

October 5, 2022

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

SUBJECT: Case Nos. 22-0922-EL-RDR
89-6001-EL-TRF

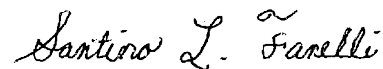
Dear Ms. Troupe:

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

Also included with the filing are estimated bill impacts for multiple usage levels for the different rate schedules reflecting the impact on current bills of the Rider DCR charges commencing on December 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. 22-0922-EL-RDR and 89-6001-EL-TRF. Thank you.

Sincerely,

A handwritten signature in cursive script that reads "Santino L. Fanelli".

Santino L. Fanelli
Director, Rates & Regulatory Affairs

Enclosures

The Cleveland Electric Illuminating Company
Delivery Capital Recovery Rider (DCR)
December 2022 – February 2023 Filing
October 5, 2022

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Rider DCR
Rates for Dec 2022 - Feb 2023
Revenue Requirement Summary

(\$ millions)

Calculation of Annual Revenue Requirement Based on Estimated 11/30/2022 Rate Base

Line No.	Description	Source	CEI	OE	TE	TOTAL
1	Annual Revenue Requirement Based on Actual 8/31/2022 Rate Base	10/5/2022 Compliance Filing; Page 2; Column (f) Lines 36-39	\$ 165.0	\$ 174.2	\$ 39.6	\$ 378.8
2	Incremental Revenue Requirement Based on Estimated 11/30/2022 Rate Base	Calculation: 10/5/2022 Compliance Filing (Page 27, Column (f) Lines 36-39) minus Line 1	\$ 2.3	\$ 4.5	\$ 0.9	\$ 7.7
3	Annual Revenue Requirement Based on Estimated 11/30/2022 Rate Base	Calculation: SUM [Line 1 through Line 2]	\$ 167.4	\$ 178.7	\$ 40.5	\$ 386.5

Rider DCR
Actual 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	3,501.5	1,574.5	Sch B2.1 (Actual) Line 45	
(2)	OE	2,074.0	4,012.6	1,938.6	Sch B2.1 (Actual) Line 47	
(3)	TE	771.5	1,332.0	560.6	Sch B2.1 (Actual) Line 44	
(4)	Total	4,772.5	8,846.1	4,073.6	Sum: [(1) through (3)]	
	Accumulated Reserve					
(5)	CEI	(773.0)	(1,655.7)	(882.7)	-Sch B3 (Actual) Line 46	
(6)	OE	(803.0)	(1,731.0)	(928.0)	-Sch B3 (Actual) Line 48	
(7)	TE	(376.8)	(743.5)	(366.7)	-Sch B3 (Actual) Line 45	
(8)	Total	(1,952.8)	(4,130.2)	(2,177.4)	Sum: [(5) through (7)]	
	Net Plant In Service					
(9)	CEI	1,154.0	1,845.8	691.7	(1) + (5)	
(10)	OE	1,271.0	2,281.6	1,010.6	(2) + (6)	
(11)	TE	394.7	588.5	193.8	(3) + (7)	
(12)	Total	2,819.7	4,715.9	1,896.2	Sum: [(9) through (11)]	
	ADIT					
(13)	CEI	(246.4)	(443.8)	(197.4)	- ADIT Balances (Actual) Line 3	
(14)	OE	(197.1)	(535.3)	(338.3)	- ADIT Balances (Actual) Line 3	
(15)	TE	(10.3)	(139.1)	(128.8)	- ADIT Balances (Actual) Line 3	
(16)	Total	(453.8)	(1,118.2)	(664.4)	Sum: [(13) through (15)]	
	Rate Base					
(17)	CEI	907.7	1,402.0	494.3	(9) + (13)	
(18)	OE	1,073.9	1,746.3	672.4	(10) + (14)	
(19)	TE	384.4	449.4	65.1	(11) + (15)	
(20)	Total	2,366.0	3,597.7	1,231.7	Sum: [(17) through (19)]	
	Depreciation Exp					
(21)	CEI	60.0	112.1	52.1	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	42.6	18.0	Sch B-3.2 (Actual) Line 45	
(24)	Total	146.5	272.2	125.7	Sum: [(21) through (23)]	
	Property Tax Exp					
(25)	CEI	65.0	128.2	63.2	Sch C-3.10a (Actual) Line 4	
(26)	OE	57.4	108.5	51.2	Sch C-3.10a (Actual) Line 4	
(27)	TE	20.1	35.1	15.0	Sch C-3.10a (Actual) Line 4	
(28)	Total	142.4	271.8	129.4	Sum: [(25) through (27)]	
	Revenue Requirement	Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(29)	CEI	494.3	41.9	52.1	63.2	157.2
(30)	OE	672.4	57.0	55.6	51.2	163.8
(31)	TE	65.1	5.5	18.0	15.0	38.5
(32)	Total	1,231.7	104.5	125.7	129.4	359.5

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	25.4	22.57%	7.4	0.4	7.8	165.0
(37) OE	34.6	22.24%	9.9	0.5	10.3	174.2
(38) TE	3.3	22.25%	1.0	0.1	1.1	39.6
(39) Total	63.4		18.3	1.0	19.3	378.8

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

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

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

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR
8/31/2022 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 8/31/2022, 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 8/31/2022 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>TRANSMISSION PLANT</u>							
1	350	Land & Land Rights	\$ 63,880,929	100%	\$ 63,880,929	\$ (56,320,866)	\$ 7,560,063
2	352	Structures & Improvements	\$ 19,501,875	100%	\$ 19,501,875	\$ (105,640)	\$ 19,396,236
3	353	Station Equipment	\$ 184,877,582	100%	\$ 184,877,582	\$ (287)	\$ 184,877,295
4	354	Towers & Fixtures	\$ 327,942	100%	\$ 327,942		\$ 327,942
5	355	Poles & Fixtures	\$ 46,185,103	100%	\$ 46,185,103	\$ 814	\$ 46,185,917
6	356	Overhead Conductors & Devices	\$ 63,077,144	100%	\$ 63,077,144	\$ (701,054)	\$ 62,376,091
7	357	Underground Conduit	\$ 31,980,367	100%	\$ 31,980,367		\$ 31,980,367
8	358	Underground Conductors & Devices	\$ 102,544,939	100%	\$ 102,544,939	\$ 32,555	\$ 102,577,494
9	359	Roads & Trails	\$ 320,284	100%	\$ 320,284		\$ 320,284
10		Total Transmission Plant	\$ 512,696,165	100%	\$ 512,696,165	\$ (57,094,477)	\$ 455,601,688

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR
8/31/2022 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 8/31/2022, 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 8/31/2022 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>DISTRIBUTION PLANT</u>							
11	360	Land & Land Rights	\$ 7,787,193	100%	\$ 7,787,193	\$ 11	\$ 7,787,204
12	361	Structures & Improvements	\$ 28,994,277	100%	\$ 28,994,277	\$ (478,108)	\$ 28,516,169
13	362	Station Equipment	\$ 295,286,545	100%	\$ 295,286,545	\$ (4,639,861)	\$ 290,646,684
14	364	Poles, Towers & Fixtures	\$ 455,090,787	100%	\$ 455,090,787	\$ (559,230)	\$ 454,531,557
15	365	Overhead Conductors & Devices	\$ 580,076,766	100%	\$ 580,076,766	\$ (39,028,322)	\$ 541,048,444
16	366	Underground Conduit	\$ 84,591,101	100%	\$ 84,591,101	\$ -	\$ 84,591,101
17	367	Underground Conductors & Devices	\$ 532,750,517	100%	\$ 532,750,517	\$ (389,853)	\$ 532,360,664
18	368	Line Transformers	\$ 409,671,925	100%	\$ 409,671,925	\$ 291,297	\$ 409,963,222
19	369	Services	\$ 76,693,001	100%	\$ 76,693,001	\$ 1,191	\$ 76,694,192
20	370	Meters	\$ 145,041,697	100%	\$ 145,041,697	\$ (16,778,606)	\$ 128,263,091
21	371	Installation on Customer Premises	\$ 26,435,218	100%	\$ 26,435,218	\$ 1,071	\$ 26,436,289
22	373	Street Lighting & Signal Systems	\$ 85,565,356	100%	\$ 85,565,356	\$ (4,558,040)	\$ 81,007,317
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	100%	\$ 60,078		\$ 60,078
24		Total Distribution Plant	\$ 2,728,044,463	100%	\$ 2,728,044,463	\$ (66,138,450)	\$ 2,661,906,012

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR
8/31/2022 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 8/31/2022, 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 8/31/2022 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>GENERAL PLANT</u>							
25	389	Land & Land Rights	\$ 1,300,383	100%	\$ 1,300,383		\$ 1,300,383
26	390	Structures & Improvements	\$ 83,055,904	100%	\$ 83,055,904	\$ 0	\$ 83,055,904
27	390.3	Leasehold Improvements	\$ 3,112,530	100%	\$ 3,112,530		\$ 3,112,530
28	391.1	Office Furniture & Equipment	\$ 3,013,106	100%	\$ 3,013,106		\$ 3,013,106
29	391.2	Data Processing Equipment	\$ 19,781,727	100%	\$ 19,781,727	\$ (4,170,694)	\$ 15,611,033
30	392	Transportation Equipment	\$ 5,878,618	100%	\$ 5,878,618		\$ 5,878,618
31	393	Stores Equipment	\$ 612,087	100%	\$ 612,087		\$ 612,087
32	394	Tools, Shop & Garage Equipment	\$ 13,911,877	100%	\$ 13,911,877		\$ 13,911,877
33	395	Laboratory Equipment	\$ 3,803,509	100%	\$ 3,803,509		\$ 3,803,509
34	396	Power Operated Equipment	\$ 7,170,717	100%	\$ 7,170,717		\$ 7,170,717
35	397	Communication Equipment	\$ 40,173,028	100%	\$ 40,173,028	\$ (5,417,115)	\$ 34,755,913
36	398	Miscellaneous Equipment	\$ 190,962	100%	\$ 190,962		\$ 190,962
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	100%	\$ 203,777		\$ 203,777
38		Total General Plant	\$ 182,208,226	100%	\$ 182,208,226	\$ (9,587,809)	\$ 172,620,417

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR
8/31/2022 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 8/31/2022, 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 8/31/2022 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>OTHER PLANT</u>							
39	303	Intangible Software	\$ 77,403,856	100%	\$ 77,403,856	\$ (1,610,708)	\$ 75,793,148
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	100%	\$ 1,176,339		\$ 1,176,339
41	301	Organization	\$ -	100%	\$ -		\$ -
42	303	Intangible FAS 109 Distribution	\$ 2,001,124	100%	\$ 2,001,124		\$ 2,001,124
43		Total Other Plant	<u>\$ 80,581,320</u>		<u>\$ 80,581,320</u>	<u>\$ (1,610,708)</u>	<u>\$ 78,970,611</u>
44		Company Total Plant	\$ 3,503,530,173	100%	\$ 3,503,530,173	\$ (134,431,444)	\$ 3,369,098,729
45		Service Company Plant Allocated*					\$ 132,417,060
46		Grand Total Plant (44 + 45)					<u>\$ 3,501,515,789</u>

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

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR
8/31/2022 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 8/31/2022, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2022, and to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. Column C shows jurisdiction allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 8/31/2022 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 (A)	Company (B)	% (C)	Total (D) = (B) * (C) (D)	(E)	Jurisdiction (F) = (D) + (E)
<u>TRANSMISSION PLANT</u>								
1	350	Land & Land Rights	\$ 7,560,063	\$ 27,653	100%	\$ 27,653		\$ 27,653
2	352	Structures & Improvements	\$ 19,396,236	\$ 17,896,365	100%	\$ 17,896,365	\$ (21,449)	\$ 17,874,916
3	353	Station Equipment	\$ 184,877,295	\$ 83,294,646	100%	\$ 83,294,646	\$ 689	\$ 83,295,335
4	354	Towers & Fixtures	\$ 327,942	\$ 1,577,482	100%	\$ 1,577,482		\$ 1,577,482
5	355	Poles & Fixtures	\$ 46,185,917	\$ 38,938,495	100%	\$ 38,938,495	\$ 158	\$ 38,938,652
6	356	Overhead Conductors & Devices	\$ 62,376,091	\$ 32,778,447	100%	\$ 32,778,447	\$ (65,437)	\$ 32,713,010
7	357	Underground Conduit	\$ 31,980,367	\$ 33,035,477	100%	\$ 33,035,477		\$ 33,035,477
8	358	Underground Conductors & Devices	\$ 102,577,494	\$ 50,432,511	100%	\$ 50,432,511	\$ (2,588)	\$ 50,429,923
9	359	Roads & Trails	\$ 320,284	\$ 61,254	100%	\$ 61,254		\$ 61,254
10		Total Transmission Plant	\$ 455,601,688	\$ 258,042,331	100%	\$ 258,042,331	\$ (88,627)	\$ 257,953,703

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR
8/31/2022 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 8/31/2022, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2022, and to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. Column C shows jurisdiction allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 8/31/2022 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company Plant Investment Sch B2.1 (Actual) Column E (A)	Reserve Balances				
			Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)	
<u>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$ 7,787,204	\$ -	100%	\$ -		\$ -
12	361	Structures & Improvements	\$ 28,516,169	\$ 22,775,035	100%	\$ 22,775,035	\$ (102,787)	\$ 22,672,248
13	362	Station Equipment	\$ 290,646,684	\$ 101,648,895	100%	\$ 101,648,895	\$ (3,935,090)	\$ 97,713,805
14	364	Poles, Towers & Fixtures	\$ 454,531,557	\$ 303,046,024	100%	\$ 303,046,024	\$ (171,639)	\$ 302,874,385
15	365	Overhead Conductors & Devices	\$ 541,048,444	\$ 255,702,962	100%	\$ 255,702,962	\$ (6,772,207)	\$ 248,930,754
16	366	Underground Conduit	\$ 84,591,101	\$ 53,440,764	100%	\$ 53,440,764	\$ (1,905)	\$ 53,438,858
17	367	Underground Conductors & Devices	\$ 532,360,664	\$ 144,350,309	100%	\$ 144,350,309	\$ (48,377)	\$ 144,301,931
18	368	Line Transformers	\$ 409,963,222	\$ 170,622,553	100%	\$ 170,622,553	\$ (16,848)	\$ 170,605,705
19	369	Services	\$ 76,694,192	\$ 12,740,181	100%	\$ 12,740,181	\$ 223	\$ 12,740,403
20	370	Meters	\$ 128,263,091	\$ 64,985,102	100%	\$ 64,985,102	\$ (14,850,393)	\$ 50,134,709
21	371	Installation on Customer Premises	\$ 26,436,289	\$ 11,770,591	100%	\$ 11,770,591	\$ 1,928	\$ 11,772,520
22	373	Street Lighting & Signal Systems	\$ 81,007,317	\$ 43,343,407	100%	\$ 43,343,407	\$ (172,492)	\$ 43,170,915
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	\$ 60,078	100%	\$ 60,078		\$ 60,078
24		Total Distribution Plant	\$ 2,661,906,012	\$ 1,184,485,900	100%	\$ 1,184,485,900	\$ (26,069,588)	\$ 1,158,416,312

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR
8/31/2022 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 8/31/2022, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2022, and to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. Column C shows jurisdiction allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 8/31/2022 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>GENERAL PLANT</u>								
25	389	Land & Land Rights	\$ 1,300,383	\$ -	100%	\$ -		\$ -
26	390	Structures & Improvements	\$ 83,055,904	\$ 29,305,185	100%	\$ 29,305,185	\$ (226)	\$ 29,304,959
27	390.3	Leasehold Improvements	\$ 3,112,530	\$ 1,358,377	100%	\$ 1,358,377		\$ 1,358,377
28	391.1	Office Furniture & Equipment	\$ 3,013,106	\$ 2,862,450	100%	\$ 2,862,450		\$ 2,862,450
29	391.2	Data Processing Equipment	\$ 15,611,033	\$ 16,519,225	100%	\$ 16,519,225	\$ (3,594,024)	\$ 12,925,201
30	392	Transportation Equipment	\$ 5,878,618	\$ 4,577,485	100%	\$ 4,577,485		\$ 4,577,485
31	393	Stores Equipment	\$ 612,087	\$ 228,888	100%	\$ 228,888		\$ 228,888
32	394	Tools, Shop & Garage Equipment	\$ 13,911,877	\$ 3,741,390	100%	\$ 3,741,390		\$ 3,741,390
33	395	Laboratory Equipment	\$ 3,803,509	\$ 1,587,333	100%	\$ 1,587,333		\$ 1,587,333
34	396	Power Operated Equipment	\$ 7,170,717	\$ 6,029,548	100%	\$ 6,029,548		\$ 6,029,548
35	397	Communication Equipment	\$ 34,755,913	\$ 37,673,076	100%	\$ 37,673,076	\$ (4,261,425)	\$ 33,411,652
36	398	Miscellaneous Equipment	\$ 190,962	\$ 61,448	100%	\$ 61,448		\$ 61,448
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	\$ 140,356	100%	\$ 140,356		\$ 140,356
38		Total General Plant	\$ 172,620,417	\$ 104,084,763	100%	\$ 104,084,763	\$ (7,855,675)	\$ 96,229,088

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR
8/31/2022 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)

Page 4 of 4

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

Line No.	Account No.	Account Title	Total Company Plant Investment Sch B2.1 (Actual) Column E	Reserve Balances				
			(A)	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
OTHER PLANT								
39	303	Intangible Software	\$ 75,793,148	\$ 64,624,673	100%	\$ 64,624,673.42	\$ (389,795)	\$ 64,234,878
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,176,339	100%	\$ 1,176,339		\$ 1,176,339
41	301	Organization	\$ -	\$ -	100%	\$ -		\$ -
42	303	Intangible FAS 109 Distribution	\$ 2,001,124	\$ 2,001,124	100%	\$ 2,001,124		\$ 2,001,124
43		Total Other Plant	\$ 78,970,611	\$ 67,802,137		\$ 67,802,137	\$ (389,795)	\$ 67,412,342
44		Removal Work in Progress (RWIP)		\$ (6,026,741)	100%	\$ (6,026,741)		\$ (6,026,741)
45		Company Total Plant (Reserve)	\$ 3,369,098,729	\$ 1,608,388,389	100%	\$ 1,608,388,389	\$ (34,403,686)	\$ 1,573,984,703
46		Service Company Reserve Allocated*						\$ 81,748,739
47		Grand Total Plant (Reserve) (45 + 46)						\$ 1,655,733,442

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

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR
 Ohio Edison Company: 22-0921-EL-RDR
 The Toledo Edison Company: 22-0923-EL-RDR

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

	<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>SC</u>
(1) Ending Bal. 8/31/2022*	265,893,513	338,405,183	83,114,316	32,201,533
(2) Service Company Allocated ADIT**	\$ 4,575,838	\$ 5,545,104	\$ 2,440,876	
(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>\$ 443,810,486</u>	<u>\$ 535,317,006</u>	<u>\$ 139,083,144</u>	

*Source: Actual 8/31/2022 balances.

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

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

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

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

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of August 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 (G=DxF)
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 7,560,063	\$ 27,653	0.00%	\$ -
2	352	Structures & Improvements	\$ 19,396,236	\$ 17,874,916	2.50%	\$ 484,906
3	353	Station Equipment	\$ 184,877,295	\$ 83,295,335	1.80%	\$ 3,327,791
4	354	Towers & Fixtures	\$ 327,942	\$ 1,577,482	1.77%	\$ 5,805
5	355	Poles & Fixtures	\$ 46,185,917	\$ 38,938,652	3.00%	\$ 1,385,578
6	356	Overhead Conductors & Devices	\$ 62,376,091	\$ 32,713,010	2.78%	\$ 1,734,055
7	357	Underground Conduit	\$ 31,980,367	\$ 33,035,477	2.00%	\$ 639,607
8	358	Underground Conductors & Devices	\$ 102,577,494	\$ 50,429,923	2.00%	\$ 2,051,550
9	359	Roads & Trails*	\$ 320,284	\$ 61,254	1.33%	\$ 4,260
10		Total Transmission	\$ 455,601,688	\$ 257,953,703		\$ 9,633,552

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

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of August 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 (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 7,787,204	\$ -	0.00%	\$ -
12	361	Structures & Improvements	\$ 28,516,169	\$ 22,672,248	2.50%	\$ 712,904
13	362	Station Equipment	\$ 290,646,684	\$ 97,713,805	1.80%	\$ 5,231,640
14	364	Poles, Towers & Fixtures	\$ 454,531,557	\$ 302,874,385	4.65%	\$ 21,135,717
15	365	Overhead Conductors & Devices	\$ 541,048,444	\$ 248,930,754	3.89%	\$ 21,046,784
16	366	Underground Conduit	\$ 84,591,101	\$ 53,438,858	2.17%	\$ 1,835,627
17	367	Underground Conductors & Devices	\$ 532,360,664	\$ 144,301,931	2.44%	\$ 12,989,600
18	368	Line Transformers	\$ 409,963,222	\$ 170,605,705	2.91%	\$ 11,929,930
19	369	Services	\$ 76,694,192	\$ 12,740,403	4.33%	\$ 3,320,859
20	370	Meters	\$ 128,263,091	\$ 50,134,709	3.16%	\$ 4,053,114
21	371	Installation on Customer Premises	\$ 26,436,289	\$ 11,772,520	3.45%	\$ 912,052
22	373	Street Lighting & Signal Systems	\$ 81,007,317	\$ 43,170,915	3.70%	\$ 2,997,271
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	\$ 60,078	0.00%	\$ -
24		Total Distribution	\$ 2,661,906,012	\$ 1,158,416,312		\$ 86,165,498

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of August 31, 2022

Schedule B-3.2 (Actual)
Page 3 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 1,300,383	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 83,055,904	\$ 29,304,959	2.20%	\$ 1,827,230
27	390.3	Leasehold Improvements	\$ 3,112,530	\$ 1,358,377	22.34%	\$ 597,747
28	391.1	Office Furniture & Equipment	\$ 3,013,106	\$ 2,862,450	7.60%	\$ 228,996
29	391.2	Data Processing Equipment	\$ 15,611,033	\$ 12,925,201	10.56%	\$ 1,648,525
30	392	Transportation Equipment	\$ 5,878,618	\$ 4,577,485	6.07%	\$ 356,832
31	393	Stores Equipment	\$ 612,087	\$ 228,888	6.67%	\$ 40,826
32	394	Tools, Shop & Garage Equipment	\$ 13,911,877	\$ 3,741,390	4.62%	\$ 642,729
33	395	Laboratory Equipment	\$ 3,803,509	\$ 1,587,333	2.31%	\$ 87,861
34	396	Power Operated Equipment	\$ 7,170,717	\$ 6,029,548	4.47%	\$ 320,531
35	397	Communication Equipment	\$ 34,755,913	\$ 33,411,652	7.50%	\$ 2,606,693
36	398	Miscellaneous Equipment	\$ 190,962	\$ 61,448	6.67%	\$ 12,737
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	\$ 140,356	0.00%	\$ -
38		Total General	\$ 172,620,417	\$ 96,229,088		\$ 8,370,707

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of August 31, 2022

Schedule B-3.2 (Actual)
Page 4 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>OTHER PLANT</u>						
39	303	Intangible Software	\$ 75,793,148	\$ 64,234,878	14.29%	**
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,176,339	2.15%	**
41	301	Organization	\$ -	\$ -	0.00%	**
42	303	Intangible FAS 109 Distribution	\$ 2,001,124	\$ 2,001,124	3.18%	**
43		Total Other	\$ 78,970,611	\$ 67,412,342		\$ 3,295,509
44		Removal Work in Progress (RWIP)		(\$6,026,741)		
45		Company Total Depreciation	<u>\$ 3,369,098,729</u>	<u>\$ 1,573,984,703</u>		<u>\$ 107,465,266</u>
46		Incremental Depreciation Associated with Allocated Service Company Plant ***	\$ 132,417,060	\$ 81,748,739		\$ 4,595,125
47		GRAND TOTAL (45 + 46)	<u>\$ 3,501,515,789</u>	<u>\$ 1,655,733,442</u>		<u>\$ 112,060,391</u>

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

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR

Annual Property Tax Expense on Actual Plant Balances as of August 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)	\$ 125,303,628
2	Real Property Taxes - See Schedule C-3.10a2 (Actual)	\$ 2,798,967
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 78,056</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 128,180,651</u></u>

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

Annual Personal Property Tax Expense on Actual Plant Balances as of August 31, 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)	\$ 455,601,688	\$ 2,661,906,012	\$ 172,620,417
2	Jurisdictional Real Property (b)	\$ 26,956,298	\$ 36,303,373	\$ 87,468,817
3	Jurisdictional Personal Property (1 - 2)	\$ 428,645,390	\$ 2,625,602,639	\$ 85,151,600
4	Purchase Accounting Adjustment (f)	\$ (252,717,008)	\$ (794,164,762)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	\$ 175,928,382	\$ 1,831,437,877	\$ 85,151,600
<u>Exclusions and Exemptions</u>				
6	Capitalized Asset Retirement Costs (a)	\$ -	\$ 60,078	\$ 203,777
7	Exempt Facilities (c)	\$ -	\$ -	\$ -
8	Real Property Classified As Personal Property (c)	\$ 3,498,063	\$ 167,545,234	\$ -
9	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ -
10	Capitalized Interest (g)	\$ 6,324,625.33	\$ 18,204,492.50	\$ -
11	Total Exclusions and Exemptions (6 thru 10)	\$ 9,822,688	\$ 185,809,805	\$ 203,777
12	Net Cost of Taxable Personal Property (5 - 11)	\$ 166,105,694	\$ 1,645,628,072	\$ 84,947,823
13	True Value Percentage (c)	60.2550%	62.3358%	44.2263%
14	True Value of Taxable Personal Property (12 x 13)	\$ 100,086,986	\$ 1,025,815,424	\$ 37,569,279
15	Assessment Percentage (d)	85.00%	85.00%	24.00%
16	Assessment Value (14 x 15)	\$ 85,073,938	\$ 871,943,110	\$ 9,016,627
17	Personal Property Tax Rate (e)	11.8029000%	11.8029000%	11.8029000%
18	Personal Property Tax (16 x 17)	\$ 10,041,192	\$ 102,914,573	\$ 1,064,223
19	Purchase Accounting Adjustment (f)	\$ 2,231,354	\$ 7,851,953	\$ -
20	State Mandated Software Adjustment (c)	\$ -	\$ -	\$ 1,200,333
21	Total Personal Property Tax (18 + 19 + 20)			\$ 125,303,628

(a) Schedule B-2.1 (Actual)

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

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

(d) Statutory Assessment for Personal Property

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

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

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

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR

Annual Real Property Tax Expense on Actual Plant Balances as of August 31, 2022

Schedule C-3.10a2 (Actual)

Page 1 of 1

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Real Property (a)	\$ 26,956,298	\$ 36,303,373	\$ 87,468,817
2	Real Property Tax Rate (b)	<u>1.856959%</u>	<u>1.856959%</u>	<u>1.856959%</u>
3	Real Property Tax (1 x 2)	\$ 500,567	\$ 674,139	\$ 1,624,260
4	Total Real Property Tax (Sum of 3)			<u><u>\$ 2,798,967</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	\$ 206,944,447	Book cost of real property used to compare to assessed value of real property to derive a true value percentage Calculation: (2) / (1)
(2) Real Property Taxes Paid	<u>\$ 3,842,874</u>	
(3) Real Property Tax Rate (Paid vs. Capital Costs)	<u><u>1.856959%</u></u>	

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR
Ohio Edison Company: 22-0921-EL-RDR
The Toledo Edison Company: 22-0923-EL-RDR

Summary of Exclusions per Case No. 14-1297-EL-SSO
Actual 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	\$ 86,385,089	\$ 15,628,438
Reserve	\$ -	\$ -	\$ -

ESP IV Adjustments

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

AMI - CEI Pilot Only CEI has an AMI project so this exclusion does not impact OE or TE.
Source: 8/31/2022 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	\$ 1,024,059	\$ (351,766)
362-SGMI	\$ 5,169,353	\$ 4,012,506
364-SGMI	\$ 163,082	\$ 127,145
365-SGMI	\$ 1,794,244	\$ 1,774,218
367-SGMI	\$ 2,230	\$ (1,623)
368-SGMI	\$ 171,766	\$ 163,074
370-SGMI	\$ 17,044,640	\$ 14,953,427
397-SGMI	\$ 3,198,183	\$ 2,991,238
Grand Total	\$ 28,567,558	\$ 23,668,219

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	\$ 586,649	\$ 741,561
352	\$ 105,640	\$ 21,449
353	\$ -	\$ -
355	\$ (814)	\$ (158)
356	\$ (447)	\$ (89)
358	\$ -	\$ -
361	\$ 478,108	\$ 102,787
362	\$ (544,430)	\$ (79,157)
364	\$ 67,073	\$ 40,230
365	\$ 1,046,393	\$ 247,052
367	\$ 12,551	\$ 700
368	\$ (410,260)	\$ (134,803)
369	\$ 734	\$ 129
370	\$ (266,032)	\$ (104,391)
373	\$ 13,036	\$ 4,743
390	\$ -	\$ 0
391	\$ 4,170,694	\$ 3,594,024
397	\$ 2,218,932	\$ 1,270,186
Grand Total	\$ 7,477,827	\$ 5,704,264

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	\$ (689)
356	\$ (1)	\$ 19
358	\$ (32,555)	\$ 2,588
360	\$ (11)	\$ -
362	\$ 14,937	\$ 1,741
364	\$ (41,181)	\$ (15,913)
365	\$ (19,869)	\$ (5,773)
366	\$ -	\$ 1,905
367	\$ 359,994	\$ 48,738
368	\$ (75,510)	\$ (12,019)
369	\$ (1,537)	\$ (338)
370	\$ (2)	\$ 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	\$ (681)	\$ 2	\$ -	\$ -	\$ -	\$ -
364	\$ 370,256	\$ 20,177	\$ 17,855	\$ 404	\$ 284,764	\$ 15,709
365	\$ 85,315	\$ 3,670	\$ 2,461	\$ 174	\$ 69,384	\$ 831
367	\$ 15,078	\$ 563	\$ -	\$ -	\$ 19,622	\$ 1,156
368	\$ 22,707	\$ 597	\$ -	\$ -	\$ 20,932	\$ 900
369	\$ (588)	\$ (12)	\$ -	\$ -	\$ 146	\$ 1
371	\$ 5,749	\$ 132	\$ -	\$ -	\$ 490	\$ 27
373	\$ 182,920	\$ 10,384	\$ 98,931	\$ 8,184	\$ 1,296,799	\$ 81,724
373.3 LED	\$ 4,364,805	\$ 158,334	\$ 410,319	\$ 52,192	\$ 4,909,138	\$ 305,198
Grand Total	\$ 5,046,440	\$ 193,844	\$ 529,566	\$ 60,954	\$ 6,601,276	\$ 405,545

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	\$ 7,591,744	\$ 1,551,644
390	\$ 2,761,543	\$ 197,950

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR
 Ohio Edison Company: 22-0921-EL-RDR
 The Toledo Edison Company: 22-0923-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	\$ 931,858,266	\$ 132,417,060	\$ 160,465,993	\$ 70,634,857	\$ 363,517,909
(3) Reserve	\$ 575,290,211	\$ 81,748,739	\$ 99,064,974	\$ 43,606,998	\$ 224,420,711
(4) ADIT	\$ 32,201,533	\$ 4,575,838	\$ 5,545,104	\$ 2,440,876	\$ 12,561,818
(5) Rate Base		\$ 46,092,483	\$ 55,855,915	\$ 24,586,982	\$ 126,535,380
(6) Depreciation Expense (Incremental)		\$ 4,595,125	\$ 5,568,476	\$ 2,451,164	\$ 12,614,766
(7) Property Tax Expense (Incremental)		\$ 78,056	\$ 94,590	\$ 41,637	\$ 214,284
(8) Total Expenses		\$ 4,673,181	\$ 5,663,067	\$ 2,492,802	\$ 12,829,049

- (2) Gross Plant = Actual Service Company General and Intangible plant in-service as of 8/31/2022, 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 8/31/2022, 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 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. Actual 8/31/2022"
- (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 8/31/2022"
- (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 8/31/2022: Revenue Requirement" workpaper.

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR
Ohio Edison Company: 22-0921-EL-RDR
The Toledo Edison Company: 22-0923-EL-RDR

Depreciation Rate for Service Company Plant (Actual)

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

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

NOTES

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

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

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

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

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

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

* Includes accounts 390.1 and 390.2.

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

*** Includes accounts 397 and 397.1

Depreciation Rate for Service Company Plant (Actual)

II. Estimated Depreciation Accrual Rate for Actual Service Company Plant as of 8/31/2022

Line No.	(A) Account	(B) Account Description	(C) 8/31/2022 Actual Balances			(F) Accrual Rates				(J) Depreciation Expense
			Gross	Reserve	Net	CEI	OE	TE	Average	
28	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
29	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
GENERAL PLANT										
30	389	Fee Land & Easements	\$ 136,339	\$ -	\$ 136,339	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	\$ 46,532,976	\$ 33,833,159	\$ 12,699,818	2.20%	2.50%	2.20%	2.33%	\$ 1,085,348
32	390.3	Struct Imprv, Leasehold Imp **	\$ 28,944,780	\$ 12,667,869	\$ 16,276,910	22.34%	20.78%	0.00%	21.49%	\$ 6,218,873
33	391.1	Office Furn., Mech. Equip.	\$ 14,812,750	\$ 10,492,592	\$ 4,320,159	7.60%	3.80%	3.80%	5.18%	\$ 767,924
34	391.2	Data Processing Equipment	\$ 146,190,617	\$ 38,389,648	\$ 107,800,969	10.56%	17.00%	9.50%	13.20%	\$ 19,292,500
35	392	Transportation Equipment	\$ 6,223,584	\$ 2,147,460	\$ 4,076,124	6.07%	7.31%	6.92%	6.78%	\$ 422,116
36	393	Stores Equipment	\$ 17,022	\$ 10,030	\$ 6,991	6.67%	2.56%	3.13%	4.17%	\$ 709
37	394	Tools, Shop, Garage Equip.	\$ 296,303	\$ 26,408	\$ 269,895	4.62%	3.17%	3.33%	3.73%	\$ 11,050
38	395	Laboratory Equipment	\$ 727,779	\$ 63,135	\$ 664,644	2.31%	3.80%	2.86%	3.07%	\$ 22,376
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 ***	\$ 151,521,587	\$ 62,237,362	\$ 89,284,226	7.50%	5.00%	5.88%	6.08%	\$ 9,215,022
41	398	Misc. Equipment	\$ 3,609,371	\$ 1,714,893	\$ 1,894,478	6.67%	4.00%	3.33%	4.84%	\$ 174,780
42	399.1	ARC General Plant	\$ 40,721	\$ 31,096	\$ 9,626	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 399,478,824	\$ 161,823,316	\$ 237,655,508					\$ 37,228,507
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	\$ 5,383,686	\$ (870,798)	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	\$ 38,042,304	\$ (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	\$ 23,918,997	\$ 15,431,560	\$ 8,487,436	14.29%	14.29%	14.29%	14.29%	\$ 3,418,025
63	303	FECO 101/6-303 2019 Software	\$ 45,866,010	\$ 19,099,211	\$ 26,766,799	14.29%	14.29%	14.29%	14.29%	\$ 6,554,253
64	303	FECO 101/6-303 2020 Software	\$ 43,819,090	\$ 10,603,248	\$ 39,255,942	14.29%	14.29%	14.29%	14.29%	\$ 6,261,748
65	303	FECO 101/6-303 2021 Software	\$ 20,224,876	\$ 3,776,141	\$ 16,448,735	14.29%	14.29%	14.29%	14.29%	\$ 2,890,135
66	303	FECO 101/6-303 2022 Software	\$ 33,023,299	\$ 4,039,137	\$ 28,984,162	14.29%	14.29%	14.29%	14.29%	\$ 4,719,029
67			\$ 532,379,442	\$ 413,250,601	\$ 125,168,941					\$ 28,696,535
68	Removal Work in Progress (RWIP)		\$ 216,294							
69	TOTAL - GENERAL & INTANGIBLE		\$ 931,858,266	\$ 575,290,211	\$ 362,824,449					7.07% \$ 65,925,043

NOTES

(C) - (E) Service Company plant balances as of August 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 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

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: 22-0922-EL-RDR
 Ohio Edison Company: 22-0921-EL-RDR
 The Toledo Edison Company: 22-0923-EL-RDR

Property Tax Rate for Service Company Plant (Actual)

III. Average Real Property Tax Rates on Actual 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 (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	1.86%	0.91%	1.11%	1.29%	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 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%	\$ 136,339	\$ 1,764
28	390	Structures, Improvements	Real	1.29%	\$ 46,532,976	\$ 602,178
29	390.3	Struct Imprv, Leasehold Imp	Real	1.29%	\$ 28,944,780	\$ 374,571
30	391.1	Office Furn., Mech. Equip.	Personal		\$ 14,812,750	\$ -
31	391.2	Data Processing Equipment	Personal		\$ 146,190,617	\$ -
32	392	Transportation Equipment	Personal		\$ 6,223,584	\$ -
33	393	Stores Equipment	Personal		\$ 17,022	\$ -
34	394	Tools, Shop, Garage Equip.	Personal		\$ 296,303	\$ -
35	395	Laboratory Equipment	Personal		\$ 727,779	\$ -
36	396	Power Operated Equipment	Personal		\$ 424,994	\$ -
37	397	Communication Equipment	Personal		\$ 151,521,587	\$ -
38	398	Misc. Equipment	Personal		\$ 3,609,371	\$ -
39	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
40	TOTAL - GENERAL PLANT				\$ 399,478,824	\$ 978,513
41	TOTAL - INTANGIBLE PLANT				\$ 532,379,442	\$ -
42	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 931,858,266	\$ 978,513
43	Average Effective Real Property Tax Rate					0.11%

NOTES

- (C) Source: Schedule C3.10 (Actual). Classification of General Plant account as Real or Personal Property
- (D) Weighted average property tax rate across CEI, OE, and TE. See Section III above.
 Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax.
- (E) Service Company General gross plant balances as of 8/31/2022 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 8/31/2022 Balances							
I. Allocated Service Company Plant and Related Expenses as of August 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	\$ 931,858,266	\$ 132,417,060	\$ 160,465,993	\$ 70,634,857	\$ 363,517,909	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 64 x Line 1
3	Accum. Reserve	\$ (575,290,211)	\$ (81,748,739)	\$ (99,064,974)	\$ (43,606,998)	\$ (224,420,711)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 64 x Line 1
4	Net Plant	\$ 356,568,055	\$ 50,668,321	\$ 61,401,019	\$ 27,027,859	\$ 139,097,198	Line 2 + Line 3
5	Depreciation *	7.07%	\$ 9,367,949	\$ 11,352,292	\$ 4,997,118	\$ 25,717,359	Average Rate x Line 2
6	Property Tax *	0.11%	\$ 139,047	\$ 168,500	\$ 74,171	\$ 381,718	Average Rate x Line 2
7	Total Expenses		\$ 9,506,995	\$ 11,520,792	\$ 5,071,290	\$ 26,099,077	
* 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 (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	-3.61%	\$ 4,595,125	\$ 5,568,476	\$ 2,451,164	\$ 12,614,766	Line 5 - Line 12
16	Property Tax	-0.03%	\$ 78,056	\$ 94,590	\$ 41,637	\$ 214,284	Line 6 - Line 13
17	Total Expenses		\$ 4,673,181	\$ 5,663,067	\$ 2,492,802	\$ 12,829,049	Line 15 + Line 16
* In Case No. 07-551-EL-AIR, test year operating expenses included allocated depreciation and property tax associated with Service Company plant. This section calculates the difference between the estimated level of these expenses included in base rates and the estimated expenses incurred based on actual Service Company plant balances as of August 31, 2022. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.							

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

Company (A)	Utility Account (B)	Function (C)	Gross Plant Aug-22 (D)	Reserve Aug-22 (E)	Net Plant Aug-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	\$ 2,740,212	\$ 2,740,212	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,649,211	\$ 5,649,211	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant	\$ 708,068	\$ 708,068	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 2,037,195	\$ 2,037,195	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2014 Software	Intangible Plant	\$ 3,295,473	\$ 3,295,473	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2015 Software	Intangible Plant	\$ 3,751,273	\$ 3,751,273	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2016 Software	Intangible Plant	\$ 5,368,416	\$ 4,767,017	\$ 601,400	14.29%	\$ 601,400
CECO The Illuminating Co.	CECO 101/6-303 2017 Software	Intangible Plant	\$ 3,348,268	\$ 2,595,037	\$ 753,231	14.29%	\$ 478,467
CECO The Illuminating Co.	CECO 101/6-303 2018 Software	Intangible Plant	\$ 2,086,549	\$ 1,415,643	\$ 670,906	14.29%	\$ 298,168
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	\$ 1,611,252	\$ 4,026,102	14.29%	\$ 805,578
CECO The Illuminating Co.	CECO 101/6-303 2021 Software	Intangible Plant	\$ 2,292,739	\$ 337,353	\$ 1,955,385	14.29%	\$ 327,632
CECO The Illuminating Co.	CECO 101/6-303 2022 Software	Intangible Plant	\$ 915,650	\$ 24,967	\$ 890,683	14.29%	\$ 130,846
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	\$ -	14.29%	\$ 971,212
CECO The Illuminating Co.	CECO 101/6-303 Software	Intangible Plant	\$ 438,742	\$ 533,894	\$ (95,152)	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
Total			\$ 79,557,260	\$ 68,153,902	\$ 11,403,358		\$ 3,295,509
OECO Ohio Edison Co.	OECO 101/6-301 Organization	Intangible Plant	\$ 1,026,848	\$ 31,827	\$ 995,021	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	\$ 3,200,822	\$ 3,200,822	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 8,189,070	\$ 8,189,070	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant	\$ 845,297	\$ 845,297	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$ 4,941,400	\$ 4,941,400	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2014 Software	Intangible Plant	\$ 5,679,004	\$ 5,679,004	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2015 Software	Intangible Plant	\$ 6,575,528	\$ 6,575,528	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2016 Software	Intangible Plant	\$ 7,088,438	\$ 6,384,705	\$ 703,733	14.29%	\$ 703,733
OECO Ohio Edison Co.	OECO 101/6-303 2017 Software	Intangible Plant	\$ 5,448,966	\$ 4,177,699	\$ 1,271,267	14.29%	\$ 778,657
OECO Ohio Edison Co.	OECO 101/6-303 2018 Software	Intangible Plant	\$ 3,685,325	\$ 2,201,808	\$ 1,484,117	14.29%	\$ 526,719
OECO Ohio Edison Co.	OECO 101/6-303 2019 Software	Intangible Plant	\$ 6,796,447	\$ 3,107,353	\$ 3,689,094	14.29%	\$ 971,212
OECO Ohio Edison Co.	OECO 101/6-303 2020 Software	Intangible Plant	\$ 8,121,250	\$ 2,339,759	\$ 5,781,492	14.29%	\$ 1,160,527
OECO Ohio Edison Co.	OECO 101/6-303 2021 Software	Intangible Plant	\$ 3,247,533	\$ 459,631	\$ 2,787,902	14.29%	\$ 464,072
OECO Ohio Edison Co.	OECO 101/6-303 2022 Software	Intangible Plant	\$ 1,303,307	\$ 33,617	\$ 1,269,690	14.29%	\$ 186,243
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	\$ 1,475,081	\$ 1,322,113	\$ 152,968	14.29%	\$ 152,968
Total			\$ 114,123,117	\$ 94,621,700	\$ 19,501,416		\$ 4,944,146
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	\$ 1,278,488	\$ 960,511	\$ 317,977	14.29%	\$ 319,952
TECO Toledo Edison Co.	TECO 101/6-303 2020 Software	Intangible Plant	\$ 2,643,715	\$ 741,802	\$ 1,901,913	14.29%	\$ 377,787
TECO Toledo Edison Co.	TECO 101/6-303 2021 Software	Intangible Plant	\$ 1,148,867	\$ 154,229	\$ 994,638	14.29%	\$ 164,173
TECO Toledo Edison Co.	TECO 101/6-303 2022 Software	Intangible Plant	\$ 397,383	\$ 3,588	\$ 393,795	14.29%	\$ 56,786
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	\$ (181,914)	\$ 972,494	\$ (1,154,408)	14.29%	\$ -
Total			\$ 36,582,205	\$ 32,431,204	\$ 4,101,001		\$ 1,351,068

NOTES

(D) - (F) Source: Actual 8/31/2022 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 11/30/2022
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*	11/30/2022	Incremental	Source of Column (B)
(1)	CEI	1,927.1	3,528.6	1,601.5	Sch B2.1 (Estimate) Line 45
(2)	OE	2,074.0	4,055.4	1,981.4	Sch B2.1 (Estimate) Line 47
(3)	TE	771.5	1,343.1	571.6	Sch B2.1 (Estimate) Line 44
(4)	Total	4,772.5	8,927.0	4,154.5	Sum: [(1) through (3)]
Accumulated Reserve					
(5)	CEI	(773.0)	(1,680.6)	(907.5)	-Sch B3 (Estimate) Line 46
(6)	OE	(803.0)	(1,752.5)	(949.5)	-Sch B3 (Estimate) Line 48
(7)	TE	(376.8)	(752.6)	(375.8)	-Sch B3 (Estimate) Line 45
(8)	Total	(1,952.8)	(4,185.6)	(2,232.8)	Sum: [(5) through (7)]
Net Plant In Service					
(9)	CEI	1,154.0	1,848.0	694.0	(1) + (5)
(10)	OE	1,271.0	2,302.9	1,031.9	(2) + (6)
(11)	TE	394.7	590.5	195.8	(3) + (7)
(12)	Total	2,819.7	4,741.4	1,921.7	Sum: [(9) through (11)]
ADIT					
(13)	CEI	(246.4)	(446.1)	(199.7)	- ADIT Balances (Estimate) Line 3
(14)	OE	(197.1)	(538.7)	(341.6)	- ADIT Balances (Estimate) Line 3
(15)	TE	(10.3)	(139.8)	(129.5)	- ADIT Balances (Estimate) Line 3
(16)	Total	(453.8)	(1,124.6)	(670.8)	Sum: [(13) through (15)]
Rate Base					
(17)	CEI	907.7	1,401.9	494.3	(9) + (13)
(18)	OE	1,073.9	1,764.2	690.3	(10) + (14)
(19)	TE	384.4	450.7	66.3	(11) + (15)
(20)	Total	2,366.0	3,616.9	1,250.9	Sum: [(17) through (19)]
Depreciation Exp					
(21)	CEI	60.0	112.8	52.8	Sch B-3.2 (Estimate) Line 46
(22)	OE	62.0	119.2	57.2	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	274.9	128.4	Sum: [(21) through (23)]
Property Tax Exp					
(25)	CEI	65.0	129.7	64.8	Sch C-3.10a (Estimate) Line 4
(26)	OE	57.4	109.7	52.3	Sch C-3.10a (Estimate) Line 4
(27)	TE	20.1	35.5	15.4	Sch C-3.10a (Estimate) Line 4
(28)	Total	142.4	274.9	132.5	Sum: [(25) through (27)]
Revenue Requirement		Rate Base	Return 8.48%	Deprec	Prop Tax
(29)	CEI	494.3	41.9	52.8	64.8
(30)	OE	690.3	58.5	57.2	52.3
(31)	TE	66.3	5.6	18.4	15.4
(32)	Total	1,250.9	106.1	128.4	132.5
					159.5
					168.0
					39.4
					366.9

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

	(a)	(b)	(c)	(d)	(e)	(f)
Revenue Requirement with Tax						
(36) CEI	Equity Return	Tax Rate	Income Tax	CAT 0.26%	Taxes	Rev. Req. + Tax
(37) OE	25.4	22.6%	7.4	0.4	7.8	167.4
(38) TE	35.5	22.2%	10.2	0.5	10.6	178.7
(39) Total	3.4	22.3%	1.0	0.1	1.1	40.5
	64.4		18.6	1.0	19.6	386.5

(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 Cleveland Electric Illuminating Company: 22-0922-EL-RDR
11/30/2022 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 11/30/2022 from the forecast as of Sept 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 11/30/2022 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>TRANSMISSION PLANT</u>							
1	350	Land & Land Rights	\$ 63,887,696	100%	\$ 63,887,696	\$ (56,320,866)	\$ 7,566,830
2	352	Structures & Improvements	\$ 19,501,875	100%	\$ 19,501,875	\$ (105,640)	\$ 19,396,236
3	353	Station Equipment	\$ 185,464,336	100%	\$ 185,464,336	\$ (287)	\$ 185,464,049
4	354	Towers & Fixtures	\$ 327,942	100%	\$ 327,942		\$ 327,942
5	355	Poles & Fixtures	\$ 46,185,103	100%	\$ 46,185,103	\$ 814	\$ 46,185,917
6	356	Overhead Conductors & Devices	\$ 63,077,144	100%	\$ 63,077,144	\$ (701,054)	\$ 62,376,091
7	357	Underground Conduit	\$ 32,042,316	100%	\$ 32,042,316		\$ 32,042,316
8	358	Underground Conductors & Devices	\$ 103,181,113	100%	\$ 103,181,113	\$ 32,555	\$ 103,213,668
9	359	Roads & Trails	\$ 320,284	100%	\$ 320,284		\$ 320,284
10		Total Transmission Plant	\$ 513,987,808	100%	\$ 513,987,808	\$ (57,094,477)	\$ 456,893,331

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR
11/30/2022 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 11/30/2022 from the forecast as of Sept 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 11/30/2022 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>DISTRIBUTION PLANT</u>							
11	360	Land & Land Rights	\$ 7,819,258	100%	\$ 7,819,258	\$ 11	\$ 7,819,268
12	361	Structures & Improvements	\$ 28,994,277	100%	\$ 28,994,277	\$ (478,108)	\$ 28,516,169
13	362	Station Equipment	\$ 298,447,697	100%	\$ 298,447,697	\$ (4,639,861)	\$ 293,807,837
14	364	Poles, Towers & Fixtures	\$ 458,051,923	100%	\$ 458,051,923	\$ (559,230)	\$ 457,492,693
15	365	Overhead Conductors & Devices	\$ 583,415,947	100%	\$ 583,415,947	\$ (39,028,322)	\$ 544,387,625
16	366	Underground Conduit	\$ 84,998,811	100%	\$ 84,998,811	\$ -	\$ 84,998,811
17	367	Underground Conductors & Devices	\$ 538,238,717	100%	\$ 538,238,717	\$ (389,853)	\$ 537,848,863
18	368	Line Transformers	\$ 412,690,666	100%	\$ 412,690,666	\$ 291,297	\$ 412,981,963
19	369	Services	\$ 77,439,958	100%	\$ 77,439,958	\$ 1,191	\$ 77,441,149
20	370	Meters	\$ 147,616,870	100%	\$ 147,616,870	\$ (16,778,606)	\$ 130,838,264
21	371	Installation on Customer Premises	\$ 26,598,261	100%	\$ 26,598,261	\$ 1,071	\$ 26,599,333
22	373	Street Lighting & Signal Systems	\$ 86,868,718	100%	\$ 86,868,718	\$ (4,558,040)	\$ 82,310,679
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	100%	\$ 60,078		\$ 60,078
24		Total Distribution Plant	\$ 2,751,241,181	100%	\$ 2,751,241,181	\$ (66,138,450)	\$ 2,685,102,731

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR
11/30/2022 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 11/30/2022 from the forecast as of Sept 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 11/30/2022 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>GENERAL PLANT</u>							
25	389	Land & Land Rights	\$ 1,300,383	100%	\$ 1,300,383		\$ 1,300,383
26	390	Structures & Improvements	\$ 84,136,364	100%	\$ 84,136,364	\$ 0	\$ 84,136,364
27	390.3	Leasehold Improvements	\$ 3,112,530	100%	\$ 3,112,530		\$ 3,112,530
28	391.1	Office Furniture & Equipment	\$ 3,013,106	100%	\$ 3,013,106		\$ 3,013,106
29	391.2	Data Processing Equipment	\$ 19,781,727	100%	\$ 19,781,727	\$ (4,170,694)	\$ 15,611,033
30	392	Transportation Equipment	\$ 5,878,618	100%	\$ 5,878,618		\$ 5,878,618
31	393	Stores Equipment	\$ 612,087	100%	\$ 612,087		\$ 612,087
32	394	Tools, Shop & Garage Equipment	\$ 13,911,877	100%	\$ 13,911,877		\$ 13,911,877
33	395	Laboratory Equipment	\$ 3,803,509	100%	\$ 3,803,509		\$ 3,803,509
34	396	Power Operated Equipment	\$ 7,170,717	100%	\$ 7,170,717		\$ 7,170,717
35	397	Communication Equipment	\$ 40,715,495	100%	\$ 40,715,495	\$ (5,417,115)	\$ 35,298,380
36	398	Miscellaneous Equipment	\$ 190,962	100%	\$ 190,962		\$ 190,962
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	100%	\$ 203,777		\$ 203,777
38		Total General Plant	\$ 183,831,153	100%	\$ 183,831,153	\$ (9,587,809)	\$ 174,243,344

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR
11/30/2022 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 11/30/2022 from the forecast as of Sept 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 11/30/2022 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>OTHER PLANT</u>							
39	303	Intangible Software	\$ 76,707,986	100%	\$ 76,707,986	\$ (1,610,708)	\$ 75,097,278
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	100%	\$ 1,176,339		\$ 1,176,339
41	301	Organization	\$ -	100%	\$ -		\$ -
42	303	Intangible FAS 109 Distribution	\$ 2,001,124	100%	\$ 2,001,124		\$ 2,001,124
43		Total Other Plant	\$ 79,885,449		\$ 79,885,449	\$ (1,610,708)	\$ 78,274,741
44		Company Total Plant	\$ 3,528,945,591	100%	\$ 3,528,945,591	\$ (134,431,444)	\$ 3,394,514,147
45		Service Company Plant Allocated*					\$ 134,046,205
46		Grand Total Plant (44 + 45)					<u>\$ 3,528,560,352</u>

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

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR
11/30/2022 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 11/30/2022 from the forecast as of Sept 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 11/30/2022 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company		Reserve Balances				
			Plant Investment		Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
			Sch B2.1 (Estimate)	Column E					
			(A)		(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
<u>TRANSMISSION PLANT</u>									
1	350	Land & Land Rights	\$	-	\$	26,901	100%	\$	26,901
2	352	Structures & Improvements	\$	19,396,236	\$	18,019,127	100%	\$	18,019,127
3	353	Station Equipment	\$	185,464,049	\$	84,113,488	100%	\$	84,113,488
4	354	Towers & Fixtures	\$	327,942	\$	1,578,941	100%	\$	1,578,941
5	355	Poles & Fixtures	\$	46,185,917	\$	39,301,020	100%	\$	39,301,020
6	356	Overhead Conductors & Devices	\$	62,376,091	\$	33,231,357	100%	\$	33,231,357
7	357	Underground Conduit	\$	32,042,316	\$	33,189,471	100%	\$	33,189,471
8	358	Underground Conductors & Devices	\$	103,213,668	\$	50,830,188	100%	\$	50,830,188
9	359	Roads & Trails	\$	320,284	\$	62,345	100%	\$	62,345
10		Total Transmission Plant	\$	449,326,501	\$	260,352,838	100%	\$	260,352,838

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR
11/30/2022 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 11/30/2022 from the forecast as of Sept 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 11/30/2022 Plant in Service Balances" worksheet.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
			Sch B2.1 (Estimate) Column E					
			(A)	(B)	(C)	(D)	(E)	(F)
<u>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$ 7,819,268	\$ (3,563)	100%	\$ (3,563)		\$ (3,563)
12	361	Structures & Improvements	\$ 28,516,169	\$ 22,957,319	100%	\$ 22,957,319	\$ (105,775)	\$ 22,851,544
13	362	Station Equipment	\$ 293,807,837	\$ 102,597,354	100%	\$ 102,597,354	\$ (4,061,941)	\$ 98,535,413
14	364	Poles, Towers & Fixtures	\$ 457,492,693	\$ 307,689,986	100%	\$ 307,689,986	\$ (176,245)	\$ 307,513,742
15	365	Overhead Conductors & Devices	\$ 544,387,625	\$ 260,387,225	100%	\$ 260,387,225	\$ (7,134,309)	\$ 253,252,916
16	366	Underground Conduit	\$ 84,998,811	\$ 53,854,766	100%	\$ 53,854,766	\$ (1,905)	\$ 53,852,861
17	367	Underground Conductors & Devices	\$ 537,848,863	\$ 146,331,059	100%	\$ 146,331,059	\$ (50,797)	\$ 146,280,261
18	368	Line Transformers	\$ 412,981,963	\$ 172,680,100	100%	\$ 172,680,100	\$ (13,479)	\$ 172,666,621
19	369	Services	\$ 77,441,149	\$ 13,452,835	100%	\$ 13,452,835	\$ 236	\$ 13,453,071
20	370	Meters	\$ 130,838,264	\$ 66,447,233	100%	\$ 66,447,233	\$ (15,274,408)	\$ 51,172,825
21	371	Installation on Customer Premises	\$ 26,599,333	\$ 11,957,458	100%	\$ 11,957,458	\$ 1,938	\$ 11,959,395
22	373	Street Lighting & Signal Systems	\$ 82,541,760	\$ 43,882,390	100%	\$ 43,882,390	\$ (247,026)	\$ 43,635,364
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	\$ 60,078	100%	\$ 60,078		\$ 60,078
24		Total Distribution Plant	\$ 2,685,333,812	\$ 1,202,294,241	100%	\$ 1,202,294,241	\$ (27,063,712)	\$ 1,175,230,529

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR
11/30/2022 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 11/30/2022 from the forecast as of Sept 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 11/30/2022 Plant in Service Balances" worksheet.

Total Company				Reserve Balances				
Line No.	Account No.	Account Title	Plant Investment Sch B2.1 (Estimate) Column E (A)	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
GENERAL PLANT								
25	389	Land & Land Rights	\$ 1,300,383	\$ -	100%	\$ -		\$ -
26	390	Structures & Improvements	\$ 84,136,364	\$ 29,921,868	100%	\$ 29,921,868	\$ (226)	\$ 29,921,642
27	390.3	Leasehold Improvements	\$ 3,112,530	\$ 1,507,814	100%	\$ 1,507,814		\$ 1,507,814
28	391.1	Office Furniture & Equipment	\$ 3,013,106	\$ 2,922,712	100%	\$ 2,922,712		\$ 2,922,712
29	391.2	Data Processing Equipment	\$ 15,611,033	\$ 17,073,974	100%	\$ 17,073,974	\$ (3,704,130)	\$ 13,369,844
30	392	Transportation Equipment	\$ 5,878,618	\$ 4,682,419	100%	\$ 4,682,419		\$ 4,682,419
31	393	Stores Equipment	\$ 612,087	\$ 239,095	100%	\$ 239,095		\$ 239,095
32	394	Tools, Shop & Garage Equipment	\$ 13,911,877	\$ 3,907,011	100%	\$ 3,907,011		\$ 3,907,011
33	395	Laboratory Equipment	\$ 3,803,509	\$ 1,611,771	100%	\$ 1,611,771		\$ 1,611,771
34	396	Power Operated Equipment	\$ 7,170,717	\$ 6,123,843	100%	\$ 6,123,843		\$ 6,123,843
35	397	Communication Equipment	\$ 35,298,380	\$ 38,341,946	100%	\$ 38,341,946	\$ (4,362,996)	\$ 33,978,951
36	398	Miscellaneous Equipment	\$ 190,962	\$ 64,632	100%	\$ 64,632		\$ 64,632
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	\$ 141,387	100%	\$ 141,387		\$ 141,387
38		Total General Plant	\$ 174,243,344	\$ 106,538,472	100%	\$ 106,538,472	\$ (8,067,352)	\$ 98,471,120

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR
11/30/2022 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 11/30/2022 from the forecast as of Sept 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 11/30/2022 Plant in Service Balances" workpaper.

			Total Company	Reserve Balances				
Line No.	Account No.	Account Title	Plant Investment Sch B2.1 (Estimate) Column E (A)	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
<u>OTHER PLANT</u>								
39	303	Intangible Software	\$ 76,707,986	\$ 65,474,395	100%	\$ 65,474,395	\$ (413,897)	\$ 65,060,499
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,176,339	100%	\$ 1,176,339		\$ 1,176,339
41	301	Organization	\$ -	\$ -	100%	\$ -		\$ -
42	303	Intangible FAS 109 Distribution	<u>\$ 2,001,124</u>	<u>\$ 2,001,124</u>	100%	<u>\$ 2,001,124</u>		<u>\$ 2,001,124</u>
43		Total Other Plant	\$ 79,885,449	\$ 68,651,858		\$ 68,651,858	\$ (413,897)	\$ 68,237,962
44		Removal Work in Progress (RWIP)		\$ (5,404,563)	100%	\$ (5,404,563)		\$ (5,404,563)
45		Company Total Plant (Reserve)	<u>\$ 3,388,789,106</u>	<u>\$ 1,632,432,848</u>	100%	<u>\$ 1,632,432,848</u>	<u>\$ (35,638,953)</u>	<u>\$ 1,596,793,895</u>
46		Service Company Reserve Allocated*						\$ 83,760,739
47		Grand Total Plant (Reserve) (45 + 46)						<u>\$ 1,680,554,633</u>

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

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR
 Ohio Edison Company: 22-0921-EL-RDR
 The Toledo Edison Company: 22-0923-EL-RDR

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

	<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>SC</u>
(1) Ending Bal. 11/30/2022*	269,286,589	343,126,407	84,089,211	35,770,842
(2) Service Company Allocated ADIT**	\$ 5,083,037	\$ 6,159,739	\$ 2,711,430	
(3) Normalized Property EDIT***	\$ 138,603,679	\$ 148,975,974	\$ 42,541,350	<u>Total</u> 330,121,003
(4) NonNormalized Property EDIT****	\$ 33,111,012	\$ 40,395,520	\$ 10,474,148	\$ 83,980,680
(5) Grand Total ADIT Balance*****	<u>\$ 446,084,316</u>	<u>\$ 538,657,641</u>	<u>\$ 139,816,139</u>	

*Source: Estimated 11/30/2022 ADIT balances from the forecast as of Sept 2022.

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

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

****Source: 11/30/2022 balances.

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

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of November 30, 2022

Schedule B-3.2 (Estimate)
Page 1 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 7,566,830	\$ 26,901	0.00%	\$ -
2	352	Structures & Improvements	\$ 19,396,236	\$ 17,997,018	2.50%	\$ 484,906
3	353	Station Equipment	\$ 185,464,049	\$ 84,114,175	1.80%	\$ 3,338,353
4	354	Towers & Fixtures	\$ 327,942	\$ 1,578,941	1.77%	\$ 5,805
5	355	Poles & Fixtures	\$ 46,185,917	\$ 39,301,184	3.00%	\$ 1,385,578
6	356	Overhead Conductors & Devices	\$ 62,376,091	\$ 33,161,048	2.78%	\$ 1,734,055
7	357	Underground Conduit	\$ 32,042,316	\$ 33,189,471	2.00%	\$ 640,846
8	358	Underground Conductors & Devices	\$ 103,213,668	\$ 50,827,762	2.00%	\$ 2,064,273
9	359	Roads & Trails*	\$ 320,284	\$ 62,345	1.33%	\$ 4,260
10		Total Transmission	\$ 456,893,331	\$ 260,258,846		\$ 9,658,076

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

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of November 30, 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 (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 7,819,268	\$ (3,563)	0.00%	\$ -
12	361	Structures & Improvements	\$ 28,516,169	\$ 22,851,544	2.50%	\$ 712,904
13	362	Station Equipment	\$ 293,807,837	\$ 98,535,413	1.80%	\$ 5,288,541
14	364	Poles, Towers & Fixtures	\$ 457,492,693	\$ 307,513,742	4.65%	\$ 21,273,410
15	365	Overhead Conductors & Devices	\$ 544,387,625	\$ 253,252,916	3.89%	\$ 21,176,679
16	366	Underground Conduit	\$ 84,998,811	\$ 53,852,861	2.17%	\$ 1,844,474
17	367	Underground Conductors & Devices	\$ 537,848,863	\$ 146,280,261	2.44%	\$ 13,123,512
18	368	Line Transformers	\$ 412,981,963	\$ 172,666,621	2.91%	\$ 12,017,775
19	369	Services	\$ 77,441,149	\$ 13,453,071	4.33%	\$ 3,353,202
20	370	Meters	\$ 130,838,264	\$ 51,172,825	3.16%	\$ 4,134,489
21	371	Installation on Customer Premises	\$ 26,599,333	\$ 11,959,395	3.45%	\$ 917,677
22	373	Street Lighting & Signal Systems	\$ 82,310,679	\$ 43,635,364	3.70%	\$ 3,045,495
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	\$ 60,078	0.00%	\$ -
24		Total Distribution	\$ 2,685,102,731	\$ 1,175,230,529		\$ 86,888,158

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of November 30, 2022

Schedule B-3.2 (Estimate)
Page 3 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
(A)	(B)	(C)			(F)	(G=DxF)
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 1,300,383	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 84,136,364	\$ 29,921,642	2.20%	\$ 1,851,000
27	390.3	Leasehold Improvements	\$ 3,112,530	\$ 1,507,814	22.34%	\$ 597,747
28	391.1	Office Furniture & Equipment	\$ 3,013,106	\$ 2,922,712	7.60%	\$ 228,996
29	391.2	Data Processing Equipment	\$ 15,611,033	\$ 13,369,844	10.56%	\$ 1,648,525
30	392	Transportation Equipment	\$ 5,878,618	\$ 4,682,419	6.07%	\$ 356,832
31	393	Stores Equipment	\$ 612,087	\$ 239,095	6.67%	\$ 40,826
32	394	Tools, Shop & Garage Equipment	\$ 13,911,877	\$ 3,907,011	4.62%	\$ 642,729
33	395	Laboratory Equipment	\$ 3,803,509	\$ 1,611,771	2.31%	\$ 87,861
34	396	Power Operated Equipment	\$ 7,170,717	\$ 6,123,843	4.47%	\$ 320,531
35	397	Communication Equipment	\$ 35,298,380	\$ 33,978,951	7.50%	\$ 2,647,379
36	398	Miscellaneous Equipment	\$ 190,962	\$ 64,632	6.67%	\$ 12,737
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	\$ 141,387	0.00%	\$ -
38		Total General	\$ 174,243,344	\$ 98,471,120		\$ 8,435,163

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of November 30, 2022

Schedule B-3.2 (Estimate)
Page 4 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
(A)	(B)	(C)			(F)	(G=DxF)
<u>OTHER PLANT</u>						
39	303	Intangible Software	\$ 75,097,278	\$ 65,060,499	14.29%	**
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,176,339	2.15%	**
41	301	Organizaton	\$ -	\$ -	0.00%	
42	303	Intangible FAS 109 Distribution	\$ 2,001,124	\$ 2,001,124	3.18%	**
43		Total Other	\$ 78,274,741	\$ 68,237,962		\$ 3,115,089
44		Removal Work in Progress (RWIP)		\$ (5,404,563)		
45		Total Company Depreciation	\$ 3,394,514,147	\$ 1,596,793,895		\$ 108,096,486
46		Incremental Depreciation Associated with Allocated Service Company Plant ***	\$ 134,046,205	\$ 83,760,739		\$ 4,736,830
47		GRAND TOTAL (45 + 46)	\$ 3,528,560,352	\$ 1,680,554,633		\$ 112,833,316

** Please see the "Intangible Depreciation Expense Calculation: Estimated 11/30/2022 Balances" workpaper for more details behind the calculation of depreciation expense associated with Intangible Plan

*** Source: Line 6 of the "Service Company Allocations to the Ohio Operating Companies (Estimate)" workpaper.

Annual Property Tax Expense on Estimated Plant Balances as of November 30, 2022

Schedule C-3.10a (Estimate)

Page 1 of 1

Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes - See Schedule C-3.10a1 (Estimate)	\$ 126,819,579
2	Real Property Taxes - See Schedule C-3.10a2 (Estimate)	\$ 2,819,751
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 81,255</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 129,720,585</u></u>

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

Annual Personal Property Tax Expense on Estimated Plant Balances as of November 30, 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)	\$ 456,893,331	\$ 2,685,102,731	\$ 174,243,344
2	Jurisdictional Real Property (b)	\$ 26,963,066	\$ 36,335,438	\$ 88,549,277
3	Jurisdictional Personal Property (1 - 2)	\$ 429,930,266	\$ 2,648,767,293	\$ 85,694,067
4	Purchase Accounting Adjustment (f)	\$ (252,717,008)	\$ (794,164,762)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	\$ 177,213,258	\$ 1,854,602,531	\$ 85,694,067
<u>Exclusions and Exemptions</u>				
6	Capitalized Asset Retirement Costs (a)	\$ -	\$ 60,078	\$ 203,777
7	Exempt Facilities (c)	\$ -	\$ -	\$ -
8	Real Property Classified As Personal Property (c)	\$ 3,498,063	\$ 167,545,234	\$ -
9	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ -
10	Capitalized Interest (g)	\$ 6,370,816.61	\$ 18,434,749.16	\$ -
11	Total Exclusions and Exemptions (6 thru 10)	\$ 9,868,880	\$ 186,040,062	\$ 203,777
12	Net Cost of Taxable Personal Property (5 - 11)	\$ 167,344,378	\$ 1,668,562,469	\$ 85,490,290
13	True Value Percentage (c)	60.2550%	62.3358%	44.2263%
14	True Value of Taxable Personal Property (12 x 13)	\$ 100,833,355	\$ 1,040,111,764	\$ 37,809,192
15	Assessment Percentage (d)	85.00%	85.00%	24.00%
16	Assessment Value (14 x 15)	\$ 85,708,352	\$ 884,094,999	\$ 9,074,206
17	Personal Property Tax Rate (e)	11.8029000%	11.8029000%	11.8029000%
18	Personal Property Tax (16 x 17)	\$ 10,116,071	\$ 104,348,849	\$ 1,071,019
19	Purchase Accounting Adjustment (f)	\$ 2,231,354	\$ 7,851,953	\$ -
20	State Mandated Software Adjustment (c)	\$ -	\$ -	\$ 1,200,333
21	Total Personal Property Tax (18 + 19 + 20)			\$ 126,819,579

(a) Schedule B-2.1 (Estimate)

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

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

(d) Statutory Assessment for Personal Property

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

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

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

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR

Annual Real Property Tax Expense on Estimated Plant Balances as of November 30, 2022

Schedule C-3.10a2 (Estimate)

Page 1 of 1

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Real Property (a)	\$ 26,963,066	\$ 36,335,438	\$ 88,549,277
2	Real Property Tax Rate (b)	<u>1.856959%</u>	<u>1.856959%</u>	<u>1.856959%</u>
3	Real Property Tax (1 x 2)	\$ 500,693	\$ 674,734	\$ 1,644,324
4	Total Real Property Tax (Sum of 3)			<u>\$ 2,819,751</u>

(a) Schedule C-3.10a1 (Estimate)

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

Calculated as follows:

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

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR
Ohio Edison Company: 22-0921-EL-RDR
The Toledo Edison Company: 22-0923-EL-RDR

Summary of Exclusions per Case No. 14-1297-EL-SSO
Estimated 11/30/2022 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	\$ 86,385,089	\$ 15,628,438
Reserve	\$ -	\$ -	\$ -

ESP IV Adjustments

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

AMI - CEI Pilot Only CEI has an AMI project so this exclusion does not impact OE or TE. Source: Forecast as of Sept 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	\$ 1,024,059	\$ (326,164)
362	\$ 5,169,353	\$ 4,141,740
364	\$ 163,082	\$ 127,145
365	\$ 1,794,244	\$ 1,774,218
367	\$ 2,230	\$ (1,567)
368	\$ 171,766	\$ 163,074
370	\$ 17,044,640	\$ 15,379,543
397	\$ 3,198,183	\$ 3,051,204
Grand Total	\$ 28,567,558	\$ 24,309,192

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	\$ 586,649	\$ 740,061
352	\$ 105,640	\$ 22,110
353	\$ -	\$ -
355	\$ (814)	\$ (164)
356	\$ (447)	\$ (93)
358	\$ -	\$ -
361	\$ 478,108	\$ 105,775
362	\$ (544,430)	\$ (81,607)
364	\$ 67,073	\$ 41,010
365	\$ 1,046,393	\$ 257,229
367	\$ 12,551	\$ 776
368	\$ (410,260)	\$ (137,788)
369	\$ 734	\$ 137
370	\$ (266,032)	\$ (106,493)
373	\$ 13,036	\$ 4,864
390	\$ -	\$ 0
391	\$ 4,170,694	\$ 3,704,130
397	\$ 2,218,932	\$ 1,311,791
Grand Total	\$ 7,477,827	\$ 5,861,740

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	\$ (688)
356	\$ (1)	\$ 19
358	\$ (32,555)	\$ 2,425
360	\$ (11)	\$ -
362	\$ 14,937	\$ 1,808
364	\$ (41,181)	\$ (16,392)
365	\$ (19,869)	\$ (5,966)
366	\$ -	\$ 1,905
367	\$ 359,994	\$ 50,933
368	\$ (75,510)	\$ (12,569)
369	\$ (1,537)	\$ (356)
370	\$ (2)	\$ 1,357
371	\$ (6,820)	\$ (2,119)
373	\$ (2,721)	\$ (994)
390	\$ (0)	\$ 226
Grand Total	\$ 195,011	\$ 19,591

LED Exclusions related to the Experimental Company Owned LED Program

FERC Account	CEI		OE		TE	
	Gross	Reserve	Gross	Reserve	Gross	Reserve
356	\$ (681)	\$ (3)	\$ -	\$ -	\$ -	\$ -
364	\$ 370,256	\$ 24,481	\$ 17,855	\$ 535	\$ 284,764	\$ 18,400
365	\$ 85,315	\$ 4,500	\$ 2,461	\$ 191	\$ 69,384	\$ 1,482
367	\$ 15,078	\$ 655	\$ -	\$ -	\$ 19,622	\$ 1,264
368	\$ 22,707	\$ 762	\$ -	\$ -	\$ 20,932	\$ 1,037
369	\$ (398)	\$ (17)	\$ -	\$ -	\$ 146	\$ 2
371	\$ 5,749	\$ 181	\$ -	\$ -	\$ 490	\$ 32
373	\$ 182,920	\$ 12,076	\$ 98,931	\$ 9,222	\$ 1,296,799	\$ 94,465
373.3 LED	\$ 4,364,805	\$ 231,081	\$ 410,319	\$ 59,034	\$ 4,909,138	\$ 387,058
Grand Total	\$ 5,046,440	\$ 273,719	\$ 529,566	\$ 68,982	\$ 6,601,276	\$ 503,739

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	\$ 70,386	\$ 246,913	\$ 20,271	\$ 7,627	\$ 297
365	\$ 36,122,240	\$ 5,104,328	\$ 34,045,393	\$ 3,449,113	\$ 9,614,165	\$ 1,351,645
Grand Total	\$ 36,824,422	\$ 5,174,714	\$ 34,292,306	\$ 3,469,384	\$ 9,621,792	\$ 1,351,942

Service Company Adjustments

Exclusions related to Service Company Plant In-Service

FERC Account	SC	
	Gross	Reserve
303	\$ 7,591,744	\$ 1,822,859
390	\$ 2,761,543	\$ 246,277

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR
 Ohio Edison Company: 22-0921-EL-RDR
 The Toledo Edison Company: 22-0923-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	\$ 943,323,047	\$ 134,046,205	\$ 162,440,229	\$ 71,503,887	\$ 367,990,320
(3) Reserve	\$ 589,449,251	\$ 83,760,739	\$ 101,503,161	\$ 44,680,253	\$ 229,944,153
(4) ADIT	\$ 35,770,842	\$ 5,083,037	\$ 6,159,739	\$ 2,711,430	\$ 13,954,206
(5) Rate Base	\$ 45,202,430	\$ 54,777,329	\$ 24,112,204	\$ 124,091,962	
(6) Depreciation Expense (Incremental)	\$ 4,736,830	\$ 5,740,198	\$ 2,526,754	\$ 13,003,783	
(7) Property Tax Expense (Incremental)	\$ 81,255	\$ 98,466	\$ 43,343	\$ 223,064	
(8) Total Expenses	\$ 4,818,085	\$ 5,838,665	\$ 2,570,097	\$ 13,226,847	

- (2) Estimated Gross Plant = 11/30/2022 General and Intangible Plant Balances in the forecast as of Sept 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 = 11/30/2022 General and Intangible Reserve Balances in the forecast as of Sept 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 11/30/2022
- (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 11/30/2022 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 11/30/2022 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 11/30/2022: 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 November 30, 2022

Line No.	(A) Account	(B) Account Description	(C) (D) (E) Estimated 11/30/2022 Balances			(F) (G) (H) (I) Accrual Rates			(J) Depreciation Expense	
			Gross	Reserve	Net	CEI	OE	TE		Average
28	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
29	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
GENERAL PLANT										
30	389	Fee Land & Easements	\$ 136,339	\$ -	\$ 136,339	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	\$ 48,350,529	\$ 34,054,711	\$ 14,295,818	2.20%	2.50%	2.20%	2.33%	\$ 1,127,741
32	390.3	Struct Imprv, Leasehold Imp **	\$ 28,866,521	\$ 12,910,498	\$ 15,956,023	22.34%	20.78%	0.00%	21.49%	\$ 6,202,059
33	391.1	Office Furn., Mech. Equip.	\$ 14,812,750	\$ 10,614,331	\$ 4,198,419	7.60%	3.80%	3.80%	5.18%	\$ 767,924
34	391.2	Data Processing Equipment	\$ 153,643,386	\$ 42,130,710	\$ 111,512,676	10.56%	17.00%	9.50%	13.20%	\$ 20,276,027
35	392	Transportation Equipment	\$ 6,223,584	\$ 2,273,487	\$ 3,950,097	6.07%	7.31%	6.92%	6.78%	\$ 422,116
36	393	Stores Equipment	\$ 17,022	\$ 10,180	\$ 6,842	6.67%	2.56%	3.13%	4.17%	\$ 709
37	394	Tools, Shop, Garage Equip.	\$ 296,303	\$ 28,971	\$ 267,332	4.62%	3.17%	3.33%	3.73%	\$ 11,050
38	395	Laboratory Equipment	\$ 727,779	\$ 68,957	\$ 658,822	2.31%	3.80%	2.86%	3.07%	\$ 22,376
39	396	Power Operated Equipment	\$ 424,994	\$ 215,445	\$ 209,549	4.47%	3.48%	5.28%	4.19%	\$ 17,809
40	397	Communication Equipment ***	\$ 151,521,587	\$ 64,477,725	\$ 87,043,862	7.50%	5.00%	5.88%	6.08%	\$ 9,215,022
41	398	Misc. Equipment	\$ 3,530,673	\$ 1,757,746	\$ 1,772,927	6.67%	4.00%	3.33%	4.84%	\$ 170,969
42	399.1	ARC General Plant	\$ 40,721	\$ 31,328	\$ 9,394	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 408,592,189	\$ 168,574,090	\$ 240,018,099					\$ 38,233,803
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	\$ 6,864,303	\$ 5,316,843	\$ 1,547,461	14.29%	14.29%	14.29%	14.29%	\$ 980,909
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	\$ 38,042,293	\$ 10	14.29%	14.29%	14.29%	14.29%	\$ 10
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	\$ 24,441,470	\$ 34	14.29%	14.29%	14.29%	14.29%	\$ 34
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	\$ 24,101,248	\$ 2,295,384	14.29%	14.29%	14.29%	14.29%	\$ 2,295,384
61	303	FECO 101/6-303 2017 Software	\$ 10,979,267	\$ 8,550,498	\$ 2,428,770	14.29%	14.29%	14.29%	14.29%	\$ 1,568,937
62	303	FECO 101/6-303 2018 Software	\$ 23,918,997	\$ 16,180,452	\$ 7,738,545	14.29%	14.29%	14.29%	14.29%	\$ 3,418,025
63	303	FECO 101/6-303 2019 Software	\$ 45,866,010	\$ 20,844,872	\$ 25,021,138	14.29%	14.29%	14.29%	14.29%	\$ 6,554,253
64	303	FECO 101/6-303 2020 Software	\$ 43,819,090	\$ 12,362,513	\$ 31,456,577	14.29%	14.29%	14.29%	14.29%	\$ 6,261,748
65	303	FECO 101/6-303 2021 Software	\$ 20,224,876	\$ 4,481,087	\$ 15,743,789	14.29%	14.29%	14.29%	14.29%	\$ 2,890,135
66	304	FECO 101/6-303 2022 Software	\$ 33,023,299	\$ 5,218,894	\$ 27,804,405	14.29%	14.29%	14.29%	14.29%	\$ 4,719,029
67			\$ 534,730,857	\$ 420,694,745	\$ 114,036,113					\$ 28,688,464
68	Removal Work in Progress (RWIP)		\$ 180,416							
69	TOTAL - GENERAL & INTANGIBLE		\$ 943,323,047	\$ 589,449,251	\$ 354,054,212				7.09%	\$ 66,922,267

NOTES

(C) - (E) Estimated 11/30/2022 balances. Source: The forecast as of Sept 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 11/30/2022. 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: 22-0922-EL-RDR
 Ohio Edison Company: 22-0921-EL-RDR
 The Toledo Edison Company: 22-0923-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: 22-0922-EL-RDR
 Ohio Edison Company: 22-0921-EL-RDR
 The Toledo Edison Company: 22-0923-EL-RDR

Property Tax Rate for Service Company Plant (Estimate)

III. Estimated Average Real Property Tax Rates on General Plant as of November 30, 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 November 30, 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%	\$ 136,339	\$ 1,764
28	390	Structures, Improvements	Real	1.29%	\$ 48,350,529	\$ 625,699
29	390.3	Struct Imprv, Leasehold Imp	Real	1.29%	\$ 28,866,521	\$ 373,558
30	391.1	Office Furn., Mech. Equip.	Personal		\$ 14,812,750	\$ -
31	391.2	Data Processing Equipment	Personal		\$ 153,643,386	\$ -
32	392	Transportation Equipment	Personal		\$ 6,223,584	\$ -
33	393	Stores Equipment	Personal		\$ 17,022	\$ -
34	394	Tools, Shop, Garage Equip.	Personal		\$ 296,303	\$ -
35	395	Laboratory Equipment	Personal		\$ 727,779	\$ -
36	396	Power Operated Equipment	Personal		\$ 424,994	\$ -
37	397	Communication Equipment	Personal		\$ 151,521,587	\$ -
38	398	Misc. Equipment	Personal		\$ 3,530,673	\$ -
39	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
40	TOTAL - GENERAL PLANT				\$ 408,592,189	\$ 1,001,021
41	TOTAL - INTANGIBLE PLANT				\$ 534,730,857	\$ -
42	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 943,323,047	\$ 1,001,021
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 11/30/2022. Source: The forecast as of Sept 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

Incremental Depreciation and Property Tax Associated with Service Company Plant
Case No. 07-551-EL-AIR vs. Estimated 11/30/2022 Balances

<u>I. Estimated Allocated Service Company Plant and Related Expenses as of November 30, 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	\$ 943,323,047	\$ 134,046,205	\$ 162,440,229	\$ 71,503,887	\$ 367,990,320	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 64 x Line 1
3	Accum. Reserve	\$ (589,449,251)	\$ (83,760,739)	\$ (101,503,161)	\$ (44,680,253)	\$ (229,944,153)	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 64 x Line 1
4	Net Plant	<u>\$ 353,873,796</u>	<u>\$ 50,285,466</u>	<u>\$ 60,937,068</u>	<u>\$ 26,823,634</u>	<u>\$ 138,046,168</u>	Line 2 + Line 3
5	Depreciation *	7.09%	\$ 9,509,654	\$ 11,524,014	\$ 5,072,708	\$ 26,106,376	Average Rate x Line 2
6	Property Tax *	0.11%	\$ 142,245	\$ 172,376	\$ 75,877	\$ 390,498	Average Rate x Line 2
7	Total Expenses		\$ 9,651,899	\$ 11,696,390	\$ 5,148,585	\$ 26,496,875	
<p>* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 11/30/2022. 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	-3.59%	\$ 4,736,830	\$ 5,740,198	\$ 2,526,754	\$ 13,003,783	Line 5 - Line 12
16	Property Tax	-0.03%	\$ 81,255	\$ 98,466	\$ 43,343	\$ 223,064	Line 6 - Line 13
17	Total Expenses		\$ 4,818,085	\$ 5,838,665	\$ 2,570,097	\$ 13,226,847	Line 15 + Line 16
<p>* In Case No. 07-551-EL-AIR, test year operating expenses included allocated depreciation and property tax associated with Service Company plant. This section calculates the difference between the estimated level of these expenses included in base rates and the expected expenses to be incurred based on Service Company plant balances as of November 30, 2022. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.</p>							

Intangible Depreciation Expense Calculation
Estimated 11/30/2022 Balances

NOTE

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

Company (A)	Utility Account (B)	Function (C)	Gross Plant Nov-22 (D)	Reserve Nov-22 (E)	Net Plant Nov-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	\$ 2,740,212	\$ 2,740,212	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,649,211	\$ 5,649,211	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant	\$ 708,068	\$ 708,068	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 2,037,195	\$ 2,037,195	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2014 Software	Intangible Plant	\$ 3,295,473	\$ 3,295,473	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2015 Software	Intangible Plant	\$ 3,751,273	\$ 3,751,273	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2016 Software	Intangible Plant	\$ 5,368,416	\$ 4,947,437	\$ 420,980	14.29%	\$ 420,980
CECO The Illuminating Co.	CECO 101/6-303 2017 Software	Intangible Plant	\$ 3,348,268	\$ 2,697,750	\$ 650,517	14.29%	\$ 478,467
CECO The Illuminating Co.	CECO 101/6-303 2018 Software	Intangible Plant	\$ 2,086,549	\$ 1,474,840	\$ 611,708	14.29%	\$ 298,168
CECO The Illuminating Co.	CECO 101/6-303 2019 Software	Intangible Plant	\$ 4,572,547	\$ 2,141,362	\$ 2,431,185	14.29%	\$ 653,417
CECO The Illuminating Co.	CECO 101/6-303 2020 Software	Intangible Plant	\$ 5,637,355	\$ 1,820,753	\$ 3,816,602	14.29%	\$ 805,578
CECO The Illuminating Co.	CECO 101/6-303 2021 Software	Intangible Plant	\$ 2,292,739	\$ 421,018	\$ 1,871,720	14.29%	\$ 327,632
CECO The Illuminating Co.	CECO 101/6-303 2022 Software	Intangible Plant	\$ 915,650	\$ 57,348	\$ 858,303	14.29%	\$ 130,846
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	\$ (257,128)	\$ 520,519	\$ (777,648)	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
Total			\$ 78,861,390	\$ 68,978,023	\$ 9,883,367		\$ 3,115,089
OECO Ohio Edison Co.	OECO 101/6-301 Organization	Intangible Plant	\$ 1,384,083	\$ 60,924	\$ 1,323,159	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	\$ 3,200,822	\$ 3,200,822	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 8,189,070	\$ 8,189,070	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant	\$ 845,297	\$ 845,297	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$ 4,941,400	\$ 4,941,400	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2014 Software	Intangible Plant	\$ 5,679,004	\$ 5,679,004	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2015 Software	Intangible Plant	\$ 6,575,528	\$ 6,575,528	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2016 Software	Intangible Plant	\$ 7,088,438	\$ 6,595,825	\$ 492,613	14.29%	\$ 492,613
OECO Ohio Edison Co.	OECO 101/6-303 2017 Software	Intangible Plant	\$ 5,448,966	\$ 4,351,053	\$ 1,097,913	14.29%	\$ 778,657
OECO Ohio Edison Co.	OECO 101/6-303 2018 Software	Intangible Plant	\$ 3,685,925	\$ 2,332,780	\$ 1,353,165	14.29%	\$ 526,719
OECO Ohio Edison Co.	OECO 101/6-303 2019 Software	Intangible Plant	\$ 6,796,447	\$ 3,347,666	\$ 3,448,781	14.29%	\$ 971,212
OECO Ohio Edison Co.	OECO 101/6-303 2020 Software	Intangible Plant	\$ 8,121,250	\$ 2,640,389	\$ 5,480,861	14.29%	\$ 1,160,527
OECO Ohio Edison Co.	OECO 101/6-303 2021 Software	Intangible Plant	\$ 3,247,533	\$ 579,005	\$ 2,668,528	14.29%	\$ 464,072
OECO Ohio Edison Co.	OECO 101/6-303 2022 Software	Intangible Plant	\$ 1,303,307	\$ 79,869	\$ 1,223,438	14.29%	\$ 186,243
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	\$ 5,339,456	\$ 1,394,694	\$ 3,944,762	14.29%	\$ 763,008
Total			\$ 110,347,420	\$ 98,940,673	\$ 22,399,054		\$ 5,344,068
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	\$ 1,811,783	\$ 113,908	14.29%	\$ 113,908
TECO Toledo Edison Co.	TECO 101/6-303 2017 Software	Intangible Plant	\$ 787,206	\$ 665,205	\$ 122,001	14.29%	\$ 112,492
TECO Toledo Edison Co.	TECO 101/6-303 2018 Software	Intangible Plant	\$ 1,099,735	\$ 750,850	\$ 348,885	14.29%	\$ 157,152
TECO Toledo Edison Co.	TECO 101/6-303 2019 Software	Intangible Plant	\$ 2,238,996	\$ 1,043,890	\$ 1,195,105	14.29%	\$ 319,952
TECO Toledo Edison Co.	TECO 101/6-303 2020 Software	Intangible Plant	\$ 2,643,715	\$ 849,903	\$ 1,802,912	14.29%	\$ 377,787
TECO Toledo Edison Co.	TECO 101/6-303 2021 Software	Intangible Plant	\$ 1,148,867	\$ 196,856	\$ 952,011	14.29%	\$ 164,173
TECO Toledo Edison Co.	TECO 101/6-303 2022 Software	Intangible Plant	\$ 397,383	\$ 22,062	\$ 375,321	14.29%	\$ 56,786
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	\$ 635,009	\$ 987,086	\$ (352,077)	14.29%	\$ -
Total			\$ 37,369,188	\$ 32,811,121	\$ 4,558,067		\$ 1,302,252

NOTES

(D) - (F) Source: The forecast as of Sept 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 Dec 2022 - Feb 2023 Rider DCR Rates

	(A)	(B)
	Company	Rev Req 11/30/2022
(1)	CEI	\$ 167,352,194
(2)	OE	\$ 178,657,117
(3)	TE	\$ 40,455,361
(4)	TOTAL	\$ 386,464,672

NOTES

(B) Annual Revenue Requirement based on estimated 11/30/2022 Rate Base

II. Quarterly Revenue Requirement Additions

	(A)	(B)	(C)	(D)
	Description	CEI	OE	TE
(1)	Sept 2022 - Nov 2022 Reconciliation Amount Adjusted for Dec 2022 - Feb 2023	\$ (580,613)	\$ (103,213)	\$ (249,670)
(2)	DCR Audit Expenses	\$ -	\$ -	\$ -
(3)	Adjustments	\$ (71,622)	\$ (30,292)	\$ (4,648)
(4)	Total Reconciliation	\$ (580,613)	\$ (103,213)	\$ (249,670)

SOURCES

- Line 1: Source: "Quarterly Revenue Requirement Additions: Calculation of Sept 2022 - Nov 2022 Reconciliation Amount Adjusted for Dec 2022 - Feb 2023" workpaper Section III Col.G
Line 2: 2021 Rider DCR Audit Expenses
Line 3: Source: Cumulative revenue requirement impact 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	5,546,552,110	35.98%	\$ 60,209,207	\$ (208,890)
(2)		GS, GP, GSU	9,870,154,396	64.02%	\$ 107,142,988	\$ (371,723)
(3)			15,416,706,505	100.00%	\$ 167,352,194	\$ (580,613)
(4)	OE	RS	9,273,110,509	49.05%	\$ 87,634,048	\$ (50,628)
(5)		GS, GP, GSU	9,631,724,167	50.95%	\$ 91,023,069	\$ (52,586)
(6)			18,904,834,676	100.00%	\$ 178,657,117	\$ (103,213)
(7)	TE	RS	2,520,178,495	46.30%	\$ 18,728,975	\$ (115,586)
(8)		GS, GP, GSU	2,923,511,199	53.70%	\$ 21,726,385	\$ (134,084)
(9)			5,443,689,694	100.00%	\$ 40,455,361	\$ (249,670)
(10)	OH	RS	17,339,841,114	43.61%	\$ 166,572,230	\$ (375,104)
(11)	TOTAL	GS, GP, GSU	22,425,389,762	56.39%	\$ 219,892,442	\$ (558,393)
(12)			39,765,230,875	100.00%	\$ 386,464,672	\$ (933,497)

NOTES

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

Rider Charge Calculation - Rider DCR

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

	(A) Company	(B) Rate Schedule	(C) Stipulation Allocation			(F) Annual Rev Req Allocations	(G) Quarterly Reconciliation
			% of Total	% of Non-RS	DCR Jurisd.		
(1)	CEI	RS	47.55%	0.00%	0.00%	\$ -	\$ -
(2)		GS	42.23%	80.52%	90.02%	\$ 96,448,402	\$ (334,619)
(3)		GP	0.63%	1.19%	1.33%	\$ 1,429,230	\$ (4,959)
(4)		GSU	4.06%	7.74%	8.65%	\$ 9,265,355	\$ (32,145)
(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%	\$ 107,142,988	\$ (371,723)
(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%	\$ 74,414,056	\$ (42,990)
(13)		GP	5.20%	13.85%	15.69%	\$ 14,280,912	\$ (8,250)
(14)		GSU	0.85%	2.26%	2.56%	\$ 2,328,101	\$ (1,345)
(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%	\$ 91,023,069	\$ (52,586)
(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%	\$ 18,845,413	\$ (116,304)
(23)		GP	4.80%	11.42%	12.97%	\$ 2,818,589	\$ (17,395)
(24)		GSU	0.11%	0.25%	0.29%	\$ 62,383	\$ (385)
(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%	\$ 21,726,385	\$ (134,084)
(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	\$ 60,209,207	5,546,552,110	\$ 0.010855
(2)	OE	RS	\$ 87,634,048	9,273,110,509	\$ 0.009450
(3)	TE	RS	\$ 18,728,975	2,520,178,495	\$ 0.007432
(4)			\$ 166,572,230	17,339,841,114	

NOTES

- (C) Source: Section III, Column E.
(D) Source: Forecast for Dec 2022 - Nov 2023 (All forecasted numbers associated with the forecast as of Sept 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	\$ 96,448,402	19,413,231	\$ 4.9682 per kW
(2)		GP	\$ 1,429,230	1,177,337	\$ 1.2140 per kW
(3)		GSU	\$ 9,265,355	7,709,913	\$ 1.2017 per kW
(4)			\$ 107,142,988		
(5)	OE	GS	\$ 74,414,056	22,511,370	\$ 3.3056 per kW
(6)		GP	\$ 14,280,912	6,461,787	\$ 2.2101 per kW
(7)		GSU	\$ 2,328,101	2,339,572	\$ 0.9951 per kVa
(8)			\$ 91,023,069		
(9)	TE	GS	\$ 18,845,413	6,656,180	\$ 2.8313 per kW
(10)		GP	\$ 2,818,589	2,804,876	\$ 1.0049 per kW
(11)		GSU	\$ 62,383	236,057	\$ 0.2643 per kVa
(12)			\$ 21,726,385		

NOTES

- (C) Source: Section IV, Column F.
(D) Source: Forecast for Dec 2022 - Nov 2023 (All forecasted numbers associated with the forecast as of Sept 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	\$ (208,890)	1,516,288,597	\$ (0.000138)
(2)	OE	RS	\$ (50,628)	2,695,553,528	\$ (0.000019)
(3)	TE	RS	\$ (115,586)	718,994,701	\$ (0.000161)
(4)			\$ (375,104)	4,930,836,826	

NOTES

- (C) Source: Section III, Column F.
(D) Source: Forecast for Dec 2022 - Feb 2023 (All forecasted numbers associated with the forecast as of Sept 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	\$ (334,619)	4,597,810	\$ (0.0728) per kW
(2)		GP	\$ (4,959)	274,295	\$ (0.0181) per kW
(3)		GSU	\$ (32,145)	1,832,657	\$ (0.0175) per kW
(4)			\$ (371,723)		
(5)	OE	GS	\$ (42,990)	5,302,708	\$ (0.0081) per kW
(6)		GP	\$ (8,250)	1,500,848	\$ (0.0055) per kW
(7)		GSU	\$ (1,345)	548,317	\$ (0.0025) per kVa
(8)			\$ (52,586)		
(9)	TE	GS	\$ (116,304)	1,554,986	\$ (0.0748) per kW
(10)		GP	\$ (17,395)	660,916	\$ (0.0263) per kW
(11)		GSU	\$ (385)	59,039	\$ (0.0065) per kVa
(12)			\$ (134,084)		

NOTES

- (C) Source: Section IV, Column G.
(D) Source: Forecast for Dec 2022 - Feb 2023 (All forecasted numbers associated with the forecast as of Sept 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 Dec 2022 - Feb 2023
(1)	CEI	RS	\$ 0.010855 per kWh	\$ (0.000138) per kWh	\$ 0.010456 per kWh
(2)		GS	\$ 4.9682 per kW	\$ (0.0728) per kW	\$ 4.7760 per kW
(3)		GP	\$ 1.2140 per kW	\$ (0.0181) per kW	\$ 1.1667 per kW
(4)		GSU	\$ 1.2017 per kW	\$ (0.0175) per kW	\$ 1.1553 per kW
(5)					
(6)	OE	RS	\$ 0.009450 per kWh	\$ (0.000019) per kWh	\$ 0.009202 per kWh
(7)		GS	\$ 3.3056 per kW	\$ (0.0081) per kW	\$ 3.2171 per kW
(8)		GP	\$ 2.2101 per kW	\$ (0.0055) per kW	\$ 2.1508 per kW
(9)		GSU	\$ 0.9951 per kVa	\$ (0.0025) per kVa	\$ 0.9684 per kVa
(10)					
(11)	TE	RS	\$ 0.007432 per kWh	\$ (0.000161) per kWh	\$ 0.007094 per kWh
(12)		GS	\$ 2.8313 per kW	\$ (0.0748) per kW	\$ 2.6893 per kW
(13)		GP	\$ 1.0049 per kW	\$ (0.0263) per kW	\$ 0.9547 per kW
(14)		GSU	\$ 0.2643 per kVa	\$ (0.0065) per kVa	\$ 0.2515 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 August 31, 2022

	(A)	(B)	(C)	(D)	(E)	(F)
	Company	Annual Revenue Thru 8/31/2022	2021 Revenue vs. Revenue Cap	2022 Revenue Cap	Actual 2021 Revenue Cap	Under (Over) 2021 Revenue Cap
	CEI	\$ 103,604,225			\$ 252,834,118	\$ 149,229,893
	OE	\$ 108,355,911			\$ 180,595,799	\$ 72,239,888
	TE	\$ 26,216,066			\$ 108,357,479	\$ 82,141,414
	Total	\$ 238,176,202	\$ (7,558,402)	\$ 368,750,000	\$ 361,191,598	\$ 123,015,396

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: 22-0922-EL-RDR
Ohio Edison Company: 22-0921-EL-RDR
The Toledo Edison Company: 22-0923-EL-RDR

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Quarterly Revenue Requirement Additions: Calculation of Sept 2022 - Nov 2022 Reconciliation Amount Adjusted for Dec 2022 - Feb 2023

I. Rider DCR Sept 2022 - Nov 2022 Rates Based on Estimated August 31, 2022 Rate Base

(A) Company	(B) Rate Schedule	(C) Allocation	(D) Annual Revenue Requirements*			(F) Rate	(G) Quarterly Reconciliation			(I) Rate	(J) Sept 2022 - Nov 2022 Rate Estimated Rate Base
			Rev. Req	Billing Units			Rev. Req	Billing Units			
CEI	RS	35.99%	\$ 60,237,516	5,560,484,091	\$	0.010833 per kWh	\$ 173,822	1,276,060,169	\$	0.000136 per kWh	\$ 0.010969 per kWh
	GS	57.62%	\$ 96,422,139	19,460,003	\$	4.9549 per kW	\$ 278,236	5,133,296	\$	0.0542 per kW	\$ 5.0091 per kW
	GP	0.85%	\$ 1,428,841	1,174,242	\$	1.2168 per kW	\$ 4,123	309,038	\$	0.0133 per kW	\$ 1.2302 per kW
	GSU	5.53%	\$ 9,262,832	7,690,162	\$	1.2045 per kW	\$ 26,729	1,971,451	\$	0.0136 per kW	\$ 1.2181 per kW
		100.00%	\$ 167,351,328				\$ 482,909				
OE	RS	49.12%	\$ 85,758,131	9,308,228,201	\$	0.009213 per kWh	\$ 210,631	2,087,500,352	\$	0.000101 per kWh	\$ 0.009314 per kWh
	GS	41.59%	\$ 72,608,761	22,550,581	\$	3.2198 per kW	\$ 178,335	5,961,858	\$	0.0299 per kW	\$ 3.2497 per kW
	GP	7.98%	\$ 13,934,455	6,441,770	\$	2.1631 per kW	\$ 34,225	1,668,105	\$	0.0205 per kW	\$ 2.1837 per kW
	GSU	1.30%	\$ 2,271,621	2,332,567	\$	0.9739 per kVa	\$ 5,579	583,217	\$	0.0096 per kVa	\$ 0.9834 per kVa
		100.00%	\$ 174,572,968				\$ 428,770				
TE	RS	46.30%	\$ 18,801,762	2,517,465,792	\$	0.007469 per kWh	\$ 25,342	560,707,358	\$	0.000045 per kWh	\$ 0.007514 per kWh
	GS	46.58%	\$ 18,914,354	6,645,429	\$	2.8462 per kW	\$ 25,494	1,746,429	\$	0.0146 per kW	\$ 2.8608 per kW
	GP	6.97%	\$ 2,828,900	2,803,687	\$	1.0090 per kW	\$ 3,813	747,426	\$	0.0051 per kW	\$ 1.0141 per kW
	GSU	0.15%	\$ 62,611	235,962	\$	0.2653 per kVa	\$ 84	59,688	\$	0.0014 per kVa	\$ 0.2668 per kVa
		100.00%	\$ 40,607,627				\$ 54,734				
TOTAL			\$ 382,531,923				\$ 966,413				

Notes:

Source: See "Rider Charge Calculation - Rider DCR" workpaper from Rider DCR filing July 7, 2022.

Quarterly Revenue Requirement Additions: Calculation of Sept 2022 - Nov 2022 Reconciliation Amount Adjusted for Dec 2022 - Feb 2023

II. Rider DCR Sept 2022 - Nov 2022 Rates Based on Actual August 31, 2022 Rate Base

(A) Company	(B) Rate Schedule	(C) Allocation	(D) Annual Revenue Requirements			(F) Rate	(G) Quarterly Reconciliation			(I) Rate	(J) Sept 2022 - Nov 2022 Rate Actual Rate Base	
			Rev. Req	Billing Units			Rev. Req	Billing Units				
CEI	RS	35.99%	\$ 59,404,969	5,560,484,091	\$	0.010683 per kWh	\$ 173,822	1,276,060,169	\$	0.000136 per kWh	\$	0.010820 per kWh
	GS	57.62%	\$ 95,089,483	19,460,003	\$	4.8864 per kW	\$ 278,236	5,133,296	\$	0.0542 per kW	\$	4.9406 per kW
	GP	0.85%	\$ 1,409,093	1,174,242	\$	1.2000 per kW	\$ 4,123	309,038	\$	0.0133 per kW	\$	1.2133 per kW
	GSU	5.53%	\$ 9,134,810	7,690,162	\$	1.1879 per kW	\$ 26,729	1,971,451	\$	0.0136 per kW	\$	1.2014 per kW
		100.00%	\$ 165,038,354				\$ 482,909					
OE	RS	49.12%	\$ 85,550,376	9,308,228,201	\$	0.009191 per kWh	\$ 210,631	2,087,500,352	\$	0.000101 per kWh	\$	0.009292 per kWh
	GS	41.59%	\$ 72,432,861	22,550,581	\$	3.2120 per kW	\$ 178,335	5,961,858	\$	0.0299 per kW	\$	3.2419 per kW
	GP	7.98%	\$ 13,900,698	6,441,770	\$	2.1579 per kW	\$ 34,225	1,668,105	\$	0.0205 per kW	\$	2.1784 per kW
	GSU	1.30%	\$ 2,266,118	2,332,567	\$	0.9715 per kVa	\$ 5,579	583,217	\$	0.0096 per kVa	\$	0.9811 per kVa
		100.00%	\$ 174,150,053				\$ 428,770					
TE	RS	46.30%	\$ 18,328,951	2,517,465,792	\$	0.007281 per kWh	\$ 25,342	560,707,358	\$	0.000045 per kWh	\$	0.007326 per kWh
	GS	46.58%	\$ 18,438,711	6,645,429	\$	2.7746 per kW	\$ 25,494	1,746,429	\$	0.0146 per kW	\$	2.7892 per kW
	GP	6.97%	\$ 2,757,761	2,803,687	\$	0.9836 per kW	\$ 3,813	747,426	\$	0.0051 per kW	\$	0.9887 per kW
	GSU	0.15%	\$ 61,037	235,962	\$	0.2587 per kVa	\$ 84	59,688	\$	0.0014 per kVa	\$	0.2601 per kVa
		100.00%	\$ 39,586,460				\$ 54,734					
TOTAL			\$ 378,774,868				\$ 966,413					

- (C) Source: Rider DCR filing July 7, 2022
(D) Calculation: Annual DCR Revenue Requirement based on actual 8/31/2022 Rate Base x Column C
(E) Estimated billing units for Sept 2022 - Oct 2023. Source: Rider DCR filing July 7, 2022.
(F) Calculation: Column D / Column E
(G) Source: Rider DCR filing July 7, 2022
(H) Estimated billing units for Sept 2022 - Nov 2022. Source: Rider DCR filing July 7, 2022.
(I) Calculation: Column G / Column H
(J) Calculation: Column F + Column I

Quarterly Revenue Requirement Additions: Calculation of Sept 2022 - Nov 2022 Reconciliation Amount Adjusted for Dec 2022 - Feb 2023

III. Estimated Rider DCR Reconciliation Amount for Dec 2022 - Feb 2023

(A) Company	(B) Rate Schedule	(C) Sept 2022 - Nov 2022 Rate Estimated Rate Base	(D) Sept 2022 - Nov 2022 Rate Actual Rate Base	(E) Difference	(F) Billing Units	(G) Reconciliation Amount
CEI	RS	\$ 0.010969 per kWh	\$ 0.010820 per kWh	\$ (0.000150) per kWh	1,276,060,169	\$ (191,059)
	GS	\$ 5.0091 per kW	\$ 4.9406 per kW	\$ (0.0685) per kW	5,133,296	\$ (351,537)
	GP	\$ 1.2302 per kW	\$ 1.2133 per kW	\$ (0.0168) per kW	309,038	\$ (5,197)
	GSU	\$ 1.2181 per kW	\$ 1.2014 per kW	\$ (0.0166) per kW	1,971,451	\$ (32,820)
						\$ (580,613)
OE	RS	\$ 0.009314 per kWh	\$ 0.009292 per kWh	\$ (0.000022) per kWh	2,087,500,352	\$ (46,592)
	GS	\$ 3.249730 per kW	\$ 3.241930 per kW	\$ (0.0078) per kW	5,961,858	\$ (46,504)
	GP	\$ 2.183658 per kW	\$ 2.178417 per kW	\$ (0.0052) per kW	1,668,105	\$ (8,741)
	GSU	\$ 0.983438 per kVa	\$ 0.981079 per kVa	\$ (0.0024) per kVa	583,217	\$ (1,376)
						\$ (103,213)
TE	RS	\$ 0.007514 per kWh	\$ 0.007326 per kWh	\$ (0.000188) per kWh	560,707,358	\$ (105,308)
	GS	\$ 2.8608 per kW	\$ 2.7892 per kW	\$ (0.0716) per kW	1,746,429	\$ (125,000)
	GP	\$ 1.0141 per kW	\$ 0.9887 per kW	\$ (0.0254) per kW	747,426	\$ (18,965)
	GSU	\$ 0.2668 per kVa	\$ 0.2601 per kVa	\$ (0.0067) per kVa	59,688	\$ (398)
						\$ (249,670)
TOTAL						\$ (933,497)

- (C) Source: Section I, Column J.
(D) Source: Section II, Column J.
(E) Calculation: Column D - Column C
(F) Estimated billing units for Sept 2022 - Nov 2022. Source: Rider DCR filing July 7, 2022.
(G) Calculation: Column E x Column F

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR
 Ohio Edison Company: 22-0921-EL-RDR
 The Toledo Edison Company: 22-0923-EL-RDR

Energy and Demand Forecast

Source: All forecasted numbers associated with the forecast as of Sept 2022.

Annual Energy (Dec 2022 - Nov 2023):

Source: Forecast as of Sept 2022.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	5,546,552,110	9,273,110,509	2,520,178,495	17,339,841,114
GS	kWh	5,783,861,458	6,140,683,155	1,759,496,547	13,684,041,160
GP	kWh	518,565,962	2,648,747,531	1,052,987,390	4,220,300,883
GSU	kWh	3,567,726,975	842,293,481	111,027,263	4,521,047,718
Total		15,416,706,505	18,904,834,676	5,443,689,694	39,765,230,875

Annual Demand (Dec 2022 - Nov 2023):

Source: Forecast as of Sept 2022.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	19,413,231	22,511,370	6,656,180
GP	kW	1,177,337	6,461,787	2,804,876
GSU	kW/kVA	7,709,913	2,339,572	236,057

Dec 2022 - Feb 2023 Energy:

Source: Forecast as of Sept 2022.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	1,516,288,597	2,695,553,528	718,994,701	4,930,836,826
GS	kWh	1,439,629,131	1,557,215,415	434,685,862	3,431,530,408
GP	kWh	122,626,039	615,051,317	251,509,611	989,186,968
GSU	kWh	860,625,466	197,627,292	28,546,695	1,086,799,453
Total		3,939,169,233	5,065,447,552	1,433,736,869	10,438,353,654

Dec 2022 - Feb 2023 Demand:

Source: Forecast as of Sept 2022.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	4,597,810	5,302,708	1,554,986
GP	kW	274,295	1,500,848	660,916
GSU	kW/kVA	1,832,657	548,317	59,039

The Cleveland Electric Illuminating Company
Case No. 22-0922-EL-RDR
Typical Bills - Comparison (Q4 2022 DCR vs. Q1 2023 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	\$ 36.22	\$ 36.16	\$ (0.06)	-0.2%
2	0	500	\$ 67.46	\$ 67.33	\$ (0.13)	-0.2%
3	0	750	\$ 98.71	\$ 98.52	\$ (0.19)	-0.2%
4	0	1,000	\$ 129.97	\$ 129.72	\$ (0.25)	-0.2%
5	0	1,250	\$ 161.23	\$ 160.92	\$ (0.31)	-0.2%
6	0	1,500	\$ 192.50	\$ 192.12	\$ (0.38)	-0.2%
7	0	2,000	\$ 254.99	\$ 254.49	\$ (0.50)	-0.2%
8	0	2,500	\$ 317.32	\$ 316.69	\$ (0.63)	-0.2%
9	0	3,000	\$ 379.61	\$ 378.86	\$ (0.75)	-0.2%
10	0	3,500	\$ 441.90	\$ 441.02	\$ (0.88)	-0.2%
11	0	4,000	\$ 504.16	\$ 503.16	\$ (1.00)	-0.2%
12	0	4,500	\$ 566.47	\$ 565.34	\$ (1.13)	-0.2%
13	0	5,000	\$ 628.78	\$ 627.53	\$ (1.26)	-0.2%
14	0	5,500	\$ 691.06	\$ 689.68	\$ (1.38)	-0.2%
15	0	6,000	\$ 753.34	\$ 751.83	\$ (1.51)	-0.2%
16	0	6,500	\$ 815.63	\$ 814.00	\$ (1.63)	-0.2%
17	0	7,000	\$ 877.92	\$ 876.16	\$ (1.76)	-0.2%
18	0	7,500	\$ 940.22	\$ 938.34	\$ (1.88)	-0.2%
19	0	8,000	\$ 1,002.50	\$ 1,000.49	\$ (2.01)	-0.2%
20	0	8,500	\$ 1,064.81	\$ 1,062.68	\$ (2.13)	-0.2%
21	0	9,000	\$ 1,127.09	\$ 1,124.83	\$ (2.26)	-0.2%
22	0	9,500	\$ 1,189.39	\$ 1,187.01	\$ (2.38)	-0.2%
23	0	10,000	\$ 1,251.65	\$ 1,249.14	\$ (2.51)	-0.2%
24	0	10,500	\$ 1,313.96	\$ 1,311.32	\$ (2.64)	-0.2%
25	0	11,000	\$ 1,376.24	\$ 1,373.48	\$ (2.76)	-0.2%

The Cleveland Electric Illuminating Company
Case No. 22-0922-EL-RDR
Typical Bills - Comparison (Q4 2022 DCR vs. Q1 2023 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	\$ 36.22	\$ 36.16	\$ (0.06)	-0.2%
2	0	500	\$ 67.46	\$ 67.33	\$ (0.13)	-0.2%
3	0	750	\$ 89.71	\$ 89.52	\$ (0.19)	-0.2%
4	0	1,000	\$ 111.97	\$ 111.72	\$ (0.25)	-0.2%
5	0	1,250	\$ 134.23	\$ 133.92	\$ (0.31)	-0.2%
6	0	1,500	\$ 156.50	\$ 156.12	\$ (0.38)	-0.2%
7	0	2,000	\$ 200.99	\$ 200.49	\$ (0.50)	-0.2%
8	0	2,500	\$ 245.32	\$ 244.69	\$ (0.63)	-0.3%
9	0	3,000	\$ 289.61	\$ 288.86	\$ (0.75)	-0.3%
10	0	3,500	\$ 333.90	\$ 333.02	\$ (0.88)	-0.3%
11	0	4,000	\$ 378.16	\$ 377.16	\$ (1.00)	-0.3%
12	0	4,500	\$ 422.47	\$ 421.34	\$ (1.13)	-0.3%
13	0	5,000	\$ 466.78	\$ 465.53	\$ (1.25)	-0.3%
14	0	5,500	\$ 511.06	\$ 509.68	\$ (1.38)	-0.3%
15	0	6,000	\$ 555.34	\$ 553.83	\$ (1.51)	-0.3%
16	0	6,500	\$ 599.63	\$ 598.00	\$ (1.63)	-0.3%
17	0	7,000	\$ 643.92	\$ 642.16	\$ (1.76)	-0.3%
18	0	7,500	\$ 688.22	\$ 686.34	\$ (1.88)	-0.3%
19	0	8,000	\$ 732.50	\$ 730.49	\$ (2.01)	-0.3%
20	0	8,500	\$ 776.81	\$ 774.68	\$ (2.13)	-0.3%
21	0	9,000	\$ 821.09	\$ 818.83	\$ (2.26)	-0.3%
22	0	9,500	\$ 865.39	\$ 863.01	\$ (2.38)	-0.3%
23	0	10,000	\$ 909.65	\$ 907.14	\$ (2.51)	-0.3%
24	0	10,500	\$ 953.96	\$ 951.32	\$ (2.64)	-0.3%
25	0	11,000	\$ 998.24	\$ 995.48	\$ (2.76)	-0.3%

The Cleveland Electric Illuminating Company
Case No. 22-0922-EL-RDR
Typical Bills - Comparison (Q4 2022 DCR vs. Q1 2023 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	\$ 36.22	\$ 36.16	\$ (0.06)	-0.2%
2	0	500	\$ 67.46	\$ 67.33	\$ (0.13)	-0.2%
3	0	750	\$ 93.21	\$ 93.02	\$ (0.19)	-0.2%
4	0	1,000	\$ 118.97	\$ 118.72	\$ (0.25)	-0.2%
5	0	1,250	\$ 144.73	\$ 144.42	\$ (0.31)	-0.2%
6	0	1,500	\$ 170.50	\$ 170.12	\$ (0.38)	-0.2%
7	0	2,000	\$ 221.99	\$ 221.49	\$ (0.50)	-0.2%
8	0	2,500	\$ 273.32	\$ 272.69	\$ (0.63)	-0.2%
9	0	3,000	\$ 324.61	\$ 323.86	\$ (0.75)	-0.2%
10	0	3,500	\$ 375.90	\$ 375.02	\$ (0.88)	-0.2%
11	0	4,000	\$ 427.16	\$ 426.16	\$ (1.00)	-0.2%
12	0	4,500	\$ 478.47	\$ 477.34	\$ (1.13)	-0.2%
13	0	5,000	\$ 529.78	\$ 528.53	\$ (1.26)	-0.2%
14	0	5,500	\$ 581.06	\$ 579.68	\$ (1.38)	-0.2%
15	0	6,000	\$ 632.34	\$ 630.83	\$ (1.51)	-0.2%
16	0	6,500	\$ 683.63	\$ 682.00	\$ (1.63)	-0.2%
17	0	7,000	\$ 734.92	\$ 733.16	\$ (1.76)	-0.2%
18	0	7,500	\$ 786.22	\$ 784.34	\$ (1.88)	-0.2%
19	0	8,000	\$ 837.50	\$ 835.49	\$ (2.01)	-0.2%
20	0	8,500	\$ 888.81	\$ 886.68	\$ (2.13)	-0.2%
21	0	9,000	\$ 940.09	\$ 937.83	\$ (2.26)	-0.2%
22	0	9,500	\$ 991.39	\$ 989.01	\$ (2.38)	-0.2%
23	0	10,000	\$ 1,042.65	\$ 1,040.14	\$ (2.51)	-0.2%
24	0	10,500	\$ 1,093.96	\$ 1,091.32	\$ (2.64)	-0.2%
25	0	11,000	\$ 1,145.24	\$ 1,142.48	\$ (2.76)	-0.2%

The Cleveland Electric Illuminating Company
Case No. 22-0922-EL-RDR
Typical Bills - Comparison (Q4 2022 DCR vs. Q1 2023 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	\$ 242.14	\$ 241.01	\$ (1.13)	-0.5%
2	10	2,000	\$ 307.28	\$ 306.15	\$ (1.13)	-0.4%
3	10	3,000	\$ 372.01	\$ 370.88	\$ (1.13)	-0.3%
4	10	4,000	\$ 436.68	\$ 435.55	\$ (1.13)	-0.3%
5	10	5,000	\$ 501.42	\$ 500.29	\$ (1.13)	-0.2%
6	10	6,000	\$ 566.12	\$ 564.99	\$ (1.13)	-0.2%
7	1,000	100,000	\$ 23,483.12	\$ 23,369.92	\$ (113.20)	-0.5%
8	1,000	200,000	\$ 29,897.27	\$ 29,784.07	\$ (113.20)	-0.4%
9	1,000	300,000	\$ 36,311.41	\$ 36,198.21	\$ (113.20)	-0.3%
10	1,000	400,000	\$ 42,725.56	\$ 42,612.36	\$ (113.20)	-0.3%
11	1,000	500,000	\$ 49,139.71	\$ 49,026.51	\$ (113.20)	-0.2%
12	1,000	600,000	\$ 55,553.85	\$ 55,440.65	\$ (113.20)	-0.2%

The Cleveland Electric Illuminating Company
Case No. 22-0922-EL-RDR
Typical Bills - Comparison (Q4 2022 DCR vs. Q1 2023 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	\$ 8,638.25	\$ 8,621.25	\$ (17.00)	-0.2%
2	500	100,000	\$ 11,837.82	\$ 11,820.82	\$ (17.00)	-0.1%
3	500	150,000	\$ 15,037.39	\$ 15,020.39	\$ (17.00)	-0.1%
4	500	200,000	\$ 18,236.97	\$ 18,219.97	\$ (17.00)	-0.1%
5	500	250,000	\$ 21,436.54	\$ 21,419.54	\$ (17.00)	-0.1%
6	500	300,000	\$ 24,636.11	\$ 24,619.11	\$ (17.00)	-0.1%
7	5,000	500,000	\$ 83,074.31	\$ 82,904.31	\$ (170.00)	-0.2%
8	5,000	1,000,000	\$ 114,855.12	\$ 114,685.12	\$ (170.00)	-0.1%
9	5,000	1,500,000	\$ 146,207.35	\$ 146,037.35	\$ (170.00)	-0.1%
10	5,000	2,000,000	\$ 177,559.58	\$ 177,389.58	\$ (170.00)	-0.1%
11	5,000	2,500,000	\$ 208,911.81	\$ 208,741.81	\$ (170.00)	-0.1%
12	5,000	3,000,000	\$ 240,264.04	\$ 240,094.04	\$ (170.00)	-0.1%

The Cleveland Electric Illuminating Company
Case No. 22-0922-EL-RDR
Typical Bills - Comparison (Q4 2022 DCR vs. Q1 2023 DCR)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Subtransmission (Rate GSU)						
1	1,000	100,000	\$ 14,416.75	\$ 14,383.15	\$ (33.60)	-0.2%
2	1,000	200,000	\$ 20,220.50	\$ 20,186.90	\$ (33.60)	-0.2%
3	1,000	300,000	\$ 26,024.24	\$ 25,990.64	\$ (33.60)	-0.1%
4	1,000	400,000	\$ 31,827.99	\$ 31,794.39	\$ (33.60)	-0.1%
5	1,000	500,000	\$ 37,631.74	\$ 37,598.14	\$ (33.60)	-0.1%
6	1,000	600,000	\$ 43,435.48	\$ 43,401.88	\$ (33.60)	-0.1%
7	10,000	1,000,000	\$ 139,566.85	\$ 139,230.85	\$ (336.00)	-0.2%
8	10,000	2,000,000	\$ 196,317.31	\$ 195,981.31	\$ (336.00)	-0.2%
9	10,000	3,000,000	\$ 253,067.77	\$ 252,731.77	\$ (336.00)	-0.1%
10	10,000	4,000,000	\$ 309,818.23	\$ 309,482.23	\$ (336.00)	-0.1%
11	10,000	5,000,000	\$ 366,568.70	\$ 366,232.70	\$ (336.00)	-0.1%
12	10,000	6,000,000	\$ 423,319.16	\$ 422,983.16	\$ (336.00)	-0.1%

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

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Filed pursuant to Orders dated May 27, 2009, July 18, 2012 and July 17, 2019 in Case Nos.

08-935-EL-SSO et al., 12-1230-EL-SSO and 18-1656-EL-ATA et al., and March 31, 2016 and August 22, 2019 in
Case No. 14-1297-EL-SSO, respectively before

The Public Utilities Commission of Ohio

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Filed pursuant to Orders dated May 27, 2009, July 18, 2012 and July 17, 2019 in Case Nos.

08-935-EL-SSO et al., 12-1230-EL-SSO and 18-1656-EL-ATA et al., and March 31, 2016 and August 22, 2019 in

Case No. 14-1297-EL-SSO, respectively before

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The Public Utilities Commission of Ohio

RIDER DCR
Delivery Capital Recovery Rider

APPLICABILITY:

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

RATE:

RS (all kWhs, per kWh)	1.0456¢
GS (per kW of Billing Demand)	\$4.7760
GP (per kW of Billing Demand)	\$1.1667
GSU (per kW of Billing Demand)	\$1.1553

PROVISIONS:

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

RIDER UPDATES:

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

**This foregoing document was electronically filed with the Public Utilities
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10/5/2022 4:37:53 PM

in

Case No(s). 22-0922-EL-RDR, 89-6001-EL-TRF

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