

April 14, 2023

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

SUBJECT: Case Nos. 22-0921-EL-RDR
89-6006-EL-TRF

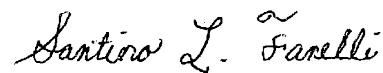
Dear Ms. Troupe:

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

Also included with the filing are estimated bill impacts for multiple usage levels for the different rate schedules reflecting the impact on current bills of the Rider DCR charges commencing on June 1, 2023.

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. 22-0921-EL-RDR and 89-6006-EL-TRF. Thank you.

Sincerely,

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

Santino L. Fanelli
Director, Rates & Regulatory Affairs

Ohio Edison Company
Delivery Capital Recovery Rider (DCR)
June 2023 – August 2023 Filing
April 14, 2023

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Rider DCR
Rates for June 2023 - August 2023
Revenue Requirement Summary

(\$ millions)

Calculation of Annual Revenue Requirement Based on Estimated 5/31/2023 Rate Base

Line No.	Description	Source	CEI	OE	TE	TOTAL
1	Annual Revenue Requirement Based on Actual 2/28/2023 Rate Base	4/14/2023 Compliance Filing; Page 2; Column (f) Lines 36-39	\$ 161.9	\$ 174.5	\$ 38.2	\$ 374.6
2	Incremental Revenue Requirement Based on Estimated 5/31/2023 Rate Base	Calculation: 4/14/2023 Compliance Filing (Page 27, Column (f) Lines 36-39) minus Line 1	\$ 3.4	\$ 3.4	\$ 0.6	\$ 7.5
3	Annual Revenue Requirement Based on Estimated 5/31/2023 Rate Base	Calculation: SUM [Line 1 through Line 2]	\$ 165.3	\$ 177.9	\$ 38.8	\$ 382.1

Rider DCR
Actual Distribution Rate Base Additions as of 2/28/2023
Revenue Requirement Calculation

(\$ millions)

* 5/31/2007 balances refer to the jurisdictional balances approved in Case 07-551-EL-AIR. Source: PUCO Staff workpapers supporting the PUCO Opinion & Order

		(A)	(B)	(C) = (B) - (A)	(D)	
	Gross Plant	5/31/2007*	2/28/2023	Incremental	Source of Column (B)	
(1)	CEI	1,927.1	3,479.8	1,552.8	Sch B2.1 (Actual) Line 45	
(2)	OE	2,074.0	4,009.4	1,935.4	Sch B2.1 (Actual) Line 47	
(3)	TE	771.5	1,322.0	550.6	Sch B2.1 (Actual) Line 44	
(4)	Total	4,772.5	8,811.3	4,038.7	Sum: [(1) through (3)]	
	Accumulated Reserve					
(5)	CEI	(773.0)	(1,649.2)	(876.2)	-Sch B3 (Actual) Line 46	
(6)	OE	(803.0)	(1,738.4)	(935.3)	-Sch B3 (Actual) Line 48	
(7)	TE	(376.8)	(744.0)	(367.2)	-Sch B3 (Actual) Line 45	
(8)	Total	(1,952.8)	(4,131.6)	(2,178.8)	Sum: [(5) through (7)]	
	Net Plant In Service					
(9)	CEI	1,154.0	1,830.6	676.5	(1) + (5)	
(10)	OE	1,271.0	2,271.0	1,000.1	(2) + (6)	
(11)	TE	394.7	578.0	183.3	(3) + (7)	
(12)	Total	2,819.7	4,679.7	1,859.9	Sum: [(9) through (11)]	
	ADIT					
(13)	CEI	(246.4)	(442.7)	(196.3)	- ADIT Balances (Actual) Line 3	
(14)	OE	(197.1)	(538.8)	(341.7)	- ADIT Balances (Actual) Line 3	
(15)	TE	(10.3)	(137.1)	(126.7)	- ADIT Balances (Actual) Line 3	
(16)	Total	(453.8)	(1,118.6)	(664.8)	Sum: [(13) through (15)]	
	Rate Base					
(17)	CEI	907.7	1,387.9	480.2	(9) + (13)	
(18)	OE	1,073.9	1,732.2	658.3	(10) + (14)	
(19)	TE	384.4	441.0	56.6	(11) + (15)	
(20)	Total	2,366.0	3,561.0	1,195.1	Sum: [(17) through (19)]	
	Depreciation Exp					
(21)	CEI	60.0	112.9	52.9	Sch B-3.2 (Actual) Line 46	
(22)	OE	62.0	120.4	58.4	Sch B-3.2 (Actual) Line 48	
(23)	TE	24.5	43.0	18.5	Sch B-3.2 (Actual) Line 45	
(24)	Total	146.5	276.3	129.7	Sum: [(21) through (23)]	
	Property Tax Exp					
(25)	CEI	65.0	125.6	60.7	Sch C-3.10a (Actual) Line 4	
(26)	OE	57.4	107.6	50.2	Sch C-3.10a (Actual) Line 4	
(27)	TE	20.1	34.1	14.0	Sch C-3.10a (Actual) Line 4	
(28)	Total	142.4	267.3	124.8	Sum: [(25) through (27)]	
	Revenue Requirement	Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(29)	CEI	480.2	40.7	52.9	60.7	154.3
(30)	OE	658.3	55.8	58.4	50.2	164.4
(31)	TE	56.6	4.8	18.5	14.0	37.3
(32)	Total	1,195.1	101.3	129.7	124.8	355.9

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

	(a)	(b)	(c)	(d)	(e)	(f)
Revenue Requirement with Tax	Equity Return	Tax Rate	Income Tax	CAT 0.26%	Taxes	Rev. Req. + Tax
(36) CEI	24.7	22.58%	7.2	0.4	7.6	161.9
(37) OE	33.9	22.25%	9.7	0.5	10.1	174.5
(38) TE	2.9	22.31%	0.8	0.1	0.9	38.2
(39) Total	61.5		17.7	1.0	18.7	374.6

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

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

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

Ohio Edison Company: 22-0921-EL-RDR
2/28/2023 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)
Page 1 of 4

NOTE: Column A contains actual plant in service balances as of 2/28/2023, 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 jurisdiction allocation factors from No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 2/28/2023 Plant in Service Balances" worksheet.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>TRANSMISSION PLANT</u>							
1	350	Land & Land Rights	\$ 94,571,731	100%	\$ 94,571,731	\$ (86,379,822)	\$ 8,191,908
2	352	Structures & Improvements	\$ 12,153,353	100%	\$ 12,153,353		\$ 12,153,353
3	353	Station Equipment	\$ 109,167,469	100%	\$ 109,167,469		\$ 109,167,469
4	354	Towers & Fixtures	\$ 276,919	100%	\$ 276,919		\$ 276,919
5	355	Poles & Fixtures	\$ 27,382,479	100%	\$ 27,382,479		\$ 27,382,479
6	356	Overhead Conductors & Devices	\$ 38,224,452	100%	\$ 38,224,452	\$ (246,913)	\$ 37,977,540
7	357	Underground Conduit	\$ 2,630,576	100%	\$ 2,630,576		\$ 2,630,576
8	358	Underground Conductors & Devices	\$ 17,136,295	100%	\$ 17,136,295		\$ 17,136,295
9	359	Roads & Trails	\$ 33,305	100%	\$ 33,305		\$ 33,305
10		Total Transmission Plant	\$ 301,576,578	100%	\$ 301,576,578	\$ (86,626,735)	\$ 214,949,843

Ohio Edison Company: 22-0921-EL-RDR
2/28/2023 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)
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NOTE: Column A contains actual plant in service balances as of 2/28/2023, 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 jurisdiction allocation factors from No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 2/28/2023 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	\$ 12,899,344	100%	\$ 12,899,344		\$ 12,899,344
12	361	Structures & Improvements	\$ 19,568,952	100%	\$ 19,568,952		\$ 19,568,952
13	362	Station Equipment	\$ 321,153,044	100%	\$ 321,153,044		\$ 321,153,044
14	364	Poles, Towers & Fixtures	\$ 594,072,606	100%	\$ 594,072,606	\$ (17,851)	\$ 594,054,755
15	365	Overhead Conductors & Devices	\$ 862,051,843	100%	\$ 862,051,843	\$ (34,047,854)	\$ 828,003,988
16	366	Underground Conduit	\$ 72,649,450	100%	\$ 72,649,450		\$ 72,649,450
17	367	Underground Conductors & Devices	\$ 439,913,003	100%	\$ 439,913,003	\$ -	\$ 439,913,003
18	368	Line Transformers	\$ 571,928,554	100%	\$ 571,928,554	\$ -	\$ 571,928,554
19	369	Services	\$ 146,414,158	100%	\$ 146,414,158	\$ -	\$ 146,414,158
20	370	Meters	\$ 156,209,985	100%	\$ 156,209,985		\$ 156,209,985
21	371	Installation on Customer Premises	\$ 26,775,508	100%	\$ 26,775,508	\$ -	\$ 26,775,508
22	373	Street Lighting & Signal Systems	\$ 86,507,802	100%	\$ 86,507,802	\$ (647,853)	\$ 85,859,949
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	100%	\$ 22,272		\$ 22,272
24		Total Distribution Plant	\$ 3,310,166,521	100%	\$ 3,310,166,521	\$ (34,713,559)	\$ 3,275,452,962

Ohio Edison Company: 22-0921-EL-RDR
2/28/2023 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)
Page 3 of 4

NOTE: Column A contains actual plant in service balances as of 2/28/2023, 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 jurisdiction allocation factors from No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 2/28/2023 Plant in Service Balances" worksheet.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>GENERAL PLANT</u>							
25	389	Land & Land Rights	\$ 3,307,790	100%	\$ 3,307,790		\$ 3,307,790
26	390	Structures & Improvements	\$ 110,162,582	100%	\$ 110,162,582		\$ 110,162,582
27	390.3	Leasehold Improvements	\$ 108,959	100%	\$ 108,959		\$ 108,959
28	391.1	Office Furniture & Equipment	\$ 5,847,799	100%	\$ 5,847,799		\$ 5,847,799
29	391.2	Data Processing Equipment	\$ 12,045,221	100%	\$ 12,045,221		\$ 12,045,221
30	392	Transportation Equipment	\$ 7,732,938	100%	\$ 7,732,938		\$ 7,732,938
31	393	Stores Equipment	\$ 1,027,301	100%	\$ 1,027,301		\$ 1,027,301
32	394	Tools, Shop & Garage Equipment	\$ 19,539,502	100%	\$ 19,539,502		\$ 19,539,502
33	395	Laboratory Equipment	\$ 3,868,287	100%	\$ 3,868,287		\$ 3,868,287
34	396	Power Operated Equipment	\$ 3,932,358	100%	\$ 3,932,358		\$ 3,932,358
35	397	Communication Equipment	\$ 50,285,189	100%	\$ 50,285,189		\$ 50,285,189
36	398	Miscellaneous Equipment	\$ 198,772	100%	\$ 198,772		\$ 198,772
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	100%	\$ 303,410		\$ 303,410
38		Total General Plant	\$ 218,360,109	100%	\$ 218,360,109	\$ -	\$ 218,360,109

Ohio Edison Company: 22-0921-EL-RDR
2/28/2023 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)
Page 4 of 4

NOTE: Column A contains actual plant in service balances as of 2/28/2023, 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 jurisdiction allocation factors from No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 2/28/2023 Plant in Service Balances" worksheet.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)	
<u>OTHER PLANT</u>								
39	301	Organization	\$ 89,746	100%	\$ 89,746		\$ 89,746	\$ -
40	303	Intangible Software	\$ 129,048,717	100%	\$ 129,048,717		\$ 129,048,717	
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	100%	\$ 2,023,278		\$ 2,023,278	
42	303	Intangible FAS 109 Distribution	\$ 1,531,123	100%	\$ 1,531,123		\$ 1,531,123	
43	303	Intangible FAS 109 General	\$ 199,091	100%	\$ 199,091		\$ 199,091	
44		Total Other Plant	<u>\$ 132,891,955</u>		<u>\$ 132,891,955</u>	<u>\$ -</u>	<u>\$ 132,891,955</u>	
45		Company Total Plant	<u>\$ 3,962,995,164</u>	100%	<u>\$ 3,962,995,164</u>	<u>\$ (121,340,294)</u>	<u>\$ 3,841,654,870</u>	
46		Service Company Plant Allocated*					\$ 167,743,121	
47		Grand Total Plant (45 + 46)					<u>\$ 4,009,397,991</u>	

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

Ohio Edison Company: 22-0921-EL-RDR
2/28/2023 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)
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NOTE: Column B contains actual reserve for accumulated depreciation balances as of 2/28/2023, 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 2/28/2023 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
			Sch B2.1 (Actual) Column E					
(A)								
(B)								
(C)								
(D) = (B) * (C)								
(E)								
(F) = (D) + (E)								
<u>TRANSMISSION PLANT</u>								
1	350	Land & Land Rights	\$ 8,191,908	\$ 38,413	100%	\$ 38,413		\$ 38,413
2	352	Structures & Improvements	\$ 12,153,353	\$ 9,314,112	100%	\$ 9,314,112		\$ 9,314,112
3	353	Station Equipment	\$ 109,167,469	\$ 66,413,169	100%	\$ 66,413,169		\$ 66,413,169
4	354	Towers & Fixtures	\$ 276,919	\$ 303,309	100%	\$ 303,309		\$ 303,309
5	355	Poles & Fixtures	\$ 27,382,479	\$ 27,023,669	100%	\$ 27,023,669		\$ 27,023,669
6	356	Overhead Conductors & Devices	\$ 37,977,540	\$ 24,434,337	100%	\$ 24,434,337	(21,845)	\$ 24,412,491
7	357	Underground Conduit	\$ 2,630,576	\$ 1,074,883	100%	\$ 1,074,883		\$ 1,074,883
8	358	Underground Conductors & Devices	\$ 17,136,295	\$ 7,333,422	100%	\$ 7,333,422		\$ 7,333,422
9	359	Roads & Trails	\$ 33,305	\$ 3,249	100%	\$ 3,249		\$ 3,249
10		Total Transmission Plant	\$ 214,949,843	\$ 135,938,565	100%	\$ 135,938,565	(\$21,845)	\$ 135,916,719

Ohio Edison Company: 22-0921-EL-RDR
2/28/2023 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)
Page 2 of 4

NOTE: Column B contains actual reserve for accumulated depreciation balances as of 2/28/2023, 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 2/28/2023 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total Company	Allocation %	Allocated Total	Adjusted Jurisdiction	
			Sch B2.1 (Actual) Column E					(B)
(A)								
(B)								
(C)								
(D) = (B) * (C)								
(E)								
(F) = (D) + (E)								
<u>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$ 12,899,344	\$ 9,193	100%	\$ 9,193		\$ 9,193
12	361	Structures & Improvements	\$ 19,568,952	\$ 8,085,507	100%	\$ 8,085,507		\$ 8,085,507
13	362	Station Equipment	\$ 321,153,044	\$ 137,086,826	100%	\$ 137,086,826		\$ 137,086,826
14	364	Poles, Towers & Fixtures	\$ 594,054,755	\$ 303,948,372	100%	\$ 303,948,372	\$ (666)	\$ 303,947,706
15	365	Overhead Conductors & Devices	\$ 828,003,988	\$ 257,440,888	100%	\$ 257,440,888	\$ (3,679,127)	\$ 253,761,761
16	366	Underground Conduit	\$ 72,649,450	\$ 31,092,681	100%	\$ 31,092,681		\$ 31,092,681
17	367	Underground Conductors & Devices	\$ 439,913,003	\$ 107,353,382	100%	\$ 107,353,382	\$ -	\$ 107,353,382
18	368	Line Transformers	\$ 571,928,554	\$ 281,529,320	100%	\$ 281,529,320	\$ -	\$ 281,529,320
19	369	Services	\$ 146,414,158	\$ 99,367,220	100%	\$ 99,367,220	\$ -	\$ 99,367,220
20	370	Meters	\$ 156,209,985	\$ 41,166,454	100%	\$ 41,166,454		\$ 41,166,454
21	371	Installation on Customer Premises	\$ 26,775,508	\$ 19,428,402	100%	\$ 19,428,402	\$ -	\$ 19,428,402
22	373	Street Lighting & Signal Systems	\$ 85,859,949	\$ 27,935,214	100%	\$ 27,935,214	\$ (74,652)	\$ 27,860,561
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	\$ 16,902	100%	\$ 16,902		\$ 16,902
24		Total Distribution Plant	\$ 3,275,452,962	\$ 1,314,460,361	100%	\$ 1,314,460,361	\$ (3,754,445)	\$ 1,310,705,915

Ohio Edison Company: 22-0921-EL-RDR
2/28/2023 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)
Page 3 of 4

NOTE: Column B contains actual reserve for accumulated depreciation balances as of 2/28/2023, 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 2/28/2023 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted
			Sch B2.1 (Actual) Column E	Company	%	Total		Jurisdiction
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
<u>GENERAL PLANT</u>								
25	389	Land & Land Rights	\$ 3,307,790	\$ -	100%	\$ -		\$ -
26	390	Structures & Improvements	\$ 110,162,582	\$ 49,409,144	100%	\$ 49,409,144		\$ 49,409,144
27	390.3	Leasehold Improvements	\$ 108,959	\$ 108,959	100%	\$ 108,959		\$ 108,959
28	391.1	Office Furniture & Equipment	\$ 5,847,799	\$ 5,669,409	100%	\$ 5,669,409		\$ 5,669,409
29	391.2	Data Processing Equipment	\$ 12,045,221	\$ 4,731,753	100%	\$ 4,731,753		\$ 4,731,753
30	392	Transportation Equipment	\$ 7,732,938	\$ 2,562,617	100%	\$ 2,562,617		\$ 2,562,617
31	393	Stores Equipment	\$ 1,027,301	\$ 741,997	100%	\$ 741,997		\$ 741,997
32	394	Tools, Shop & Garage Equipment	\$ 19,539,502	\$ 3,870,119	100%	\$ 3,870,119		\$ 3,870,119
33	395	Laboratory Equipment	\$ 3,868,287	\$ 2,441,958	100%	\$ 2,441,958		\$ 2,441,958
34	396	Power Operated Equipment	\$ 3,932,358	\$ 4,095,730	100%	\$ 4,095,730		\$ 4,095,730
35	397	Communication Equipment	\$ 50,285,189	\$ 31,624,394	100%	\$ 31,624,394		\$ 31,624,394
36	398	Miscellaneous Equipment	\$ 198,772	\$ 79,158	100%	\$ 79,158		\$ 79,158
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	\$ 235,150	100%	\$ 235,150		\$ 235,150
38		Total General Plant	\$ 218,360,109	\$ 105,570,389	100%	\$ 105,570,389	\$ -	\$ 105,570,389

Ohio Edison Company: 22-0921-EL-RDR
2/28/2023 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)
Page 4 of 4

NOTE: Column B contains actual reserve for accumulated depreciation balances as of 2/28/2023, 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 2/28/2023 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company Plant Investment Sch B2.1 (Actual) Column E (A)	Reserve Balances				
				Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
OTHER PLANT								
39	301	Organization	\$ 89,746	\$ 30,691	100%	\$ 30,691		\$ 30,691
40	303	Intangible Software	\$ 129,048,717	\$ 95,536,457	100%	\$ 95,536,457		\$ 95,536,457
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	\$ 697,049	100%	\$ 697,049		\$ 697,049
42	303	Intangible FAS 109 Distribution	\$ 1,531,123	\$ 1,499,312	100%	\$ 1,499,312		\$ 1,499,312
43	303	Intangible FAS 109 General	\$ 199,091	\$ 191,298	100%	\$ 191,298		\$ 191,298
44		Total Other Plant	\$ 132,891,955	\$ 97,954,808		\$ 97,954,808	\$ -	\$ 97,954,808
45		Removal Work in Progress (RWIP)		\$ (15,321,903)	100%	\$ (15,321,903)		\$ (15,321,903)
46		Company Total Plant (Reserve)	\$ 3,841,654,870	\$ 1,638,602,218	100%	\$ 1,638,602,218	\$ (3,776,291)	\$ 1,634,825,928
47		Service Company Reserve Allocated*						\$ 103,548,324
48		Grand Total Plant (Reserve) (46 + 47)						\$ 1,738,374,252

* 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. 2/28/2023*	260,025,052	334,348,871	80,395,851	38,654,544
(2) Service Company Allocated ADIT**	\$ 5,492,811	\$ 6,656,313	\$ 2,930,014	
(3) Normalized Property EDIT***	\$ 143,769,758	\$ 152,187,557	\$ 42,970,005	<u>Total</u> \$ 338,927,320
(4) NonNormalized Property EDIT****	\$ 33,442,884	\$ 45,617,758	\$ 10,767,481	\$ 89,828,122
(5) Grand Total ADIT Balance*****	<u>\$ 442,730,504</u>	<u>\$ 538,810,498</u>	<u>\$ 137,063,351</u>	

*Source: Actual 2/28/2023 balances.

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

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

****Source: 2/28/2023 balances.

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

Ohio Edison Company: 22-0921-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of February 28, 2023

Schedule B-3.2 (Actual)
Page 1 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 8,191,908	\$ 38,413	0.00%	\$ -
2	352	Structures & Improvements	\$ 12,153,353	\$ 9,314,112	2.06%	\$ 250,359
3	353	Station Equipment	\$ 109,167,469	\$ 66,413,169	2.20%	\$ 2,401,684
4	354	Towers & Fixtures	\$ 276,919	\$ 303,309	1.82%	\$ 5,040
5	355	Poles & Fixtures	\$ 27,382,479	\$ 27,023,669	2.98%	\$ 815,998
6	356	Overhead Conductors & Devices	\$ 37,977,540	\$ 24,412,491	2.55%	\$ 968,427
7	357	Underground Conduit	\$ 2,630,576	\$ 1,074,883	1.67%	\$ 43,931
8	358	Underground Conductors & Devices	\$ 17,136,295	\$ 7,333,422	2.00%	\$ 342,726
9	359	Roads & Trails	\$ 33,305	\$ 3,249	0.00%	\$ -
10		Total Transmission	\$ 214,949,843	\$ 135,916,719		\$ 4,828,165

Ohio Edison Company: 22-0921-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of February 28, 2023

Schedule B-3.2 (Actual)
Page 2 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 12,899,344	\$ 9,193	0.00%	\$ -
12	361	Structures & Improvements	\$ 19,568,952	\$ 8,085,507	2.45%	\$ 479,439
13	362	Station Equipment	\$ 321,153,044	\$ 137,086,826	2.55%	\$ 8,189,403
14	364	Poles, Towers & Fixtures	\$ 594,054,755	\$ 303,947,706	2.93%	\$ 17,405,804
15	365	Overhead Conductors & Devices	\$ 828,003,988	\$ 253,761,761	2.70%	\$ 22,356,108
16	366	Underground Conduit	\$ 72,649,450	\$ 31,092,681	1.50%	\$ 1,089,742
17	367	Underground Conductors & Devices	\$ 439,913,003	\$ 107,353,382	2.07%	\$ 9,106,199
18	368	Line Transformers	\$ 571,928,554	\$ 281,529,320	3.50%	\$ 20,017,499
19	369	Services	\$ 146,414,158	\$ 99,367,220	3.13%	\$ 4,582,763
20	370	Meters	\$ 156,209,985	\$ 41,166,454	3.24%	\$ 5,061,204
21	371	Installation on Customer Premises	\$ 26,775,508	\$ 19,428,402	4.44%	\$ 1,188,833
22	373	Street Lighting & Signal Systems	\$ 85,859,949	\$ 27,860,561	4.20%	\$ 3,606,118
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	\$ 16,902	0.00%	\$ -
24		Total Distribution	\$ 3,275,452,962	\$ 1,310,705,915		\$ 93,083,112

Ohio Edison Company: 22-0921-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of February 28, 2023

Schedule B-3.2 (Actual)

Page 3 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 3,307,790	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 110,162,582	\$ 49,409,144	2.50%	\$ 2,754,065
27	390.3	Leasehold Improvements	\$ 108,959	\$ 108,959	20.78%	\$ -
28	391.1	Office Furniture & Equipment	\$ 5,847,799	\$ 5,669,409	3.80%	\$ 222,216
29	391.2	Data Processing Equipment	\$ 12,045,221	\$ 4,731,753	17.00%	\$ 2,047,688
30	392	Transportation Equipment	\$ 7,732,938	\$ 2,562,617	7.31%	\$ 565,278
31	393	Stores Equipment	\$ 1,027,301	\$ 741,997	2.56%	\$ 26,299
32	394	Tools, Shop & Garage Equipment	\$ 19,539,502	\$ 3,870,119	3.17%	\$ 619,402
33	395	Laboratory Equipment	\$ 3,868,287	\$ 2,441,958	3.80%	\$ 146,995
34	396	Power Operated Equipment	\$ 3,932,358	\$ 4,095,730	3.48%	\$ 136,846
35	397	Communication Equipment	\$ 50,285,189	\$ 31,624,394	5.00%	\$ 2,514,259
36	398	Miscellaneous Equipment	\$ 198,772	\$ 79,158	4.00%	\$ 7,951
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	\$ 235,150	0.00%	\$ -
38		Total General	\$ 218,360,109	\$ 105,570,389		\$ 9,040,999

Ohio Edison Company: 22-0921-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of February 28, 2023

Schedule B-3.2 (Actual)
Page 4 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>OTHER PLANT</u>						
39	301	Organization	\$ 89,746	\$ 30,691	0.00%	*
40	303	Intangible Software	\$ 129,048,717	\$ 95,536,457	14.29%	*
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	\$ 697,049	2.33%	*
42	303	Intangible FAS 109 Distribution	\$ 1,531,123	\$ 1,499,312	2.89%	*
43	303	Intangible FAS 109 General	\$ 199,091	\$ 191,298	3.87%	*
44		Total Other	\$ 132,891,955	\$ 97,954,808		\$ 7,347,316
45		Removal Work in Progress (RWIP)		(15,321,903)		
46		Company Total Depreciation	\$ 3,841,654,870	\$ 1,634,825,928		\$ 114,299,592
47		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 167,743,121	\$ 103,548,324		\$ 6,070,558
48		GRAND TOTAL (46 + 47)	<u>\$ 4,009,397,991</u>	<u>\$ 1,738,374,252</u>		<u>\$ 120,370,150</u>

* Please see the "Intangible Depreciation Expense Calculation: Actual 2/28/2023 Balances" workpaper for more details behind the calculation of depreciation expense associated with Intangible Plant.

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

Annual Property Tax Expense on Actual Plant Balances as of February 28, 2023

Schedule C-3.10a (Actual)

Page 1 of 1

Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes - See Schedule C-3.10a1 (Actual)	\$ 105,946,015
2	Real Property Taxes - See Schedule C-3.10a2 (Actual)	\$ 1,512,919
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 93,553</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 107,552,487</u></u>

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

Annual Personal Property Tax Expense on Actual Plant Balances as of February 28, 2023

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)	\$ 214,949,843	\$ 3,275,452,962	\$ 218,360,109
2	Jurisdictional Real Property (b)	\$ 20,345,261	\$ 32,468,296	\$ 113,579,331
3	Jurisdictional Personal Property (1 - 2)	\$ 194,604,582	\$ 3,242,984,666	\$ 104,780,778
	<u>Exclusions and Exemptions</u>			
4	Capitalized Asset Retirement Costs (a)	\$ -	\$ 22,272	\$ 303,410
5	Exempt Facilities (c)	\$ 575,438	\$ 2,655,801	\$ -
6	Real Property Classified as Personal Property (c)	\$ 2,974,402	\$ 231,468,996	\$ -
7	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ -
8	Capitalized Interest (f)	\$ 13,400,472	\$ 133,027,231.00	\$ -
9	Total Exclusions and Exemptions (4 thru 8)	\$ 16,950,312	\$ 367,174,300	\$ 303,410
10	Net Cost of Taxable Personal Property (3 - 9)	\$ 177,654,271	\$ 2,875,810,366	\$ 104,477,368
11	True Value Percentage (c)	32.2680%	47.0270%	49.4630%
12	True Value of Taxable Personal Property (10 x 11)	\$ 57,325,480	\$ 1,352,407,341	\$ 51,677,641
13	Assessment Percentage (d)	85.00%	85.00%	24.00%
14	Assessment Value (12 x 13)	\$ 48,726,658	\$ 1,149,546,240	\$ 12,402,634
15	Personal Property Tax Rate (e)	8.6495000%	8.6495000%	8.6495000%
16	Personal Property Tax (14 x 15)	\$ 4,214,612	\$ 99,430,002	\$ 1,072,766
17	State Mandated Software Adjustment (c)	\$ -	\$ -	\$ 1,228,635
18	Total Personal Property Tax (16 + 17)			\$ 105,946,015

(a) Schedule B-2.1 (Actual)

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

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

(d) Statutory Assessment for Personal Property

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

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

Annual Real Property Tax Expense on Actual Plant Balances as of February 28, 2023

Schedule C-3.10a2 (Actual)

Page 1 of 1

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Real Property (a)	\$ 20,345,261	\$ 32,468,296	\$ 113,579,331
2	Real Property Tax Rate (b)	<u>0.909245%</u>	<u>0.909245%</u>	<u>0.909245%</u>
3	Real Property Tax (1 x 2)	\$ 184,988	\$ 295,216	\$ 1,032,714
4	Total Real Property Tax (Sum of 3)			<u><u>\$ 1,512,919</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	\$ 249,053,258	Book cost of real property used to compare to assessed value of real property to derive a true value percentage Calculation: (2) / (1)
(2) Real Property Taxes Paid	<u>\$2,264,504</u>	
(3) Real Property Tax Rate (Paid vs. Capital Costs)	<u><u>0.909245%</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 2/28/2023 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	\$ 86,379,822	\$ 15,628,438
Reserve	\$ -	\$ -	\$ -

ESP IV Adjustments

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

AMI - CEI Pilot Only CEI has an AMI project so this exclusion does not impact OE or TE.
Source: 2/28/2023 Actual Plant Balances
Exclusions related to Rider AMI are determined by specific depreciation groups in PowerPlant and WBS CE-004000

FERC Account	CEI	
	Gross	Reserve
303-SGMI	\$ 1,023,983	\$ (300,554)
362-SGMI	\$ 5,178,536	\$ 4,271,262
364-SGMI	\$ 163,082	\$ 127,145
365-SGMI	\$ 1,794,237	\$ 1,774,250
367-SGMI	\$ 2,230	\$ (1,511)
368-SGMI	\$ 171,766	\$ 163,074
370-SGMI	\$ 15,568,256	\$ 14,264,996
397-SGMI	\$ 3,197,800	\$ 3,111,205
Grand Total	\$ 27,099,891	\$ 23,409,866

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	\$ 590,732	\$ 738,780
352	\$ 105,640	\$ 22,770
353	\$ -	\$ -
355	\$ (814)	\$ (170)
356	\$ (447)	\$ (96)
358	\$ -	\$ -
361	\$ 475,600	\$ 108,740
362	\$ (551,849)	\$ (84,107)
364	\$ 67,073	\$ 41,790
365	\$ 1,019,192	\$ 267,008
367	\$ 12,551	\$ 853
368	\$ (410,260)	\$ (140,773)
369	\$ 734	\$ 145
370	\$ (279,539)	\$ (108,730)
373	\$ 13,036	\$ 4,984
390	\$ -	\$ 0
391	\$ 4,196,089	\$ 3,815,242
397	\$ 2,217,259	\$ 1,353,349
Grand Total	\$ 7,454,997	\$ 6,019,786

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	\$ (686)
356	\$ (1)	\$ 19
358	\$ (32,555)	\$ 2,263
360	\$ (11)	\$ -
362	\$ 14,937	\$ 1,876
364	\$ (41,181)	\$ (16,870)
365	\$ (19,869)	\$ (6,159)
366	\$ -	\$ 1,905
367	\$ 359,994	\$ 53,129
368	\$ (75,510)	\$ (13,118)
369	\$ (1,537)	\$ (373)
370	\$ (2)	\$ 1,357
371	\$ (6,820)	\$ (2,178)
373	\$ (2,721)	\$ (1,019)
390	\$ (0)	\$ 226
Grand Total	\$ 195,011	\$ 20,371

LED Exclusions related to the Experimental Company Owned LED Program

FERC Account	CEI		OE		TE	
	Gross	Reserve	Gross	Reserve	Gross	Reserve
356	\$ 151	\$ 7	\$ -	\$ -	\$ -	\$ -
364	\$ 510,970	\$ 31,091	\$ 17,851	\$ 666	\$ 270,462	\$ 20,794
365	\$ 88,174	\$ 5,268	\$ 2,461	\$ 208	\$ 85,234	\$ 2,271
367	\$ 19,076	\$ 815	\$ -	\$ -	\$ 69,462	\$ 1,754
368	\$ 25,567	\$ 941	\$ -	\$ -	\$ 18,335	\$ 1,149
369	\$ (398)	\$ (21)	\$ -	\$ -	\$ 140	\$ 3
371	\$ 5,749	\$ 221	\$ -	\$ -	\$ 741	\$ 38
373	\$ 194,137	\$ 14,134	\$ 106,595	\$ 10,380	\$ 1,283,793	\$ 107,136
373.3 LED	\$ 5,352,690	\$ 256,669	\$ 541,258	\$ 64,273	\$ 5,022,058	\$ 421,547
Grand Total	\$ 6,195,975	\$ 309,128	\$ 668,165	\$ 75,526	\$ 6,790,225	\$ 554,692

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	\$ 75,266	\$ 246,913	\$ 21,845	\$ 7,627	\$ 348
365	\$ 36,122,240	\$ 5,455,617	\$ 34,045,393	\$ 3,678,920	\$ 9,614,165	\$ 1,441,777
Grand Total	\$ 36,824,422	\$ 5,530,883	\$ 34,292,306	\$ 3,700,765	\$ 9,621,792	\$ 1,442,125

Service Company Adjustments

Exclusions related to Service Company Plant In-Service

FERC Account	SC	
	Gross	Reserve
303	\$ 6,105,552	\$ 1,679,653
390	\$ 2,761,543	\$ 294,604

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	\$ 974,118,006	\$ 138,422,169	\$ 167,743,121	\$ 73,838,145	\$ 380,003,434
(3) Reserve	\$ 601,325,924	\$ 85,448,414	\$ 103,548,324	\$ 45,580,505	\$ 234,577,243
(4) ADIT	\$ 38,654,544	\$ 5,492,811	\$ 6,656,313	\$ 2,930,014	\$ 15,079,138
(5) Rate Base		\$ 47,480,944	\$ 57,538,484	\$ 25,327,625	\$ 130,347,053
(6) Depreciation Expense (Incremental)		\$ 5,009,444	\$ 6,070,558	\$ 2,672,173	\$ 13,752,175
(7) Property Tax Expense (Incremental)		\$ 77,201	\$ 93,553	\$ 41,181	\$ 211,935
(8) Total Expenses		\$ 5,086,644	\$ 6,164,111	\$ 2,713,354	\$ 13,964,110

- (2) Gross Plant = Actual Service Company General and Intangible plant in-service as of 2/28/2023, 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 2/28/2023, 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 2/28/2023.
- (5) Rate Base = Gross Plant - Reserve - ADIT
- (6) Estimated incremental depreciation expense. Additional details provided on "Incremental Depreciation and Property Tax Associated with Service Company Plant: Case No. 07-551-EL-AIR vs. Actual 2/28/2023"
- (7) Estimated incremental property tax expense. Additional details provided on "Incremental Depreciation and Property Tax Associated with Service Company Plant: Case No. 07-551-EL-AIR vs. Actual 2/28/2023"
- (8) Total Expenses = Depreciation Expense + Property Tax Expense

All Service Company Allocations for Gross Plant and Reserve can be found on Sch B2.1 (Actual) and Sch B3 (Actual), respectively, in order to determine the Grand Totals shown on the "Rider DCR Actual Distribution Rate Base Additions as of 2/28/2023: Revenue Requirement" workpaper.

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	(C) (D) (E)			(F) CEI	(G) (H) Accrual Rates		(I) Average	(J) Depreciation Expense
			Gross	5/31/2007 Reserve	Net		OE	TE		
1	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
2	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
GENERAL PLANT										
3	389	Fee Land & Easements	\$ 556,979	\$ -	\$ 556,979	0.00%	0.00%	0.00%	0.00%	\$ -
4	390	Structures, Improvements *	\$ 21,328,601	\$ 7,909,208	\$ 13,419,393	2.20%	2.50%	2.20%	2.33%	\$ 497,474
5	390.3	Struct Imprv, Leasehold Imp **	\$ 6,938,688	\$ 1,006,139	\$ 5,932,549	22.34%	20.78%	0.00%	21.49%	\$ 1,490,798
6	391.1	Office Furn., Mech. Equip.	\$ 31,040,407	\$ 24,400,266	\$ 6,640,141	7.60%	3.80%	3.80%	5.18%	\$ 1,609,200
7	391.2	Data Processing Equipment	\$ 117,351,991	\$ 26,121,795	\$ 91,230,196	10.56%	17.00%	9.50%	13.20%	\$ 15,486,721
8	392	Transportation Equipment	\$ 11,855	\$ 1,309	\$ 10,546	6.07%	7.31%	6.92%	6.78%	\$ 804
9	393	Stores Equipment	\$ 16,787	\$ 1,447	\$ 15,340	6.67%	2.56%	3.13%	4.17%	\$ 700
10	394	Tools, Shop, Garage Equip.	\$ 11,282	\$ 506	\$ 10,776	4.62%	3.17%	3.33%	3.73%	\$ 421
11	395	Laboratory Equipment	\$ 127,988	\$ 11,126	\$ 116,862	2.31%	3.80%	2.86%	3.07%	\$ 3,935
12	396	Power Operated Equipment	\$ 160,209	\$ 20,142	\$ 140,067	4.47%	3.48%	5.28%	4.19%	\$ 6,713
13	397	Communication Equipment ***	\$ 56,845,501	\$ 32,304,579	\$ 24,540,922	7.50%	5.00%	5.88%	6.08%	\$ 3,457,148
14	398	Misc. Equipment	\$ 465,158	\$ 27,982	\$ 437,176	6.67%	4.00%	3.33%	4.84%	\$ 22,525
15	399.1	ARC General Plant	\$ 40,721	\$ 16,948	\$ 23,773	0.00%	0.00%	0.00%	0.00%	\$ -
16			\$ 234,896,167	\$ 91,821,447	\$ 143,074,720					\$ 22,576,438
INTANGIBLE PLANT										
17	301	Organization	\$ 49,344	\$ 49,344	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
18	303	Misc. Intangible Plant	\$ 75,721,715	\$ 46,532,553	\$ 29,189,162	14.29%	14.29%	14.29%	14.29%	\$ 10,820,633
19	303	Katz Software	\$ 1,268,271	\$ 1,027,642	\$ 240,630	14.29%	14.29%	14.29%	14.29%	\$ 181,236
20	303	Software 1999	\$ 10,658	\$ 4,881	\$ 5,777	14.29%	14.29%	14.29%	14.29%	\$ 1,523
21	303	Software GPU SC00	\$ 2,343,368	\$ 2,343,368	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
22	303	Impairment June 2000	\$ 77	\$ 77	\$ (0)	14.29%	14.29%	14.29%	14.29%	\$ -
23	303	3 year depreciable life	\$ 55,645	\$ 14,684	\$ 40,961	14.29%	14.29%	14.29%	14.29%	\$ 7,952
24	303	Debt Gross-up (FAS109): General	\$ 117,298	\$ 117,298	\$ -	3.87%	3.87%	3.87%	3.87%	\$ -
25	303	Debt Gross-up (FAS109): G/P Land	\$ 1,135	\$ 1,137	\$ (2)	3.87%	3.87%	3.87%	3.87%	\$ -
26			\$ 79,567,511	\$ 50,090,984	\$ 29,476,527					\$ 11,011,344
27	TOTAL - GENERAL & INTANGIBLE		\$ 314,463,678	\$ 141,912,431	\$ 172,551,247				10.68%	\$ 33,587,782

NOTES

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

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

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

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

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

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

* Includes accounts 390.1 and 390.2.

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

*** Includes accounts 397 and 397.1

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)

II. Estimated Depreciation Accrual Rate for Actual Service Company Plant as of 2/28/2023

Line No.	(A) Account	(B) Account Description	(C) (D) (E) 2/28/2023 Actual Balances			(F) (G) (H) (I) Accrual Rates				(J) Depreciation Expense
			Gross	Reserve	Net	CEI	OE	TE	Average	
28	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
29	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
GENERAL PLANT										
30	389	Fee Land & Easements	\$ 136,339	\$ -	\$ 136,339	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	\$ 46,251,261	\$ 33,119,447	\$ 13,131,814	2.20%	2.50%	2.20%	2.33%	\$ 1,078,777
32	390.3	Struct Imprv, Leasehold Imp **	\$ 28,761,175	\$ 13,118,707	\$ 15,642,468	22.34%	20.78%	0.00%	21.49%	\$ 6,179,425
33	391.1	Office Furn., Mech. Equip.	\$ 14,812,750	\$ 10,736,071	\$ 4,076,679	7.60%	3.80%	3.80%	5.18%	\$ 767,924
34	391.2	Data Processing Equipment	\$ 153,908,901	\$ 46,351,841	\$ 107,557,060	10.56%	17.00%	9.50%	13.20%	\$ 20,311,067
35	392	Transportation Equipment	\$ 5,536,032	\$ 2,409,738	\$ 3,126,294	6.07%	7.31%	6.92%	6.78%	\$ 375,483
36	393	Stores Equipment	\$ 17,022	\$ 10,329	\$ 6,692	6.67%	2.56%	3.13%	4.17%	\$ 709
37	394	Tools, Shop, Garage Equip.	\$ 296,303	\$ 31,534	\$ 264,769	4.62%	3.17%	3.33%	3.73%	\$ 11,050
38	395	Laboratory Equipment	\$ 727,779	\$ 74,780	\$ 653,000	2.31%	3.80%	2.86%	3.07%	\$ 22,376
39	396	Power Operated Equipment	\$ 603,919	\$ 279,759	\$ 324,160	4.47%	3.48%	5.28%	4.19%	\$ 25,306
40	397	Communication Equipment ***	\$ 165,201,518	\$ 63,570,482	\$ 101,631,036	7.50%	5.00%	5.88%	6.08%	\$ 10,046,988
41	398	Misc. Equipment	\$ 3,525,545	\$ 1,783,432	\$ 1,742,113	6.67%	4.00%	3.33%	4.84%	\$ 170,721
42	399.1	ARC General Plant	\$ 40,721	\$ 31,559	\$ 9,162	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 419,819,266	\$ 171,517,680	\$ 248,301,586					\$ 38,989,827
INTANGIBLE PLANT										
44	301	FECO 101/6-301 Organization Fst	\$ 49,344	\$ 49,344	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
45	303	FECO 101/6-303 Intangibles	\$ 4,512,888	\$ 5,393,275	\$ (880,387)	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	\$ 53,751,865	\$ 53,751,865	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
56	303	FECO 101/6-303 2012 Software	\$ 38,042,303	\$ 38,042,303	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
57	303	FECO 101/6-303 2013 Software	\$ 79,468,626	\$ 79,468,626	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
58	303	FECO 101/6-303 2014 Software	\$ 24,430,541	\$ 24,430,471	\$ 70	14.29%	14.29%	14.29%	14.29%	\$ 70
59	303	FECO 101/6-303 2015 Software	\$ 32,810,669	\$ 32,810,669	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
60	303	FECO 101/6-303 2016 Software	\$ 26,396,632	\$ 25,090,349	\$ 1,306,283	14.29%	14.29%	14.29%	14.29%	\$ 1,306,283
61	303	FECO 101/6-303 2017 Software	\$ 10,979,267	\$ 8,933,988	\$ 2,045,280	14.29%	14.29%	14.29%	14.29%	\$ 1,568,937
62	303	FECO 101/6-303 2018 Software	\$ 23,999,754	\$ 16,938,298	\$ 7,061,456	14.29%	14.29%	14.29%	14.29%	\$ 3,429,565
63	303	FECO 101/6-303 2019 Software	\$ 45,822,621	\$ 22,587,986	\$ 23,234,635	14.29%	14.29%	14.29%	14.29%	\$ 6,548,053
64	303	FECO 101/6-303 2020 Software	\$ 45,550,578	\$ 14,537,704	\$ 35,438,773	14.29%	14.29%	14.29%	14.29%	\$ 6,509,178
65	303	FECO 101/6-303 2021 Software	\$ 20,327,575	\$ 5,189,611	\$ 15,137,963	14.29%	14.29%	14.29%	14.29%	\$ 2,904,810
66	303	FECO 101/6-303 2022 Software	\$ 51,397,628	\$ 7,250,673	\$ 44,146,955	14.29%	14.29%	14.29%	14.29%	\$ 7,344,721
67	304	FECO 101/6-303 2023 Software	\$ 1,674,497	\$ 9,407	\$ 1,665,090	14.29%	14.29%	14.29%	14.29%	\$ 239,286
67			\$ 554,298,740	\$ 429,568,521	\$ 129,156,118					\$ 29,850,902
68	Removal Work in Progress (RWIP)		\$ 239,723							
69	TOTAL - GENERAL & INTANGIBLE		\$ 974,118,006	\$ 601,325,924	\$ 377,457,704				7.07%	\$ 68,840,729

NOTES

(C) - (E) Service Company plant balances as of February 28, 2023 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 2/28/2023. Calculation: Column C x Column I.

* Includes accounts 390.1 and 390.2.

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

*** Includes accounts 397 and 397.1

Property Tax Rate for Service Company Plant (Actual)

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

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

NOTES

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

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

Property Tax Rate for Service Company Plant (Actual)

III. Average Real Property Tax Rates on Actual General Plant as of February 28, 2023 *						
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 February 28, 2023						
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%	\$ 46,251,261	\$ 598,532
29	390.3	Struct Imprv, Leasehold Imp	Real	1.29%	\$ 28,761,175	\$ 372,195
30	391.1	Office Furn., Mech. Equip.	Personal		\$ 14,812,750	\$ -
31	391.2	Data Processing Equipment	Personal		\$ 153,908,901	\$ -
32	392	Transportation Equipment	Personal		\$ 5,536,032	\$ -
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		\$ 603,919	\$ -
37	397	Communication Equipment	Personal		\$ 165,201,518	\$ -
38	398	Misc. Equipment	Personal		\$ 3,525,545	\$ -
39	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
40	TOTAL - GENERAL PLANT				\$ 419,819,266	\$ 972,492
41	TOTAL - INTANGIBLE PLANT				\$ 554,298,740	\$ -
42	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 974,118,006	\$ 972,492
43	Average Effective Real Property Tax Rate					0.10%

NOTES

- (C) Source: Schedule C3.10 (Actual). Classification of General Plant account as Real or Personal Property
- (D) Weighted average property tax rate across CEI, OE, and TE. See Section III above.
 Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax.
- (E) Service Company General gross plant balances as of 2/28/2023 adjusted to incorporate applicable recommendations from the Rider DCR audit reports filed in 2013-2022
- (F) Calculation: Column D x Column E

Incremental Depreciation and Property Tax Associated with Service Company Plant (Actual)							
Case No. 07-551-EL-AIR vs. Actual 2/28/2023 Balances							
I. Allocated Service Company Plant and Related Expenses as of February 28, 2023							
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	\$ 974,118,006	\$ 138,422,169	\$ 167,743,121	\$ 73,838,145	\$ 380,003,434	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 64 x Line 1
3	Accum. Reserve	\$ (601,325,924)	\$ (85,448,414)	\$ (103,548,324)	\$ (45,580,505)	\$ (234,577,243)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 64 x Line 1
4	Net Plant	\$ 372,792,082	\$ 52,973,755	\$ 64,194,797	\$ 28,257,640	\$ 145,426,191	Line 2 + Line 3
5	Depreciation *	7.07%	\$ 9,782,268	\$ 11,854,374	\$ 5,218,127	\$ 26,854,768	Average Rate x Line 2
6	Property Tax *	0.10%	\$ 138,191	\$ 167,463	\$ 73,715	\$ 379,369	Average Rate x Line 2
7	Total Expenses		\$ 9,920,459	\$ 12,021,837	\$ 5,291,842	\$ 27,234,137	
* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 2/28/2023. See line 64 of the "Depreciation Rate for Service Company Plant (Actual)" workpaper and line 43 of the "Property Tax Rate for Service Company Plant (Actual)" workpaper for more details.							
II. Allocated Service Company Plant and Related Expenses as of May 31, 2007							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
8	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
9	Gross Plant	\$ 314,463,678	\$ 44,685,289	\$ 54,150,645	\$ 23,836,347	\$ 122,672,281	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 27 x Line 8
10	Accum. Reserve	\$ (141,912,431)	\$ (20,165,756)	\$ (24,437,321)	\$ (10,756,962)	\$ (55,360,039)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 27 x Line 8
11	Net Plant	\$ 172,551,247	\$ 24,519,532	\$ 29,713,325	\$ 13,079,385	\$ 67,312,242	Line 9 + Line 10
12	Depreciation *	10.68%	\$ 4,772,824	\$ 5,783,816	\$ 2,545,954	\$ 13,102,594	Average Rate x Line 9
13	Property Tax *	0.14%	\$ 60,990	\$ 73,910	\$ 32,534	\$ 167,434	Average Rate x Line 9
14	Total Expenses		\$ 4,833,814	\$ 5,857,726	\$ 2,578,488	\$ 13,270,028	Line 12 + Line 13
* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant as of 5/31/07. See line 27 of the "Depreciation Rate for Service Company Plant (Actual)" workpaper and line 23 of the "Property Tax Rate for Service Company Plant (Actual)" workpaper for more details.							
III. Incremental Expenses Associated with Allocated Service Company Plant *							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
15	Depreciation	-3.61%	\$ 5,009,444	\$ 6,070,558	\$ 2,672,173	\$ 13,752,175	Line 5 - Line 12
16	Property Tax	-0.04%	\$ 77,201	\$ 93,553	\$ 41,181	\$ 211,935	Line 6 - Line 13
17	Total Expenses		\$ 5,086,644	\$ 6,164,111	\$ 2,713,354	\$ 13,964,110	Line 15 + Line 16
* In Case No. 07-551-EL-AIR, test year operating expenses included allocated depreciation and property tax associated with Service Company plant. This section calculates the difference between the estimated level of these expenses included in base rates and the estimated expenses incurred based on actual Service Company plant balances as of February 28, 2023. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.							

Intangible Depreciation Expense Calculation
Actual 2/28/2023 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 workpaper looks at each sub account within intangible plant and calculates the expense by applying the 14.29% to only those software related sub-accounts that are not fully amortized yet. All other accounts are calculated by applying the approved accrual rate to the Gross Plant balances.

Company (A)		Utility Account (B)	Function (C)	Gross Plant Feb-23 (D)	Reserve Feb-23 (E)	Net Plant Feb-23 (F)	Accrual Rates (G)	Depreciation Exp (H)
CECO	The Illuminating Co.	CECO 1016-303 2002 Software	Intangible Plant	\$ 2,966,784	\$ 2,966,784	\$ -	14.29%	\$ -
CECO	The Illuminating Co.	CECO 1016-303 2003 Software	Intangible Plant	\$ 1,307,067	\$ 1,307,067	\$ -	14.29%	\$ -
CECO	The Illuminating Co.	CECO 1016-303 2004 Software	Intangible Plant	\$ 3,596,344	\$ 3,596,344	\$ -	14.29%	\$ -
CECO	The Illuminating Co.	CECO 1016-303 2005 Software	Intangible Plant	\$ 1,219,862	\$ 1,219,862	\$ -	14.29%	\$ -
CECO	The Illuminating Co.	CECO 1016-303 2006 Software	Intangible Plant	\$ 1,808,778	\$ 1,808,778	\$ -	14.29%	\$ -
CECO	The Illuminating Co.	CECO 1016-303 2007 Software	Intangible Plant	\$ 5,870,456	\$ 5,870,456	\$ -	14.29%	\$ -
CECO	The Illuminating Co.	CECO 1016-303 2008 Software	Intangible Plant	\$ 1,034,139	\$ 1,034,139	\$ -	14.29%	\$ -
CECO	The Illuminating Co.	CECO 1016-303 2009 Software	Intangible Plant	\$ 3,233,624	\$ 3,233,624	\$ -	14.29%	\$ -
CECO	The Illuminating Co.	CECO 1016-303 2010 Software	Intangible Plant	\$ 2,674,459	\$ 2,674,460	\$ (1)	14.29%	\$ -
CECO	The Illuminating Co.	CECO 1016-303 2011 Software	Intangible Plant	\$ 5,510,176	\$ 5,510,178	\$ (2)	14.29%	\$ -
CECO	The Illuminating Co.	CECO 1016-303 2012 Software	Intangible Plant	\$ 671,633	\$ 671,745	\$ (112)	14.29%	\$ -
CECO	The Illuminating Co.	CECO 1016-303 2013 Software	Intangible Plant	\$ 1,955,438	\$ 1,955,869	\$ (430)	14.29%	\$ -
CECO	The Illuminating Co.	CECO 1016-303 2014 Software	Intangible Plant	\$ 3,120,733	\$ 3,121,271	\$ (538)	14.29%	\$ -
CECO	The Illuminating Co.	CECO 1016-303 2015 Software	Intangible Plant	\$ 3,737,235	\$ 3,737,859	\$ (624)	14.29%	\$ -
CECO	The Illuminating Co.	CECO 1016-303 2016 Software	Intangible Plant	\$ 5,353,465	\$ 5,114,094	\$ 239,372	14.29%	\$ 239,372
CECO	The Illuminating Co.	CECO 1016-303 2017 Software	Intangible Plant	\$ 3,348,476	\$ 2,801,199	\$ 547,277	14.29%	\$ 478,497
CECO	The Illuminating Co.	CECO 1016-303 2018 Software	Intangible Plant	\$ 2,086,949	\$ 1,534,660	\$ 552,289	14.29%	\$ 298,225
CECO	The Illuminating Co.	CECO 1016-303 2019 Software	Intangible Plant	\$ 4,555,944	\$ 2,294,375	\$ 2,261,568	14.29%	\$ 651,044
CECO	The Illuminating Co.	CECO 1016-303 2020 Software	Intangible Plant	\$ 5,614,141	\$ 2,010,271	\$ 3,603,869	14.29%	\$ 802,261
CECO	The Illuminating Co.	CECO 1016-303 2021 Software	Intangible Plant	\$ 2,236,517	\$ 495,702	\$ 1,740,815	14.29%	\$ 319,598
CECO	The Illuminating Co.	CECO 1016-303 2022 Software	Intangible Plant	\$ 14,784,545	\$ 873,589	\$ 13,910,956	14.29%	\$ 2,112,711
CECO	The Illuminating Co.	CECO 1016-303 2023 Software	Intangible Plant	\$ 344,911	\$ 1,938	\$ 342,974	14.29%	\$ 49,288
CECO	The Illuminating Co.	CECO 1016-303 FAS109 Distribution	Intangible Plant	\$ 2,001,124	\$ 2,001,124	\$ -	3.18%	\$ -
CECO	The Illuminating Co.	CECO 1016-303 FAS109 Transmission	Intangible Plant	\$ 1,176,339	\$ 1,176,339	\$ -	2.15%	\$ -
CECO	The Illuminating Co.	CECO 1016-303 Software	Intangible Plant	\$ 391,908	\$ 1,460,908	\$ (1,069,005)	14.29%	\$ -
CECO	The Illuminating Co.	CECO 1016-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
Total				\$ 93,055,446	\$ 70,927,039	\$ 22,128,407		\$ 4,950,997
OECO	Ohio Edison Co.	OECO 1016-301 Organization	Intangible Plant	\$ 89,746	\$ 30,691	\$ 59,055	0.00%	\$ -
OECO	Ohio Edison Co.	OECO 1016-303 2002 Software	Intangible Plant	\$ 3,690,067	\$ 3,690,067	\$ -	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 1016-303 2003 Software	Intangible Plant	\$ 17,568,726	\$ 17,568,726	\$ -	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 1016-303 2004 Software	Intangible Plant	\$ 4,524,343	\$ 4,524,343	\$ -	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 1016-303 2005 Software	Intangible Plant	\$ 1,463,370	\$ 1,463,370	\$ -	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 1016-303 2006 Software	Intangible Plant	\$ 2,754,124	\$ 2,754,124	\$ -	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 1016-303 2007 Software	Intangible Plant	\$ 7,208,211	\$ 7,208,211	\$ -	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 1016-303 2008 Software	Intangible Plant	\$ 1,300,354	\$ 1,300,354	\$ -	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 1016-303 2009 Software	Intangible Plant	\$ 4,169,875	\$ 4,169,875	\$ -	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 1016-303 2010 Software	Intangible Plant	\$ 3,113,399	\$ 3,113,400	\$ (1)	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 1016-303 2011 Software	Intangible Plant	\$ 7,879,505	\$ 7,388,668	\$ (1,264)	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 1016-303 2012 Software	Intangible Plant	\$ 795,541	\$ 795,694	\$ (152)	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 1016-303 2013 Software	Intangible Plant	\$ 4,751,733	\$ 4,752,658	\$ (925)	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 1016-303 2014 Software	Intangible Plant	\$ 5,248,697	\$ 5,249,574	\$ (877)	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 1016-303 2015 Software	Intangible Plant	\$ 6,555,271	\$ 6,556,266	\$ (995)	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 1016-303 2016 Software	Intangible Plant	\$ 7,068,450	\$ 6,787,545	\$ 280,905	14.29%	\$ 280,905
OECO	Ohio Edison Co.	OECO 1016-303 2017 Software	Intangible Plant	\$ 5,457,985	\$ 4,527,959	\$ 930,026	14.29%	\$ 779,946
OECO	Ohio Edison Co.	OECO 1016-303 2018 Software	Intangible Plant	\$ 3,681,220	\$ 2,454,443	\$ 1,216,776	14.29%	\$ 526,004
OECO	Ohio Edison Co.	OECO 1016-303 2019 Software	Intangible Plant	\$ 6,775,835	\$ 3,567,289	\$ 3,208,546	14.29%	\$ 968,267
OECO	Ohio Edison Co.	OECO 1016-303 2020 Software	Intangible Plant	\$ 8,091,844	\$ 2,915,960	\$ 5,175,883	14.29%	\$ 1,156,324
OECO	Ohio Edison Co.	OECO 1016-303 2021 Software	Intangible Plant	\$ 3,096,637	\$ 683,757	\$ 2,412,880	14.29%	\$ 442,509
OECO	Ohio Edison Co.	OECO 1016-303 2022 Software	Intangible Plant	\$ 21,797,913	\$ 1,291,992	\$ 20,505,921	14.29%	\$ 3,114,922
OECO	Ohio Edison Co.	OECO 1016-303 2023 Software	Intangible Plant	\$ 548,506	\$ 3,081	\$ 545,424	14.29%	\$ 78,381
OECO	Ohio Edison Co.	OECO 1016-303 FAS109 Dist Land	Intangible Plant	\$ 35,276	\$ (1,806)	\$ 37,082	2.89%	\$ -
OECO	Ohio Edison Co.	OECO 1016-303 FAS109 Distribution	Intangible Plant	\$ 1,495,847	\$ 1,501,118	\$ (5,271)	2.89%	\$ -
OECO	Ohio Edison Co.	OECO 1016-303 FAS109 G/P Land	Intangible Plant	\$ 7,778	\$ -	\$ 7,778	3.87%	\$ -
OECO	Ohio Edison Co.	OECO 1016-303 FAS109 General Plant	Intangible Plant	\$ 191,313	\$ 191,298	\$ 15	3.87%	\$ 15
OECO	Ohio Edison Co.	OECO 1016-303 FAS109 Transm Land	Intangible Plant	\$ 1,326,229	\$ -	\$ 1,326,229	2.33%	\$ -
OECO	Ohio Edison Co.	OECO 1016-303 FAS109 Transmission	Intangible Plant	\$ 697,049	\$ 697,049	\$ -	2.33%	\$ -
OECO	Ohio Edison Co.	OECO 1016-303 Software	Intangible Plant	\$ 1,501,111	\$ 2,261,000	\$ (759,889)	14.29%	\$ -
Total				\$ 132,861,535	\$ 97,965,606	\$ 34,895,929		\$ 7,347,318
TECO	Toledo Edison Co.	TECO 1016-303 2002 Software	Intangible Plant	\$ 1,708,412	\$ 1,708,412	\$ -	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 1016-303 2003 Software	Intangible Plant	\$ 7,478,386	\$ 7,478,386	\$ -	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 1016-303 2004 Software	Intangible Plant	\$ 862,457	\$ 862,457	\$ -	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 1016-303 2005 Software	Intangible Plant	\$ 699,602	\$ 699,602	\$ -	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 1016-303 2006 Software	Intangible Plant	\$ 834,729	\$ 834,729	\$ -	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 1016-303 2007 Software	Intangible Plant	\$ 3,182,778	\$ 3,182,778	\$ -	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 1016-303 2008 Software	Intangible Plant	\$ 558,450	\$ 558,450	\$ -	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 1016-303 2009 Software	Intangible Plant	\$ 1,873,633	\$ 1,873,633	\$ -	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 1016-303 2010 Software	Intangible Plant	\$ 1,383,126	\$ 1,383,126	\$ -	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 1016-303 2011 Software	Intangible Plant	\$ 2,118,497	\$ 2,118,497	\$ -	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 1016-303 2012 Software	Intangible Plant	\$ 434,694	\$ 434,694	\$ -	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 1016-303 2013 Software	Intangible Plant	\$ 1,238,285	\$ 1,238,285	\$ -	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 1016-303 2014 Software	Intangible Plant	\$ 1,840,070	\$ 1,840,070	\$ -	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 1016-303 2015 Software	Intangible Plant	\$ 1,607,924	\$ 1,607,924	\$ -	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 1016-303 2016 Software	Intangible Plant	\$ 1,918,702	\$ 1,853,611	\$ 65,090	14.29%	\$ 65,090
TECO	Toledo Edison Co.	TECO 1016-303 2017 Software	Intangible Plant	\$ 793,422	\$ 687,969	\$ 105,453	14.29%	\$ 105,453
TECO	Toledo Edison Co.	TECO 1016-303 2018 Software	Intangible Plant	\$ 1,099,117	\$ 786,991	\$ 312,126	14.29%	\$ 157,064
TECO	Toledo Edison Co.	TECO 1016-303 2019 Software	Intangible Plant	\$ 2,226,726	\$ 1,119,687	\$ 1,107,040	14.29%	\$ 318,199
TECO	Toledo Edison Co.	TECO 1016-303 2020 Software	Intangible Plant	\$ 2,638,547	\$ 931,413	\$ 1,707,134	14.29%	\$ 377,048
TECO	Toledo Edison Co.	TECO 1016-303 2021 Software	Intangible Plant	\$ 1,093,764	\$ 235,246	\$ 858,518	14.29%	\$ 156,299
TECO	Toledo Edison Co.	TECO 1016-303 2022 Software	Intangible Plant	\$ 7,388,226	\$ 490,650	\$ 6,897,575	14.29%	\$ 1,055,777
TECO	Toledo Edison Co.	TECO 1016-303 2023 Software	Intangible Plant	\$ 251,660	\$ 1,414	\$ 250,246	14.29%	\$ 35,962
TECO	Toledo Edison Co.	TECO 1016-303 FAS109 Distribution	Intangible Plant	\$ 240,086	\$ 240,086	\$ -	3.10%	\$ -
TECO	Toledo Edison Co.	TECO 1016-303 FAS109 Transmission	Intangible Plant	\$ 54,210	\$ 54,210	\$ -	2.37%	\$ -
TECO	Toledo Edison Co.	TECO 1016-303 Software	Intangible Plant	\$ (300,471)	\$ 973,247	\$ (1,273,718)	14.29%	\$ -
Total				\$ 43,225,102	\$ 33,195,568	\$ 10,029,464		\$ 2,270,893

NOTES

(D) - (F) Source: Actual 2/28/2023 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 5/31/2023
Revenue Requirement Calculation

(\$ millions)

* 5/31/2007 balances refer to the jurisdictional balances approved in Case 07-551-EL-AIR. Source: PUCO Staff workpapers supporting the PUCO Opinion & Order

		(A)	(B)	(C) = (B) - (A)	(D)	
	Gross Plant	5/31/2007*	5/31/2023	Incremental	Source of Column (B)	
(1)	CEI	1,927.1	3,512.2	1,585.1	Sch B2.1 (Estimate) Line 45	
(2)	OE	2,074.0	4,042.8	1,968.8	Sch B2.1 (Estimate) Line 47	
(3)	TE	771.5	1,331.4	559.9	Sch B2.1 (Estimate) Line 44	
(4)	Total	4,772.5	8,886.3	4,113.8	Sum: [(1) through (3)]	
	Accumulated Reserve					
(5)	CEI	(773.0)	(1,672.5)	(899.5)	-Sch B3 (Estimate) Line 46	
(6)	OE	(803.0)	(1,758.6)	(955.6)	-Sch B3 (Estimate) Line 48	
(7)	TE	(376.8)	(753.1)	(376.3)	-Sch B3 (Estimate) Line 45	
(8)	Total	(1,952.8)	(4,184.2)	(2,231.4)	Sum: [(5) through (7)]	
	Net Plant In Service					
(9)	CEI	1,154.0	1,839.6	685.6	(1) + (5)	
(10)	OE	1,271.0	2,284.2	1,013.2	(2) + (6)	
(11)	TE	394.7	578.3	183.6	(3) + (7)	
(12)	Total	2,819.7	4,702.2	1,882.4	Sum: [(9) through (11)]	
	ADIT					
(13)	CEI	(246.4)	(444.5)	(198.1)	- ADIT Balances (Estimate) Line 3	
(14)	OE	(197.1)	(541.0)	(343.9)	- ADIT Balances (Estimate) Line 3	
(15)	TE	(10.3)	(137.7)	(127.4)	- ADIT Balances (Estimate) Line 3	
(16)	Total	(453.8)	(1,123.2)	(669.4)	Sum: [(13) through (15)]	
	Rate Base					
(17)	CEI	907.7	1,395.2	487.5	(9) + (13)	
(18)	OE	1,073.9	1,743.2	669.3	(10) + (14)	
(19)	TE	384.4	440.6	56.2	(11) + (15)	
(20)	Total	2,366.0	3,579.0	1,213.0	Sum: [(17) through (19)]	
	Depreciation Exp					
(21)	CEI	60.0	114.0	54.0	Sch B-3.2 (Estimate) Line 46	
(22)	OE	62.0	121.8	59.8	Sch B-3.2 (Estimate) Line 48	
(23)	TE	24.5	43.3	18.8	Sch B-3.2 (Estimate) Line 45	
(24)	Total	146.5	279.1	132.6	Sum: [(21) through (23)]	
	Property Tax Exp					
(25)	CEI	65.0	127.2	62.3	Sch C-3.10a (Estimate) Line 4	
(26)	OE	57.4	108.4	51.1	Sch C-3.10a (Estimate) Line 4	
(27)	TE	20.1	34.4	14.3	Sch C-3.10a (Estimate) Line 4	
(28)	Total	142.4	270.1	127.7	Sum: [(25) through (27)]	
	Revenue Requirement	Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(29)	CEI	487.5	41.3	54.0	62.3	157.6
(30)	OE	669.3	56.8	59.8	51.1	167.6
(31)	TE	56.2	4.8	18.8	14.3	37.9
(32)	Total	1,213.0	102.9	132.6	127.7	363.1

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

	(a)	(b)	(c)	(d)	(e)	(f)
Revenue Requirement with Tax	Equity Return	Tax Rate	Income Tax	CAT 0.26%	Taxes	Rev. Req. + Tax
(36) CEI	25.1	22.6%	7.3	0.4	7.7	165.3
(37) OE	34.4	22.3%	9.9	0.5	10.3	177.9
(38) TE	2.9	22.3%	0.8	0.1	0.9	38.8
(39) Total	62.4		18.0	1.0	19.0	382.1

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

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

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

Ohio Edison Company: 22-0921-EL-RDR
5/31/2023 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 5/31/2023 from the forecast as of March 2023, 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 5/31/2023 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>TRANSMISSION PLANT</u>							
1	350	Land & Land Rights	\$ 94,693,497	100%	\$ 94,693,497	\$ (86,379,822)	\$ 8,313,674
2	352	Structures & Improvements	\$ 12,153,353	100%	\$ 12,153,353		\$ 12,153,353
3	353	Station Equipment	\$ 109,169,608	100%	\$ 109,169,608		\$ 109,169,608
4	354	Towers & Fixtures	\$ 276,919	100%	\$ 276,919		\$ 276,919
5	355	Poles & Fixtures	\$ 27,382,479	100%	\$ 27,382,479		\$ 27,382,479
6	356	Overhead Conductors & Devices	\$ 38,874,447	100%	\$ 38,874,447	(\$246,913)	\$ 38,627,534
7	357	Underground Conduit	\$ 2,630,576	100%	\$ 2,630,576		\$ 2,630,576
8	358	Underground Conductors & Devices	\$ 17,136,295	100%	\$ 17,136,295		\$ 17,136,295
9	359	Roads & Trails	\$ 33,305	100%	\$ 33,305		\$ 33,305
10		Total Transmission Plant	\$ 302,350,478	100%	\$ 302,350,478	\$ (86,626,735)	\$ 215,723,743

Ohio Edison Company: 22-0921-EL-RDR
5/31/2023 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 5/31/2023 from the forecast as of March 2023, 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 5/31/2023 Plant in Service Balances" worksheet.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>DISTRIBUTION PLANT</u>							
11	360	Land & Land Rights	\$ 12,919,613	100%	\$ 12,919,613		\$ 12,919,613
12	361	Structures & Improvements	\$ 19,865,732	100%	\$ 19,865,732		\$ 19,865,732
13	362	Station Equipment	\$ 325,204,462	100%	\$ 325,204,462		\$ 325,204,462
14	364	Poles, Towers & Fixtures	\$ 596,361,627	100%	\$ 596,361,627	\$ (17,851)	\$ 596,343,776
15	365	Overhead Conductors & Devices	\$ 865,463,140	100%	\$ 865,463,140	\$ (34,047,854)	\$ 831,415,285
16	366	Underground Conduit	\$ 72,649,450	100%	\$ 72,649,450		\$ 72,649,450
17	367	Underground Conductors & Devices	\$ 448,739,287	100%	\$ 448,739,287		\$ 448,739,287
18	368	Line Transformers	\$ 575,554,644	100%	\$ 575,554,644	\$ -	\$ 575,554,644
19	369	Services	\$ 146,922,674	100%	\$ 146,922,674	\$ -	\$ 146,922,674
20	370	Meters	\$ 157,873,757	100%	\$ 157,873,757		\$ 157,873,757
21	371	Installation on Customer Premises	\$ 26,973,734	100%	\$ 26,973,734	\$ -	\$ 26,973,734
22	373	Street Lighting & Signal Systems	\$ 87,390,307	100%	\$ 87,390,307	\$ (647,853)	\$ 86,742,454
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	100%	\$ 22,272		\$ 22,272
24		Total Distribution Plant	\$ 3,335,940,698	100%	\$ 3,335,940,698	\$ (34,713,559)	\$ 3,301,227,139

Ohio Edison Company: 22-0921-EL-RDR
5/31/2023 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 5/31/2023 from the forecast as of March 2023, 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 5/31/2023 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	\$ 3,307,790	100%	\$ 3,307,790		\$ 3,307,790
26	390	Structures & Improvements	\$ 110,963,487	100%	\$ 110,963,487		\$ 110,963,487
27	390.3	Leasehold Improvements	\$ 108,959	100%	\$ 108,959		\$ 108,959
28	391.1	Office Furniture & Equipment	\$ 5,847,799	100%	\$ 5,847,799		\$ 5,847,799
29	391.2	Data Processing Equipment	\$ 12,525,271	100%	\$ 12,525,271		\$ 12,525,271
30	392	Transportation Equipment	\$ 7,732,938	100%	\$ 7,732,938		\$ 7,732,938
31	393	Stores Equipment	\$ 1,027,301	100%	\$ 1,027,301		\$ 1,027,301
32	394	Tools, Shop & Garage Equipment	\$ 19,963,269	100%	\$ 19,963,269		\$ 19,963,269
33	395	Laboratory Equipment	\$ 3,868,287	100%	\$ 3,868,287		\$ 3,868,287
34	396	Power Operated Equipment	\$ 3,932,358	100%	\$ 3,932,358		\$ 3,932,358
35	397	Communication Equipment	\$ 50,611,395	100%	\$ 50,611,395		\$ 50,611,395
36	398	Miscellaneous Equipment	\$ 198,772	100%	\$ 198,772		\$ 198,772
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	100%	\$ 303,410		\$ 303,410
38		Total General Plant	\$ 220,391,038	100%	\$ 220,391,038	\$0	\$ 220,391,038

Ohio Edison Company: 22-0921-EL-RDR
5/31/2023 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

Page 4 of 4

NOTE: Column A contains estimated plant in service balances as of 5/31/2023 from the forecast as of March 2023, 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 5/31/2023 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>OTHER PLANT</u>							
39	301	Organization	\$ 89,746	100%	\$ 89,746		\$ 89,746
40	303	Intangible Software	\$ 130,354,184	100%	\$ 130,354,184		\$ 130,354,184
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	100%	\$ 2,023,278		\$ 2,023,278
42	303	Intangible FAS 109 Distribution	\$ 1,531,123	100%	\$ 1,531,123		\$ 1,531,123
43	303	Intangible FAS 109 General	\$ 199,091	100%	\$ 199,091		\$ 199,091
44		Total Other Plant	\$ 134,197,422		\$ 134,197,422	\$ -	\$ 134,197,422
45		Company Total Plant	<u>\$ 3,992,879,636</u>	100%	<u>\$ 3,992,879,636</u>	<u>\$ (121,340,294)</u>	<u>\$ 3,871,539,342</u>
46		Service Company Plant Allocated*					\$ 171,255,859
47		Grand Total Plant (45 + 46)					<u>\$ 4,042,795,201</u>

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

Ohio Edison Company: 22-0921-EL-RDR
5/31/2023 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

Page 1 of 4

NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 5/31/2023 from the forecast as of March 2023, 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 5/31/2023 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company		Reserve Balances			
			Sch B2.1 (Estimate)	Column E	Total Company	Allocation %	Allocated Total	Adjusted Jurisdiction
			(A)		(B)	(C)	(D) = (B) * (C)	(F) = (D) + (E)
<u>TRANSMISSION PLANT</u>								
1	350	Land & Land Rights	\$ 8,313,674		\$ 24,884	100%	\$ 24,884	\$ 24,884
2	352	Structures & Improvements	\$ 12,153,353		\$ 9,376,645	100%	\$ 9,376,645	\$ 9,376,645
3	353	Station Equipment	\$ 109,169,608		\$ 67,018,080	100%	\$ 67,018,080	\$ 67,018,080
4	354	Towers & Fixtures	\$ 276,919		\$ 304,576	100%	\$ 304,576	\$ 304,576
5	355	Poles & Fixtures	\$ 27,382,479		\$ 27,235,105	100%	\$ 27,235,105	\$ 27,235,105
6	356	Overhead Conductors & Devices	\$ 38,627,534		\$ 24,504,045	100%	\$ 24,504,045	(23,419) \$ 24,480,625
7	357	Underground Conduit	\$ 2,630,576		\$ 1,085,857	100%	\$ 1,085,857	\$ 1,085,857
8	358	Underground Conductors & Devices	\$ 17,136,295		\$ 7,418,950	100%	\$ 7,418,950	\$ 7,418,950
9	359	Roads & Trails	\$ 33,305		\$ 3,365	100%	\$ 3,365	\$ 3,365
10		Total Transmission Plant	\$ 215,723,743		\$ 136,971,507	100%	\$ 136,971,507	\$ (23,419) 136,948,087

Ohio Edison Company: 22-0921-EL-RDR
5/31/2023 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

Page 2 of 4

NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 5/31/2023 from the forecast as of March 2023, 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 5/31/2023 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total Company	Allocation %	Allocated Total	Adjusted Jurisdiction	
			Sch B2.1 (Estimate) Column E (A)					(B)
<u>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$ 12,919,613	\$ (48,615)	100%	\$ (48,615)		\$ (48,615)
12	361	Structures & Improvements	\$ 19,865,732	\$ 8,116,067	100%	\$ 8,116,067		\$ 8,116,067
13	362	Station Equipment	\$ 325,204,462	\$ 137,970,580	100%	\$ 137,970,580		\$ 137,970,580
14	364	Poles, Towers & Fixtures	\$ 596,343,776	\$ 307,571,233	100%	\$ 307,571,233	\$ (797)	\$ 307,570,436
15	365	Overhead Conductors & Devices	\$ 831,415,285	\$ 261,960,730	100%	\$ 261,960,730	\$ (3,908,950)	\$ 258,051,779
16	366	Underground Conduit	\$ 72,649,450	\$ 31,364,661	100%	\$ 31,364,661		\$ 31,364,661
17	367	Underground Conductors & Devices	\$ 448,739,287	\$ 106,891,323	100%	\$ 106,891,323	\$ -	\$ 106,891,323
18	368	Line Transformers	\$ 575,554,644	\$ 285,467,680	100%	\$ 285,467,680	\$ -	\$ 285,467,680
19	369	Services	\$ 146,922,674	\$ 100,526,146	100%	\$ 100,526,146	\$ -	\$ 100,526,146
20	370	Meters	\$ 157,873,757	\$ 42,158,736	100%	\$ 42,158,736		\$ 42,158,736
21	371	Installation on Customer Premises	\$ 26,973,734	\$ 19,704,319	100%	\$ 19,704,319	\$ -	\$ 19,704,319
22	373	Street Lighting & Signal Systems	\$ 86,742,454	\$ 27,953,277	100%	\$ 27,953,277	\$ (84,797)	\$ 27,868,480
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	\$ 17,014	100%	\$ 17,014		\$ 17,014
24		Total Distribution Plant	\$ 3,301,227,139	\$ 1,329,653,149	100%	\$ 1,329,653,149	\$ (3,994,544)	\$ 1,325,658,605

Ohio Edison Company: 22-0921-EL-RDR
5/31/2023 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

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NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 5/31/2023 from the forecast as of March 2023, 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 5/31/2023 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)				
<u>GENERAL PLANT</u>									
25	389	Land & Land Rights	\$ 3,307,790	\$ -	100%	\$ -		\$ -	
26	390	Structures & Improvements	\$ 110,963,487	\$ 49,312,403	100%	\$ 49,312,403		\$ 49,312,403	
27	390.3	Leasehold Improvements	\$ 108,959	\$ 108,959	100%	\$ 108,959		\$ 108,959	
28	391.1	Office Furniture & Equipment	\$ 5,847,799	\$ 5,720,861	100%	\$ 5,720,861		\$ 5,720,861	
29	391.2	Data Processing Equipment	\$ 12,525,271	\$ 5,595,670	100%	\$ 5,595,670		\$ 5,595,670	
30	392	Transportation Equipment	\$ 7,732,938	\$ 2,711,536	100%	\$ 2,711,536		\$ 2,711,536	
31	393	Stores Equipment	\$ 1,027,301	\$ 748,572	100%	\$ 748,572		\$ 748,572	
32	394	Tools, Shop & Garage Equipment	\$ 19,963,269	\$ 3,988,623	100%	\$ 3,988,623		\$ 3,988,623	
33	395	Laboratory Equipment	\$ 3,868,287	\$ 2,480,641	100%	\$ 2,480,641		\$ 2,480,641	
34	396	Power Operated Equipment	\$ 3,932,358	\$ 4,138,545	100%	\$ 4,138,545		\$ 4,138,545	
35	397	Communication Equipment	\$ 50,611,395	\$ 32,140,102	100%	\$ 32,140,102		\$ 32,140,102	
36	398	Miscellaneous Equipment	\$ 198,772	\$ 81,124	100%	\$ 81,124		\$ 81,124	
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	\$ 236,878	100%	\$ 236,878		\$ 236,878	
38		Total General Plant	\$ 220,391,038	\$ 107,263,912	100%	\$ 107,263,912	\$ -	\$ 107,263,912	

Ohio Edison Company: 22-0921-EL-RDR
5/31/2023 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

Page 4 of 4

NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 5/31/2023 from the forecast as of March 2023, 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 5/31/2023 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted Jurisdiction
			Sch B2.1 (Estimate) Column E (A)	Company (B)	% (C)	Total (D) = (B) * (C)		
OTHER PLANT								
39	301	Organization	\$ 89,746	\$ 30,691	100%	\$ 30,691		\$ 30,691
40	303	Intangible Software	\$ 130,354,184	\$ 97,564,587	100%	\$ 97,564,587		\$ 97,564,587
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	\$ 697,049	100%	\$ 697,049		\$ 697,049
42	303	Intangible FAS 109 Distribution	\$ 1,531,123	\$ 1,499,312	100%	\$ 1,499,312		\$ 1,499,312
43	303	Intangible FAS 109 General	\$ 199,091	\$ 191,298	100%	\$ 191,298		\$ 191,298
44		Total Other Plant	\$ 134,197,422	\$ 99,982,937		\$ 99,982,937	\$ -	\$ 99,982,937
45		Removal Work in Progress (RWIP)		\$ (17,667,114)	100%	\$ (17,667,114)		\$ (17,667,114)
46		Company Total Plant (Reserve)	\$ 3,871,539,342	\$ 1,656,204,391	100%	\$ 1,656,204,391	\$ (4,017,963)	\$ 1,652,186,428
47		Service Company Reserve Allocated*						\$ 106,398,466
48		Grand Total Plant (Reserve) (46 + 47)						\$ 1,758,584,894

* 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. 5/31/2023*	263,208,666	338,540,138	81,464,371	40,704,727
(2) Service Company Allocated ADIT**	\$ 5,784,142	\$ 7,009,354	\$ 3,085,418	
(3) Normalized Property EDIT***	\$ 143,769,758	\$ 152,187,557	\$ 42,970,005	<u>Total</u> 338,927,320
(4) NonNormalized Property EDIT****	\$ 31,713,079	\$ 43,258,219	\$ 10,210,542	\$ 85,181,840
(5) Grand Total ADIT Balance*****	<u>\$ 444,475,645</u>	<u>\$ 540,995,268</u>	<u>\$ 137,730,336</u>	

*Source: Estimated 5/31/2023 ADIT balances from the forecast as of March 2023.

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

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

****Source: 5/31/2023 balances.

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

Ohio Edison Company: 22-0921-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of May 31, 2023

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 (C)	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 8,313,674	\$ 24,884	0.00%	\$ -
2	352	Structures & Improvements	\$ 12,153,353	\$ 9,376,645	2.06%	\$ 250,359
3	353	Station Equipment	\$ 109,169,608	\$ 67,018,080	2.20%	\$ 2,401,731
4	354	Towers & Fixtures	\$ 276,919	\$ 304,576	1.82%	\$ 5,040
5	355	Poles & Fixtures	\$ 27,382,479	\$ 27,235,105	2.98%	\$ 815,998
6	356	Overhead Conductors & Devices	\$ 38,627,534	\$ 24,480,625	2.55%	\$ 985,002
7	357	Underground Conduit	\$ 2,630,576	\$ 1,085,857	1.67%	\$ 43,931
8	358	Underground Conductors & Devices	\$ 17,136,295	\$ 7,418,950	2.00%	\$ 342,726
9	359	Roads & Trails	\$ 33,305	\$ 3,365	0.00%	\$ -
10		Total Transmission	\$ 215,723,743	\$ 136,948,087		\$ 4,844,787

Ohio Edison Company: 22-0921-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of May 31, 2023

Schedule B-3.2 (Estimate)
Page 2 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment	Reserve Balance		
(A)	(B)	(C)	Sch. B-2.1 (Estimate)	Sch. B-3 (Estimate)	(F)	(G=DxF)
			(D)	(E)		
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 12,919,613	\$ (48,615)	0.00%	\$ -
12	361	Structures & Improvements	\$ 19,865,732	\$ 8,116,067	2.45%	\$ 486,710
13	362	Station Equipment	\$ 325,204,462	\$ 137,970,580	2.55%	\$ 8,292,714
14	364	Poles, Towers & Fixtures	\$ 596,343,776	\$ 307,570,436	2.93%	\$ 17,472,873
15	365	Overhead Conductors & Devices	\$ 831,415,285	\$ 258,051,779	2.70%	\$ 22,448,213
16	366	Underground Conduit	\$ 72,649,450	\$ 31,364,661	1.50%	\$ 1,089,742
17	367	Underground Conductors & Devices	\$ 448,739,287	\$ 106,891,323	2.07%	\$ 9,288,903
18	368	Line Transformers	\$ 575,554,644	\$ 285,467,680	3.50%	\$ 20,144,413
19	369	Services	\$ 146,922,674	\$ 100,526,146	3.13%	\$ 4,598,680
20	370	Meters	\$ 157,873,757	\$ 42,158,736	3.24%	\$ 5,115,110
21	371	Installation on Customer Premises	\$ 26,973,734	\$ 19,704,319	4.44%	\$ 1,197,634
22	373	Street Lighting & Signal Systems	\$ 86,742,454	\$ 27,868,480	4.20%	\$ 3,643,183
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	\$ 17,014	0.00%	\$ -
24		Total Distribution	\$ 3,301,227,139	\$ 1,325,658,605		\$ 93,778,175

Ohio Edison Company: 22-0921-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of May 31, 2023

Schedule B-3.2 (Estimate)
Page 3 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment	Reserve Balance		
(A)	(B)	(C)	Sch. B-2.1 (Estimate)	Sch. B-3 (Estimate)	(F)	(G=DxF)
			(D)	(E)		
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 3,307,790	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 110,963,487	\$ 49,312,403	2.50%	\$ 2,774,087
27	390.3	Leasehold Improvements	\$ 108,959	\$ 108,959	20.78%	\$ -
28	391.1	Office Furniture & Equipment	\$ 5,847,799	\$ 5,720,861	3.80%	\$ 222,216
29	391.2	Data Processing Equipment	\$ 12,525,271	\$ 5,595,670	17.00%	\$ 2,129,296
30	392	Transportation Equipment	\$ 7,732,938	\$ 2,711,536	7.31%	\$ 565,278
31	393	Stores Equipment	\$ 1,027,301	\$ 748,572	2.56%	\$ 26,299
32	394	Tools, Shop & Garage Equipment	\$ 19,963,269	\$ 3,988,623	3.17%	\$ 632,836
33	395	Laboratory Equipment	\$ 3,868,287	\$ 2,480,641	3.80%	\$ 146,995
34	396	Power Operated Equipment	\$ 3,932,358	\$ 4,138,545	3.48%	\$ 136,846
35	397	Communication Equipment	\$ 50,611,395	\$ 32,140,102	5.00%	\$ 2,530,570
36	398	Miscellaneous Equipment	\$ 198,772	\$ 81,124	4.00%	\$ 7,951
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	\$ 236,878	0.00%	\$ -
38		Total General	\$ 220,391,038	\$ 107,263,912		\$ 9,172,374

Ohio Edison Company: 22-0921-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of May 31, 2023

Schedule B-3.2 (Estimate)
Page 4 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment	Reserve Balance		
(A)	(B)	(C)	Sch. B-2.1 (Estimate)	Sch. B-3 (Estimate)	(F)	(G=DxF)
			(D)	(E)		
<u>OTHER PLANT</u>						
39	301	Organization	\$ 89,746	\$ 30,691	0.00%	*
40	303	Intangible Software	\$ 130,354,184	\$ 97,564,587	14.29%	*
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	\$ 697,049	2.33%	*
42	303	Intangible FAS 109 Distribution	\$ 1,531,123	\$ 1,499,312	2.89%	*
43	303	Intangible FAS 109 General	\$ 199,091	\$ 191,298	3.87%	*
44		Total Other	\$ 134,197,422	\$ 99,982,937		\$ 7,513,397
45		Removal Work in Progress (RWIP)		(17,667,114)		
46		Total Company Depreciation	\$ 3,871,539,342	\$ 1,652,186,428		\$ 115,308,733
47		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 171,255,859	\$ 106,398,466		\$ 6,473,353
48		GRAND TOTAL (46 + 47)	\$ 4,042,795,201	\$ 1,758,584,894		\$ 121,782,087

* Please see the "Intangible Depreciation Expense Calculation: Estimated 5/31/2023 Balances" workpaper for more details behind the calculation of depreciation expense associated with Intangible Plant.

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

Annual Property Tax Expense on Estimated Plant Balances as of May 31, 2023

Schedule C-3.10a (Estimate)

Page 1 of 1

Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes - See Schedule C-3.10a1 (Estimate)	\$ 106,817,116
2	Real Property Taxes - See Schedule C-3.10a2 (Estimate)	\$ 1,524,191
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 96,301</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 108,437,608</u></u>

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

Annual Personal Property Tax Expense on Estimated Plant Balances as of May 31, 2023

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)	\$ 215,723,743	\$ 3,301,227,139	\$ 220,391,038
2	Jurisdictional Real Property (b)	\$ 20,467,027	\$ 32,785,345	\$ 114,380,236
3	Jurisdictional Personal Property (1 - 2)	\$ 195,256,716	\$ 3,268,441,794	\$ 106,010,802
	<u>Exclusions and Exemptions</u>			
4	Capitalized Asset Retirement Costs (a)	\$ -	\$ 22,272	\$ 303,410
5	Exempt Facilities (c)	\$ 575,438	\$ 2,655,801	\$ -
6	Real Property Classified as Personal Property (c)	\$ 2,974,402	\$ 231,468,996	\$ -
7	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ -
8	Capitalized Interest (f)	\$ 13,445,377	\$ 134,071,482.40	\$ -
9	Total Exclusions and Exemptions (4 thru 8)	\$ 16,995,217	\$ 368,218,552	\$ 303,410
10	Net Cost of Taxable Personal Property (3 - 9)	\$ 178,261,498	\$ 2,900,223,243	\$ 105,707,392
11	True Value Percentage (c)	32.2680%	47.0270%	49.4630%
12	True Value of Taxable Personal Property (10 x 11)	\$ 57,521,420	\$ 1,363,887,984	\$ 52,286,048
13	Assessment Percentage (d)	85.00%	85.00%	24.00%
14	Assessment Value (12 x 13)	\$ 48,893,207	\$ 1,159,304,786	\$ 12,548,652
15	Personal Property Tax Rate (e)	8.6495000%	8.6495000%	8.6495000%
16	Personal Property Tax (14 x 15)	\$ 4,229,018	\$ 100,274,067	\$ 1,085,396
17	State Mandated Software Adjustment (c)	\$ -	\$ -	\$ 1,228,635
18	Total Personal Property Tax (16 + 17)			<u>\$ 106,817,116</u>

(a) Schedule B-2.1 (Estimate)

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

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

(d) Statutory Assessment for Personal Property

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

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

Annual Real Property Tax Expense on Estimated Plant Balances as of May 31, 2023

Schedule C-3.10a2 (Estimate)

Page 1 of 1

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Real Property (a)	\$ 20,467,027	\$ 32,785,345	\$ 114,380,236
2	Real Property Tax Rate (b)	<u>0.909245%</u>	<u>0.909245%</u>	<u>0.909245%</u>
3	Real Property Tax (1 x 2)	\$ 186,095	\$ 298,099	\$ 1,039,996
4	Total Real Property Tax (Sum of 3)			<u>1,524,191</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	\$ 249,053,258	Book cost of real property used to compare to assessed value of real property to derive a true value percentage Calculation: (2) / (1)
(2) Real Property Taxes Paid	<u>\$2,264,504</u>	
(3) Real Property Tax Rate (Paid vs. Capital Costs)	<u><u>0.909245%</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
Estimated 5/31/2023 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	\$ 86,379,822	\$ 15,628,438
Reserve	\$ -	\$ -	\$ -

ESP IV Adjustments

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

AMI - CEI Pilot Only CEI has an AMI project so this exclusion does not impact OE or TE. Source: Forecast as of March 2023, adjusted to reflect current assumptions. Exclusions related to Rider AMI are determined by specific depreciation groups in PowerPlant and WBS CE-004000

FERC Account	CEI	
	Gross	Reserve
303	\$ 1,023,983	\$ (274,954)
362	\$ 5,178,536	\$ 4,400,725
364	\$ 163,082	\$ 127,145
365	\$ 1,794,237	\$ 1,774,250
367	\$ 2,230	\$ (1,456)
368	\$ 171,766	\$ 163,074
370	\$ 15,568,256	\$ 14,654,202
397	\$ 3,197,800	\$ 3,171,164
Grand Total	\$ 27,099,891	\$ 24,014,150

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	\$ 590,732	\$ 737,426
352	\$ 105,640	\$ 23,430
353	\$ -	\$ -
355	\$ (814)	\$ (176)
356	\$ (447)	\$ (99)
358	\$ -	\$ -
361	\$ 475,600	\$ 111,712
362	\$ (551,849)	\$ (86,590)
364	\$ 67,073	\$ 42,570
365	\$ 1,019,192	\$ 276,920
367	\$ 12,551	\$ 929
368	\$ (410,260)	\$ (143,757)
369	\$ 734	\$ 153
370	\$ (279,539)	\$ (110,939)
373	\$ 13,036	\$ 5,105
390	\$ -	\$ 0
391	\$ 4,196,089	\$ 3,926,019
397	\$ 2,217,259	\$ 1,394,923
Grand Total	\$ 7,454,997	\$ 6,177,626

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	\$ (685)
356	\$ (1)	\$ 19
358	\$ (32,555)	\$ 2,100
360	\$ (11)	\$ -
362	\$ 14,937	\$ 1,943
364	\$ (41,181)	\$ (17,349)
365	\$ (19,869)	\$ (6,352)
366	\$ -	\$ 1,905
367	\$ 359,994	\$ 55,325
368	\$ (75,510)	\$ (13,667)
369	\$ (1,537)	\$ (389)
370	\$ (2)	\$ 1,357
371	\$ (6,820)	\$ (2,237)
373	\$ (2,721)	\$ (1,045)
390	\$ (0)	\$ 226
Grand Total	\$ 195,011	\$ 21,151

LED Exclusions related to the Experimental Company Owned LED Program

FERC Account	CEI		OE		TE	
	Gross	Reserve	Gross	Reserve	Gross	Reserve
356	\$ 151	\$ 8	\$ -	\$ -	\$ -	\$ -
364	\$ 510,970	\$ 37,031	\$ 17,851	\$ 797	\$ 270,462	\$ 23,350
365	\$ 88,174	\$ 6,126	\$ 2,461	\$ 224	\$ 85,234	\$ 3,070
367	\$ 19,076	\$ 931	\$ -	\$ -	\$ 69,462	\$ 2,136
368	\$ 25,567	\$ 1,127	\$ -	\$ -	\$ 18,335	\$ 1,269
369	\$ (398)	\$ (25)	\$ -	\$ -	\$ 140	\$ 4
371	\$ 5,749	\$ 281	\$ -	\$ -	\$ 741	\$ 45
373	\$ 194,137	\$ 15,929	\$ 106,595	\$ 11,499	\$ 1,283,793	\$ 119,749
373.3 LED	\$ 5,352,690	\$ 345,881	\$ 541,258	\$ 73,298	\$ 5,022,058	\$ 505,290
Grand Total	\$ 6,195,975	\$ 407,281	\$ 668,165	\$ 85,818	\$ 6,750,225	\$ 654,914

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	\$ 80,146	\$ 246,913	\$ 23,419	\$ 7,627	\$ 399
365	\$ 36,122,240	\$ 5,806,906	\$ 34,045,393	\$ 3,908,726	\$ 9,614,165	\$ 1,531,910
Grand Total	\$ 36,824,422	\$ 5,887,052	\$ 34,292,306	\$ 3,932,145	\$ 9,621,792	\$ 1,532,309

Service Company Adjustments

Exclusions related to Service Company Plant In-Service

FERC Account	SC	
	Gross	Reserve
303	\$ 6,105,552	\$ 1,897,774
390	\$ 2,761,543	\$ 342,931

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	\$ 994,517,183	\$ 141,320,892	\$ 171,255,859	\$ 75,384,403	\$ 387,961,153
(3) Reserve	\$ 617,877,273	\$ 87,800,360	\$ 106,398,466	\$ 46,835,097	\$ 241,033,924
(4) ADIT	\$ 40,704,727	\$ 5,784,142	\$ 7,009,354	\$ 3,085,418	\$ 15,878,914
(5) Rate Base	\$ 47,736,390	\$ 57,848,039	\$ 25,463,887	\$ 131,048,315	
(6) Depreciation Expense (Incremental)	\$ 5,341,832	\$ 6,473,353	\$ 2,849,478	\$ 14,664,664	
(7) Property Tax Expense (Incremental)	\$ 79,468	\$ 96,301	\$ 42,390	\$ 218,159	
(8) Total Expenses	\$ 5,421,300	\$ 6,569,654	\$ 2,891,869	\$ 14,882,823	

- (2) Estimated Gross Plant = 5/31/2023 General and Intangible Plant Balances in the forecast as of March 2023 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 = 5/31/2023 General and Intangible Reserve Balances in the forecast as of March 2023 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 5/31/2023
- (5) Rate Base = Gross Plant - Reserve - ADIT
- (6) Estimated incremental depreciation expense. Additional details provided on "Incremental Depreciation and Property Tax Associated with Service Company Plant: Case No. 07-551-EL-AIR vs. Estimated 5/31/2023 Balances" workpaper.
- (7) Estimated incremental property tax expense. Additional details provided on "Incremental Depreciation and Property Tax Associated with Service Company Plant: Case No. 07-551-EL-AIR vs. Estimated 5/31/2023 Balances" workpaper.
- (8) Total Expenses = Depreciation Expense + Property Tax Expense

All Service Company Allocations for Gross Plant and Reserve can be found on Sch B2.1 (Estimate) and Sch B3 (Estimate), respectively, in order to determine the Grand Totals shown on the "Rider DCR Estimated Distribution Rate Base Additions as of 5/31/2023: Revenue Requirement" workpaper.

Depreciation Rate for Service Company Plant (Estimate)

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

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

NOTES

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

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

(I) In Case No. 07-551-EL-AIR, CEI and TE did not have an accrual rate for Account 303 (FAS 109 - General). Assumed to be the same as OE. Weighted average of columns F through H based on Service Company allocation factors on Line 2.

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

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

* Includes accounts 390.1 and 390.2.

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

*** Includes accounts 397 and 397.1

Depreciation Rate for Service Company Plant (Estimate)

II. Estimated Depreciation Accrual Rate for Service Company Plant as of May 31, 2023

Line No.	(A) Account	(B) Account Description	(C) (D) (E) Estimated 5/31/2023 Balances			(F) (G) (H) Accrual Rates			(I) Average	(J) Depreciation Expense
			Gross	Reserve	Net	CEI	OE	TE		
28	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
29	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
GENERAL PLANT										
30	389	Fee Land & Easements	\$ 136,339	\$ -	\$ 136,339	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	\$ 47,562,422	\$ 33,579,620	\$ 13,982,802	2.20%	2.50%	2.20%	2.33%	\$ 1,109,359
32	390.3	Struct Imprv, Leasehold Imp **	\$ 28,682,917	\$ 13,360,908	\$ 15,322,009	22.34%	20.78%	0.00%	21.49%	\$ 6,162,611
33	391.1	Office Furn., Mech. Equip.	\$ 14,812,750	\$ 10,846,104	\$ 3,966,646	7.60%	3.80%	3.80%	5.18%	\$ 767,924
34	391.2	Data Processing Equipment	\$ 160,945,939	\$ 50,145,471	\$ 110,800,468	10.56%	17.00%	9.50%	13.20%	\$ 21,239,732
35	392	Transportation Equipment	\$ 5,536,032	\$ 2,521,843	\$ 3,014,189	6.07%	7.31%	6.92%	6.78%	\$ 375,483
36	393	Stores Equipment	\$ 17,022	\$ 10,478	\$ 6,543	6.67%	2.56%	3.13%	4.17%	\$ 709
37	394	Tools, Shop, Garage Equip.	\$ 296,303	\$ 34,097	\$ 262,206	4.62%	3.17%	3.33%	3.73%	\$ 11,050
38	395	Laboratory Equipment	\$ 727,779	\$ 80,602	\$ 647,177	2.31%	3.80%	2.86%	3.07%	\$ 22,376
39	396	Power Operated Equipment	\$ 603,919	\$ 287,972	\$ 315,947	4.47%	3.48%	5.28%	4.19%	\$ 25,306
40	397	Communication Equipment ***	\$ 165,201,518	\$ 66,013,454	\$ 99,188,064	7.50%	5.00%	5.88%	6.08%	\$ 10,046,988
41	398	Misc. Equipment	\$ 3,446,847	\$ 1,825,478	\$ 1,621,369	6.67%	4.00%	3.33%	4.84%	\$ 166,910
42	399.1	ARC General Plant	\$ 40,721	\$ 31,791	\$ 8,930	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 428,010,508	\$ 178,737,819	\$ 249,272,689					\$ 39,928,449
INTANGIBLE PLANT										
44	301	FECO 101/6-301 Organization Fst	\$ 49,344	\$ 49,344	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
45	303	FECO 101/6 303 Intangibles	\$ 10,616,842	\$ 6,000,461	\$ 4,616,382	14.29%	14.29%	14.29%	14.29%	\$ 1,517,147
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	\$ 53,751,865	\$ 53,751,865	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
56	303	FECO 101/6-303 2012 Software	\$ 38,042,303	\$ 38,042,303	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
57	303	FECO 101/6-303 2013 Software	\$ 79,468,626	\$ 79,468,626	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
58	303	FECO 101/6-303 2014 Software	\$ 24,430,541	\$ 24,430,434	\$ 106	14.29%	14.29%	14.29%	14.29%	\$ 106
59	303	FECO 101/6-303 2015 Software	\$ 32,810,669	\$ 32,810,669	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
60	303	FECO 101/6-303 2016 Software	\$ 26,396,632	\$ 26,079,297	\$ 317,335	14.29%	14.29%	14.29%	14.29%	\$ 317,335
61	303	FECO 101/6-303 2017 Software	\$ 10,979,267	\$ 9,317,478	\$ 1,661,790	14.29%	14.29%	14.29%	14.29%	\$ 1,568,937
62	303	FECO 101/6-303 2018 Software	\$ 23,999,754	\$ 17,694,883	\$ 6,304,871	14.29%	14.29%	14.29%	14.29%	\$ 3,429,565
63	303	FECO 101/6-303 2019 Software	\$ 45,822,621	\$ 24,330,584	\$ 21,492,037	14.29%	14.29%	14.29%	14.29%	\$ 6,548,053
64	303	FECO 101/6-303 2020 Software	\$ 45,550,578	\$ 16,364,127	\$ 29,186,450	14.29%	14.29%	14.29%	14.29%	\$ 6,509,178
65	303	FECO 101/6-303 2021 Software	\$ 20,327,575	\$ 5,899,203	\$ 14,428,371	14.29%	14.29%	14.29%	14.29%	\$ 2,904,810
66	303	FECO 101/6-303 2022 Software	\$ 51,397,628	\$ 9,086,853	\$ 42,310,775	14.29%	14.29%	14.29%	14.29%	\$ 7,344,721
67	303	FECO 101/6-303 2022 Software	\$ 7,778,478	\$ 178,261	\$ 7,600,217	14.29%	14.29%	14.29%	14.29%	\$ 1,111,545
68			\$ 566,506,675	\$ 438,588,340	\$ 127,918,335					\$ 31,251,396
69	Removal Work in Progress (RWIP)		\$ 551,114							
70	TOTAL - GENERAL & INTANGIBLE		\$ 994,517,183	\$ 617,877,273	\$ 377,191,024				7.16%	\$ 71,179,845

NOTES

(C) - (E) Estimated 5/31/2023 balances. Source: The forecast as of March 2023 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 5/31/2023. Calculation: Column C x Column I.

* Includes accounts 390.1 and 390.2.

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

*** Includes accounts 397 and 397.1

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

Property Tax Rate for Service Company Plant (Estimate)

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

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

NOTES

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

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

Property Tax Rate for Service Company Plant (Estimate)

III. Estimated Average Real Property Tax Rates on General Plant as of May 31, 2023 *						
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 May 31, 2023						
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%	\$ 47,562,422	\$ 615,500
29	390.3	Struct Imprv, Leasehold Imp	Real	1.29%	\$ 28,682,917	\$ 371,182
30	391.1	Office Furn., Mech. Equip.	Personal		\$ 14,812,750	\$ -
31	391.2	Data Processing Equipment	Personal		\$ 160,945,939	\$ -
32	392	Transportation Equipment	Personal		\$ 5,536,032	\$ -
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		\$ 603,919	\$ -
37	397	Communication Equipment	Personal		\$ 165,201,518	\$ -
38	398	Misc. Equipment	Personal		\$ 3,446,847	\$ -
39	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
40	TOTAL - GENERAL PLANT				\$ 428,010,508	\$ 988,446
41	TOTAL - INTANGIBLE PLANT				\$ 566,506,675	\$ -
42	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 994,517,183	\$ 988,446
43	Average Effective Real Property Tax Rate					0.10%

NOTES

- (C) Source: Schedule C3.10 (Estimate). Classification of General Plant account as Real or Personal Property
- (D) Weighted average property tax rate across CEI, OE, and TE. See Section III above.
Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax.
- (E) Estimated Service Company General gross plant balances as of 5/31/2023. Source: The forecast as of March 2023 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 5/31/2023 Balances

<u>I. Estimated Allocated Service Company Plant and Related Expenses as of May 31, 2023</u>							
Line	Category	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
1	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
2	Gross Plant	\$ 994,517,183	\$ 141,320,892	\$ 171,255,859	\$ 75,384,403	\$ 387,961,153	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 64 x Line 1
3	Accum. Reserve	\$ (617,877,273)	\$ (87,800,360)	\$ (106,398,466)	\$ (46,835,097)	\$ (241,033,924)	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 64 x Line 1
4	Net Plant	<u>\$ 376,639,911</u>	<u>\$ 53,520,531</u>	<u>\$ 64,857,393</u>	<u>\$ 28,549,305</u>	<u>\$ 146,927,229</u>	Line 2 + Line 3
5	Depreciation *	7.16%	\$ 10,114,656	\$ 12,257,169	\$ 5,395,432	\$ 27,767,257	Average Rate x Line 2
6	Property Tax *	0.10%	\$ 140,458	\$ 170,210	\$ 74,924	\$ 385,593	Average Rate x Line 2
7	Total Expenses		<u>\$ 10,255,114</u>	<u>\$ 12,427,380</u>	<u>\$ 5,470,356</u>	<u>\$ 28,152,850</u>	
<p>* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 5/31/2023. See line 64 of the "Depreciation Rate for Service Company Plant (Estimate)" workpaper and line 43 of the "Property Tax Rate for Service Company Plant (Estimate)" workpaper for more details.</p>							

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

<u>III. Estimated Incremental Expenses Associated with Allocated Service Company Plant *</u>							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
15	Depreciation	-3.52%	\$ 5,341,832	\$ 6,473,353	\$ 2,849,478	\$ 14,664,664	Line 5 - Line 12
16	Property Tax	-0.04%	\$ 79,468	\$ 96,301	\$ 42,390	\$ 218,159	Line 6 - Line 13
17	Total Expenses		<u>\$ 5,421,300</u>	<u>\$ 6,569,654</u>	<u>\$ 2,891,869</u>	<u>\$ 14,882,823</u>	Line 15 + Line 16
<p>* In Case No. 07-551-EL-AIR, test year operating expenses included allocated depreciation and property tax associated with Service Company plant. This section calculates the difference between the estimated level of these expenses included in base rates and the expected expenses to be incurred based on Service Company plant balances as of May 31, 2023. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.</p>							

Intangible Depreciation Expense Calculation
Estimated 5/31/2023 Balances

NOTE

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

Company (A)	Utility Account (B)	Function (C)	Gross Plant May-23 (D)	Reserve May-23 (E)	Net Plant May-23 (F)	Accrual Rates (G)	Depreciation Exp (H)
CECO The Illuminating Co.	CECO 1016-303 2002 Software	Intangible Plant	\$ 2,966,784	\$ 2,966,784	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2003 Software	Intangible Plant	\$ 1,307,067	\$ 1,307,067	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2004 Software	Intangible Plant	\$ 3,596,344	\$ 3,596,344	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2005 Software	Intangible Plant	\$ 1,219,862	\$ 1,219,862	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2006 Software	Intangible Plant	\$ 1,808,778	\$ 1,808,778	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2007 Software	Intangible Plant	\$ 5,870,456	\$ 5,870,456	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2008 Software	Intangible Plant	\$ 1,034,139	\$ 1,034,139	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2009 Software	Intangible Plant	\$ 3,233,624	\$ 3,233,624	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2010 Software	Intangible Plant	\$ 2,674,459	\$ 2,674,459	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2011 Software	Intangible Plant	\$ 5,510,176	\$ 5,510,176	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2012 Software	Intangible Plant	\$ 671,633	\$ 671,633	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2013 Software	Intangible Plant	\$ 1,955,438	\$ 1,955,438	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2014 Software	Intangible Plant	\$ 3,120,733	\$ 3,120,733	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2015 Software	Intangible Plant	\$ 3,737,235	\$ 3,737,235	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2016 Software	Intangible Plant	\$ 5,353,465	\$ 5,293,623	\$ 59,843	14.29%	\$ 59,843
CECO The Illuminating Co.	CECO 1016-303 2017 Software	Intangible Plant	\$ 3,348,476	\$ 2,903,813	\$ 444,663	14.29%	\$ 444,663
CECO The Illuminating Co.	CECO 1016-303 2018 Software	Intangible Plant	\$ 2,086,949	\$ 1,593,834	\$ 493,116	14.29%	\$ 298,225
CECO The Illuminating Co.	CECO 1016-303 2019 Software	Intangible Plant	\$ 4,555,944	\$ 2,463,993	\$ 2,091,951	14.29%	\$ 651,044
CECO The Illuminating Co.	CECO 1016-303 2020 Software	Intangible Plant	\$ 5,614,141	\$ 2,219,904	\$ 3,394,236	14.29%	\$ 802,261
CECO The Illuminating Co.	CECO 1016-303 2021 Software	Intangible Plant	\$ 2,236,517	\$ 577,114	\$ 1,659,403	14.29%	\$ 319,598
CECO The Illuminating Co.	CECO 1016-303 2022 Software	Intangible Plant	\$ 14,784,545	\$ 1,431,139	\$ 13,353,406	14.29%	\$ 2,112,711
CECO The Illuminating Co.	CECO 1016-303 2023 Software	Intangible Plant	\$ 344,911	\$ 13,630	\$ 331,281	14.29%	\$ 49,288
CECO The Illuminating Co.	CECO 1016-303 FAS109 Dist- Forcast	Intangible Plant	\$ 2,001,124	\$ 2,001,124	\$ -	3.18%	\$ -
CECO The Illuminating Co.	CECO 1016-303 FAS109 Transm-FCT	Intangible Plant	\$ 1,176,339	\$ 1,176,339	\$ -	2.15%	\$ -
CECO The Illuminating Co.	CECO 1016-303 Software	Intangible Plant	\$ 1,571,501	\$ -	\$ 90,467	14.29%	\$ 90,467
CECO The Illuminating Co.	CECO 1016-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
Total			\$ 94,235,044	\$ 72,316,879	\$ 21,918,365		\$ 4,828,100
OECO Ohio Edison Co.	OECO 1016-301 Organization	Intangible Plant	\$ 89,746	\$ 30,691	\$ 59,055	0.00%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 2002 Software	Intangible Plant	\$ 3,690,067	\$ 3,690,067	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 2003 Software	Intangible Plant	\$ 17,568,726	\$ 17,568,726	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 2004 Software	Intangible Plant	\$ 4,524,343	\$ 4,524,343	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 2005 Software	Intangible Plant	\$ 1,469,370	\$ 1,469,370	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 2006 Software	Intangible Plant	\$ 2,754,124	\$ 2,754,124	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 2007 Software	Intangible Plant	\$ 7,208,211	\$ 7,208,211	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 2008 Software	Intangible Plant	\$ 1,300,354	\$ 1,300,354	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 2009 Software	Intangible Plant	\$ 4,169,875	\$ 4,169,875	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 2010 Software	Intangible Plant	\$ 3,113,389	\$ 3,113,389	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 2011 Software	Intangible Plant	\$ 7,879,505	\$ 7,879,505	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 2012 Software	Intangible Plant	\$ 795,541	\$ 795,541	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 2013 Software	Intangible Plant	\$ 4,751,733	\$ 4,751,733	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 2014 Software	Intangible Plant	\$ 5,248,697	\$ 5,248,697	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 2015 Software	Intangible Plant	\$ 6,555,271	\$ 6,555,271	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 2016 Software	Intangible Plant	\$ 6,998,450	\$ 6,998,450	\$ 70,226	14.29%	\$ 70,226
OECO Ohio Edison Co.	OECO 1016-303 2017 Software	Intangible Plant	\$ 5,457,985	\$ 4,702,339	\$ 755,646	14.29%	\$ 755,646
OECO Ohio Edison Co.	OECO 1016-303 2018 Software	Intangible Plant	\$ 3,681,220	\$ 2,594,812	\$ 1,086,407	14.29%	\$ 526,046
OECO Ohio Edison Co.	OECO 1016-303 2019 Software	Intangible Plant	\$ 6,775,835	\$ 3,807,930	\$ 2,967,905	14.29%	\$ 968,267
OECO Ohio Edison Co.	OECO 1016-303 2020 Software	Intangible Plant	\$ 8,091,844	\$ 3,216,788	\$ 4,875,056	14.29%	\$ 1,156,324
OECO Ohio Edison Co.	OECO 1016-303 2021 Software	Intangible Plant	\$ 3,096,637	\$ 796,642	\$ 2,299,995	14.29%	\$ 442,509
OECO Ohio Edison Co.	OECO 1016-303 2022 Software	Intangible Plant	\$ 21,937,913	\$ 2,113,337	\$ 19,684,576	14.29%	\$ 3,114,922
OECO Ohio Edison Co.	OECO 1016-303 2023 Software	Intangible Plant	\$ 548,506	\$ 21,676	\$ 526,830	14.29%	\$ 78,381
OECO Ohio Edison Co.	OECO 1016-303 FAS109 Dist Land	Intangible Plant	\$ 35,276	\$ (1,806)	\$ 37,082	2.89%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 FAS109 Distribution	Intangible Plant	\$ 1,495,847	\$ 1,501,118	\$ (5,271)	2.89%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 FAS109 General Lan	Intangible Plant	\$ 7,778	\$ -	\$ 7,778	3.87%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 FAS109 General Pnt	Intangible Plant	\$ 191,313	\$ 191,298	\$ 15	3.87%	\$ 15
OECO Ohio Edison Co.	OECO 1016-303 FAS109 Trans Land	Intangible Plant	\$ 1,326,229	\$ -	\$ 1,326,229	2.33%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 FAS109 Transmissio	Intangible Plant	\$ 697,049	\$ 697,049	\$ -	2.33%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 Intangibles	Intangible Plant	\$ 2,806,578	\$ 2,283,623	\$ 522,955	14.29%	\$ 401,060
Total			\$ 134,197,422	\$ 99,982,937	\$ 34,214,485		\$ 7,613,397
TECO Toledo Edison Co.	TECO 1016-303 2002 Software	Intangible Plant	\$ 1,708,412	\$ 1,708,412	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 1016-303 2003 Software	Intangible Plant	\$ 7,478,386	\$ 7,478,386	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 1016-303 2004 Software	Intangible Plant	\$ 862,457	\$ 862,457	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 1016-303 2005 Software	Intangible Plant	\$ 699,602	\$ 699,602	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 1016-303 2006 Software	Intangible Plant	\$ 834,729	\$ 834,729	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 1016-303 2007 Software	Intangible Plant	\$ 3,182,778	\$ 3,182,778	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 1016-303 2008 Software	Intangible Plant	\$ 558,450	\$ 558,450	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 1016-303 2009 Software	Intangible Plant	\$ 1,873,633	\$ 1,873,633	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 1016-303 2010 Software	Intangible Plant	\$ 1,383,126	\$ 1,383,126	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 1016-303 2011 Software	Intangible Plant	\$ 2,118,497	\$ 2,118,497	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 1016-303 2012 Software	Intangible Plant	\$ 434,694	\$ 434,694	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 1016-303 2013 Software	Intangible Plant	\$ 1,238,285	\$ 1,238,285	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 1016-303 2014 Software	Intangible Plant	\$ 1,840,070	\$ 1,840,070	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 1016-303 2015 Software	Intangible Plant	\$ 1,607,924	\$ 1,607,924	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 1016-303 2016 Software	Intangible Plant	\$ 1,918,702	\$ 1,902,429	\$ 16,273	14.29%	\$ 16,273
TECO Toledo Edison Co.	TECO 1016-303 2017 Software	Intangible Plant	\$ 793,422	\$ 707,742	\$ 85,680	14.29%	\$ 85,680
TECO Toledo Edison Co.	TECO 1016-303 2018 Software	Intangible Plant	\$ 1,099,117	\$ 820,433	\$ 278,684	14.29%	\$ 157,064
TECO Toledo Edison Co.	TECO 1016-303 2019 Software	Intangible Plant	\$ 2,226,726	\$ 1,202,714	\$ 1,024,012	14.29%	\$ 318,199
TECO Toledo Edison Co.	TECO 1016-303 2020 Software	Intangible Plant	\$ 2,638,547	\$ 1,030,787	\$ 1,607,760	14.29%	\$ 377,048
TECO Toledo Edison Co.	TECO 1016-303 2021 Software	Intangible Plant	\$ 1,083,764	\$ 275,489	\$ 818,275	14.29%	\$ 156,299
TECO Toledo Edison Co.	TECO 1016-303 2022 Software	Intangible Plant	\$ 7,388,226	\$ 765,843	\$ 6,622,382	14.29%	\$ 1,055,777
TECO Toledo Edison Co.	TECO 1016-303 2023 Software	Intangible Plant	\$ 251,660	\$ 9,945	\$ 241,715	14.29%	\$ 35,962
TECO Toledo Edison Co.	TECO 1016-303 FAS109 Distribution	Intangible Plant	\$ 240,086	\$ 240,084	\$ 2	3.10%	\$ 2
TECO Toledo Edison Co.	TECO 1016-303 FAS109 Transmission	Intangible Plant	\$ 54,210	\$ 54,210	\$ -	2.37%	\$ -
TECO Toledo Edison Co.	TECO 1016-303 Software	Intangible Plant	\$ 332,723	\$ 984,548	\$ (652,325)	14.29%	\$ -
Total			\$ 43,857,726	\$ 33,815,268	\$ 10,042,458		\$ 2,202,305

NOTES

(D) - (F) Source: The forecast as of March 2023 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 June 2023 - August 2023 Rider DCR Rates

	(A)	(B)
	Company	Rev Req 5/31/2023
(1)	CEI	\$ 165,329,682
(2)	OE	\$ 177,926,998
(3)	TE	\$ 38,825,194
(4)	TOTAL	\$ 382,081,874

NOTES

(B) Annual Revenue Requirement based on estimated 5/31/2023 Rate Base

II. Quarterly Revenue Requirement Additions

	(A)	(B)	(C)	(D)
	Description	CEI	OE	TE
(1)	Mar 2023 - May 2023 Reconciliation Amount Adjusted for June 2023 - August 2023	\$ (1,192,009)	\$ (1,374,605)	\$ (528,488)
(2)	DCR Audit Expenses	\$ 14,875	\$ 14,875	\$ 14,875
(3)	Adjustments	\$ -	\$ -	\$ -
(4)	Total Reconciliation	\$ (1,177,134)	\$ (1,359,730)	\$ (513,613)

SOURCES

- Line 1: Source: "Quarterly Revenue Requirement Additions: Calculation of Mar 2023 - May 2023 Reconciliation Amount Adjusted for June 2023 - August 2023" workpaper Section III Col.G
Line 2: 2022 Rider DCR Audit Expenses
Line 3: Source: Cumulative revenue requirement impact of the audit adjustments from the May 2022 Rider DCR Audit report
Line 4: Calculation: Line 1 + Line 2 + Line 3

Rider Charge Calculation - Rider DCR

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

	(A)	(B)	(C)	(D)	(E)	(F)
	Company	Rate Schedule	Annual KWH Sales		Annual Rev Req Allocations	Quarterly Reconciliation
			Total	% Total		
(1)	CEI	RS	5,583,285,535	36.07%	\$ 59,633,158	\$ (424,583)
(2)		GS, GP, GSU	9,896,069,470	63.93%	\$ 105,696,524	\$ (752,550)
(3)			15,479,355,005	100.00%	\$ 165,329,682	\$ (1,177,134)
(4)	OE	RS	9,338,667,325	49.15%	\$ 87,456,090	\$ (668,345)
(5)		GS, GP, GSU	9,660,593,321	50.85%	\$ 90,470,909	\$ (691,385)
(6)			18,999,260,646	100.00%	\$ 177,926,998	\$ (1,359,730)
(7)	TE	RS	2,529,570,892	46.40%	\$ 18,015,497	\$ (238,325)
(8)		GS, GP, GSU	2,921,906,847	53.60%	\$ 20,809,697	\$ (275,289)
(9)			5,451,477,739	100.00%	\$ 38,825,194	\$ (513,613)
(10)	OH	RS	17,451,523,751	43.71%	\$ 165,104,745	\$ (1,331,253)
(11)	TOTAL	GS, GP, GSU	22,478,569,638	56.29%	\$ 216,977,130	\$ (1,719,224)
(12)			39,930,093,390	100.00%	\$ 382,081,874	\$ (3,050,477)

NOTES

- (C) Source: Forecast for Jun 2023 - May 2024 (All forecasted numbers associated with the forecast as of March 2023)
(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%	\$ 95,146,319	\$ (677,434)
(3)		GP	0.63%	1.19%	1.33%	\$ 1,409,935	\$ (10,039)
(4)		GSU	4.06%	7.74%	8.65%	\$ 9,140,270	\$ (65,078)
(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%	\$ 105,696,524	\$ (752,550)
(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%	\$ 73,962,649	\$ (565,228)
(13)		GP	5.20%	13.85%	15.69%	\$ 14,194,282	\$ (108,474)
(14)		GSU	0.85%	2.26%	2.56%	\$ 2,313,978	\$ (17,684)
(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%	\$ 90,470,909	\$ (691,385)
(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%	\$ 18,050,280	\$ (238,785)
(23)		GP	4.80%	11.42%	12.97%	\$ 2,699,666	\$ (35,714)
(24)		GSU	0.11%	0.25%	0.29%	\$ 59,751	\$ (790)
(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%	\$ 20,809,697	\$ (275,289)
(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	\$ 59,633,158	5,583,285,535	\$ 0.010681
(2)	OE	RS	\$ 87,456,090	9,338,667,325	\$ 0.009365
(3)	TE	RS	\$ 18,015,497	2,529,570,892	\$ 0.007122
(4)			\$ 165,104,745	17,451,523,751	

NOTES

- (C) Source: Section III, Column E.
(D) Source: Forecast for Jun 2023 - May 2024 (All forecasted numbers associated with the forecast as of March 2023)
(E) Calculation: Column C / Column D.

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

	(A)	(B)	(C)	(D)	(E)
	Company	Rate Schedule	Annual Revenue Req	Annual Billing Units (kW / kVa)	Annual Rev Req Charge (\$ / kW or \$ / kVa)
(1)	CEI	GS	\$ 95,146,319	19,373,200	\$ 4.9112 per kW
(2)		GP	\$ 1,409,935	1,180,608	\$ 1.1942 per kW
(3)		GSU	\$ 9,140,270	7,731,977	\$ 1.1821 per kW
(4)			\$ 105,696,524		
(5)	OE	GS	\$ 73,962,649	22,474,000	\$ 3.2910 per kW
(6)		GP	\$ 14,194,282	6,497,619	\$ 2.1845 per kW
(7)		GSU	\$ 2,313,978	2,352,821	\$ 0.9835 per kVa
(8)			\$ 90,470,909		
(9)	TE	GS	\$ 18,050,280	6,636,390	\$ 2.7199 per kW
(10)		GP	\$ 2,699,666	2,806,361	\$ 0.9620 per kW
(11)		GSU	\$ 59,751	236,192	\$ 0.2530 per kVa
(12)			\$ 20,809,697		

NOTES

- (C) Source: Section IV, Column F.
(D) Source: Forecast for Jun 2023 - May 2024 (All forecasted numbers associated with the forecast as of March 2023)
(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	\$ (424,583)	1,521,372,652	\$ (0.000279)
(2)	OE	RS	\$ (668,345)	2,391,555,601	\$ (0.000279)
(3)	TE	RS	\$ (238,325)	684,931,326	\$ (0.000348)
(4)			\$ (1,331,253)	4,597,859,580	

NOTES

- (C) Source: Section III, Column F.
(D) Source: Forecast for June 2023 - August 2023 (All forecasted numbers associated with the forecast as of March 2023)
(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	\$ (677,434)	5,078,543	\$ (0.1334) per kW
(2)		GP	\$ (10,039)	314,918	\$ (0.0319) per kW
(3)		GSU	\$ (65,078)	1,990,570	\$ (0.0327) per kW
(4)			\$ (752,550)		
(5)	OE	GS	\$ (565,228)	5,895,495	\$ (0.0959) per kW
(6)		GP	\$ (108,474)	1,691,273	\$ (0.0641) per kW
(7)		GSU	\$ (17,684)	607,175	\$ (0.0291) per kVa
(8)			\$ (691,385)		
(9)	TE	GS	\$ (238,785)	1,756,132	\$ (0.1360) per kW
(10)		GP	\$ (35,714)	716,084	\$ (0.0499) per kW
(11)		GSU	\$ (790)	58,013	\$ (0.0136) per kVa
(12)			\$ (275,289)		

NOTES

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

Rider Charge Calculation - Rider DCR

IX. Rider DCR Charge Calculation

	(A)	(B)	(C)	(D)	(E)
	Company	Rate Schedule	Annual Rev Req Charge	Quarterly Reconciliation	Proposed DCR Charge For June 2023 - August 2023
(1)	CEI	RS	\$ 0.010681 per kWh	\$ (0.000279) per kWh	\$ 0.011087 per kWh
(2)		GS	\$ 4.9112 per kW	\$ (0.1334) per kW	\$ 5.0980 per kW
(3)		GP	\$ 1.1942 per kW	\$ (0.0319) per kW	\$ 1.2397 per kW
(4)		GSU	\$ 1.1821 per kW	\$ (0.0327) per kW	\$ 1.2271 per kW
(5)					
(6)	OE	RS	\$ 0.009365 per kWh	\$ (0.000279) per kWh	\$ 0.009721 per kWh
(7)		GS	\$ 3.2910 per kW	\$ (0.0959) per kW	\$ 3.4162 per kW
(8)		GP	\$ 2.1845 per kW	\$ (0.0641) per kW	\$ 2.2676 per kW
(9)		GSU	\$ 0.9835 per kVa	\$ (0.0291) per kVa	\$ 1.0209 per kVa
(10)					
(11)	TE	RS	\$ 0.007122 per kWh	\$ (0.000348) per kWh	\$ 0.007393 per kWh
(12)		GS	\$ 2.7199 per kW	\$ (0.1360) per kW	\$ 2.8233 per kW
(13)		GP	\$ 0.9620 per kW	\$ (0.0499) per kW	\$ 0.9986 per kW
(14)		GSU	\$ 0.2530 per kVa	\$ (0.0136) per kVa	\$ 0.2626 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 2023 Rider DCR revenues equal the effective revenue cap.

Annual Rider DCR Revenue To-Date and Rider DCR Revenue Cap

X. Annual Rider DCR Revenue Through February 28, 2023

	(A)	(B)	(C)	(D)	(E)	(F)
	Company	Annual Revenue Thru 2/28/2023	2022 Revenue vs. Revenue Cap	2023 Revenue Cap	Actual 2023 Revenue Cap	Under (Over) 2023 Revenue Cap
	CEI	\$ 25,176,651			\$ 270,481,117	\$ 245,304,466
	OE	\$ 27,971,390			\$ 193,200,798	\$ 165,229,408
	TE	\$ 6,278,860			\$ 115,920,479	\$ 109,641,619
	Total	\$ 59,426,900	\$ 2,651,596	\$ 383,750,000	\$ 386,401,596	\$ 326,974,695

NOTES

- (C) The actual annual 2022 Rider DCR revenue cap was equal to \$361,191,598. Actual annual 2022 Rider DCR revenue billed was equal to \$359,540,002. 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 2023 revenue cap is calculated as the equivalent of 5 months of the June 2022 - May 2023 cap of \$375M plus the equivalent of 7 months of the June 2023 - May 2024 cap of \$390M
- (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

Quarterly Revenue Requirement Additions: Calculation of Mar 2023 - May 2023 Reconciliation Amount Adjusted for June 2023 - August 2023

I. Rider DCR Mar 2023 - May 2023 Rates Based on Estimated February 28, 2023 Rate Base

(A) Company	(B) Rate Schedule	(C) Allocation	(D) Annual Revenue Requirements*			(F) Rate	(G) Quarterly Reconciliation			(J) Mar 2023 - May 2023 Rate Estimated Rate Base
			Rev. Req	Billing Units			Rev. Req	Billing Units	Rate	
CEI	RS	36.00%	\$ 60,119,873	5,557,428,325	\$	0.010818 per kWh	\$ (249,284)	1,246,762,673	\$ (0.000200) per kWh	\$ 0.010618 per kWh
	GS	57.61%	\$ 96,190,650	19,391,932	\$	4.9603 per kW	\$ (398,849)	4,650,352	\$ (0.0858) per kW	\$ 4.8746 per kW
	GP	0.85%	\$ 1,425,411	1,179,304	\$	1.2087 per kW	\$ (5,910)	275,989	\$ (0.0214) per kW	\$ 1.1873 per kW
	GSU	5.53%	\$ 9,240,594	7,723,001	\$	1.1965 per kW	\$ (38,316)	1,895,483	\$ (0.0202) per kW	\$ 1.1763 per kW
		100.00%	\$ 166,976,528				\$ (692,359)			
OE	RS	49.07%	\$ 88,501,276	9,289,702,183	\$	0.009527 per kWh	\$ (84,113)	2,133,618,720	\$ (0.000039) per kWh	\$ 0.009487 per kWh
	GS	41.64%	\$ 75,104,383	22,495,068	\$	3.3387 per kW	\$ (71,380)	5,390,518	\$ (0.0132) per kW	\$ 3.3255 per kW
	GP	7.99%	\$ 14,413,394	6,481,475	\$	2.2238 per kW	\$ (13,699)	1,581,543	\$ (0.0087) per kW	\$ 2.2151 per kW
	GSU	1.30%	\$ 2,349,698	2,346,764	\$	1.0013 per kVa	\$ (2,233)	593,856	\$ (0.0038) per kVa	\$ 0.9975 per kVa
		100.00%	\$ 180,368,751				\$ (171,425)			
TE	RS	46.33%	\$ 18,765,674	2,524,908,365	\$	0.007432 per kWh	\$ (52,252)	552,832,406	\$ (0.000095) per kWh	\$ 0.007338 per kWh
	GS	46.55%	\$ 18,857,417	6,653,734	\$	2.8341 per kW	\$ (52,507)	1,587,880	\$ (0.0331) per kW	\$ 2.8010 per kW
	GP	6.96%	\$ 2,820,384	2,806,465	\$	1.0050 per kW	\$ (7,853)	679,259	\$ (0.0116) per kW	\$ 0.9934 per kW
	GSU	0.15%	\$ 62,423	236,200	\$	0.2643 per kVa	\$ (174)	59,220	\$ (0.0029) per kVa	\$ 0.2613 per kVa
		100.00%	\$ 40,505,898				\$ (112,785)			
TOTAL			\$ 387,851,176				\$ (976,570)			

Notes:

Source: See "Rider Charge Calculation - Rider DCR" workpaper from Rider DCR filing January 9, 2023.

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

Page 2 of 3

Quarterly Revenue Requirement Additions: Calculation of Mar 2023 - May 2023 Reconciliation Amount Adjusted for June 2023 - August 2023

II. Rider DCR Mar 2023 - May 2023 Rates Based on Actual February 28, 2023 Rate Base

(A) Company	(B) Rate Schedule	(C) Allocation	(D) Annual Revenue Requirements			(F) Rate	(G) Quarterly Reconciliation			(I) Rate	(J) Mar 2023 - May 2023 Rate Actual Rate Base
			Rev. Req	Billing Units			Rev. Req	Billing Units			
CEI	RS	36.00%	\$ 58,289,683	5,557,428,325	\$	0.010489 per kWh	\$ (249,284)	1,246,762,673	\$	(0.000200) per kWh	\$ 0.010289 per kWh
	GS	57.61%	\$ 93,262,382	19,391,932	\$	4.8093 per kW	\$ (398,849)	4,650,352	\$	(0.0858) per kW	\$ 4.7236 per kW
	GP	0.85%	\$ 1,382,018	1,179,304	\$	1.1719 per kW	\$ (5,910)	275,989	\$	(0.0214) per kW	\$ 1.1505 per kW
	GSU	5.53%	\$ 8,959,289	7,723,001	\$	1.1601 per kW	\$ (38,316)	1,895,483	\$	(0.0202) per kW	\$ 1.1399 per kW
		100.00%	\$ 161,893,372				\$ (692,359)				
OE	RS	49.07%	\$ 85,634,473	9,289,702,183	\$	0.009218 per kWh	\$ (84,113)	2,133,618,720	\$	(0.000039) per kWh	\$ 0.009179 per kWh
	GS	41.64%	\$ 72,671,543	22,495,068	\$	3.2306 per kW	\$ (71,380)	5,390,518	\$	(0.0132) per kW	\$ 3.2173 per kW
	GP	7.99%	\$ 13,946,504	6,481,475	\$	2.1517 per kW	\$ (13,699)	1,581,543	\$	(0.0087) per kW	\$ 2.1431 per kW
	GSU	1.30%	\$ 2,273,585	2,346,764	\$	0.9688 per kVa	\$ (2,233)	593,856	\$	(0.0038) per kVa	\$ 0.9651 per kVa
		100.00%	\$ 174,526,105				\$ (171,425)				
TE	RS	46.33%	\$ 17,700,117	2,524,908,365	\$	0.007010 per kWh	\$ (52,252)	552,832,406	\$	(0.000095) per kWh	\$ 0.006916 per kWh
	GS	46.55%	\$ 17,786,651	6,653,734	\$	2.6732 per kW	\$ (52,507)	1,587,880	\$	(0.0331) per kW	\$ 2.6401 per kW
	GP	6.96%	\$ 2,660,236	2,806,465	\$	0.9479 per kW	\$ (7,853)	679,259	\$	(0.0116) per kW	\$ 0.9363 per kW
	GSU	0.15%	\$ 58,878	236,200	\$	0.2493 per kVa	\$ (174)	59,220	\$	(0.0029) per kVa	\$ 0.2463 per kVa
		100.00%	\$ 38,205,882				\$ (112,785)				
TOTAL			\$ 374,625,359				\$ (976,570)				

- (C) Source: Rider DCR filing January 9, 2023
(D) Calculation: Annual DCR Revenue Requirement based on actual 2/28/2023 Rate Base x Column C
(E) Estimated billing units for Mar 2023 - Feb 2024. Source: Rider DCR filing January 9, 2023.
(F) Calculation: Column D / Column E
(G) Source: Rider DCR filing January 9, 2023
(H) Estimated billing units for Mar 2023 - May 2023. Source: Rider DCR filing January 9, 2023.
(I) Calculation: Column G / Column H
(J) Calculation: Column F + Column I

Quarterly Revenue Requirement Additions: Calculation of Mar 2023 - May 2023 Reconciliation Amount Adjusted for June 2023 - August 2023

III. Estimated Rider DCR Reconciliation Amount for June 2023 - August 2023

(A)	(B)	(C)	(D)	(E)	(F)	(G)
Company	Rate Schedule	Mar 2023 - May 2023 Rate Estimated Rate Base	Mar 2023 - May 2023 Rate Actual Rate Base	Difference	Billing Units	Reconciliation Amount
CEI	RS	\$ 0.010618 per kWh	\$ 0.010289 per kWh	\$ (0.000329) per kWh	1,246,762,673	\$ (410,588)
	GS	\$ 4.8746 per kW	\$ 4.7236 per kW	\$ (0.1510) per kW	4,650,352	\$ (702,224)
	GP	\$ 1.1873 per kW	\$ 1.1505 per kW	\$ (0.0368) per kW	275,989	\$ (10,155)
	GSU	\$ 1.1763 per kW	\$ 1.1399 per kW	\$ (0.0364) per kW	1,895,483	\$ (69,042)
						\$ (1,192,009)
OE	RS	\$ 0.009487 per kWh	\$ 0.009179 per kWh	\$ (0.000309) per kWh	2,133,618,720	\$ (658,435)
	GS	\$ 3.325463 per kW	\$ 3.217313 per kW	\$ (0.1081) per kW	5,390,518	\$ (582,984)
	GP	\$ 2.215121 per kW	\$ 2.143087 per kW	\$ (0.0720) per kW	1,581,543	\$ (113,926)
	GSU	\$ 0.997490 per kVa	\$ 0.965057 per kVa	\$ (0.0324) per kVa	593,856	\$ (19,261)
						\$ (1,374,605)
TE	RS	\$ 0.007338 per kWh	\$ 0.006916 per kWh	\$ (0.000422) per kWh	552,832,406	\$ (233,305)
	GS	\$ 2.8010 per kW	\$ 2.6401 per kW	\$ (0.1609) per kW	1,587,880	\$ (255,533)
	GP	\$ 0.9934 per kW	\$ 0.9363 per kW	\$ (0.0571) per kW	679,259	\$ (38,761)
	GSU	\$ 0.2613 per kVa	\$ 0.2463 per kVa	\$ (0.0150) per kVa	59,220	\$ (889)
						\$ (528,488)
TOTAL						\$ (3,095,102)

- (C) Source: Section I, Column J.
(D) Source: Section II, Column J.
(E) Calculation: Column D - Column C
(F) Estimated billing units for Mar 2023 - May 2023. Source: Rider DCR filing January 9, 2023.
(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 March 2023.

Annual Energy (Jun 2023 - May 2024):

Source: Forecast as of March 2023.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	5,583,285,535	9,338,667,325	2,529,570,892	17,451,523,751
GS	kWh	5,788,513,359	6,149,134,620	1,755,710,302	13,693,358,281
GP	kWh	521,269,528	2,664,161,163	1,054,960,610	4,240,391,301
GSU	kWh	3,586,286,583	847,297,539	111,235,935	4,544,820,057
Total		15,479,355,005	18,999,260,646	5,451,477,739	39,930,093,390

Annual Demand (Jun 2023 - May 2024):

Source: Forecast as of March 2023.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	19,373,200	22,474,000	6,636,390
GP	kW	1,180,608	6,497,619	2,806,361
GSU	kW/kVA	7,731,977	2,352,821	236,192

June 2023 - August 2023 Energy:

Source: Forecast as of March 2023.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	1,521,372,652	2,391,555,601	684,931,326	4,597,859,580
GS	kWh	1,533,338,190	1,618,522,675	477,510,092	3,629,370,956
GP	kWh	138,797,556	705,025,549	277,145,619	1,120,968,723
GSU	kWh	937,019,643	223,543,168	27,304,774	1,187,867,584
Total		4,130,528,041	4,938,646,993	1,466,891,810	10,536,066,844

June 2023 - August 2023 Demand:

Source: Forecast as of March 2023.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	5,078,543	5,895,495	1,756,132
GP	kW	314,918	1,691,273	716,084
GSU	kW/kVA	1,990,570	607,175	58,013

Ohio Edison Company
Case No. 22-0921-EL-RDR
Typical Bills - Comparison (Q2 2023 DCR vs. Q3 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	\$ 37.04	\$ 37.07	\$ 0.03	0.1%
2	0	500	\$ 69.47	\$ 69.52	\$ 0.05	0.1%
3	0	750	\$ 101.89	\$ 101.97	\$ 0.08	0.1%
4	0	1,000	\$ 134.32	\$ 134.43	\$ 0.11	0.1%
5	0	1,250	\$ 166.74	\$ 166.88	\$ 0.14	0.1%
6	0	1,500	\$ 199.17	\$ 199.33	\$ 0.16	0.1%
7	0	2,000	\$ 264.02	\$ 264.23	\$ 0.22	0.1%
8	0	2,500	\$ 328.64	\$ 328.91	\$ 0.27	0.1%
9	0	3,000	\$ 393.26	\$ 393.58	\$ 0.32	0.1%
10	0	3,500	\$ 457.88	\$ 458.25	\$ 0.38	0.1%
11	0	4,000	\$ 522.50	\$ 522.93	\$ 0.43	0.1%
12	0	4,500	\$ 587.12	\$ 587.60	\$ 0.49	0.1%
13	0	5,000	\$ 651.74	\$ 652.28	\$ 0.54	0.1%
14	0	5,500	\$ 716.35	\$ 716.95	\$ 0.59	0.1%
15	0	6,000	\$ 780.97	\$ 781.62	\$ 0.65	0.1%
16	0	6,500	\$ 845.59	\$ 846.30	\$ 0.70	0.1%
17	0	7,000	\$ 910.21	\$ 910.97	\$ 0.76	0.1%
18	0	7,500	\$ 974.83	\$ 975.64	\$ 0.81	0.1%
19	0	8,000	\$ 1,039.45	\$ 1,040.32	\$ 0.86	0.1%
20	0	8,500	\$ 1,104.07	\$ 1,104.99	\$ 0.92	0.1%
21	0	9,000	\$ 1,168.69	\$ 1,169.66	\$ 0.97	0.1%
22	0	9,500	\$ 1,233.31	\$ 1,234.34	\$ 1.03	0.1%
23	0	10,000	\$ 1,297.93	\$ 1,299.01	\$ 1.08	0.1%
24	0	10,500	\$ 1,362.55	\$ 1,363.68	\$ 1.13	0.1%
25	0	11,000	\$ 1,427.17	\$ 1,428.36	\$ 1.19	0.1%

Ohio Edison Company
Case No. 22-0921-EL-RDR
Typical Bills - Comparison (Q2 2023 DCR vs. Q3 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	\$ 37.04	\$ 37.07	\$ 0.03	0.1%
2	0	500	\$ 69.47	\$ 69.52	\$ 0.05	0.1%
3	0	750	\$ 92.72	\$ 92.80	\$ 0.08	0.1%
4	0	1,000	\$ 115.97	\$ 116.08	\$ 0.11	0.1%
5	0	1,250	\$ 139.22	\$ 139.35	\$ 0.14	0.1%
6	0	1,500	\$ 162.47	\$ 162.63	\$ 0.16	0.1%
7	0	2,000	\$ 208.97	\$ 209.18	\$ 0.22	0.1%
8	0	2,500	\$ 255.24	\$ 255.51	\$ 0.27	0.1%
9	0	3,000	\$ 301.51	\$ 301.83	\$ 0.32	0.1%
10	0	3,500	\$ 347.78	\$ 348.15	\$ 0.38	0.1%
11	0	4,000	\$ 394.05	\$ 394.48	\$ 0.43	0.1%
12	0	4,500	\$ 440.32	\$ 440.80	\$ 0.49	0.1%
13	0	5,000	\$ 486.59	\$ 487.13	\$ 0.54	0.1%
14	0	5,500	\$ 532.85	\$ 533.45	\$ 0.59	0.1%
15	0	6,000	\$ 579.12	\$ 579.77	\$ 0.65	0.1%
16	0	6,500	\$ 625.39	\$ 626.10	\$ 0.70	0.1%
17	0	7,000	\$ 671.66	\$ 672.42	\$ 0.76	0.1%
18	0	7,500	\$ 717.93	\$ 718.74	\$ 0.81	0.1%
19	0	8,000	\$ 764.20	\$ 765.07	\$ 0.86	0.1%
20	0	8,500	\$ 810.47	\$ 811.39	\$ 0.92	0.1%
21	0	9,000	\$ 856.74	\$ 857.71	\$ 0.97	0.1%
22	0	9,500	\$ 903.01	\$ 904.04	\$ 1.03	0.1%
23	0	10,000	\$ 949.28	\$ 950.36	\$ 1.08	0.1%
24	0	10,500	\$ 995.55	\$ 996.68	\$ 1.13	0.1%
25	0	11,000	\$ 1,041.82	\$ 1,043.01	\$ 1.19	0.1%

Ohio Edison Company
Case No. 22-0921-EL-RDR
Typical Bills - Comparison (Q2 2023 DCR vs. Q3 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	\$ 37.04	\$ 37.07	\$ 0.03	0.1%
2	0	500	\$ 69.47	\$ 69.52	\$ 0.05	0.1%
3	0	750	\$ 97.47	\$ 97.55	\$ 0.08	0.1%
4	0	1,000	\$ 125.47	\$ 125.58	\$ 0.11	0.1%
5	0	1,250	\$ 153.47	\$ 153.60	\$ 0.14	0.1%
6	0	1,500	\$ 181.47	\$ 181.63	\$ 0.16	0.1%
7	0	2,000	\$ 237.47	\$ 237.68	\$ 0.22	0.1%
8	0	2,500	\$ 293.24	\$ 293.51	\$ 0.27	0.1%
9	0	3,000	\$ 349.01	\$ 349.33	\$ 0.32	0.1%
10	0	3,500	\$ 404.78	\$ 405.15	\$ 0.38	0.1%
11	0	4,000	\$ 460.55	\$ 460.98	\$ 0.43	0.1%
12	0	4,500	\$ 516.32	\$ 516.80	\$ 0.49	0.1%
13	0	5,000	\$ 572.09	\$ 572.63	\$ 0.54	0.1%
14	0	5,500	\$ 627.85	\$ 628.45	\$ 0.59	0.1%
15	0	6,000	\$ 683.62	\$ 684.27	\$ 0.65	0.1%
16	0	6,500	\$ 739.39	\$ 740.10	\$ 0.70	0.1%
17	0	7,000	\$ 795.16	\$ 795.92	\$ 0.76	0.1%
18	0	7,500	\$ 850.93	\$ 851.74	\$ 0.81	0.1%
19	0	8,000	\$ 906.70	\$ 907.57	\$ 0.86	0.1%
20	0	8,500	\$ 962.47	\$ 963.39	\$ 0.92	0.1%
21	0	9,000	\$ 1,018.24	\$ 1,019.21	\$ 0.97	0.1%
22	0	9,500	\$ 1,074.01	\$ 1,075.04	\$ 1.03	0.1%
23	0	10,000	\$ 1,129.78	\$ 1,130.86	\$ 1.08	0.1%
24	0	10,500	\$ 1,185.55	\$ 1,186.68	\$ 1.13	0.1%
25	0	11,000	\$ 1,241.32	\$ 1,242.51	\$ 1.19	0.1%

Ohio Edison Company
Case No. 22-0921-EL-RDR
Typical Bills - Comparison (Q2 2023 DCR vs. Q3 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	\$ 200.35	\$ 200.82	\$ 0.47	0.2%
2	10	2,000	\$ 267.93	\$ 268.39	\$ 0.47	0.2%
3	10	3,000	\$ 335.10	\$ 335.56	\$ 0.47	0.1%
4	10	4,000	\$ 402.22	\$ 402.69	\$ 0.47	0.1%
5	10	5,000	\$ 469.39	\$ 469.86	\$ 0.47	0.1%
6	10	6,000	\$ 536.51	\$ 536.98	\$ 0.47	0.1%
7	1,000	100,000	\$ 19,655.97	\$ 19,702.63	\$ 46.66	0.2%
8	1,000	200,000	\$ 26,314.24	\$ 26,360.90	\$ 46.66	0.2%
9	1,000	300,000	\$ 32,972.51	\$ 33,019.17	\$ 46.66	0.1%
10	1,000	400,000	\$ 39,630.77	\$ 39,677.43	\$ 46.66	0.1%
11	1,000	500,000	\$ 46,289.04	\$ 46,335.70	\$ 46.66	0.1%
12	1,000	600,000	\$ 52,947.30	\$ 52,993.96	\$ 46.66	0.1%

Ohio Edison Company
Case No. 22-0921-EL-RDR
Typical Bills - Comparison (Q2 2023 DCR vs. Q3 2023 DCR)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Primary (Rate GP)						
1	500	50,000	\$ 8,328.42	\$ 8,339.97	\$ 11.55	0.1%
2	500	100,000	\$ 11,533.20	\$ 11,544.75	\$ 11.55	0.1%
3	500	150,000	\$ 14,737.99	\$ 14,749.54	\$ 11.55	0.1%
4	500	200,000	\$ 17,942.77	\$ 17,954.32	\$ 11.55	0.1%
5	500	250,000	\$ 21,147.55	\$ 21,159.10	\$ 11.55	0.1%
6	500	300,000	\$ 24,352.34	\$ 24,363.89	\$ 11.55	0.0%
7	5,000	500,000	\$ 80,123.52	\$ 80,238.99	\$ 115.47	0.1%
8	5,000	1,000,000	\$ 111,934.03	\$ 112,049.50	\$ 115.47	0.1%
9	5,000	1,500,000	\$ 143,271.31	\$ 143,386.78	\$ 115.47	0.1%
10	5,000	2,000,000	\$ 174,608.59	\$ 174,724.06	\$ 115.47	0.1%
11	5,000	2,500,000	\$ 205,945.87	\$ 206,061.34	\$ 115.47	0.1%
12	5,000	3,000,000	\$ 237,283.16	\$ 237,398.63	\$ 115.47	0.0%

Ohio Edison Company
Case No. 22-0921-EL-RDR
Typical Bills - Comparison (Q2 2023 DCR vs. Q3 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	\$ 12,563.20	\$ 12,573.38	\$ 10.18	0.1%
2	1,000	200,000	\$ 18,477.36	\$ 18,487.55	\$ 10.18	0.1%
3	1,000	300,000	\$ 24,391.53	\$ 24,401.72	\$ 10.18	0.0%
4	1,000	400,000	\$ 30,305.70	\$ 30,315.88	\$ 10.18	0.0%
5	1,000	500,000	\$ 36,219.86	\$ 36,230.05	\$ 10.18	0.0%
6	1,000	600,000	\$ 42,134.03	\$ 42,144.21	\$ 10.18	0.0%
7	10,000	1,000,000	\$ 120,438.07	\$ 120,539.91	\$ 101.84	0.1%
8	10,000	2,000,000	\$ 178,158.63	\$ 178,260.48	\$ 101.84	0.1%
9	10,000	3,000,000	\$ 235,879.20	\$ 235,981.04	\$ 101.84	0.0%
10	10,000	4,000,000	\$ 293,599.76	\$ 293,701.60	\$ 101.84	0.0%
11	10,000	5,000,000	\$ 351,320.32	\$ 351,422.16	\$ 101.84	0.0%
12	10,000	6,000,000	\$ 409,040.88	\$ 409,142.73	\$ 101.84	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 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

Issued by: Samuel L. Belcher, President

Effective: June 1, 2023

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

The Public Utilities Commission of Ohio

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

The Public Utilities Commission of Ohio

Issued by: Samuel L. Belcher, President

Effective: February 1, 2023

RIDER DCR
Delivery Capital Recovery Rider

APPLICABILITY:

Applicable to any customer who receives electric service under the Company's rate schedules set forth below. The Delivery Capital Recovery Rider (DCR) charges will apply, by rate schedule, effective for bills rendered beginning June 1, 2023. This Rider is not avoidable for customers who take electric generation service from a certified supplier.

RATE:

RS (all kWhs, per kWh)	0.9721¢
GS (per kW of Billing Demand)	\$3.4162
GP (per kW of Billing Demand)	\$2.2676
GSU (per kVa of Billing Demand)	\$1.0209

PROVISIONS:

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

RIDER UPDATES:

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

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

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

Case No. 22-0921-EL-RDR before The Public Utilities Commission of Ohio

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in

Case No(s). 22-0921-EL-RDR, 89-6006-EL-TRF

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