

October 5, 2022

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

SUBJECT: Case Nos. 22-0923-EL-RDR  
89-6008-EL-TRF

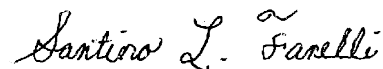
Dear Ms. Troupe:

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

Also included with the filing are estimated bill impacts for multiple usage levels for the different rate schedules reflecting the impact on current bills of the Rider DCR charges commencing on 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. 22-0923-EL-RDR and 89-6008-EL-TRF. Thank you.

Sincerely,



Santino L. Fanelli  
Director, Rates & Regulatory Affairs

Enclosures

The Toledo Edison Company  
Delivery Capital Recovery Rider (DCR)  
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)	
	<b>Gross Plant</b>	<b>5/31/2007*</b>	<b>8/31/2022</b>	<b>Incremental</b>	<b>Source of Column (B)</b>	
(1)	CEI	1,927.1	3,501.5	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)	<b>Total</b>	<b>4,772.5</b>	<b>8,846.1</b>	<b>4,073.6</b>	<b>Sum: [ (1) through (3) ]</b>	
	<b>Accumulated Reserve</b>					
(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)	<b>Total</b>	<b>(1,952.8)</b>	<b>(4,130.2)</b>	<b>(2,177.4)</b>	<b>Sum: [ (5) through (7) ]</b>	
	<b>Net Plant In Service</b>					
(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)	<b>Total</b>	<b>2,819.7</b>	<b>4,715.9</b>	<b>1,896.2</b>	<b>Sum: [ (9) through (11) ]</b>	
	<b>ADIT</b>					
(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)	<b>Total</b>	<b>(453.8)</b>	<b>(1,118.2)</b>	<b>(664.4)</b>	<b>Sum: [ (13) through (15) ]</b>	
	<b>Rate Base</b>					
(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)	<b>Total</b>	<b>2,366.0</b>	<b>3,597.7</b>	<b>1,231.7</b>	<b>Sum: [ (17) through (19) ]</b>	
	<b>Depreciation Exp</b>					
(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)	<b>Total</b>	<b>146.5</b>	<b>272.2</b>	<b>125.7</b>	<b>Sum: [ (21) through (23) ]</b>	
	<b>Property Tax Exp</b>					
(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)	<b>Total</b>	<b>142.4</b>	<b>271.8</b>	<b>129.4</b>	<b>Sum: [ (25) through (27) ]</b>	
	<b>Revenue Requirement</b>	<b>Rate Base</b>	<b>Return 8.48%</b>	<b>Deprec</b>	<b>Prop Tax</b>	<b>Rev. Req.</b>
(29)	CEI	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)	<b>Total</b>	<b>1,231.7</b>	<b>104.5</b>	<b>125.7</b>	<b>129.4</b>	<b>359.5</b>

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

	(a)	(b)	(c)	(d)	(e)	(f)
<b>Revenue Requirement with Tax</b>	<b>Equity Return</b>	<b>Tax Rate</b>	<b>Income Tax</b>	<b>CAT 0.26%</b>	<b>Taxes</b>	<b>Rev. Req. + Tax</b>
(36) CEI	25.4	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) <b>Total</b>	<b>63.4</b>		<b>18.3</b>	<b>1.0</b>	<b>19.3</b>	<b>378.8</b>

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

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

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

The Toledo Edison Company: 22-0923-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	\$ 17,347,852	100%	\$ 17,347,852	\$ (15,628,438)	\$ 1,719,414
2	352	Structures & Improvements	\$ 211,929	100%	\$ 211,929		\$ 211,929
3	353	Station Equipment	\$ 13,320,669	100%	\$ 13,320,669		\$ 13,320,669
4	354	Towers & Fixtures	\$ 34,264	100%	\$ 34,264		\$ 34,264
5	355	Poles & Fixtures	\$ 3,894,870	100%	\$ 3,894,870		\$ 3,894,870
6	356	Overhead Conductors & Devices	\$ 5,948,496	100%	\$ 5,948,496	(\$7,627)	\$ 5,940,869
7	357	Underground Conduit	\$ 372,576	100%	\$ 372,576		\$ 372,576
8	358	Underground Conductors & Devices	\$ 385,693	100%	\$ 385,693		\$ 385,693
9	359	Roads & Trails	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 41,516,348	100%	\$ 41,516,348	\$ (15,636,065)	\$ 25,880,283

The Toledo Edison Company: 22-0923-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	\$ 4,960,478	100%	\$ 4,960,478		\$ 4,960,478
12	361	Structures & Improvements	\$ 6,424,458	100%	\$ 6,424,458		\$ 6,424,458
13	362	Station Equipment	\$ 110,958,421	100%	\$ 110,958,421		\$ 110,958,421
14	364	Poles, Towers & Fixtures	\$ 208,174,233	100%	\$ 208,174,233	\$ (284,764)	\$ 207,889,469
15	365	Overhead Conductors & Devices	\$ 249,833,799	100%	\$ 249,833,799	\$ (9,683,549)	\$ 240,150,250
16	366	Underground Conduit	\$ 14,354,742	100%	\$ 14,354,742		\$ 14,354,742
17	367	Underground Conductors & Devices	\$ 177,734,697	100%	\$ 177,734,697	\$ (19,622)	\$ 177,715,075
18	368	Line Transformers	\$ 171,834,741	100%	\$ 171,834,741	\$ (20,932)	\$ 171,813,809
19	369	Services	\$ 69,545,998	100%	\$ 69,545,998	\$ (146)	\$ 69,545,851
20	370	Meters	\$ 55,405,813	100%	\$ 55,405,813		\$ 55,405,813
21	371	Installation on Customer Premises	\$ 6,782,474	100%	\$ 6,782,474	\$ (490)	\$ 6,781,985
22	373	Street Lighting & Signal Systems	\$ 61,182,756	100%	\$ 61,182,756	\$ (6,205,937)	\$ 54,976,819
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	100%	\$ 7,901		\$ 7,901
24		Total Distribution Plant	\$ 1,137,200,510	100%	\$ 1,137,200,510	\$ (16,215,441)	\$ 1,120,985,069

The Toledo Edison Company: 22-0923-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	\$ 544,033	100%	\$ 544,033		\$ 544,033
26	390	Structures & Improvements	\$ 34,657,948	100%	\$ 34,657,948		\$ 34,657,948
27	391.1	Office Furniture & Equipment	\$ 1,633,213	100%	\$ 1,633,213		\$ 1,633,213
28	391.2	Data Processing Equipment	\$ 11,002,397	100%	\$ 11,002,397		\$ 11,002,397
29	392	Transportation Equipment	\$ 2,568,465	100%	\$ 2,568,465		\$ 2,568,465
30	393	Stores Equipment	\$ 447,357	100%	\$ 447,357		\$ 447,357
31	394	Tools, Shop & Garage Equipment	\$ 6,705,757	100%	\$ 6,705,757		\$ 6,705,757
32	395	Laboratory Equipment	\$ 1,247,042	100%	\$ 1,247,042		\$ 1,247,042
33	396	Power Operated Equipment	\$ 904,891	100%	\$ 904,891		\$ 904,891
34	397	Communication Equipment	\$ 17,772,892	100%	\$ 17,772,892		\$ 17,772,892
35	398	Miscellaneous Equipment	\$ 343,864	100%	\$ 343,864		\$ 343,864
36	399.1	Asset Retirement Costs for General Plant	\$ 158,513	100%	\$ 158,513		\$ 158,513
37		Total General Plant	\$ 77,986,370	100%	\$ 77,986,370	\$0	\$ 77,986,370

The Toledo Edison Company: 22-0923-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>							
38	303	Intangible Software	\$ 36,257,969	100%	\$ 36,257,969		\$ 36,257,969
39	303	Intangible FAS 109 Transmission	\$ 54,210	100%	\$ 54,210		\$ 54,210
40	303	Intangible FAS 109 Distribution	\$ 240,086	100%	\$ 240,086		\$ 240,086
41		Total Other Plant	\$ 36,552,265		\$ 36,552,265	\$ -	\$ 36,552,265
42		Company Total Plant	<u>\$ 1,293,255,493</u>	100%	<u>\$ 1,293,255,493</u>	<u>\$ (31,851,506)</u>	<u>\$ 1,261,403,988</u>
43		Service Company Plant Allocated*					\$ 70,634,857
44		Grand Total Plant (42 + 43)					<u>\$ 1,332,038,844</u>

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



The Toledo Edison Company: 22-0923-EL-RDR  
8/31/2022 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)  
Page 1 of 4

NOTE: Column B contains actual reserve for accumulated depreciation balances as of 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 jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 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>TRANSMISSION PLANT</u>								
1	350	Land & Land Rights	\$ 1,719,414	\$ -	100%	\$ -		\$ -
2	352	Structures & Improvements	\$ 211,929	\$ 233,514	100%	\$ 233,514		\$ 233,514
3	353	Station Equipment	\$ 13,320,669	\$ 5,315,484	100%	\$ 5,315,484		\$ 5,315,484
4	354	Towers & Fixtures	\$ 34,264	\$ 40,616	100%	\$ 40,616		\$ 40,616
5	355	Poles & Fixtures	\$ 3,894,870	\$ 3,651,511	100%	\$ 3,651,511		\$ 3,651,511
6	356	Overhead Conductors & Devices	\$ 5,940,869	\$ 4,105,678	100%	\$ 4,105,678	(246)	\$ 4,105,432
7	357	Underground Conduit	\$ 372,576	\$ 228,436	100%	\$ 228,436		\$ 228,436
8	358	Underground Conductors & Devices	\$ 385,693	\$ 254,345	100%	\$ 254,345		\$ 254,345
9	359	Roads & Trails	<u>\$ -</u>	<u>\$ -</u>	100%	<u>\$ -</u>		<u>\$ -</u>
10		Total Transmission Plant	\$ 25,880,283	\$ 13,829,584	100%	\$ 13,829,584	(\$246)	\$ 13,829,338

The Toledo Edison Company: 22-0923-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 jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 8/31/2022 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
			Sch B2.1 (Actual) Column E					
(A)								
(B)								
(C)								
(D) = (B) * (C)								
(E)								
(F) = (D) + (E)								
<u>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$ 4,960,478	\$ -	100%	\$ -		\$ -
12	361	Structures & Improvements	\$ 6,424,458	\$ 3,178,419	100%	\$ 3,178,419		\$ 3,178,419
13	362	Station Equipment	\$ 110,958,421	\$ 47,090,332	100%	\$ 47,090,332		\$ 47,090,332
14	364	Poles, Towers & Fixtures	\$ 207,889,469	\$ 147,530,643	100%	\$ 147,530,643	\$ (15,709)	\$ 147,514,934
15	365	Overhead Conductors & Devices	\$ 240,150,250	\$ 117,066,632	100%	\$ 117,066,632	\$ (1,262,343)	\$ 115,804,289
16	366	Underground Conduit	\$ 14,354,742	\$ 9,471,188	100%	\$ 9,471,188		\$ 9,471,188
17	367	Underground Conductors & Devices	\$ 177,715,075	\$ 63,626,457	100%	\$ 63,626,457	\$ (1,156)	\$ 63,625,301
18	368	Line Transformers	\$ 171,813,809	\$ 75,547,670	100%	\$ 75,547,670	\$ (900)	\$ 75,546,770
19	369	Services	\$ 69,545,851	\$ 76,519,963	100%	\$ 76,519,963	\$ (1)	\$ 76,519,962
20	370	Meters	\$ 55,405,813	\$ 35,728,410	100%	\$ 35,728,410		\$ 35,728,410
21	371	Installation on Customer Premises	\$ 6,781,985	\$ 5,433,002	100%	\$ 5,433,002	\$ (27)	\$ 5,432,975
22	373	Street Lighting & Signal Systems	\$ 54,976,819	\$ 38,045,665	100%	\$ 38,045,665	\$ (386,921)	\$ 37,658,743
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ 6,462	100%	\$ 6,462		\$ 6,462
24		Total Distribution Plant	\$ 1,120,985,069	\$ 619,244,841	100%	\$ 619,244,841	\$ (1,667,057)	\$ 617,577,784

The Toledo Edison Company: 22-0923-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 jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 8/31/2022 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
			Sch B2.1 (Actual) Column E					
(A)								
<u>GENERAL PLANT</u>								
25	389	Land & Land Rights	\$ 544,033	\$ -	100%	\$ -		\$ -
26	390	Structures & Improvements	\$ 34,657,948	\$ 12,553,477	100%	\$ 12,553,477		\$ 12,553,477
27	391.1	Office Furniture & Equipment	\$ 1,633,213	\$ 1,515,256	100%	\$ 1,515,256		\$ 1,515,256
28	391.2	Data Processing Equipment	\$ 11,002,397	\$ 10,367,047	100%	\$ 10,367,047		\$ 10,367,047
29	392	Transportation Equipment	\$ 2,568,465	\$ 1,937,124	100%	\$ 1,937,124		\$ 1,937,124
30	393	Stores Equipment	\$ 447,357	\$ 339,306	100%	\$ 339,306		\$ 339,306
31	394	Tools, Shop & Garage Equipment	\$ 6,705,757	\$ 2,515,466	100%	\$ 2,515,466		\$ 2,515,466
32	395	Laboratory Equipment	\$ 1,247,042	\$ 926,820	100%	\$ 926,820		\$ 926,820
33	396	Power Operated Equipment	\$ 904,891	\$ 881,084	100%	\$ 881,084		\$ 881,084
34	397	Communication Equipment	\$ 17,772,892	\$ 14,960,184	100%	\$ 14,960,184		\$ 14,960,184
35	398	Miscellaneous Equipment	\$ 343,864	\$ 169,749	100%	\$ 169,749		\$ 169,749
36	399.1	Asset Retirement Costs for General Plant	\$ 158,513	\$ 111,361	100%	\$ 111,361		\$ 111,361
37		Total General Plant Plant	\$ 77,986,370	\$ 46,276,875	100%	\$ 46,276,875	\$ -	\$ 46,276,875

The Toledo Edison Company: 22-0923-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 jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 8/31/2022 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company Plant Investment	Reserve Balances				
			Sch B2.1 (Actual) Column E (A)	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
OTHER PLANT								
38	303	Intangible Software	\$ 36,257,969	\$ 32,156,908	100%	\$ 32,156,908		\$ 32,156,908
39	303	Intangible FAS 109 Transmission	\$ 54,210	\$ 54,210	100%	\$ 54,210		\$ 54,210
40	303	Intangible FAS 109 Distribution	\$ 240,086	\$ 240,086	100%	\$ 240,086		\$ 240,086
41		Total Other Plant	\$ 36,552,265	\$ 32,451,204		\$ 32,451,204	\$ -	\$ 32,451,204
42		Removal Work in Progress (RWIP)		\$ (10,227,611)	100%	\$ (10,227,611)		\$ (10,227,611)
43		Company Total Plant (Reserve)	\$ 1,261,403,988	\$ 701,574,893	100%	\$ 701,574,893	\$ (1,667,303)	\$ 699,907,590
44		Service Company Reserve Allocated*						\$ 43,606,998
45		Grand Total Plant (Reserve) (43 + 44)						\$ 743,514,588

\* 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 Toledo Edison Company: 22-0923-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
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 1,719,414	\$ -	0.00%	\$ -
2	352	Structures & Improvements	\$ 211,929	\$ 233,514	2.50%	\$ 5,298
3	353	Station Equipment	\$ 13,320,669	\$ 5,315,484	1.80%	\$ 239,772
4	354	Towers & Fixtures	\$ 34,264	\$ 40,616	1.85%	\$ 634
5	355	Poles & Fixtures	\$ 3,894,870	\$ 3,651,511	3.75%	\$ 146,058
6	356	Overhead Conductors & Devices	\$ 5,940,869	\$ 4,105,432	2.67%	\$ 158,621
7	357	Underground Conduit	\$ 372,576	\$ 228,436	2.00%	\$ 7,452
8	358	Underground Conductors & Devices	\$ 385,693	\$ 254,345	2.86%	\$ 11,031
9	359	Roads & Trails	\$ -	\$ -		\$ -
10		Total Transmission	\$ 25,880,283	\$ 13,829,338		\$ 568,866

The Toledo Edison Company: 22-0923-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	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 4,960,478	\$ -	0.00%	\$ -
12	361	Structures & Improvements	\$ 6,424,458	\$ 3,178,419	2.50%	\$ 160,611
13	362	Station Equipment	\$ 110,958,421	\$ 47,090,332	2.25%	\$ 2,496,564
14	364	Poles, Towers & Fixtures	\$ 207,889,469	\$ 147,514,934	3.78%	\$ 7,858,222
15	365	Overhead Conductors & Devices	\$ 240,150,250	\$ 115,804,289	3.75%	\$ 9,005,634
16	366	Underground Conduit	\$ 14,354,742	\$ 9,471,188	2.08%	\$ 298,579
17	367	Underground Conductors & Devices	\$ 177,715,075	\$ 63,625,301	2.20%	\$ 3,909,732
18	368	Line Transformers	\$ 171,813,809	\$ 75,546,770	2.62%	\$ 4,501,522
19	369	Services	\$ 69,545,851	\$ 76,519,962	3.17%	\$ 2,204,603
20	370	Meters	\$ 55,405,813	\$ 35,728,410	3.43%	\$ 1,900,419
21	371	Installation on Customer Premises	\$ 6,781,985	\$ 5,432,975	4.00%	\$ 271,279
22	373	Street Lighting & Signal Systems	\$ 54,976,819	\$ 37,658,743	3.93%	\$ 2,160,589
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ 6,462	0.00%	\$ -
24		Total Distribution	\$ 1,120,985,069	\$ 617,577,784		\$ 34,767,754

The Toledo Edison Company: 22-0923-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	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 544,033	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 34,657,948	\$ 12,553,477	2.20%	\$ 762,475
27	391.1	Office Furniture & Equipment	\$ 1,633,213	\$ 1,515,256	3.80%	\$ 62,062
28	391.2	Data Processing Equipment	\$ 11,002,397	\$ 10,367,047	9.50%	\$ 1,045,228
29	392	Transportation Equipment	\$ 2,568,465	\$ 1,937,124	6.92%	\$ 177,738
30	393	Stores Equipment	\$ 447,357	\$ 339,306	3.13%	\$ 14,002
31	394	Tools, Shop & Garage Equipment	\$ 6,705,757	\$ 2,515,466	3.33%	\$ 223,302
32	395	Laboratory Equipment	\$ 1,247,042	\$ 926,820	2.86%	\$ 35,665
33	396	Power Operated Equipment	\$ 904,891	\$ 881,084	5.28%	\$ 47,778
34	397	Communication Equipment	\$ 17,772,892	\$ 14,960,184	5.88%	\$ 1,045,046
35	398	Miscellaneous Equipment	\$ 343,864	\$ 169,749	3.33%	\$ 11,451
36	399.1	Asset Retirement Costs for General Plant	\$ 158,513	\$ 111,361	0.00%	\$ -
37		Total General	\$ 77,986,370	\$ 46,276,875		\$ 3,424,747



The Toledo Edison Company: 22-0923-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. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
<u>OTHER PLANT</u>						
38	303	Intangible Software	\$ 36,257,969	\$ 32,156,908	14.29%	*
39	303	Intangible FAS 109 Transmission	\$ 54,210	\$ 54,210	2.37%	*
40	303	Intangible FAS 109 Distribution	\$ 240,086	\$ 240,086	3.10%	*
41		Total Other	\$ 36,552,265	\$ 32,451,204		\$ 1,351,068
42		Removal Work in Progress (RWIP)		(\$10,227,611)		
43		Company Total Depreciation	\$ 1,261,403,988	\$ 699,907,590		\$ 40,112,435
44		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 70,634,857	\$ 43,606,998		\$ 2,451,164
45		GRAND TOTAL (43 + 44)	\$ 1,332,038,844	\$ 743,514,588		\$ 42,563,599

\* 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.

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)	\$ 34,485,056
2	Real Property Taxes - See Schedule C-3.10a2 (Actual)	\$ 540,089
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 41,637</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 35,066,782</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)	\$ 25,880,283	\$ 1,120,985,069	\$ 77,986,370
2	Jurisdictional Real Property (b)	\$ 1,931,343	\$ 11,384,936	\$ 35,201,980
3	Jurisdictional Personal Property (1 - 2)	\$ 23,948,941	\$ 1,109,600,134	\$ 42,784,389
4	Purchase Accounting Adjustment (f)	\$ (12,183,282)	\$ (426,438,567)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	\$ 11,765,659	\$ 683,161,567	\$ 42,784,389
<u>Exclusions and Exemptions</u>				
6	Capitalized Asset Retirement Costs (a)	\$ -	\$ 7,901	\$ 158,513
7	Exempt Facilities (c)	\$ -	\$ -	\$ -
8	Real Property Classified as Personal Property (c)	\$ 77,521	\$ 63,148,869	\$ -
9	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ -
10	Capitalized Interest (g)	\$ 1,039,613.64	\$ 7,432,797.85	\$ -
11	Total Exclusions and Exemptions (6 thru 10)	\$ 1,117,135	\$ 70,589,568	\$ 158,513
12	Net Cost of Taxable Personal Property (5 - 11)	\$ 10,648,524	\$ 612,571,999	\$ 42,625,877
13	True Value Percentage (c)	63.5770%	61.3580%	39.9530%
14	True Value of Taxable Personal Property (12 x 13)	\$ 6,770,012	\$ 375,861,927	\$ 17,030,316
15	Assessment Percentage (d)	85.00%	85.00%	24.00%
16	Assessment Value (14 x 15)	\$ 5,754,510	\$ 319,482,638	\$ 4,087,276
17	Personal Property Tax Rate (e)	9.5726000%	9.5726000%	9.5726000%
18	Personal Property Tax (16 x 17)	\$ 550,856	\$ 30,582,795	\$ 391,259
19	Purchase Accounting Adjustment (f)	\$ 77,171	\$ 2,447,927	\$ -
20	State Mandated Software Adjustment (c)	\$ -	\$ -	\$ 435,048
21	Total Personal Property Tax (18 + 19 + 20)			\$ 34,485,056

(a) Schedule B-2.1 (Actual)

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

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

(d) Statutory Assessment for Personal Property

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

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

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

Annual Real Property Tax Expense on Actual Plant Balances as of 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)	\$ 1,931,343	\$ 11,384,936	\$ 35,201,980
2	Real Property Tax Rate (b)	<u>1.1132%</u>	<u>1.1132%</u>	<u>1.1132%</u>
3	Real Property Tax (1 x 2)	\$ 21,499	\$ 126,733	\$ 391,856
4	Total Real Property Tax (Sum of 3)			<u><u>\$ 540,089</u></u>

(a) Schedule C-3.10a1 (Actual)

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

Calculated as follows:

(1) Real Property Capitalized Cost	\$ 65,411,368	Book cost of real property used to compare to assessed value of real property to derive a true value percentage Calculation: (2) / (1)
(2) Real Property Taxes Paid	<u>\$728,137</u>	
(3) Real Property Tax Rate (Paid vs. Capital Costs)	<u><u>1.1132%</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)	\$ (339)
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) <b>Rate Base</b>		<b>\$ 46,092,483</b>	<b>\$ 55,855,915</b>	<b>\$ 24,586,982</b>	<b>\$ 126,535,380</b>
(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) <b>Total Expenses</b>		<b>\$ 4,673,181</b>	<b>\$ 5,663,067</b>	<b>\$ 2,492,802</b>	<b>\$ 12,829,049</b>

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

**NOTES**

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

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

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%	
<b>GENERAL PLANT</b>										
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
<b>INTANGIBLE PLANT</b>										
44	301	FECO 101/6-301 Organization Fst	\$ 49,344	\$ 49,344	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
45	303	FECO 101/6-303 Intangibles	\$ 4,512,888	\$ 5,383,686	\$ (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	<b>TOTAL - GENERAL &amp; INTANGIBLE</b>		<b>\$ 931,858,266</b>	<b>\$ 575,290,211</b>	<b>\$ 362,824,449</b>					<b>7.07% \$ 65,925,043</b>

**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)

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

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

#### NOTES

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

The Cleveland Electric Illuminating Company: 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	<b>TOTAL - GENERAL PLANT</b>				\$ 399,478,824	\$ 978,513
41	<b>TOTAL - INTANGIBLE PLANT</b>				\$ 532,379,442	\$ -
42	<b>TOTAL - GENERAL &amp; INTANGIBLE PLANT</b>				\$ 931,858,266	\$ 978,513
43	<b>Average Effective Real Property Tax Rate</b>					<b>0.11%</b>

#### NOTES

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

<b>Incremental Depreciation and Property Tax Associated with Service Company Plant (Actual)</b>							
<b>Case No. 07-551-EL-AIR vs. Actual 8/31/2022 Balances</b>							
<b>I. Allocated Service Company Plant and Related Expenses as of August 31, 2022</b>							
Line	Category	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
1	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
2	Gross Plant	\$ 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.							
<b>II. Allocated Service Company Plant and Related Expenses as of May 31, 2007</b>							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
8	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
9	Gross Plant	\$ 314,463,678	\$ 44,685,289	\$ 54,150,645	\$ 23,836,347	\$ 122,672,281	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 27 x Line 8
10	Accum. Reserve	\$ (141,912,431)	\$ (20,165,756)	\$ (24,437,321)	\$ (10,756,962)	\$ (55,360,039)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 27 x Line 8
11	Net Plant	\$ 172,551,247	\$ 24,519,532	\$ 29,713,325	\$ 13,079,385	\$ 67,312,242	Line 9 + Line 10
12	Depreciation *	10.68%	\$ 4,772,824	\$ 5,783,816	\$ 2,545,954	\$ 13,102,594	Average Rate x Line 9
13	Property Tax *	0.14%	\$ 60,990	\$ 73,910	\$ 32,534	\$ 167,434	Average Rate x Line 9
14	Total Expenses		\$ 4,833,814	\$ 5,857,726	\$ 2,578,488	\$ 13,270,028	Line 12 + Line 13
* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant as of 5/31/07. See line 27 of the "Depreciation Rate for Service Company Plant (Actual)" workpaper and line 23 of the "Property Tax Rate for Service Company Plant (Actual)" workpaper for more details.							
<b>III. Incremental Expenses Associated with Allocated Service Company Plant *</b>							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
15	Depreciation	-3.61%	\$ 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%	\$ -
<b>Total</b>			<b>\$ 79,557,260</b>	<b>\$ 68,153,902</b>	<b>\$ 11,403,358</b>		<b>\$ 3,295,509</b>
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
<b>Total</b>			<b>\$ 114,123,117</b>	<b>\$ 94,621,700</b>	<b>\$ 19,501,416</b>		<b>\$ 4,944,146</b>
TECO Toledo Edison Co.	TECO 101/6-303 2002 Software	Intangible Plant	\$ 1,708,412	\$ 1,708,412	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2003 Software	Intangible Plant	\$ 7,478,386	\$ 7,478,386	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2004 Software	Intangible Plant	\$ 862,457	\$ 862,457	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2005 Software	Intangible Plant	\$ 699,602	\$ 699,602	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2006 Software	Intangible Plant	\$ 834,729	\$ 834,729	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2007 Software	Intangible Plant	\$ 3,182,778	\$ 3,182,778	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2008 Software	Intangible Plant	\$ 578,266	\$ 578,266	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2009 Software	Intangible Plant	\$ 1,880,789	\$ 1,880,789	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2010 Software	Intangible Plant	\$ 1,420,438	\$ 1,420,438	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2011 Software	Intangible Plant	\$ 2,222,507	\$ 2,222,507	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2012 Software	Intangible Plant	\$ 495,645	\$ 495,645	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2013 Software	Intangible Plant	\$ 1,238,285	\$ 1,238,285	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2014 Software	Intangible Plant	\$ 1,981,052	\$ 1,981,052	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2015 Software	Intangible Plant	\$ 1,614,947	\$ 1,614,947	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2016 Software	Intangible Plant	\$ 1,925,691	\$ 1,762,965	\$ 162,726	14.29%	\$ 162,726
TECO Toledo Edison Co.	TECO 101/6-303 2017 Software	Intangible Plant	\$ 787,206	\$ 645,942	\$ 141,265	14.29%	\$ 112,492
TECO Toledo Edison Co.	TECO 101/6-303 2018 Software	Intangible Plant	\$ 1,099,735	\$ 717,087	\$ 382,648	14.29%	\$ 157,152
TECO Toledo Edison Co.	TECO 101/6-303 2019 Software	Intangible Plant	\$ 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%	\$ -
<b>Total</b>			<b>\$ 36,582,205</b>	<b>\$ 32,431,204</b>	<b>\$ 4,101,001</b>		<b>\$ 1,351,068</b>

**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)	
	<b>Gross Plant</b>	<b>5/31/2007*</b>	<b>11/30/2022</b>	<b>Incremental</b>	<b>Source of Column (B)</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)	<b>Total</b>	<b>4,772.5</b>	<b>8,927.0</b>	<b>4,154.5</b>	<b>Sum: [ (1) through (3) ]</b>	
	<b>Accumulated Reserve</b>					
(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)	<b>Total</b>	<b>(1,952.8)</b>	<b>(4,185.6)</b>	<b>(2,232.8)</b>	<b>Sum: [ (5) through (7) ]</b>	
	<b>Net Plant In Service</b>					
(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)	<b>Total</b>	<b>2,819.7</b>	<b>4,741.4</b>	<b>1,921.7</b>	<b>Sum: [ (9) through (11) ]</b>	
	<b>ADIT</b>					
(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)	<b>Total</b>	<b>(453.8)</b>	<b>(1,124.6)</b>	<b>(670.8)</b>	<b>Sum: [ (13) through (15) ]</b>	
	<b>Rate Base</b>					
(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)	<b>Total</b>	<b>2,366.0</b>	<b>3,616.9</b>	<b>1,250.9</b>	<b>Sum: [ (17) through (19) ]</b>	
	<b>Depreciation Exp</b>					
(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)	<b>Total</b>	<b>146.5</b>	<b>274.9</b>	<b>128.4</b>	<b>Sum: [ (21) through (23) ]</b>	
	<b>Property Tax Exp</b>					
(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)	<b>Total</b>	<b>142.4</b>	<b>274.9</b>	<b>132.5</b>	<b>Sum: [ (25) through (27) ]</b>	
	<b>Revenue Requirement</b>	<b>Rate Base</b>	<b>Return 8.48%</b>	<b>Deprec</b>	<b>Prop Tax</b>	<b>Rev. Req.</b>
(29)	CEI	494.3	41.9	52.8	64.8	159.5
(30)	OE	690.3	58.5	57.2	52.3	168.0
(31)	TE	66.3	5.6	18.4	15.4	39.4
(32)	<b>Total</b>	<b>1,250.9</b>	<b>106.1</b>	<b>128.4</b>	<b>132.5</b>	<b>366.9</b>

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

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

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

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

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

The Toledo Edison Company: 22-0923-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	\$ 17,347,852	100%	\$ 17,347,852	\$ (15,628,438)	\$ 1,719,414
2	352	Structures & Improvements	\$ 211,929	100%	\$ 211,929		\$ 211,929
3	353	Station Equipment	\$ 13,608,509	100%	\$ 13,608,509		\$ 13,608,509
4	354	Towers & Fixtures	\$ 34,264	100%	\$ 34,264		\$ 34,264
5	355	Poles & Fixtures	\$ 3,922,472	100%	\$ 3,922,472		\$ 3,922,472
6	356	Overhead Conductors & Devices	\$ 5,902,560	100%	\$ 5,902,560	(\$7,627)	\$ 5,894,932
7	357	Underground Conduit	\$ 372,576	100%	\$ 372,576		\$ 372,576
8	358	Underground Conductors & Devices	\$ 385,693	100%	\$ 385,693		\$ 385,693
9	359	Roads & Trails	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 41,785,855	100%	\$ 41,785,855	\$ (15,636,065)	\$ 26,149,790

The Toledo Edison Company: 22-0923-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	\$ 5,001,214	100%	\$ 5,001,214		\$ 5,001,214
12	361	Structures & Improvements	\$ 6,469,518	100%	\$ 6,469,518		\$ 6,469,518
13	362	Station Equipment	\$ 111,653,852	100%	\$ 111,653,852		\$ 111,653,852
14	364	Poles, Towers & Fixtures	\$ 209,345,848	100%	\$ 209,345,848	\$ (284,764)	\$ 209,061,084
15	365	Overhead Conductors & Devices	\$ 250,791,943	100%	\$ 250,791,943	\$ (9,683,549)	\$ 241,108,394
16	366	Underground Conduit	\$ 14,590,121	100%	\$ 14,590,121		\$ 14,590,121
17	367	Underground Conductors & Devices	\$ 180,790,319	100%	\$ 180,790,319	\$ (19,622)	\$ 180,770,697
18	368	Line Transformers	\$ 173,135,142	100%	\$ 173,135,142	\$ (20,932)	\$ 173,114,210
19	369	Services	\$ 69,696,615	100%	\$ 69,696,615	\$ (146)	\$ 69,696,469
20	370	Meters	\$ 55,756,462	100%	\$ 55,756,462		\$ 55,756,462
21	371	Installation on Customer Premises	\$ 6,799,771	100%	\$ 6,799,771	\$ (490)	\$ 6,799,282
22	373	Street Lighting & Signal Systems	\$ 61,385,687	100%	\$ 61,385,687	\$ (6,205,937)	\$ 55,179,750
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	100%	\$ 7,901		\$ 7,901
24		Total Distribution Plant	\$ 1,145,424,395	100%	\$ 1,145,424,395	\$ (16,215,441)	\$ 1,129,208,954

The Toledo Edison Company: 22-0923-EL-RDR  
11/30/2022 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)  
Page 3 of 4

NOTE: Column A contains estimated plant in service balances as of 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	\$ 544,033	100%	\$ 544,033		\$ 544,033
26	390	Structures & Improvements	\$ 35,066,883	100%	\$ 35,066,883		\$ 35,066,883
27	391.1	Office Furniture & Equipment	\$ 1,633,213	100%	\$ 1,633,213		\$ 1,633,213
28	391.2	Data Processing Equipment	\$ 11,468,696	100%	\$ 11,468,696		\$ 11,468,696
29	392	Transportation Equipment	\$ 2,568,465	100%	\$ 2,568,465		\$ 2,568,465
30	393	Stores Equipment	\$ 447,357	100%	\$ 447,357		\$ 447,357
31	394	Tools, Shop & Garage Equipment	\$ 6,705,757	100%	\$ 6,705,757		\$ 6,705,757
32	395	Laboratory Equipment	\$ 1,247,042	100%	\$ 1,247,042		\$ 1,247,042
33	396	Power Operated Equipment	\$ 904,891	100%	\$ 904,891		\$ 904,891
34	397	Communication Equipment	\$ 17,772,892	100%	\$ 17,772,892		\$ 17,772,892
35	398	Miscellaneous Equipment	\$ 343,864	100%	\$ 343,864		\$ 343,864
36	399.1	Asset Retirement Costs for General Plant	\$ 158,513	100%	\$ 158,513		\$ 158,513
37		Total General Plant	\$ 78,861,605	100%	\$ 78,861,605	\$ -	\$ 78,861,605



The Toledo Edison Company: 22-0923-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>							
38	303	Intangible Software	\$ 37,074,892	100%	\$ 37,074,892		\$ 37,074,892
39	303	Intangible FAS 109 Transmission	\$ 54,210	100%	\$ 54,210		\$ 54,210
40	303	Intangible FAS 109 Distribution	\$ 240,086	100%	\$ 240,086		\$ 240,086
41		Total Other Plant	\$ 37,369,188		\$ 37,369,188	\$ -	\$ 37,369,188
42		Company Total Plant Balance	<u>\$ 1,303,441,043</u>	100%	<u>\$ 1,303,441,043</u>	<u>\$ (31,851,506)</u>	<u>\$ 1,271,589,537</u>
43		Service Company Plant Allocated*					\$ 71,503,887
44		Grand Total Plant (42 + 43)					<u>\$ 1,343,093,424</u>

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

The Toledo Edison Company: 22-0923-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.

Line No.	Account No.	Account Title	Total Company Plant Investment Sch B2.1 (Estimate) Column E (A)	Reserve Balances				
				Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
<u>TRANSMISSION PLANT</u>								
1	350	Land & Land Rights	\$ 1,719,414	\$ -	100%	\$ -		\$ -
2	352	Structures & Improvements	\$ 211,929	\$ 234,844	100%	\$ 234,844		\$ 234,844
3	353	Station Equipment	\$ 13,608,509	\$ 5,339,934	100%	\$ 5,339,934		\$ 5,339,934
4	354	Towers & Fixtures	\$ 34,264	\$ 40,776	100%	\$ 40,776		\$ 40,776
5	355	Poles & Fixtures	\$ 3,922,472	\$ 3,693,311	100%	\$ 3,693,311		\$ 3,693,311
6	356	Overhead Conductors & Devices	\$ 5,894,932	\$ 4,149,126	100%	\$ 4,149,126	(297)	\$ 4,148,829
7	357	Underground Conduit	\$ 372,576	\$ 230,325	100%	\$ 230,325		\$ 230,325
8	358	Underground Conductors & Devices	\$ 385,693	\$ 257,146	100%	\$ 257,146		\$ 257,146
9	359	Roads & Trails	\$ -	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 26,149,790	\$ 13,945,462	100%	\$ 13,945,462	(\$297)	\$ 13,945,165

The Toledo Edison Company: 22-0923-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.

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>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$ 5,001,214	\$ (4,526)	100%	\$ (4,526)	\$	(4,526)
12	361	Structures & Improvements	\$ 6,469,518	\$ 3,214,456	100%	\$ 3,214,456	\$	3,214,456
13	362	Station Equipment	\$ 111,653,852	\$ 47,551,912	100%	\$ 47,551,912	\$	47,551,912
14	364	Poles, Towers & Fixtures	\$ 209,061,084	\$ 149,203,055	100%	\$ 149,203,055	\$ (18,400)	\$ 149,184,655
15	365	Overhead Conductors & Devices	\$ 241,108,394	\$ 119,122,953	100%	\$ 119,122,953	\$ (1,353,126)	\$ 117,769,827
16	366	Underground Conduit	\$ 14,590,121	\$ 9,547,822	100%	\$ 9,547,822	\$	9,547,822
17	367	Underground Conductors & Devices	\$ 180,770,697	\$ 63,817,123	100%	\$ 63,817,123	\$ (1,264)	\$ 63,815,859
18	368	Line Transformers	\$ 173,114,210	\$ 76,348,592	100%	\$ 76,348,592	\$ (1,037)	\$ 76,347,555
19	369	Services	\$ 69,696,469	\$ 77,050,242	100%	\$ 77,050,242	\$ (2)	\$ 77,050,240
20	370	Meters	\$ 55,756,462	\$ 36,208,466	100%	\$ 36,208,466	\$	36,208,466
21	371	Installation on Customer Premises	\$ 6,799,282	\$ 5,822,250	100%	\$ 5,822,250	\$ (32)	\$ 5,822,218
22	373	Street Lighting & Signal Systems	\$ 55,179,750	\$ 38,571,636	100%	\$ 38,571,636	\$ (481,522)	\$ 38,090,113
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ 6,510	100%	\$ 6,510	\$	6,510
24		Total Distribution Plant	\$ 1,129,208,954	\$ 626,460,491	100%	\$ 626,460,491	\$ (1,855,383)	\$ 624,605,107

The Toledo Edison Company: 22-0923-EL-RDR  
11/30/2022 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

Page 3 of 4

NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 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 Plant Investment Sch B2.1 (Estimate) Column E (A)	Reserve Balances				
				Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
<u>GENERAL PLANT</u>								
25	389	Land & Land Rights	\$ 544,033	\$ -	100%	\$ -		\$ -
26	390	Structures & Improvements	\$ 35,066,883	\$ 12,700,444	100%	\$ 12,700,444		\$ 12,700,444
27	391.1	Office Furniture & Equipment	\$ 1,633,213	\$ 1,531,588	100%	\$ 1,531,588		\$ 1,531,588
28	391.2	Data Processing Equipment	\$ 11,468,696	\$ 10,545,039	100%	\$ 10,545,039		\$ 10,545,039
29	392	Transportation Equipment	\$ 2,568,465	\$ 1,986,503	100%	\$ 1,986,503		\$ 1,986,503
30	393	Stores Equipment	\$ 447,357	\$ 342,807	100%	\$ 342,807		\$ 342,807
31	394	Tools, Shop & Garage Equipment	\$ 6,705,757	\$ 2,571,292	100%	\$ 2,571,292		\$ 2,571,292
32	395	Laboratory Equipment	\$ 1,247,042	\$ 935,736	100%	\$ 935,736		\$ 935,736
33	396	Power Operated Equipment	\$ 904,891	\$ 893,662	100%	\$ 893,662		\$ 893,662
34	397	Communication Equipment	\$ 17,772,892	\$ 15,221,445	100%	\$ 15,221,445		\$ 15,221,445
35	398	Miscellaneous Equipment	\$ 343,864	\$ 172,611	100%	\$ 172,611		\$ 172,611
36	399.1	Asset Retirement Costs for General Plant	\$ 158,513	\$ 112,181	100%	\$ 112,181		\$ 112,181
37		Total General Plant	\$ 78,861,605	\$ 47,013,309	100%	\$ 47,013,309	\$0	\$ 47,013,309

The Toledo Edison Company: 22-0923-EL-RDR  
11/30/2022 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

Page 4 of 4

NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 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 Plant Investment Sch B2.1 (Estimate) Column E (A)	Reserve Balances				
				Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
OTHER PLANT								
38	303	Intangible Software	\$ 37,074,892	\$ 32,516,827	100%	\$ 32,516,827		\$ 32,516,827
39	303	Intangible FAS 109 Transmission	\$ 54,210	\$ 54,210	100%	\$ 54,210		\$ 54,210
40	303	Intangible FAS 109 Distribution	\$ 240,086	\$ 240,084	100%	\$ 240,084		\$ 240,084
41		Total Other Plant	\$ 37,369,188	\$ 32,811,121		\$ 32,811,121	\$0	\$ 32,811,121
42		Removal Work in Progress (RWIP)		\$ (10,493,281)	100%	\$ (10,493,281)		\$ (10,493,281)
43		Company Total Plant (Reserve)	\$ 1,271,589,537	\$ 709,737,102	100%	\$ 709,737,102	\$ (1,855,680)	\$ 707,881,422
44		Service Company Reserve Allocated*						\$ 44,680,253
45		Grand Total Plant (Reserve) (43 + 44)						\$ 752,561,675

\* 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 Toledo Edison Company: 22-0923-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	Calculated Depr. Expense
			Plant Investment	Reserve Balance		
			Sch. B-2.1 (Estimate)	Sch. B-3 (Estimate)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 1,719,414	\$ -	0.00%	\$ -
2	352	Structures & Improvements	\$ 211,929	\$ 234,844	2.50%	\$ 5,298
3	353	Station Equipment	\$ 13,608,509	\$ 5,339,934	1.80%	\$ 244,953
4	354	Towers & Fixtures	\$ 34,264	\$ 40,776	1.85%	\$ 634
5	355	Poles & Fixtures	\$ 3,922,472	\$ 3,693,311	3.75%	\$ 147,093
6	356	Overhead Conductors & Devices	\$ 5,894,932	\$ 4,148,829	2.67%	\$ 157,395
7	357	Underground Conduit	\$ 372,576	\$ 230,325	2.00%	\$ 7,452
8	358	Underground Conductors & Devices	\$ 385,693	\$ 257,146	2.86%	\$ 11,031
9	359	Roads & Trails	\$ -	\$ -		\$ -
10		Total Transmission	\$ 26,149,790	\$ 13,945,165		\$ 573,856

The Toledo Edison Company: 22-0923-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	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	\$ 5,001,214	\$ (4,526)	0.00%	\$ -
12	361	Structures & Improvements	\$ 6,469,518	\$ 3,214,456	2.50%	\$ 161,738
13	362	Station Equipment	\$ 111,653,852	\$ 47,551,912	2.25%	\$ 2,512,212
14	364	Poles, Towers & Fixtures	\$ 209,061,084	\$ 149,184,655	3.78%	\$ 7,902,509
15	365	Overhead Conductors & Devices	\$ 241,108,394	\$ 117,769,827	3.75%	\$ 9,041,565
16	366	Underground Conduit	\$ 14,590,121	\$ 9,547,822	2.08%	\$ 303,475
17	367	Underground Conductors & Devices	\$ 180,770,697	\$ 63,815,859	2.20%	\$ 3,976,955
18	368	Line Transformers	\$ 173,114,210	\$ 76,347,555	2.62%	\$ 4,535,592
19	369	Services	\$ 69,696,469	\$ 77,050,240	3.17%	\$ 2,209,378
20	370	Meters	\$ 55,756,462	\$ 36,208,466	3.43%	\$ 1,912,447
21	371	Installation on Customer Premises	\$ 6,799,282	\$ 5,822,218	4.00%	\$ 271,971
22	373	Street Lighting & Signal Systems	\$ 55,179,750	\$ 38,090,113	3.93%	\$ 2,168,564
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ 6,510	0.00%	\$ -
24		Total Distribution	\$ 1,129,208,954	\$ 624,605,107		\$ 34,996,406



The Toledo Edison Company: 22-0923-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	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>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 544,033	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 35,066,883	\$ 12,700,444	2.20%	\$ 771,471
27	391.1	Office Furniture & Equipment	\$ 1,633,213	\$ 1,531,588	3.80%	\$ 62,062
28	391.2	Data Processing Equipment	\$ 11,468,696	\$ 10,545,039	9.50%	\$ 1,089,526
29	392	Transportation Equipment	\$ 2,568,465	\$ 1,986,503	6.92%	\$ 177,738
30	393	Stores Equipment	\$ 447,357	\$ 342,807	3.13%	\$ 14,002
31	394	Tools, Shop & Garage Equipment	\$ 6,705,757	\$ 2,571,292	3.33%	\$ 223,302
32	395	Laboratory Equipment	\$ 1,247,042	\$ 935,736	2.86%	\$ 35,665
33	396	Power Operated Equipment	\$ 904,891	\$ 893,662	5.28%	\$ 47,778
34	397	Communication Equipment	\$ 17,772,892	\$ 15,221,445	5.88%	\$ 1,045,046
35	398	Miscellaneous Equipment	\$ 343,864	\$ 172,611	3.33%	\$ 11,451
36	399.1	Asset Retirement Costs for General Plant	\$ 158,513	\$ 112,181	0.00%	\$ -
37		Total General	\$ 78,861,605	\$ 47,013,309		\$ 3,478,041

The Toledo Edison Company: 22-0923-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	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>OTHER PLANT</u>						
38	303	Intangible Software	\$ 37,074,892	\$ 32,516,827	14.29%	*
39	303	Intangible FAS 109 Transmission	\$ 54,210	\$ 54,210	2.37%	*
40	303	Intangible FAS 109 Distribution	\$ 240,086	\$ 240,084	3.10%	*
41		Total Other	\$ 37,369,188	\$ 32,811,121		\$ 1,302,252
42		Removal Work in Progress (RWIP)		(\$10,493,281)		
43		Total Company Depreciation	\$ 1,271,589,537	\$ 707,881,422		\$ 40,350,555
44		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 71,503,887	\$ 44,680,253		\$ 2,526,754
45		GRAND TOTAL (43 + 44)	<u>\$ 1,343,093,424</u>	<u>\$ 752,561,675</u>		<u>\$ 42,877,309</u>

\* 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 Plant.

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

Annual Property Tax Expense on Estimated Plant Balances as of 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)	\$ 34,903,921
2	Real Property Taxes - See Schedule C-3.10a2 (Estimate)	\$ 545,596
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 43,343</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 35,492,860</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)	\$ 26,149,790	\$ 1,129,208,954	\$ 78,861,605
2	Jurisdictional Real Property (b)	\$ 1,931,343	\$ 11,470,732	\$ 35,610,916
3	Jurisdictional Personal Property (1 - 2)	\$ 24,218,447	\$ 1,117,738,222	\$ 43,250,689
4	Purchase Accounting Adjustment (f)	\$ (12,183,282)	\$ (426,438,567)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	\$ 12,035,165	\$ 691,299,655	\$ 43,250,689
	<u>Exclusions and Exemptions</u>			
6	Capitalized Asset Retirement Costs (a)	\$ -	\$ 7,901	\$ 158,513
7	Exempt Facilities (c)	\$ -	\$ -	\$ -
8	Real Property Classified as Personal Property (c)	\$ 77,521	\$ 63,148,869	\$ -
9	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ -
10	Capitalized Interest (g)	\$ 1,063,427.21	\$ 7,521,340.25	\$ -
11	Total Exclusions and Exemptions (6 thru 10)	\$ 1,140,948	\$ 70,678,110	\$ 158,513
12	Net Cost of Taxable Personal Property (5 - 11)	\$ 10,894,217	\$ 620,621,545	\$ 43,092,176
13	True Value Percentage (c)	63.5770%	61.3580%	39.9530%
14	True Value of Taxable Personal Property (12 x 13)	\$ 6,926,216	\$ 380,800,967	\$ 17,216,617
15	Assessment Percentage (d)	85.00%	85.00%	24.00%
16	Assessment Value (14 x 15)	\$ 5,887,284	\$ 323,680,822	\$ 4,131,988
17	Personal Property Tax Rate (e)	9.5726000%	9.5726000%	9.5726000%
18	Personal Property Tax (16 x 17)	\$ 563,566	\$ 30,984,670	\$ 395,539
19	Purchase Accounting Adjustment (f)	\$ 77,171	\$ 2,447,927	\$ -
20	State Mandated Software Adjustment (c)	\$ -	\$ -	\$ 435,048
21	Total Personal Property Tax (18 + 19 + 20)			\$ 34,903,921

(a) Schedule B-2.1 (Estimate)

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

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

(d) Statutory Assessment for Personal Property

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

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

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

Annual Real Property Tax Expense on Estimated Plant Balances as of 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)	\$ 1,931,343	\$ 11,470,732	\$ 35,610,916
2	Real Property Tax Rate (b)	<u>1.113166%</u>	<u>1.113166%</u>	<u>1.113166%</u>
3	Real Property Tax (1 x 2)	\$ 21,499	\$ 127,688	\$ 396,409
4	Total Real Property Tax (Sum of 3)			<u>\$ 545,596</u>

(a) Schedule C-3.10a1 (Actual)

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

Calculated as follows:

(1) Real Property Capitalized Cost	\$ 65,411,368	Book cost of real property used to compare to assessed value of real property to derive a true value percentage Calculation: (2) / (1)
(2) Real Property Taxes Paid	<u>\$728,137</u>	
(3) Real Property Tax Rate (Paid vs. Capital Costs)	<u>1.113166%</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) <b>Rate Base</b>	<b>\$ 45,202,430</b>	<b>\$ 54,777,329</b>	<b>\$ 24,112,204</b>	<b>\$ 124,091,962</b>	
(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) <b>Total Expenses</b>	<b>\$ 4,818,085</b>	<b>\$ 5,838,665</b>	<b>\$ 2,570,097</b>	<b>\$ 13,226,847</b>	

- (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**

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

**NOTES**

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

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

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

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

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

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

\* Includes accounts 390.1 and 390.2.

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

\*\*\* Includes accounts 397 and 397.1



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

**II. Estimated Depreciation Accrual Rate for Service Company Plant as of 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%	
<b>GENERAL PLANT</b>										
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
<b>INTANGIBLE PLANT</b>										
44	301	FECO 101/6-301 Organization Fst	\$ 49,344	\$ 49,344	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
45	303	FECO 101/6-303 Intangibles	\$ 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	<b>TOTAL - GENERAL &amp; INTANGIBLE</b>		\$ 943,323,047	\$ 589,449,251	\$ 354,054,212	<b>7.09%</b>				\$ <b>66,922,267</b>

**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)

<b>I. Average Real Property Tax Rates on General Plant as of May 31, 2007 *</b>						
<b>No.</b>	<b>(A) Category</b>	<b>(B) CEI</b>	<b>(C) OE</b>	<b>(D) TE</b>	<b>(E) Average **</b>	<b>(F) Source / Calculation</b>
1	Allocation Factors	14.21%	17.22%	7.58%	39.01%	"Service Company Allocations to the Ohio Operating Companies (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
<p>* Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax. Accordingly, for purposes of determining the average Property Tax rate applicable to Service Company plant, only Real Property Tax is considered.</p> <p>** Weighted average based on Service Company allocation factors.</p> <p>Assumes that the tax rate for Service Company plant is equal to the weighted average of the three operating companies.</p>						

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

#### NOTES

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

The Cleveland Electric Illuminating Company: 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	<b>TOTAL - GENERAL PLANT</b>				\$ 408,592,189	\$ 1,001,021
41	<b>TOTAL - INTANGIBLE PLANT</b>				\$ 534,730,857	\$ -
42	<b>TOTAL - GENERAL &amp; INTANGIBLE PLANT</b>				\$ 943,323,047	\$ 1,001,021
43	<b>Average Effective Real Property Tax Rate</b>					<b>0.11%</b>

#### NOTES

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

<b><u>I. Estimated Allocated Service Company Plant and Related Expenses as of November 30, 2022</u></b>							
<b>Line</b>	<b>Category</b>	<b>Service Co.</b>	<b>CEI</b>	<b>OE</b>	<b>TE</b>	<b>TOTAL</b>	<b>Source / Notes</b>
1	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
2	Gross Plant	\$ 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>							

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

<b><u>III. Estimated Incremental Expenses Associated with Allocated Service Company Plant *</u></b>							
<b>Line</b>	<b>Rate Base</b>	<b>Service Co.</b>	<b>CEI</b>	<b>OE</b>	<b>TE</b>	<b>TOTAL</b>	<b>Source / Notes</b>
15	Depreciation	-3.59%	\$ 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%	\$ -
<b>Total</b>			<b>\$ 78,861,390</b>	<b>\$ 68,978,023</b>	<b>\$ 9,883,367</b>		<b>\$ 3,115,089</b>
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
<b>Total</b>			<b>\$ 110,347,420</b>	<b>\$ 98,940,073</b>	<b>\$ 22,399,054</b>		<b>\$ 5,343,068</b>
TECO Toledo Edison Co.	TECO 101/6-303 2002 Software	Intangible Plant	\$ 1,708,412	\$ 1,708,412	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2003 Software	Intangible Plant	\$ 7,478,386	\$ 7,478,386	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2004 Software	Intangible Plant	\$ 862,457	\$ 862,457	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2005 Software	Intangible Plant	\$ 699,602	\$ 699,602	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2006 Software	Intangible Plant	\$ 834,729	\$ 834,729	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2007 Software	Intangible Plant	\$ 3,182,778	\$ 3,182,778	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2008 Software	Intangible Plant	\$ 578,266	\$ 578,266	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2009 Software	Intangible Plant	\$ 1,880,789	\$ 1,880,789	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2010 Software	Intangible Plant	\$ 1,420,438	\$ 1,420,438	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2011 Software	Intangible Plant	\$ 2,222,507	\$ 2,222,507	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2012 Software	Intangible Plant	\$ 495,645	\$ 495,645	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2013 Software	Intangible Plant	\$ 1,238,285	\$ 1,238,285	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2014 Software	Intangible Plant	\$ 1,981,052	\$ 1,981,052	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2015 Software	Intangible Plant	\$ 1,614,947	\$ 1,614,947	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2016 Software	Intangible Plant	\$ 1,925,691	\$ 1,811,783	\$ 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%	\$ -
<b>Total</b>			<b>\$ 37,369,188</b>	<b>\$ 32,811,121</b>	<b>\$ 4,558,067</b>		<b>\$ 1,302,252</b>

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 iimpact of the audit adjustments from the May 2022 Rider DCR Audit report  
Line 4: Calculation: Line 1 + Line 2 + Line 3

**Rider Charge Calculation - Rider DCR**

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

	(A)	(B)	(C)	(D)	(E)	(F)
	Company	Rate Schedule	Annual KWH Sales		Annual Rev Req Allocations	Quarterly Reconciliation
			Total	% Total		
(1)	CEI	RS	5,546,552,110	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)	(B)	(C)	(D)	(E)	(F)	(G)
	Company	Rate Schedule	Stipulation Allocation			Annual Rev Req Allocations	Quarterly Reconciliation
			% of Total	% of Non-RS	DCR Jurisd.		
(1)	CEI	RS	47.55%	0.00%	0.00%	\$ -	\$ -
(2)		GS	42.23%	80.52%	90.02%	\$ 96,448,402	\$ (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				
<b>TOTAL</b>			<b>\$ 382,531,923</b>				<b>\$ 966,413</b>				

**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			(E) Quarterly Reconciliation			(F) Sept 2022 - Nov 2022 Rate Actual Rate Base		
			Rev. Req	Billing Units	Rate	Rev. Req	Billing Units	Rate			
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					
<b>TOTAL</b>			<b>\$ 378,774,868</b>			<b>\$ 966,413</b>					

- (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)	(B)	(C)		(D)		(E)	(F)	(G)
Company	Rate Schedule	Sept 2022 - Nov 2022 Rate Estimated Rate Base		Sept 2022 - Nov 2022 Rate Actual Rate Base		Difference	Billing Units	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)
<b>TOTAL</b>								\$ (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 Toledo Edison Company  
Case No. 22-0923-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	\$ 36.64	\$ 36.58	\$ (0.06)	-0.2%
2	0	500	\$ 68.26	\$ 68.14	\$ (0.12)	-0.2%
3	0	750	\$ 99.88	\$ 99.70	\$ (0.18)	-0.2%
4	0	1,000	\$ 131.47	\$ 131.23	\$ (0.24)	-0.2%
5	0	1,250	\$ 163.09	\$ 162.79	\$ (0.30)	-0.2%
6	0	1,500	\$ 194.69	\$ 194.33	\$ (0.36)	-0.2%
7	0	2,000	\$ 257.89	\$ 257.41	\$ (0.48)	-0.2%
8	0	2,500	\$ 320.91	\$ 320.31	\$ (0.60)	-0.2%
9	0	3,000	\$ 383.91	\$ 383.19	\$ (0.72)	-0.2%
10	0	3,500	\$ 446.88	\$ 446.04	\$ (0.84)	-0.2%
11	0	4,000	\$ 509.88	\$ 508.92	\$ (0.96)	-0.2%
12	0	4,500	\$ 572.85	\$ 571.77	\$ (1.08)	-0.2%
13	0	5,000	\$ 635.86	\$ 634.66	\$ (1.20)	-0.2%
14	0	5,500	\$ 698.84	\$ 697.52	\$ (1.32)	-0.2%
15	0	6,000	\$ 761.81	\$ 760.37	\$ (1.44)	-0.2%
16	0	6,500	\$ 824.81	\$ 823.25	\$ (1.56)	-0.2%
17	0	7,000	\$ 887.80	\$ 886.12	\$ (1.68)	-0.2%
18	0	7,500	\$ 950.81	\$ 949.01	\$ (1.80)	-0.2%
19	0	8,000	\$ 1,013.79	\$ 1,011.87	\$ (1.92)	-0.2%
20	0	8,500	\$ 1,076.78	\$ 1,074.74	\$ (2.04)	-0.2%
21	0	9,000	\$ 1,139.77	\$ 1,137.61	\$ (2.16)	-0.2%
22	0	9,500	\$ 1,202.75	\$ 1,200.47	\$ (2.28)	-0.2%
23	0	10,000	\$ 1,265.73	\$ 1,263.33	\$ (2.40)	-0.2%
24	0	10,500	\$ 1,328.73	\$ 1,326.21	\$ (2.52)	-0.2%
25	0	11,000	\$ 1,391.71	\$ 1,389.07	\$ (2.64)	-0.2%



The Toledo Edison Company  
Case No. 22-0923-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	\$ 36.64	\$ 36.58	\$ (0.06)	-0.2%
2	0	500	\$ 68.26	\$ 68.14	\$ (0.12)	-0.2%
3	0	750	\$ 90.73	\$ 90.55	\$ (0.18)	-0.2%
4	0	1,000	\$ 113.17	\$ 112.93	\$ (0.24)	-0.2%
5	0	1,250	\$ 135.64	\$ 135.34	\$ (0.30)	-0.2%
6	0	1,500	\$ 158.09	\$ 157.73	\$ (0.36)	-0.2%
7	0	2,000	\$ 202.99	\$ 202.51	\$ (0.48)	-0.2%
8	0	2,500	\$ 247.71	\$ 247.11	\$ (0.60)	-0.2%
9	0	3,000	\$ 292.41	\$ 291.69	\$ (0.72)	-0.2%
10	0	3,500	\$ 337.08	\$ 336.24	\$ (0.84)	-0.2%
11	0	4,000	\$ 381.78	\$ 380.82	\$ (0.96)	-0.3%
12	0	4,500	\$ 426.45	\$ 425.37	\$ (1.08)	-0.3%
13	0	5,000	\$ 471.16	\$ 469.96	\$ (1.20)	-0.3%
14	0	5,500	\$ 515.84	\$ 514.52	\$ (1.32)	-0.3%
15	0	6,000	\$ 560.51	\$ 559.07	\$ (1.44)	-0.3%
16	0	6,500	\$ 605.21	\$ 603.65	\$ (1.56)	-0.3%
17	0	7,000	\$ 649.90	\$ 648.22	\$ (1.68)	-0.3%
18	0	7,500	\$ 694.61	\$ 692.81	\$ (1.80)	-0.3%
19	0	8,000	\$ 739.29	\$ 737.37	\$ (1.92)	-0.3%
20	0	8,500	\$ 783.98	\$ 781.94	\$ (2.04)	-0.3%
21	0	9,000	\$ 828.67	\$ 826.51	\$ (2.16)	-0.3%
22	0	9,500	\$ 873.35	\$ 871.07	\$ (2.28)	-0.3%
23	0	10,000	\$ 918.03	\$ 915.63	\$ (2.40)	-0.3%
24	0	10,500	\$ 962.73	\$ 960.21	\$ (2.52)	-0.3%
25	0	11,000	\$ 1,007.41	\$ 1,004.77	\$ (2.64)	-0.3%

The Toledo Edison Company  
Case No. 22-0923-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 Apt. (Rate RS)						
1	0	250	\$ 36.64	\$ 36.58	\$ (0.06)	-0.2%
2	0	500	\$ 68.26	\$ 68.14	\$ (0.12)	-0.2%
3	0	750	\$ 90.73	\$ 90.55	\$ (0.18)	-0.2%
4	0	1,000	\$ 113.17	\$ 112.93	\$ (0.24)	-0.2%
5	0	1,250	\$ 135.64	\$ 135.34	\$ (0.30)	-0.2%
6	0	1,500	\$ 158.09	\$ 157.73	\$ (0.36)	-0.2%
7	0	2,000	\$ 202.99	\$ 202.51	\$ (0.48)	-0.2%
8	0	2,500	\$ 247.71	\$ 247.11	\$ (0.60)	-0.2%
9	0	3,000	\$ 292.41	\$ 291.69	\$ (0.72)	-0.2%
10	0	3,500	\$ 337.08	\$ 336.24	\$ (0.84)	-0.2%
11	0	4,000	\$ 381.78	\$ 380.82	\$ (0.96)	-0.3%
12	0	4,500	\$ 426.45	\$ 425.37	\$ (1.08)	-0.3%
13	0	5,000	\$ 471.16	\$ 469.96	\$ (1.20)	-0.3%
14	0	5,500	\$ 515.84	\$ 514.52	\$ (1.32)	-0.3%
15	0	6,000	\$ 560.51	\$ 559.07	\$ (1.44)	-0.3%
16	0	6,500	\$ 605.21	\$ 603.65	\$ (1.56)	-0.3%
17	0	7,000	\$ 649.90	\$ 648.22	\$ (1.68)	-0.3%
18	0	7,500	\$ 694.61	\$ 692.81	\$ (1.80)	-0.3%
19	0	8,000	\$ 739.29	\$ 737.37	\$ (1.92)	-0.3%
20	0	8,500	\$ 783.98	\$ 781.94	\$ (2.04)	-0.3%
21	0	9,000	\$ 828.67	\$ 826.51	\$ (2.16)	-0.3%
22	0	9,500	\$ 873.35	\$ 871.07	\$ (2.28)	-0.3%
23	0	10,000	\$ 918.03	\$ 915.63	\$ (2.40)	-0.3%
24	0	10,500	\$ 962.73	\$ 960.21	\$ (2.52)	-0.3%
25	0	11,000	\$ 1,007.41	\$ 1,004.77	\$ (2.64)	-0.3%

The Toledo Edison Company  
Case No. 22-0923-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	\$ 36.64	\$ 36.58	\$ (0.06)	-0.2%
2	0	500	\$ 68.26	\$ 68.14	\$ (0.12)	-0.2%
3	0	750	\$ 94.23	\$ 94.05	\$ (0.18)	-0.2%
4	0	1,000	\$ 120.17	\$ 119.93	\$ (0.24)	-0.2%
5	0	1,250	\$ 146.14	\$ 145.84	\$ (0.30)	-0.2%
6	0	1,500	\$ 172.09	\$ 171.73	\$ (0.36)	-0.2%
7	0	2,000	\$ 223.99	\$ 223.51	\$ (0.48)	-0.2%
8	0	2,500	\$ 275.71	\$ 275.11	\$ (0.60)	-0.2%
9	0	3,000	\$ 327.41	\$ 326.69	\$ (0.72)	-0.2%
10	0	3,500	\$ 379.08	\$ 378.24	\$ (0.84)	-0.2%
11	0	4,000	\$ 430.78	\$ 429.82	\$ (0.96)	-0.2%
12	0	4,500	\$ 482.45	\$ 481.37	\$ (1.08)	-0.2%
13	0	5,000	\$ 534.16	\$ 532.96	\$ (1.20)	-0.2%
14	0	5,500	\$ 585.84	\$ 584.52	\$ (1.32)	-0.2%
15	0	6,000	\$ 637.51	\$ 636.07	\$ (1.44)	-0.2%
16	0	6,500	\$ 689.21	\$ 687.65	\$ (1.56)	-0.2%
17	0	7,000	\$ 740.90	\$ 739.22	\$ (1.68)	-0.2%
18	0	7,500	\$ 792.61	\$ 790.81	\$ (1.80)	-0.2%
19	0	8,000	\$ 844.29	\$ 842.37	\$ (1.92)	-0.2%
20	0	8,500	\$ 895.98	\$ 893.94	\$ (2.04)	-0.2%
21	0	9,000	\$ 947.67	\$ 945.51	\$ (2.16)	-0.2%
22	0	9,500	\$ 999.35	\$ 997.07	\$ (2.28)	-0.2%
23	0	10,000	\$ 1,051.03	\$ 1,048.63	\$ (2.40)	-0.2%
24	0	10,500	\$ 1,102.73	\$ 1,100.21	\$ (2.52)	-0.2%
25	0	11,000	\$ 1,154.41	\$ 1,151.77	\$ (2.64)	-0.2%

The Toledo Edison Company  
Case No. 22-0923-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	\$ 203.98	\$ 202.95	\$ (1.03)	-0.5%
2	10	2,000	\$ 267.12	\$ 266.09	\$ (1.03)	-0.4%
3	10	3,000	\$ 329.87	\$ 328.84	\$ (1.03)	-0.3%
4	10	4,000	\$ 392.55	\$ 391.52	\$ (1.03)	-0.3%
5	10	5,000	\$ 455.29	\$ 454.26	\$ (1.03)	-0.2%
6	10	6,000	\$ 518.01	\$ 516.98	\$ (1.03)	-0.2%
7	1,000	100,000	\$ 21,057.58	\$ 20,954.58	\$ (103.00)	-0.5%
8	1,000	200,000	\$ 27,272.73	\$ 27,169.73	\$ (103.00)	-0.4%
9	1,000	300,000	\$ 33,487.87	\$ 33,384.87	\$ (103.00)	-0.3%
10	1,000	400,000	\$ 39,703.02	\$ 39,600.02	\$ (103.00)	-0.3%
11	1,000	500,000	\$ 45,918.17	\$ 45,815.17	\$ (103.00)	-0.2%
12	1,000	600,000	\$ 52,133.31	\$ 52,030.31	\$ (103.00)	-0.2%

The Toledo Edison Company  
Case No. 22-0923-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	\$ 7,210.20	\$ 7,192.65	\$ (17.55)	-0.2%
2	500	100,000	\$ 10,399.22	\$ 10,381.67	\$ (17.55)	-0.2%
3	500	150,000	\$ 13,588.24	\$ 13,570.69	\$ (17.55)	-0.1%
4	500	200,000	\$ 16,777.27	\$ 16,759.72	\$ (17.55)	-0.1%
5	500	250,000	\$ 19,966.29	\$ 19,948.74	\$ (17.55)	-0.1%
6	500	300,000	\$ 23,155.31	\$ 23,137.76	\$ (17.55)	-0.1%
7	5,000	500,000	\$ 69,332.91	\$ 69,157.41	\$ (175.50)	-0.3%
8	5,000	1,000,000	\$ 100,911.69	\$ 100,736.19	\$ (175.50)	-0.2%
9	5,000	1,500,000	\$ 131,869.42	\$ 131,693.92	\$ (175.50)	-0.1%
10	5,000	2,000,000	\$ 162,827.15	\$ 162,651.65	\$ (175.50)	-0.1%
11	5,000	2,500,000	\$ 193,784.88	\$ 193,609.38	\$ (175.50)	-0.1%
12	5,000	3,000,000	\$ 224,742.61	\$ 224,567.11	\$ (175.50)	-0.1%

The Toledo Edison Company  
Case No. 22-0923-EL-RDR  
Typical Bills - Comparison (Q4 2022 DCR vs. Q1 2023 DCR)

Bill Data						
Line No.	Level of Demand (kVa) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Subtransmission (Rate GSU)						
1	1,000	100,000	\$ 12,126.85	\$ 12,117.95	\$ (8.90)	-0.1%
2	1,000	200,000	\$ 17,785.60	\$ 17,776.70	\$ (8.90)	-0.1%
3	1,000	300,000	\$ 23,444.34	\$ 23,435.44	\$ (8.90)	0.0%
4	1,000	400,000	\$ 29,103.09	\$ 29,094.19	\$ (8.90)	0.0%
5	1,000	500,000	\$ 34,761.84	\$ 34,752.94	\$ (8.90)	0.0%
6	1,000	600,000	\$ 40,420.58	\$ 40,411.68	\$ (8.90)	0.0%
7	10,000	1,000,000	\$ 117,552.32	\$ 117,463.32	\$ (89.00)	-0.1%
8	10,000	2,000,000	\$ 172,274.78	\$ 172,185.78	\$ (89.00)	-0.1%
9	10,000	3,000,000	\$ 226,997.24	\$ 226,908.24	\$ (89.00)	0.0%
10	10,000	4,000,000	\$ 281,719.70	\$ 281,630.70	\$ (89.00)	0.0%
11	10,000	5,000,000	\$ 336,442.17	\$ 336,353.17	\$ (89.00)	0.0%
12	10,000	6,000,000	\$ 391,164.63	\$ 391,075.63	\$ (89.00)	0.0%

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

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Filed pursuant to Orders dated May 27, 2009, July 18, 2012, July 17, 2019 in  
Case Nos. 08-935-EL-SSO et al., 12-1230-EL-SSO, and 18-1656-EL-ATA et al., and March 31, 2016 and August 22,  
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The Public Utilities Commission of Ohio

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

The Public Utilities Commission of Ohio



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

**APPLICABILITY:**

Applicable to any customer who receives electric service under the Company's rate schedules set forth below. The Delivery Capital Recovery Rider (DCR) charges will apply, by rate schedule, effective for bills rendered beginning 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)	0.7094¢
GS (per kW of Billing Demand)	\$2.6893
GP (per kW of Billing Demand)	\$0.9547
GSU (per kVa of Billing Demand)	\$0.2515

**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.

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**in**

**Case No(s). 22-0923-EL-RDR, 89-6008-EL-TRF**

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