV. Estimated Property Tax Rate for Service Company Actual General Plant as of May 31, 2022						
No.	(A) Account	(B) Account Description	(C) Tax Category	(D) Avg. Tax Rate	(E) Gross Plant	(F) Property Tax
27	389	Fee Land & Easements	Real	1.31%	\$ 230,947	\$ 3,025
28	390	Structures, Improvements	Real	1.31%	\$ 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	TOTAL - GENERAL PLANT				\$ 415,996,881	\$ 1,006,243
41	TOTAL - INTANGIBLE PLANT				\$ 529,602,646	\$ -
42	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 945,599,526	\$ 1,006,243
43	Average Effective Real Property Tax Rate					0.11%

NOTES

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

Incremental Depreciation and Property Tax Associated with Service Company Plant (Actual)							
Case No. 07-551-EL-AIR vs. Actual 5/31/2022 Balances							
I. Allocated Service Company Plant and Related Expenses as of May 31, 2022							
Line	Category	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
1	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
2	Gross Plant	\$ 945,599,526	\$ 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.							
II. Allocated Service Company Plant and Related Expenses as of May 31, 2007							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
8	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
9	Gross Plant	\$ 314,463,678	\$ 44,685,289	\$ 54,150,645	\$ 23,836,347	\$ 122,672,281	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 27 x Line 8
10	Accum. Reserve	\$ (141,912,431)	\$ (20,165,756)	\$ (24,437,321)	\$ (10,756,962)	\$ (55,360,039)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 27 x Line 8
11	Net Plant	\$ 172,551,247	\$ 24,519,532	\$ 29,713,325	\$ 13,079,385	\$ 67,312,242	Line 9 + Line 10
12	Depreciation *	10.68%	\$ 4,772,824	\$ 5,783,816	\$ 2,545,954	\$ 13,102,594	Average Rate x Line 9
13	Property Tax *	0.14%	\$ 60,990	\$ 73,910	\$ 32,534	\$ 167,434	Average Rate x Line 9
14	Total Expenses		\$ 4,833,814	\$ 5,857,726	\$ 2,578,488	\$ 13,270,028	Line 12 + Line 13
* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant as of 5/31/07. See line 27 of the "Depreciation Rate for Service Company Plant (Actual)" workpaper and line 23 of the "Property Tax Rate for Service Company Plant (Actual)" workpaper for more details.							
III. Incremental Expenses Associated with Allocated Service Company Plant *							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
15	Depreciation	-3.47%	\$ 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	\$ 2,432,438	\$ 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%	\$ -
Total			\$ 79,158,457	\$ 68,111,422	\$ 11,047,035		\$ 3,463,938
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%	\$ -
Total			\$ 112,582,747	\$ 94,113,314	\$ 18,469,433		\$ 5,018,870
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	\$ 1,361,864	\$ 898,986	\$ 462,878	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%	\$ -
Total			\$ 36,380,106	\$ 32,106,098	\$ 4,269,007		\$ 1,396,148

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)	
Gross Plant		5/31/2007*	8/31/2022	Incremental	Source of Column (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)	Total	4,772.5	8,874.9	4,102.3	Sum: [(1) through (3)]	
Accumulated Reserve						
(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)	Total	(1,952.8)	(4,146.5)	(2,193.6)	Sum: [(5) through (7)]	
Net Plant In Service						
(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)	Total	2,819.7	4,728.4	1,908.7	Sum: [(9) through (11)]	
ADIT						
(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)	Total	(453.8)	(1,120.4)	(666.7)	Sum: [(13) through (15)]	
Rate Base						
(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)	Total	2,366.0	3,608.0	1,242.0	Sum: [(17) through (19)]	
Depreciation Exp						
(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)	Total	146.5	274.0	127.5	Sum: [(21) through (23)]	
Property Tax Exp						
(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)	Total	142.4	272.7	130.3	Sum: [(25) through (27)]	
Revenue Requirement		Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(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)	Total	1,242.0	105.3	127.5	130.3	363.1

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

	(a)	(b)	(c)	(d)	(e)	(f)
Revenue Requirement with Tax	Equity Return	Tax Rate	Income Tax	CAT 0.26%	Taxes	Rev. Req. + Tax
(36) CEI	25.7	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) Total	63.9		18.4	1.0	19.4	382.5

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

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

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

The Toledo Edison Company: 21-1024-EL-RDR
8/31/2022 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 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	\$ 17,347,852	100%	\$ 17,347,852	\$ (15,628,438)	\$ 1,719,414
2	352	Structures & Improvements	\$ 211,929	100%	\$ 211,929		\$ 211,929
3	353	Station Equipment	\$ 13,561,931	100%	\$ 13,561,931		\$ 13,561,931
4	354	Towers & Fixtures	\$ 34,264	100%	\$ 34,264		\$ 34,264
5	355	Poles & Fixtures	\$ 3,958,922	100%	\$ 3,958,922		\$ 3,958,922
6	356	Overhead Conductors & Devices	\$ 5,937,706	100%	\$ 5,937,706	(\$7,627)	\$ 5,930,079
7	357	Underground Conduit	\$ 372,576	100%	\$ 372,576		\$ 372,576
8	358	Underground Conductors & Devices	\$ 385,693	100%	\$ 385,693		\$ 385,693
9	359	Roads & Trails	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 41,810,873	100%	\$ 41,810,873	\$ (15,636,065)	\$ 26,174,808

The Toledo Edison Company: 21-1024-EL-RDR
8/31/2022 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 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	\$ 4,976,537	100%	\$ 4,976,537		\$ 4,976,537
12	361	Structures & Improvements	\$ 6,472,782	100%	\$ 6,472,782		\$ 6,472,782
13	362	Station Equipment	\$ 111,319,640	100%	\$ 111,319,640		\$ 111,319,640
14	364	Poles, Towers & Fixtures	\$ 208,539,061	100%	\$ 208,539,061	\$ (201,240)	\$ 208,337,821
15	365	Overhead Conductors & Devices	\$ 249,435,691	100%	\$ 249,435,691	\$ (9,675,423)	\$ 239,760,268
16	366	Underground Conduit	\$ 14,501,410	100%	\$ 14,501,410		\$ 14,501,410
17	367	Underground Conductors & Devices	\$ 178,475,446	100%	\$ 178,475,446	\$ (16,682)	\$ 178,458,764
18	368	Line Transformers	\$ 175,889,566	100%	\$ 175,889,566	\$ (20,725)	\$ 175,868,841
19	369	Services	\$ 69,490,981	100%	\$ 69,490,981	\$ 188	\$ 69,491,169
20	370	Meters	\$ 55,215,251	100%	\$ 55,215,251		\$ 55,215,251
21	371	Installation on Customer Premises	\$ 6,786,972	100%	\$ 6,786,972	\$ (490)	\$ 6,786,482
22	373	Street Lighting & Signal Systems	\$ 61,453,888	100%	\$ 61,453,888	\$ (6,048,666)	\$ 55,405,222
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	100%	\$ 7,901		\$ 7,901
24		Total Distribution Plant	\$ 1,142,565,125	100%	\$ 1,142,565,125	\$ (15,963,037)	\$ 1,126,602,088

The Toledo Edison Company: 21-1024-EL-RDR
8/31/2022 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 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	\$ 544,033	100%	\$ 544,033		\$ 544,033
26	390	Structures & Improvements	\$ 34,857,007	100%	\$ 34,857,007		\$ 34,857,007
27	391.1	Office Furniture & Equipment	\$ 1,722,649	100%	\$ 1,722,649		\$ 1,722,649
28	391.2	Data Processing Equipment	\$ 11,741,591	100%	\$ 11,741,591		\$ 11,741,591
29	392	Transportation Equipment	\$ 2,568,465	100%	\$ 2,568,465		\$ 2,568,465
30	393	Stores Equipment	\$ 467,563	100%	\$ 467,563		\$ 467,563
31	394	Tools, Shop & Garage Equipment	\$ 6,787,813	100%	\$ 6,787,813		\$ 6,787,813
32	395	Laboratory Equipment	\$ 1,307,511	100%	\$ 1,307,511		\$ 1,307,511
33	396	Power Operated Equipment	\$ 904,891	100%	\$ 904,891		\$ 904,891
34	397	Communication Equipment	\$ 17,880,392	100%	\$ 17,880,392		\$ 17,880,392
35	398	Miscellaneous Equipment	\$ 356,741	100%	\$ 356,741		\$ 356,741
36	399.1	Asset Retirement Costs for General Plant	\$ 158,513	100%	\$ 158,513		\$ 158,513
37		Total General Plant	\$ 79,297,168	100%	\$ 79,297,168	\$ -	\$ 79,297,168

The Toledo Edison Company: 21-1024-EL-RDR
8/31/2022 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 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>							
38	303	Intangible Software	\$ 36,714,062	100%	\$ 36,714,062		\$ 36,714,062
39	303	Intangible FAS 109 Transmission	\$ 54,210	100%	\$ 54,210		\$ 54,210
40	303	Intangible FAS 109 Distribution	\$ 240,086	100%	\$ 240,086		\$ 240,086
41		Total Other Plant	\$ 37,008,359		\$ 37,008,359	\$ -	\$ 37,008,359
42		Company Total Plant Balance	<u>\$ 1,300,681,525</u>	100%	<u>\$ 1,300,681,525</u>	<u>\$ (31,599,103)</u>	<u>\$ 1,269,082,422</u>
43		Service Company Plant Allocated*					\$ 70,918,644
44		Grand Total Plant (42 + 43)					<u>\$ 1,340,001,066</u>

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

The Toledo Edison Company: 21-1024-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 Plant Investment Sch B2.1 (Estimate) Column E (A)	Reserve Balances				
				Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
<u>TRANSMISSION PLANT</u>								
1	350	Land & Land Rights	\$ 1,719,414	\$ -	100%	\$ -		\$ -
2	352	Structures & Improvements	\$ 211,929	\$ 233,254	100%	\$ 233,254		\$ 233,254
3	353	Station Equipment	\$ 13,561,931	\$ 5,057,745	100%	\$ 5,057,745		\$ 5,057,745
4	354	Towers & Fixtures	\$ 34,264	\$ 40,616	100%	\$ 40,616		\$ 40,616
5	355	Poles & Fixtures	\$ 3,958,922	\$ 3,650,871	100%	\$ 3,650,871		\$ 3,650,871
6	356	Overhead Conductors & Devices	\$ 5,930,079	\$ 4,101,372	100%	\$ 4,101,372	(246)	\$ 4,101,126
7	357	Underground Conduit	\$ 372,576	\$ 228,021	100%	\$ 228,021		\$ 228,021
8	358	Underground Conductors & Devices	\$ 385,693	\$ 254,345	100%	\$ 254,345		\$ 254,345
9	359	Roads & Trails	\$ -	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 26,174,808	\$ 13,566,224	100%	\$ 13,566,224	(\$246)	\$ 13,565,978

The Toledo Edison Company: 21-1024-EL-RDR
8/31/2022 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

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NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 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 Plant Investment	Reserve Balances				
			Sch B2.1 (Estimate) Column E	Total Company	Allocation	Allocated	Adjustments	Adjusted
			(A)	(B)	% (C)	Total (D) = (B) * (C)	(E)	Jurisdiction (F) = (D) + (E)
<u>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$ 4,976,537	\$ (1,784)	100%	\$ (1,784)		\$ (1,784)
12	361	Structures & Improvements	\$ 6,472,782	\$ 3,159,144	100%	\$ 3,159,144		\$ 3,159,144
13	362	Station Equipment	\$ 111,319,640	\$ 46,538,323	100%	\$ 46,538,323		\$ 46,538,323
14	364	Poles, Towers & Fixtures	\$ 208,337,821	\$ 147,638,879	100%	\$ 147,638,879	\$ (14,261)	\$ 147,624,618
15	365	Overhead Conductors & Devices	\$ 239,760,268	\$ 117,583,339	100%	\$ 117,583,339	\$ (1,262,193)	\$ 116,321,146
16	366	Underground Conduit	\$ 14,501,410	\$ 9,427,728	100%	\$ 9,427,728		\$ 9,427,728
17	367	Underground Conductors & Devices	\$ 178,458,764	\$ 63,185,752	100%	\$ 63,185,752	\$ (1,145)	\$ 63,184,607
18	368	Line Transformers	\$ 175,868,841	\$ 79,775,768	100%	\$ 79,775,768	\$ (899)	\$ 79,774,868
19	369	Services	\$ 69,491,169	\$ 76,697,951	100%	\$ 76,697,951	\$ 5	\$ 76,697,955
20	370	Meters	\$ 55,215,251	\$ 35,708,619	100%	\$ 35,708,619		\$ 35,708,619
21	371	Installation on Customer Premises	\$ 6,786,482	\$ 5,435,992	100%	\$ 5,435,992	\$ (27)	\$ 5,435,965
22	373	Street Lighting & Signal Systems	\$ 55,405,222	\$ 38,082,971	100%	\$ 38,082,971	\$ (410,194)	\$ 37,672,777
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ 6,462	100%	\$ 6,462		\$ 6,462
24		Total Distribution Plant	\$ 1,126,602,088	\$ 623,239,142	100%	\$ 623,239,142	\$ (1,688,715)	\$ 621,550,426

The Toledo Edison Company: 21-1024-EL-RDR
8/31/2022 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

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NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 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 Plant Investment Sch B2.1 (Estimate) Column E (A)	Reserve Balances				
				Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
<u>GENERAL PLANT</u>								
25	389	Land & Land Rights	\$ 544,033	\$ -	100%	\$ -		\$ -
26	390	Structures & Improvements	\$ 34,857,007	\$ 12,476,929	100%	\$ 12,476,929		\$ 12,476,929
27	391.1	Office Furniture & Equipment	\$ 1,722,649	\$ 1,605,993	100%	\$ 1,605,993		\$ 1,605,993
28	391.2	Data Processing Equipment	\$ 11,741,591	\$ 10,771,109	100%	\$ 10,771,109		\$ 10,771,109
29	392	Transportation Equipment	\$ 2,568,465	\$ 1,942,069	100%	\$ 1,942,069		\$ 1,942,069
30	393	Stores Equipment	\$ 467,563	\$ 359,591	100%	\$ 359,591		\$ 359,591
31	394	Tools, Shop & Garage Equipment	\$ 6,787,813	\$ 2,671,383	100%	\$ 2,671,383		\$ 2,671,383
32	395	Laboratory Equipment	\$ 1,307,511	\$ 987,505	100%	\$ 987,505		\$ 987,505
33	396	Power Operated Equipment	\$ 904,891	\$ 881,084	100%	\$ 881,084		\$ 881,084
34	397	Communication Equipment	\$ 17,880,392	\$ 15,123,839	100%	\$ 15,123,839		\$ 15,123,839
35	398	Miscellaneous Equipment	\$ 356,741	\$ 182,679	100%	\$ 182,679		\$ 182,679
36	399.1	Asset Retirement Costs for General Plant	<u>\$ 158,513</u>	<u>\$ 111,361</u>	100%	<u>\$ 111,361</u>		<u>\$ 111,361</u>
37		Total General Plant	\$ 79,297,168	\$ 47,113,542	100%	\$ 47,113,542	\$0	\$ 47,113,542

The Toledo Edison Company: 21-1024-EL-RDR
8/31/2022 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

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NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 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 Plant Investment	Reserve Balances				
Line No.	Account No.	Account Title	Sch B2.1 (Estimate) Column E (A)	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
<u>OTHER PLANT</u>								
38	303	Intangible Software	\$ 36,714,062	\$ 32,206,378	100%	\$ 32,206,378		\$ 32,206,378
39	303	Intangible FAS 109 Transmission	\$ 54,210	\$ 54,210	100%	\$ 54,210		\$ 54,210
40	303	Intangible FAS 109 Distribution	\$ 240,086	\$ 240,084	100%	\$ 240,084		\$ 240,084
41		Total Other Plant	<u>\$ 37,008,359</u>	<u>\$ 32,500,672</u>		<u>\$ 32,500,672</u>	<u>\$0</u>	<u>\$ 32,500,672</u>
42		Removal Work in Progress (RWIP)		\$ (10,585,963)	100%	\$ (10,585,963)		\$ (10,585,963)
43		Company Total Plant (Reserve)	<u>\$ 1,269,082,422</u>	<u>\$ 705,833,616</u>	100%	<u>\$ 705,833,616</u>	<u>\$ (1,688,962)</u>	<u>\$ 704,144,654</u>
44		Service Company Reserve Allocated*						\$ 43,710,256
45		Grand Total Plant (Reserve) (43 + 44)						<u>\$ 747,854,911</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 Toledo Edison Company: 21-1024-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	Calculated Depr. Expense
			Plant Investment	Reserve Balance		
			Sch. B-2.1 (Estimate)	Sch. B-3 (Estimate)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 1,719,414	\$ -	0.00%	\$ -
2	352	Structures & Improvements	\$ 211,929	\$ 233,254	2.50%	\$ 5,298
3	353	Station Equipment	\$ 13,561,931	\$ 5,057,745	1.80%	\$ 244,115
4	354	Towers & Fixtures	\$ 34,264	\$ 40,616	1.85%	\$ 634
5	355	Poles & Fixtures	\$ 3,958,922	\$ 3,650,871	3.75%	\$ 148,460
6	356	Overhead Conductors & Devices	\$ 5,930,079	\$ 4,101,126	2.67%	\$ 158,333
7	357	Underground Conduit	\$ 372,576	\$ 228,021	2.00%	\$ 7,452
8	358	Underground Conductors & Devices	\$ 385,693	\$ 254,345	2.86%	\$ 11,031
9	359	Roads & Trails	\$ -	\$ -		\$ -
10		Total Transmission	\$ 26,174,808	\$ 13,565,978		\$ 575,323

The Toledo Edison Company: 21-1024-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)	Reserve Balance Sch. B-3 (Estimate)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 4,976,537	\$ (1,784)	0.00%	\$ -
12	361	Structures & Improvements	\$ 6,472,782	\$ 3,159,144	2.50%	\$ 161,820
13	362	Station Equipment	\$ 111,319,640	\$ 46,538,323	2.25%	\$ 2,504,692
14	364	Poles, Towers & Fixtures	\$ 208,337,821	\$ 147,624,618	3.78%	\$ 7,875,170
15	365	Overhead Conductors & Devices	\$ 239,760,268	\$ 116,321,146	3.75%	\$ 8,991,010
16	366	Underground Conduit	\$ 14,501,410	\$ 9,427,728	2.08%	\$ 301,629
17	367	Underground Conductors & Devices	\$ 178,458,764	\$ 63,184,607	2.20%	\$ 3,926,093
18	368	Line Transformers	\$ 175,868,841	\$ 79,774,868	2.62%	\$ 4,607,764
19	369	Services	\$ 69,491,169	\$ 76,697,955	3.17%	\$ 2,202,870
20	370	Meters	\$ 55,215,251	\$ 35,708,619	3.43%	\$ 1,893,883
21	371	Installation on Customer Premises	\$ 6,786,482	\$ 5,435,965	4.00%	\$ 271,459
22	373	Street Lighting & Signal Systems	\$ 55,405,222	\$ 37,672,777	3.93%	\$ 2,177,425
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ 6,462	0.00%	\$ -
24		Total Distribution	\$ 1,126,602,088	\$ 621,550,426		\$ 34,913,815

The Toledo Edison Company: 21-1024-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	Calculated Depr. Expense (G=DxF)
			Plant Investment	Reserve Balance		
			Sch. B-2.1 (Estimate)	Sch. B-3 (Estimate)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
GENERAL PLANT						
25	389	Land & Land Rights	\$ 544,033	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 34,857,007	\$ 12,476,929	2.20%	\$ 766,854
27	391.1	Office Furniture & Equipment	\$ 1,722,649	\$ 1,605,993	3.80%	\$ 65,461
28	391.2	Data Processing Equipment	\$ 11,741,591	\$ 10,771,109	9.50%	\$ 1,115,451
29	392	Transportation Equipment	\$ 2,568,465	\$ 1,942,069	6.92%	\$ 177,738
30	393	Stores Equipment	\$ 467,563	\$ 359,591	3.13%	\$ 14,635
31	394	Tools, Shop & Garage Equipment	\$ 6,787,813	\$ 2,671,383	3.33%	\$ 226,034
32	395	Laboratory Equipment	\$ 1,307,511	\$ 987,505	2.86%	\$ 37,395
33	396	Power Operated Equipment	\$ 904,891	\$ 881,084	5.28%	\$ 47,778
34	397	Communication Equipment	\$ 17,880,392	\$ 15,123,839	5.88%	\$ 1,051,367
35	398	Miscellaneous Equipment	\$ 356,741	\$ 182,679	3.33%	\$ 11,879
36	399.1	Asset Retirement Costs for General Plant	\$ 158,513	\$ 111,361	0.00%	\$ -
37		Total General	\$ 79,297,168	\$ 47,113,542		\$ 3,514,592

The Toledo Edison Company: 21-1024-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	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>OTHER PLANT</u>						
38	303	Intangible Software	\$ 36,714,062	\$ 32,206,378	14.29%	*
39	303	Intangible FAS 109 Transmission	\$ 54,210	\$ 54,210	2.37%	*
40	303	Intangible FAS 109 Distribution	\$ 240,086	\$ 240,084	3.10%	*
41		Total Other	\$ 37,008,359	\$ 32,500,672		\$ 1,417,205
42		Removal Work in Progress (RWIP)		(\$10,585,963)		
43		Total Company Depreciation	\$ 1,269,082,422	\$ 704,144,654		\$ 40,420,935
44		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 70,918,644	\$ 43,710,256		\$ 2,503,494
45		GRAND TOTAL (43 + 44)	<u>\$ 1,340,001,066</u>	<u>\$ 747,854,911</u>		<u>\$ 42,924,429</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 Toledo Edison Company: 21-1024-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)	\$ 34,761,077
2	Real Property Taxes - See Schedule C-3.10a2 (Estimate)	\$ 543,021
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 45,132</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 35,349,230</u></u>

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

Annual Personal Property Tax Expense on Estimated Plant Balances as of 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)	\$ 26,174,808	\$ 1,126,602,088	\$ 79,297,168
2	Jurisdictional Real Property (b)	\$ 1,931,343	\$ 11,449,319	\$ 35,401,039
3	Jurisdictional Personal Property (1 - 2)	\$ 24,243,465	\$ 1,115,152,769	\$ 43,896,129
4	Purchase Accounting Adjustment (f)	\$ (12,183,282)	\$ (426,438,567)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	\$ 12,060,184	\$ 688,714,202	\$ 43,896,129
	<u>Exclusions and Exemptions</u>			
6	Capitalized Asset Retirement Costs (a)	\$ -	\$ 7,901	\$ 158,513
7	Exempt Facilities (c)	\$ -	\$ -	\$ -
8	Real Property Classified as Personal Property (c)	\$ 77,521	\$ 63,148,869	\$ -
9	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ -
10	Capitalized Interest (g)	\$ 1,065,637.81	\$ 7,493,210.52	\$ -
11	Total Exclusions and Exemptions (6 thru 10)	\$ 1,143,159	\$ 70,649,980	\$ 158,513
12	Net Cost of Taxable Personal Property (5 - 11)	\$ 10,917,025	\$ 618,064,222	\$ 43,737,616
13	True Value Percentage (c)	63.5770%	61.3580%	39.9530%
14	True Value of Taxable Personal Property (12 x 13)	\$ 6,940,717	\$ 379,231,845	\$ 17,474,490
15	Assessment Percentage (d)	85.00%	85.00%	24.00%
16	Assessment Value (14 x 15)	\$ 5,899,609	\$ 322,347,068	\$ 4,193,878
17	Personal Property Tax Rate (e)	9.5659000%	9.5659000%	9.5659000%
18	Personal Property Tax (16 x 17)	\$ 564,351	\$ 30,835,398	\$ 401,182
19	Purchase Accounting Adjustment (f)	\$ 77,171	\$ 2,447,927	\$ -
20	State Mandated Software Adjustment (c)	\$ -	\$ -	\$ 435,048
21	Total Personal Property Tax (18 + 19 + 20)			\$ 34,761,077

(a) Schedule B-2.1 (Estimate)

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

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

(d) Statutory Assessment for Personal Property

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

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

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

Annual Real Property Tax Expense on Estimated Plant Balances as of 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)	\$ 1,931,343	\$ 11,449,319	\$ 35,401,039
2	Real Property Tax Rate (b)	<u>1.113166%</u>	<u>1.113166%</u>	<u>1.113166%</u>
3	Real Property Tax (1 x 2)	\$ 21,499	\$ 127,450	\$ 394,072
4	Total Real Property Tax (Sum of 3)			<u><u>\$ 543,021</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	\$ 65,411,368	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>\$728,137</u>	
(3) Real Property Tax Rate (Paid vs. Capital Costs)	<u><u>1.113166%</u></u>	

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

Summary of Exclusions per Case No. 14-1297-EL-SSO
Estimated 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) Rate Base	\$ 46,844,916	\$ 56,767,731	\$ 24,988,351	\$ 128,600,998	
(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) Total Expenses	\$ 4,777,833	\$ 5,789,887	\$ 2,548,626	\$ 13,116,346	

- (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

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

NOTES

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

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

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

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

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

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

* Includes accounts 390.1 and 390.2.

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

*** Includes accounts 397 and 397.1

Depreciation Rate for Service Company Plant (Estimate)

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

Line No.	(A) Account	(B) Account Description	(D) Estimated 8/31/2022 Balances			(H) Accrual Rates				(J) Depreciation Expense
			(C) Gross	(D) Reserve	(E) Net	(F) CEI	(G) OE	(H) TE	(I) Average	
28	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
29	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	

GENERAL PLANT

30	389	Fee Land & Easements	\$ 230,947	\$ -	\$ 230,947	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	\$ 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	TOTAL - GENERAL & INTANGIBLE		\$ 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)

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

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

NOTES

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

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

Property Tax Rate for Service Company Plant (Estimate)

III. Estimated Average Real Property Tax Rates on General Plant as of 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	TOTAL - GENERAL PLANT				\$ 404,877,907	\$ 1,024,614
41	TOTAL - INTANGIBLE PLANT				\$ 530,724,260	\$ -
42	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 935,602,167	\$ 1,024,614
43	Average Effective Real Property Tax Rate					0.11%

NOTES

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

<u>I. Estimated Allocated Service Company Plant and Related Expenses as of August 31, 2022</u>							
Line	Category	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
1	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
2	Gross Plant	\$ 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		\$ 9,611,648	\$ 11,647,612	\$ 5,127,114	\$ 26,386,374	
<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>							

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

<u>III. Estimated Incremental Expenses Associated with Allocated Service Company Plant *</u>							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
15	Depreciation	-3.56%	\$ 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		\$ 4,777,833	\$ 5,789,887	\$ 2,548,626	\$ 13,116,346	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%	\$ -
Total			\$ 80,459,819	\$ 69,071,264	\$ 11,388,554		\$ 3,696,429
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%	\$ -
Total			\$ 111,929,471	\$ 99,530,415	\$ 18,760,052		\$ 4,952,644
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	\$ 742,010	\$ 1,906,565	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%	\$ -
Total			\$ 37,008,358	\$ 32,900,672	\$ 4,507,687		\$ 1,417,205

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)	(B)	(C)	(D)	(E)	(F)	(G)
	Company	Rate Schedule	Stipulation Allocation			Annual Rev Req Allocations	Quarterly Reconciliation
			% of Total	% of Non-RS	DCR Jurisd.		
(1)	CEI	RS	47.55%	0.00%	0.00%	\$ -	\$ -
(2)		GS	42.23%	80.52%	90.02%	\$ 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

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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)			
TOTAL			\$ 372,896,315				\$ (1,608,498)			

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)	(B)	(C)	(D)			(E)		(F)	(G)	(H)			(I)		(J)		
Company	Rate Schedule	Allocation	Annual Revenue Requirements						Quarterly Reconciliation						June 2022 - Aug 2022 Rate		
			Rev. Req	Billing Units			Rate		Rev. Req	Billing Units			Rate		Actual Rate Base		
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)							
TOTAL			\$ 376,431,129						\$ (1,608,498)								

- (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
TOTAL								\$ 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 Toledo Edison Company
Case No. 22-1024-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	\$ 38.40	\$ 38.38	\$ (0.02)	0.0%
2	0	500	\$ 72.32	\$ 72.29	\$ (0.03)	0.0%
3	0	750	\$ 106.19	\$ 106.14	\$ (0.05)	0.0%
4	0	1,000	\$ 140.08	\$ 140.02	\$ (0.06)	0.0%
5	0	1,250	\$ 173.97	\$ 173.89	\$ (0.08)	0.0%
6	0	1,500	\$ 207.87	\$ 207.78	\$ (0.09)	0.0%
7	0	2,000	\$ 275.62	\$ 275.50	\$ (0.12)	0.0%
8	0	2,500	\$ 343.21	\$ 343.06	\$ (0.15)	0.0%
9	0	3,000	\$ 410.76	\$ 410.58	\$ (0.18)	0.0%
10	0	3,500	\$ 478.31	\$ 478.10	\$ (0.21)	0.0%
11	0	4,000	\$ 545.86	\$ 545.62	\$ (0.24)	0.0%
12	0	4,500	\$ 613.42	\$ 613.15	\$ (0.27)	0.0%
13	0	5,000	\$ 680.97	\$ 680.67	\$ (0.31)	0.0%
14	0	5,500	\$ 748.50	\$ 748.16	\$ (0.34)	0.0%
15	0	6,000	\$ 816.05	\$ 815.68	\$ (0.37)	0.0%
16	0	6,500	\$ 883.61	\$ 883.21	\$ (0.40)	0.0%
17	0	7,000	\$ 951.17	\$ 950.74	\$ (0.43)	0.0%
18	0	7,500	\$ 1,018.72	\$ 1,018.26	\$ (0.46)	0.0%
19	0	8,000	\$ 1,086.28	\$ 1,085.79	\$ (0.49)	0.0%
20	0	8,500	\$ 1,153.83	\$ 1,153.31	\$ (0.52)	0.0%
21	0	9,000	\$ 1,221.38	\$ 1,220.83	\$ (0.55)	0.0%
22	0	9,500	\$ 1,288.92	\$ 1,288.34	\$ (0.58)	0.0%
23	0	10,000	\$ 1,356.47	\$ 1,355.86	\$ (0.61)	0.0%
24	0	10,500	\$ 1,424.05	\$ 1,423.41	\$ (0.64)	0.0%
25	0	11,000	\$ 1,491.58	\$ 1,490.91	\$ (0.67)	0.0%

The Toledo Edison Company
Case No. 22-1024-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	\$ 38.40	\$ 38.38	\$ (0.02)	0.0%
2	0	500	\$ 72.32	\$ 72.29	\$ (0.03)	0.0%
3	0	750	\$ 106.19	\$ 106.14	\$ (0.05)	0.0%
4	0	1,000	\$ 140.08	\$ 140.02	\$ (0.06)	0.0%
5	0	1,250	\$ 173.97	\$ 173.89	\$ (0.08)	0.0%
6	0	1,500	\$ 207.87	\$ 207.78	\$ (0.09)	0.0%
7	0	2,000	\$ 275.62	\$ 275.50	\$ (0.12)	0.0%
8	0	2,500	\$ 343.21	\$ 343.06	\$ (0.15)	0.0%
9	0	3,000	\$ 410.76	\$ 410.58	\$ (0.18)	0.0%
10	0	3,500	\$ 478.31	\$ 478.10	\$ (0.21)	0.0%
11	0	4,000	\$ 545.86	\$ 545.62	\$ (0.24)	0.0%
12	0	4,500	\$ 613.42	\$ 613.15	\$ (0.27)	0.0%
13	0	5,000	\$ 680.97	\$ 680.67	\$ (0.31)	0.0%
14	0	5,500	\$ 748.50	\$ 748.16	\$ (0.34)	0.0%
15	0	6,000	\$ 816.05	\$ 815.68	\$ (0.37)	0.0%
16	0	6,500	\$ 883.61	\$ 883.21	\$ (0.40)	0.0%
17	0	7,000	\$ 951.17	\$ 950.74	\$ (0.43)	0.0%
18	0	7,500	\$ 1,018.72	\$ 1,018.26	\$ (0.46)	0.0%
19	0	8,000	\$ 1,086.28	\$ 1,085.79	\$ (0.49)	0.0%
20	0	8,500	\$ 1,153.83	\$ 1,153.31	\$ (0.52)	0.0%
21	0	9,000	\$ 1,221.38	\$ 1,220.83	\$ (0.55)	0.0%
22	0	9,500	\$ 1,288.92	\$ 1,288.34	\$ (0.58)	0.0%
23	0	10,000	\$ 1,356.47	\$ 1,355.86	\$ (0.61)	0.0%
24	0	10,500	\$ 1,424.05	\$ 1,423.41	\$ (0.64)	0.0%
25	0	11,000	\$ 1,491.58	\$ 1,490.91	\$ (0.67)	0.0%

The Toledo Edison Company
Case No. 22-1024-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 Apt. (Rate RS)						
1	0	250	\$ 38.40	\$ 38.38	\$ (0.02)	0.0%
2	0	500	\$ 72.32	\$ 72.29	\$ (0.03)	0.0%
3	0	750	\$ 106.19	\$ 106.14	\$ (0.05)	0.0%
4	0	1,000	\$ 140.08	\$ 140.02	\$ (0.06)	0.0%
5	0	1,250	\$ 173.97	\$ 173.89	\$ (0.08)	0.0%
6	0	1,500	\$ 207.87	\$ 207.78	\$ (0.09)	0.0%
7	0	2,000	\$ 275.62	\$ 275.50	\$ (0.12)	0.0%
8	0	2,500	\$ 343.21	\$ 343.06	\$ (0.15)	0.0%
9	0	3,000	\$ 410.76	\$ 410.58	\$ (0.18)	0.0%
10	0	3,500	\$ 478.31	\$ 478.10	\$ (0.21)	0.0%
11	0	4,000	\$ 545.86	\$ 545.62	\$ (0.24)	0.0%
12	0	4,500	\$ 613.42	\$ 613.15	\$ (0.27)	0.0%
13	0	5,000	\$ 680.97	\$ 680.67	\$ (0.31)	0.0%
14	0	5,500	\$ 748.50	\$ 748.16	\$ (0.34)	0.0%
15	0	6,000	\$ 816.05	\$ 815.68	\$ (0.37)	0.0%
16	0	6,500	\$ 883.61	\$ 883.21	\$ (0.40)	0.0%
17	0	7,000	\$ 951.17	\$ 950.74	\$ (0.43)	0.0%
18	0	7,500	\$ 1,018.72	\$ 1,018.26	\$ (0.46)	0.0%
19	0	8,000	\$ 1,086.28	\$ 1,085.79	\$ (0.49)	0.0%
20	0	8,500	\$ 1,153.83	\$ 1,153.31	\$ (0.52)	0.0%
21	0	9,000	\$ 1,221.38	\$ 1,220.83	\$ (0.55)	0.0%
22	0	9,500	\$ 1,288.92	\$ 1,288.34	\$ (0.58)	0.0%
23	0	10,000	\$ 1,356.47	\$ 1,355.86	\$ (0.61)	0.0%
24	0	10,500	\$ 1,424.05	\$ 1,423.41	\$ (0.64)	0.0%
25	0	11,000	\$ 1,491.58	\$ 1,490.91	\$ (0.67)	0.0%

The Toledo Edison Company
Case No. 22-1024-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	\$ 38.40	\$ 38.38	\$ (0.02)	0.0%
2	0	500	\$ 72.32	\$ 72.29	\$ (0.03)	0.0%
3	0	750	\$ 106.19	\$ 106.14	\$ (0.05)	0.0%
4	0	1,000	\$ 140.08	\$ 140.02	\$ (0.06)	0.0%
5	0	1,250	\$ 173.97	\$ 173.89	\$ (0.08)	0.0%
6	0	1,500	\$ 207.87	\$ 207.78	\$ (0.09)	0.0%
7	0	2,000	\$ 275.62	\$ 275.50	\$ (0.12)	0.0%
8	0	2,500	\$ 343.21	\$ 343.06	\$ (0.15)	0.0%
9	0	3,000	\$ 410.76	\$ 410.58	\$ (0.18)	0.0%
10	0	3,500	\$ 478.31	\$ 478.10	\$ (0.21)	0.0%
11	0	4,000	\$ 545.86	\$ 545.62	\$ (0.24)	0.0%
12	0	4,500	\$ 613.42	\$ 613.15	\$ (0.27)	0.0%
13	0	5,000	\$ 680.97	\$ 680.67	\$ (0.31)	0.0%
14	0	5,500	\$ 748.50	\$ 748.16	\$ (0.34)	0.0%
15	0	6,000	\$ 816.05	\$ 815.68	\$ (0.37)	0.0%
16	0	6,500	\$ 883.61	\$ 883.21	\$ (0.40)	0.0%
17	0	7,000	\$ 951.17	\$ 950.74	\$ (0.43)	0.0%
18	0	7,500	\$ 1,018.72	\$ 1,018.26	\$ (0.46)	0.0%
19	0	8,000	\$ 1,086.28	\$ 1,085.79	\$ (0.49)	0.0%
20	0	8,500	\$ 1,153.83	\$ 1,153.31	\$ (0.52)	0.0%
21	0	9,000	\$ 1,221.38	\$ 1,220.83	\$ (0.55)	0.0%
22	0	9,500	\$ 1,288.92	\$ 1,288.34	\$ (0.58)	0.0%
23	0	10,000	\$ 1,356.47	\$ 1,355.86	\$ (0.61)	0.0%
24	0	10,500	\$ 1,424.05	\$ 1,423.41	\$ (0.64)	0.0%
25	0	11,000	\$ 1,491.58	\$ 1,490.91	\$ (0.67)	0.0%

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The Toledo Edison Company
Case No. 22-1024-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	\$ 213.08	\$ 210.20	\$ (2.88)	-1.4%
2	10	2,000	\$ 285.19	\$ 282.31	\$ (2.88)	-1.0%
3	10	3,000	\$ 356.88	\$ 354.00	\$ (2.88)	-0.8%
4	10	4,000	\$ 428.55	\$ 425.67	\$ (2.88)	-0.7%
5	10	5,000	\$ 500.22	\$ 497.34	\$ (2.88)	-0.6%
6	10	6,000	\$ 571.88	\$ 569.00	\$ (2.88)	-0.5%
7	1,000	100,000	\$ 22,238.23	\$ 21,950.43	\$ (287.80)	-1.3%
8	1,000	200,000	\$ 29,348.94	\$ 29,061.14	\$ (287.80)	-1.0%
9	1,000	300,000	\$ 36,459.65	\$ 36,171.85	\$ (287.80)	-0.8%
10	1,000	400,000	\$ 43,570.37	\$ 43,282.57	\$ (287.80)	-0.7%
11	1,000	500,000	\$ 50,681.09	\$ 50,393.29	\$ (287.80)	-0.6%
12	1,000	600,000	\$ 57,791.79	\$ 57,503.99	\$ (287.80)	-0.5%

The Toledo Edison Company
Case No. 22-1024-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	\$ 7,614.48	\$ 7,593.73	\$ (20.75)	-0.3%
2	500	100,000	\$ 11,218.07	\$ 11,197.32	\$ (20.75)	-0.2%
3	500	150,000	\$ 14,821.65	\$ 14,800.90	\$ (20.75)	-0.1%
4	500	200,000	\$ 18,425.24	\$ 18,404.49	\$ (20.75)	-0.1%
5	500	250,000	\$ 22,028.82	\$ 22,008.07	\$ (20.75)	-0.1%
6	500	300,000	\$ 25,632.41	\$ 25,611.66	\$ (20.75)	-0.1%
7	5,000	500,000	\$ 73,655.01	\$ 73,447.51	\$ (207.50)	-0.3%
8	5,000	1,000,000	\$ 109,379.41	\$ 109,171.91	\$ (207.50)	-0.2%
9	5,000	1,500,000	\$ 144,482.77	\$ 144,275.27	\$ (207.50)	-0.1%
10	5,000	2,000,000	\$ 179,586.13	\$ 179,378.63	\$ (207.50)	-0.1%
11	5,000	2,500,000	\$ 214,689.49	\$ 214,481.99	\$ (207.50)	-0.1%
12	5,000	3,000,000	\$ 249,792.84	\$ 249,585.34	\$ (207.50)	-0.1%

The Toledo Edison Company
Case No. 22-1024-EL-RDR
Typical Bills - Comparison (Q3 2022 DCR vs. Q4 2022 DCR)

Bill Data						
Line No.	Level of Demand (kVa) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Subtransmission (Rate GSU)						
1	1,000	100,000	\$ 13,007.96	\$ 12,986.06	\$ (21.90)	-0.2%
2	1,000	200,000	\$ 19,521.77	\$ 19,499.87	\$ (21.90)	-0.1%
3	1,000	300,000	\$ 26,035.57	\$ 26,013.67	\$ (21.90)	-0.1%
4	1,000	400,000	\$ 32,549.38	\$ 32,527.48	\$ (21.90)	-0.1%
5	1,000	500,000	\$ 39,063.19	\$ 39,041.29	\$ (21.90)	-0.1%
6	1,000	600,000	\$ 45,576.99	\$ 45,555.09	\$ (21.90)	0.0%
7	10,000	1,000,000	\$ 126,326.06	\$ 126,107.06	\$ (219.00)	-0.2%
8	10,000	2,000,000	\$ 189,599.12	\$ 189,380.12	\$ (219.00)	-0.1%
9	10,000	3,000,000	\$ 252,872.17	\$ 252,653.17	\$ (219.00)	-0.1%
10	10,000	4,000,000	\$ 316,145.23	\$ 315,926.23	\$ (219.00)	-0.1%
11	10,000	5,000,000	\$ 379,418.29	\$ 379,199.29	\$ (219.00)	-0.1%
12	10,000	6,000,000	\$ 442,691.35	\$ 442,472.35	\$ (219.00)	0.0%

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

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

The Public Utilities Commission of Ohio

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

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)	0.7334¢
GS (per kW of Billing Demand)	\$2.7923
GP (per kW of Billing Demand)	\$0.9898
GSU (per kVa of Billing Demand)	\$0.2604

PROVISIONS:

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

RIDER UPDATES:

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

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

7/7/2022 5:05:24 PM

in

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

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