

June 30, 2023

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

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

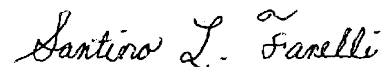
Dear Ms. Troupe:

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

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

Sincerely,

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

Santino L. Fanelli  
Director, Rates & Regulatory Affairs

The Cleveland Electric Illuminating Company  
Delivery Capital Recovery Rider (DCR)  
September 2023 – November 2023 Filing  
June 30, 2023

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**Rider DCR**  
**Rates for September 2023 - November 2023**  
**Revenue Requirement Summary**

(\$ millions)

**Calculation of Annual Revenue Requirement Based on Estimated 8/31/2023 Rate Base**

Line No.	Description	Source	CEI	OE	TE	TOTAL
1	Annual Revenue Requirement Based on Actual 5/31/2023 Rate Base	6/30/2023 Compliance Filing; Page 2; Column (f) Lines 36-39	\$ 163.8	\$ 180.2	\$ 38.7	\$ 382.8
2	Incremental Revenue Requirement Based on Estimated 8/31/2023 Rate Base	Calculation: 6/30/2023 Compliance Filing (Page 27, Column (f) Lines 36-39) minus Line 1	\$ (0.4)	\$ 0.6	\$ 0.1	\$ 0.3
3	Annual Revenue Requirement Based on Estimated 8/31/2023 Rate Base	Calculation: SUM [ Line 1 through Line 2 ]	\$ 163.4	\$ 180.9	\$ 38.8	\$ 383.1

**Rider DCR**  
**Actual 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)	
	<b>Gross Plant</b>	<b>5/31/2007*</b>	<b>5/31/2023</b>	<b>Incremental</b>	<b>Source of Column (B)</b>	
(1)	CEI	1,927.1	3,509.2	1,582.1	Sch B2.1 (Actual) Line 45	
(2)	OE	2,074.0	4,045.5	1,971.5	Sch B2.1 (Actual) Line 47	
(3)	TE	771.5	1,333.6	562.1	Sch B2.1 (Actual) Line 44	
(4)	<b>Total</b>	<b>4,772.5</b>	<b>8,888.3</b>	<b>4,115.7</b>	<b>Sum: [ (1) through (3) ]</b>	
	<b>Accumulated Reserve</b>					
(5)	CEI	(773.0)	(1,669.8)	(896.8)	-Sch B3 (Actual) Line 46	
(6)	OE	(803.0)	(1,758.1)	(955.1)	-Sch B3 (Actual) Line 48	
(7)	TE	(376.8)	(752.5)	(375.7)	-Sch B3 (Actual) Line 45	
(8)	<b>Total</b>	<b>(1,952.8)</b>	<b>(4,180.4)</b>	<b>(2,227.6)</b>	<b>Sum: [ (5) through (7) ]</b>	
	<b>Net Plant In Service</b>					
(9)	CEI	1,154.0	1,839.3	685.3	(1) + (5)	
(10)	OE	1,271.0	2,287.4	1,016.4	(2) + (6)	
(11)	TE	394.7	581.1	186.4	(3) + (7)	
(12)	<b>Total</b>	<b>2,819.7</b>	<b>4,707.8</b>	<b>1,888.1</b>	<b>Sum: [ (9) through (11) ]</b>	
	<b>ADIT</b>					
(13)	CEI	(246.4)	(443.2)	(196.9)	- ADIT Balances (Actual) Line 3	
(14)	OE	(197.1)	(539.9)	(342.9)	- ADIT Balances (Actual) Line 3	
(15)	TE	(10.3)	(137.4)	(127.1)	- ADIT Balances (Actual) Line 3	
(16)	<b>Total</b>	<b>(453.8)</b>	<b>(1,120.6)</b>	<b>(666.8)</b>	<b>Sum: [ (13) through (15) ]</b>	
	<b>Rate Base</b>					
(17)	CEI	907.7	1,396.1	488.4	(9) + (13)	
(18)	OE	1,073.9	1,747.5	673.6	(10) + (14)	
(19)	TE	384.4	443.6	59.3	(11) + (15)	
(20)	<b>Total</b>	<b>2,366.0</b>	<b>3,587.2</b>	<b>1,221.3</b>	<b>Sum: [ (17) through (19) ]</b>	
	<b>Depreciation Exp</b>					
(21)	CEI	60.0	114.2	54.2	Sch B-3.2 (Actual) Line 46	
(22)	OE	62.0	122.1	60.1	Sch B-3.2 (Actual) Line 48	
(23)	TE	24.5	43.6	19.1	Sch B-3.2 (Actual) Line 45	
(24)	<b>Total</b>	<b>146.5</b>	<b>279.9</b>	<b>133.4</b>	<b>Sum: [ (21) through (23) ]</b>	
	<b>Property Tax Exp</b>					
(25)	CEI	65.0	125.4	60.4	Sch C-3.10a (Actual) Line 4	
(26)	OE	57.4	110.0	52.7	Sch C-3.10a (Actual) Line 4	
(27)	TE	20.1	33.7	13.6	Sch C-3.10a (Actual) Line 4	
(28)	<b>Total</b>	<b>142.4</b>	<b>269.1</b>	<b>126.7</b>	<b>Sum: [ (25) through (27) ]</b>	
	<b>Revenue Requirement</b>	<b>Rate Base</b>	<b>Return 8.48%</b>	<b>Deprec</b>	<b>Prop Tax</b>	<b>Rev. Req.</b>
(29)	CEI	488.4	41.4	54.2	60.4	156.0
(30)	OE	673.6	57.1	60.1	52.7	169.9
(31)	TE	59.3	5.0	19.1	13.6	37.8
(32)	<b>Total</b>	<b>1,221.3</b>	<b>103.6</b>	<b>133.4</b>	<b>126.7</b>	<b>363.7</b>

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

	(a)	(b)	(c)	(d)	(e)	(f)
<b>Revenue Requirement with Tax</b>	<b>Equity Return</b>	<b>Tax Rate</b>	<b>Income Tax</b>	<b>CAT 0.26%</b>	<b>Taxes</b>	<b>Rev. Req. + Tax</b>
(36) CEI	25.1	22.58%	7.3	0.4	7.8	163.8
(37) OE	34.7	22.25%	9.9	0.5	10.4	180.2
(38) TE	3.0	22.31%	0.9	0.1	1.0	38.7
(39) <b>Total</b>	<b>62.8</b>		<b>18.1</b>	<b>1.0</b>	<b>19.1</b>	<b>382.8</b>

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

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

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

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR  
5/31/2023 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 5/31/2023, 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 2013-2023, and to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. Column B shows jurisdictional allocation factors from No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 5/31/2023 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	\$ 63,880,929	100%	\$ 63,880,929	\$ (56,320,866)	\$ 7,560,063
2	352	Structures & Improvements	\$ 19,476,615	100%	\$ 19,476,615	\$ (105,640)	\$ 19,370,975
3	353	Station Equipment	\$ 191,997,703	100%	\$ 191,997,703	\$ (287)	\$ 191,997,416
4	354	Towers & Fixtures	\$ 327,942	100%	\$ 327,942		\$ 327,942
5	355	Poles & Fixtures	\$ 46,077,882	100%	\$ 46,077,882	\$ 814	\$ 46,078,696
6	356	Overhead Conductors & Devices	\$ 62,304,496	100%	\$ 62,304,496	\$ (701,885)	\$ 61,602,610
7	357	Underground Conduit	\$ 31,975,383	100%	\$ 31,975,383		\$ 31,975,383
8	358	Underground Conductors & Devices	\$ 102,884,084	100%	\$ 102,884,084	\$ 32,555	\$ 102,916,639
9	359	Roads & Trails	\$ 320,284	100%	\$ 320,284		\$ 320,284
10		Total Transmission Plant	\$ 519,245,317	100%	\$ 519,245,317	\$ (57,095,308)	\$ 462,150,009

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR  
5/31/2023 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 5/31/2023, 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 2013-2023, and to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. Column B shows jurisdictional allocation factors from No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 5/31/2023 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	\$ 7,647,534	100%	\$ 7,647,534	\$ 11	\$ 7,647,544
12	361	Structures & Improvements	\$ 28,742,615	100%	\$ 28,742,615	\$ (475,600)	\$ 28,267,014
13	362	Station Equipment	\$ 287,792,167	100%	\$ 287,792,167	\$ (4,635,899)	\$ 283,156,268
14	364	Poles, Towers & Fixtures	\$ 460,500,297	100%	\$ 460,500,297	\$ (707,475)	\$ 459,792,822
15	365	Overhead Conductors & Devices	\$ 585,134,932	100%	\$ 585,134,932	\$ (39,027,217)	\$ 546,107,716
16	366	Underground Conduit	\$ 85,335,097	100%	\$ 85,335,097	\$ -	\$ 85,335,097
17	367	Underground Conductors & Devices	\$ 544,605,945	100%	\$ 544,605,945	\$ (393,870)	\$ 544,212,075
18	368	Line Transformers	\$ 411,883,342	100%	\$ 411,883,342	\$ 285,154	\$ 412,168,496
19	369	Services	\$ 76,592,779	100%	\$ 76,592,779	\$ 881	\$ 76,593,660
20	370	Meters	\$ 102,170,799	100%	\$ 102,170,799	\$ (15,221,015)	\$ 86,949,784
21	371	Installation on Customer Premises	\$ 26,594,778	100%	\$ 26,594,778	\$ 1,071	\$ 26,595,850
22	373	Street Lighting & Signal Systems	\$ 85,326,196	100%	\$ 85,326,196	\$ (5,946,402)	\$ 79,379,793
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	100%	\$ 60,078		\$ 60,078
24		Total Distribution Plant	\$ 2,702,386,558	100%	\$ 2,702,386,558	\$ (66,120,362)	\$ 2,636,266,197

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR  
5/31/2023 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 5/31/2023, 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 2013-2023, and to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. Column B shows jurisdictional allocation factors from No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 5/31/2023 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	\$ 1,300,383	100%	\$ 1,300,383		\$ 1,300,383
26	390	Structures & Improvements	\$ 82,568,763	100%	\$ 82,568,763	\$ 0	\$ 82,568,763
27	390.3	Leasehold Improvements	\$ 3,112,530	100%	\$ 3,112,530		\$ 3,112,530
28	391.1	Office Furniture & Equipment	\$ 2,759,211	100%	\$ 2,759,211		\$ 2,759,211
29	391.2	Data Processing Equipment	\$ 21,662,319	100%	\$ 21,662,319	\$ (4,253,753)	\$ 17,408,566
30	392	Transportation Equipment	\$ 5,893,999	100%	\$ 5,893,999		\$ 5,893,999
31	393	Stores Equipment	\$ 607,795	100%	\$ 607,795		\$ 607,795
32	394	Tools, Shop & Garage Equipment	\$ 14,061,049	100%	\$ 14,061,049		\$ 14,061,049
33	395	Laboratory Equipment	\$ 3,804,938	100%	\$ 3,804,938		\$ 3,804,938
34	396	Power Operated Equipment	\$ 7,036,281	100%	\$ 7,036,281		\$ 7,036,281
35	397	Communication Equipment	\$ 39,096,015	100%	\$ 39,096,015	\$ (5,399,233)	\$ 33,696,781
36	398	Miscellaneous Equipment	\$ 183,583	100%	\$ 183,583		\$ 183,583
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	100%	\$ 203,777		\$ 203,777
38		Total General Plant	\$ 182,290,643	100%	\$ 182,290,643	\$ (9,652,986)	\$ 172,637,657

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR  
5/31/2023 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 5/31/2023, 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 2013-2023, and to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. Column B shows jurisdictional allocation factors from No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 5/31/2023 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	303	Intangible Software	\$ 90,860,513	100%	\$ 90,860,513	\$ (1,640,411)	\$ 89,220,102
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	100%	\$ 1,176,339		\$ 1,176,339
41	301	Organization	\$ 5,941,651	100%	\$ 5,941,651		\$ 5,941,651
42	303	Intangible FAS 109 Distribution	\$ 2,001,124	100%	\$ 2,001,124		\$ 2,001,124
43		Total Other Plant	\$ 99,979,627		\$ 99,979,627	\$ (1,640,411)	\$ 98,339,216
44		Company Total Plant	\$ 3,503,902,145	100%	\$ 3,503,902,145	\$ (134,509,067)	\$ 3,369,393,078
45		Service Company Plant Allocated*					\$ 139,790,756
46		Grand Total Plant (44 + 45)					\$ 3,509,183,834

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



The Cleveland Electric Illuminating Company: 22-0922-EL-RDR  
5/31/2023 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 5/31/2023, 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 2013-2023, 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 allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 5/31/2023 Plant in Service Balances" workpap

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted
			Sch B2.1 (Actual) Column E (A)	Company (B)	% (C)	Total (D) = (B) * (C) (D) = (B) * (C)	(E)	Jurisdiction (F) = (D) + (E)
<u>TRANSMISSION PLANT</u>								
1	350	Land & Land Rights	\$ 7,560,063	\$ 27,653	100%	\$ 27,653		\$ 27,653
2	352	Structures & Improvements	\$ 19,370,975	\$ 18,256,058	100%	\$ 18,256,058	\$ (23,430)	\$ 18,232,628
3	353	Station Equipment	\$ 191,997,416	\$ 84,894,508	100%	\$ 84,894,508	\$ 685	\$ 84,895,193
4	354	Towers & Fixtures	\$ 327,942	\$ 1,578,072	100%	\$ 1,578,072		\$ 1,578,072
5	355	Poles & Fixtures	\$ 46,078,696	\$ 39,678,219	100%	\$ 39,678,219	\$ 176	\$ 39,678,395
6	356	Overhead Conductors & Devices	\$ 61,602,610	\$ 33,800,862	100%	\$ 33,800,862	\$ (80,074)	\$ 33,720,788
7	357	Underground Conduit	\$ 31,975,383	\$ 33,516,708	100%	\$ 33,516,708		\$ 33,516,708
8	358	Underground Conductors & Devices	\$ 102,916,639	\$ 51,953,336	100%	\$ 51,953,336	\$ (2,100)	\$ 51,951,237
9	359	Roads & Trails	\$ 320,284	\$ 64,527	100%	\$ 64,527		\$ 64,527
10		Total Transmission Plant	\$ 462,150,009	\$ 263,769,942	100%	\$ 263,769,942	\$ (104,743)	\$ 263,665,200

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR  
5/31/2023 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 5/31/2023, 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 2013-2023, 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 allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 5/31/2023 Plant in Service Balances" workpap

Line No.	Account No.	Account Title	Total Company Plant Investment Sch B2.1 (Actual) Column E (A)	Reserve Balances				
			Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)	
<u>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$ 7,647,544	\$ -	100%	\$ -		\$ -
12	361	Structures & Improvements	\$ 28,267,014	\$ 23,281,229	100%	\$ 23,281,229	\$ (111,712)	\$ 23,169,516
13	362	Station Equipment	\$ 283,156,268	\$ 104,346,050	100%	\$ 104,346,050	\$ (4,316,027)	\$ 100,030,022
14	364	Poles, Towers & Fixtures	\$ 459,792,822	\$ 312,435,114	100%	\$ 312,435,114	\$ (189,440)	\$ 312,245,674
15	365	Overhead Conductors & Devices	\$ 546,107,716	\$ 264,622,371	100%	\$ 264,622,371	\$ (7,857,957)	\$ 256,764,413
16	366	Underground Conduit	\$ 85,335,097	\$ 54,657,981	100%	\$ 54,657,981	\$ (1,905)	\$ 54,656,076
17	367	Underground Conductors & Devices	\$ 544,212,075	\$ 149,085,738	100%	\$ 149,085,738	\$ (55,730)	\$ 149,030,008
18	368	Line Transformers	\$ 412,168,496	\$ 175,424,933	100%	\$ 175,424,933	\$ (6,788)	\$ 175,418,144
19	369	Services	\$ 76,593,660	\$ 14,265,853	100%	\$ 14,265,853	\$ 260	\$ 14,266,112
20	370	Meters	\$ 86,949,784	\$ 22,636,794	100%	\$ 22,636,794	\$ (14,329,294)	\$ 8,307,499
21	371	Installation on Customer Premises	\$ 26,595,850	\$ 12,086,336	100%	\$ 12,086,336	\$ 1,956	\$ 12,088,292
22	373	Street Lighting & Signal Systems	\$ 79,379,793	\$ 43,331,346	100%	\$ 43,331,346	\$ (339,277)	\$ 42,992,069
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	\$ 60,078	100%	\$ 60,078		\$ 60,078
24		Total Distribution Plant	\$ 2,636,266,197	\$ 1,176,233,821	100%	\$ 1,176,233,821	\$ (27,205,917)	\$ 1,149,027,904

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR  
5/31/2023 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 5/31/2023, 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 2013-2023, 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 allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 5/31/2023 Plant in Service Balances" workpap

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted
			Sch B2.1 (Actual) Column E (A)	Company (B)	% (C)	Total (D) = (B) * (C)	(E)	Jurisdiction (F) = (D) + (E)
<u>GENERAL PLANT</u>								
25	389	Land & Land Rights	\$ 1,300,383	\$ -	100%	\$ -		\$ -
26	390	Structures & Improvements	\$ 82,568,763	\$ 30,962,519	100%	\$ 30,962,519	\$ (226)	\$ 30,962,293
27	390.3	Leasehold Improvements	\$ 3,112,530	\$ 1,806,687	100%	\$ 1,806,687		\$ 1,806,687
28	391.1	Office Furniture & Equipment	\$ 2,759,211	\$ 2,858,550	100%	\$ 2,858,550		\$ 2,858,550
29	391.2	Data Processing Equipment	\$ 17,408,566	\$ 17,303,907	100%	\$ 17,303,907	\$ (3,926,780)	\$ 13,377,126
30	392	Transportation Equipment	\$ 5,893,999	\$ 4,778,563	100%	\$ 4,778,563		\$ 4,778,563
31	393	Stores Equipment	\$ 607,795	\$ 257,946	100%	\$ 257,946		\$ 257,946
32	394	Tools, Shop & Garage Equipment	\$ 14,061,049	\$ 4,185,301	100%	\$ 4,185,301		\$ 4,185,301
33	395	Laboratory Equipment	\$ 3,804,938	\$ 1,653,320	100%	\$ 1,653,320		\$ 1,653,320
34	396	Power Operated Equipment	\$ 7,036,281	\$ 6,013,842	100%	\$ 6,013,842		\$ 6,013,842
35	397	Communication Equipment	\$ 33,696,781	\$ 39,126,014	100%	\$ 39,126,014	\$ (4,565,982)	\$ 34,560,032
36	398	Miscellaneous Equipment	\$ 183,583	\$ 69,715	100%	\$ 69,715		\$ 69,715
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	\$ 143,450	100%	\$ 143,450		\$ 143,450
38		Total General Plant	\$ 172,637,657	\$ 109,159,813	100%	\$ 109,159,813	\$ (8,492,988)	\$ 100,666,825

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR  
5/31/2023 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 5/31/2023, 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 2013-2023, 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 allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 5/31/2023 Plant in Service Balances" workpap

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	303	Intangible Software	\$ 89,220,102	\$ 68,776,406	100%	\$ 68,776,405.64	\$ (462,444)	\$ 68,313,962	
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,176,339	100%	\$ 1,176,339		\$ 1,176,339	
41	301	Organization	\$ 5,941,651	\$ 157,048	100%	\$ 157,048		\$ 157,048	
42	303	Intangible FAS 109 Distribution	\$ 2,001,124	\$ 2,001,124	100%	\$ 2,001,124		\$ 2,001,124	
43		Total Other Plant	\$ 98,339,216	\$ 72,110,916		\$ 72,110,916	\$ (462,444)	\$ 71,648,473	
44		Removal Work in Progress (RWIP)		\$ (2,964,321)	100%	\$ (2,964,321)		\$ (2,964,321)	
45		Company Total Plant (Reserve)	\$ 3,369,393,078	\$ 1,618,310,172	100%	\$ 1,618,310,172	\$ (36,266,091)	\$ 1,582,044,081	
46		Service Company Reserve Allocated*						\$ 87,790,909	
47		Grand Total Plant (Reserve) (45 + 46)						\$ 1,669,834,990	

\* 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. 5/31/2023*	261,976,640	337,479,439	81,159,135	40,654,713
(2) Service Company Allocated ADIT**	\$ 5,777,035	\$ 7,000,742	\$ 3,081,627	
(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>\$ 443,236,512</u>	<u>\$ 539,925,956</u>	<u>\$ 137,421,309</u>	

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

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

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

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

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

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR  
Annual Depreciation Expense on Actual Plant Balances as of May 31, 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 (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 7,560,063	\$ 27,653	0.00%	\$ -
2	352	Structures & Improvements	\$ 19,370,975	\$ 18,232,628	2.50%	\$ 484,274
3	353	Station Equipment	\$ 191,997,416	\$ 84,895,193	1.80%	\$ 3,455,953
4	354	Towers & Fixtures	\$ 327,942	\$ 1,578,072	1.77%	\$ 5,805
5	355	Poles & Fixtures	\$ 46,078,696	\$ 39,678,395	3.00%	\$ 1,382,361
6	356	Overhead Conductors & Devices	\$ 61,602,610	\$ 33,720,788	2.78%	\$ 1,712,553
7	357	Underground Conduit	\$ 31,975,383	\$ 33,516,708	2.00%	\$ 639,508
8	358	Underground Conductors & Devices	\$ 102,916,639	\$ 51,951,237	2.00%	\$ 2,058,333
9	359	Roads & Trails*	\$ 320,284	\$ 64,527	1.33%	\$ 4,260
10		Total Transmission	\$ 462,150,009	\$ 263,665,200		\$ 9,743,047

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

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR  
Annual Depreciation Expense on Actual Plant Balances as of May 31, 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 (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 7,647,544	\$ -	0.00%	\$ -
12	361	Structures & Improvements	\$ 28,267,014	\$ 23,169,516	2.50%	\$ 706,675
13	362	Station Equipment	\$ 283,156,268	\$ 100,030,022	1.80%	\$ 5,096,813
14	364	Poles, Towers & Fixtures	\$ 459,792,822	\$ 312,245,674	4.65%	\$ 21,380,366
15	365	Overhead Conductors & Devices	\$ 546,107,716	\$ 256,764,413	3.89%	\$ 21,243,590
16	366	Underground Conduit	\$ 85,335,097	\$ 54,656,076	2.17%	\$ 1,851,772
17	367	Underground Conductors & Devices	\$ 544,212,075	\$ 149,030,008	2.44%	\$ 13,278,775
18	368	Line Transformers	\$ 412,168,496	\$ 175,418,144	2.91%	\$ 11,994,103
19	369	Services	\$ 76,593,660	\$ 14,266,112	4.33%	\$ 3,316,505
20	370	Meters	\$ 86,949,784	\$ 8,307,499	3.16%	\$ 2,747,613
21	371	Installation on Customer Premises	\$ 26,595,850	\$ 12,088,292	3.45%	\$ 917,557
22	373	Street Lighting & Signal Systems	\$ 79,379,793	\$ 42,992,069	3.70%	\$ 2,937,052
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	\$ 60,078	0.00%	\$ -
24		Total Distribution	\$ 2,636,266,197	\$ 1,149,027,904		\$ 85,470,821

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR  
Annual Depreciation Expense on Actual Plant Balances as of May 31, 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 (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 1,300,383	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 82,568,763	\$ 30,962,293	2.20%	\$ 1,816,513
27	390.3	Leasehold Improvements	\$ 3,112,530	\$ 1,806,687	22.34%	\$ 597,747
28	391.1	Office Furniture & Equipment	\$ 2,759,211	\$ 2,858,550	7.60%	\$ 209,700
29	391.2	Data Processing Equipment	\$ 17,408,566	\$ 13,377,126	10.56%	\$ 1,838,345
30	392	Transportation Equipment	\$ 5,893,999	\$ 4,778,563	6.07%	\$ 357,766
31	393	Stores Equipment	\$ 607,795	\$ 257,946	6.67%	\$ 40,540
32	394	Tools, Shop & Garage Equipment	\$ 14,061,049	\$ 4,185,301	4.62%	\$ 649,620
33	395	Laboratory Equipment	\$ 3,804,938	\$ 1,653,320	2.31%	\$ 87,894
34	396	Power Operated Equipment	\$ 7,036,281	\$ 6,013,842	4.47%	\$ 314,522
35	397	Communication Equipment	\$ 33,696,781	\$ 34,560,032	7.50%	\$ 2,527,259
36	398	Miscellaneous Equipment	\$ 183,583	\$ 69,715	6.67%	\$ 12,245
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	\$ 143,450	0.00%	\$ -
38		Total General	\$ 172,637,657	\$ 100,666,825		\$ 8,452,151



The Cleveland Electric Illuminating Company: 22-0922-EL-RDR  
Annual Depreciation Expense on Actual Plant Balances as of May 31, 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 (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>OTHER PLANT</u>						
39	303	Intangible Software	\$ 89,220,102	\$ 68,313,962	14.29%	**
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,176,339	2.15%	**
41	301	Organization	\$ 5,941,651	\$ 157,048	0.00%	**
42	303	Intangible FAS 109 Distribution	\$ 2,001,124	\$ 2,001,124	3.18%	**
43		Total Other	\$ 98,339,216	\$ 71,648,473		\$ 5,591,183
44		Removal Work in Progress (RWIP)		(\$2,964,321)		
45		Company Total Depreciation	<u>\$ 3,369,393,078</u>	<u>\$ 1,582,044,081</u>		<u>\$ 109,257,202</u>
46		Incremental Depreciation Associated with Allocated Service Company Plant ***	\$ 139,790,756	\$ 87,790,909		\$ 4,947,347
47		GRAND TOTAL (45 + 46)	<u>\$ 3,509,183,834</u>	<u>\$ 1,669,834,990</u>		<u>\$ 114,204,549</u>

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

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

Annual Property Tax Expense on Actual Plant Balances as of May 31, 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)	\$ 122,550,442
2	Real Property Taxes - See Schedule C-3.10a2 (Actual)	\$ 2,727,370
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 99,996</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 125,377,808</u></u>

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

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

Annual Personal Property Tax Expense on Actual Plant Balances as of May 31, 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)	\$ 462,150,009	\$ 2,636,266,197	\$ 172,637,657
2	Jurisdictional Real Property (b)	\$ 26,931,038	\$ 35,914,559	\$ 86,981,676
3	Jurisdictional Personal Property (1 - 2)	\$ 435,218,971	\$ 2,600,351,638	\$ 85,655,981
4	Purchase Accounting Adjustment (f)	\$ (250,297,325)	\$ (753,058,943)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	\$ 184,921,646	\$ 1,847,292,695	\$ 85,655,981
<u>Exclusions and Exemptions</u>				
6	Capitalized Asset Retirement Costs (a)	\$ -	\$ 60,078	\$ 203,777
7	Exempt Facilities (c)	\$ -	\$ -	\$ -
8	Real Property Classified As Personal Property (c)	\$ 3,502,085	\$ 167,708,934	\$ -
9	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ -
10	Capitalized Interest (g)	\$ 7,335,841.70	\$ 20,320,219.65	\$ -
11	Total Exclusions and Exemptions (6 thru 10)	\$ 10,837,927	\$ 188,089,232	\$ 203,777
12	Net Cost of Taxable Personal Property (5 - 11)	\$ 174,083,719	\$ 1,659,203,463	\$ 85,452,204
13	True Value Percentage (c)	59.5471%	60.7825%	46.0983%
14	True Value of Taxable Personal Property (12 x 13)	\$ 103,661,807	\$ 1,008,505,345	\$ 39,392,013
15	Assessment Percentage (d)	85.00%	85.00%	24.00%
16	Assessment Value (14 x 15)	\$ 88,112,536	\$ 857,229,543	\$ 9,454,083
17	Personal Property Tax Rate (e)	11.7581000%	11.7581000%	11.7581000%
18	Personal Property Tax (16 x 17)	\$ 10,360,360	\$ 100,793,907	\$ 1,111,621
19	Purchase Accounting Adjustment (f)	\$ 2,201,582	\$ 7,417,121	\$ -
20	State Mandated Software Adjustment (c)	\$ -	\$ -	\$ 665,851
21	Total Personal Property Tax (18 + 19 + 20)			\$ 122,550,442

(a) Schedule B-2.1 (Actual)

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

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

(d) Statutory Assessment for Personal Property

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

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

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

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

Annual Real Property Tax Expense on Actual Plant Balances as of May 31, 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)	\$ 26,931,038	\$ 35,914,559	\$ 86,981,676
2	Real Property Tax Rate (b)	<u>1.820343%</u>	<u>1.820343%</u>	<u>1.820343%</u>
3	Real Property Tax (1 x 2)	\$ 490,237	\$ 653,768	\$ 1,583,365
4	Total Real Property Tax (Sum of 3)			<u><u>\$ 2,727,370</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	\$ 209,193,541	Book cost of real property used to compare to as value of real property to derive a true value perc Calculation: (2) / (1)	
	(2) Real Property Taxes Paid	\$ 3,808,040		
	(3) Real Property Tax Rate (Paid vs. Capital Costs)	<u><u>1.820343%</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 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	\$ 86,375,972	\$ 15,628,438
Reserve	\$ -	\$ -	\$ -

**ESP IV Adjustments**

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

AMI - CEI Pilot Only CEI has an AMI project so this exclusion does not impact OE or TE.  
Source: 5/31/2023 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	\$ 1,020,847	\$ (274,982)
362-SGMI	\$ 5,172,811	\$ 4,400,675
364-SGMI	\$ 163,082	\$ 127,145
365-SGMI	\$ 1,793,955	\$ 1,774,250
367-SGMI	\$ 2,230	\$ (1,456)
368-SGMI	\$ 171,766	\$ 163,074
370-SGMI	\$ 15,347,532	\$ 14,438,876
397-SGMI	\$ 3,181,975	\$ 3,171,059
Grand Total	\$ 26,854,199	\$ 23,798,641

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	\$ 619,564	\$ 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	\$ 1,020,288	\$ 276,920
367	\$ 12,551	\$ 929
368	\$ (410,260)	\$ (143,757)
369	\$ 734	\$ 153
370	\$ (126,516)	\$ (110,939)
373	\$ 13,036	\$ 5,105
390	\$ -	\$ -
391	\$ 4,253,753	\$ 3,926,780
397	\$ 2,217,259	\$ 1,394,923
Grand Total	\$ 7,695,612	\$ 6,178,386

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	\$ (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)	\$ (369)
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	\$ 518,501	\$ 37,075	\$ 17,851	\$ 797	\$ 270,188	\$ 23,349
365	\$ 110,603	\$ 6,235	\$ 2,461	\$ 224	\$ 81,458	\$ 3,052
367	\$ 19,096	\$ 931	\$ -	\$ -	\$ 71,366	\$ 2,142
368	\$ 28,849	\$ 1,139	\$ -	\$ -	\$ 14,743	\$ 1,257
369	\$ (78)	\$ (23)	\$ -	\$ -	\$ 140	\$ 4
371	\$ 5,749	\$ 281	\$ -	\$ -	\$ 732	\$ 45
373	\$ 198,114	\$ 15,948	\$ 120,940	\$ 11,574	\$ 1,286,522	\$ 119,763
373.3 LED	\$ 5,737,973	\$ 319,269	\$ 608,327	\$ 71,905	\$ 5,118,984	\$ 485,524
Grand Total	\$ 6,618,957	\$ 380,862	\$ 749,579	\$ 84,500	\$ 6,844,133	\$ 635,136

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	\$ 6,105,295	\$ 1,897,760
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 (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	\$ 983,749,164	\$ 139,790,756	\$ 169,401,606	\$ 74,568,187	\$ 383,760,549
(3) Reserve	\$ 617,810,762	\$ 87,790,909	\$ 106,387,013	\$ 46,830,056	\$ 241,007,978
(4) ADIT	\$ 40,654,713	\$ 5,777,035	\$ 7,000,742	\$ 3,081,627	\$ 15,859,403
(5) <b>Rate Base</b>		<b>\$ 46,222,812</b>	<b>\$ 56,013,851</b>	<b>\$ 24,656,504</b>	<b>\$ 126,893,167</b>
(6) Depreciation Expense (Incremental)		\$ 4,947,347	\$ 5,995,307	\$ 2,639,049	\$ 13,581,703
(7) Property Tax Expense (Incremental)		\$ 99,996	\$ 121,177	\$ 53,340	\$ 274,513
(8) <b>Total Expenses</b>		<b>\$ 5,047,343</b>	<b>\$ 6,116,484</b>	<b>\$ 2,692,390</b>	<b>\$ 13,856,216</b>

- (2) Gross Plant = Actual Service Company General and Intangible plant in-service as of 5/31/2023, adjusted to incorporate applicable recommendations from the Rider DCR reports filed for 2013-2023 audit reports, and applicable adjustments from the April 2019 report.
- (3) Reserve = Actual Service Company General and Intangible Plant depreciation reserve as of 5/31/2023, adjusted to incorporate applicable recommendations from the Rider DCR reports filed for 2013-2023 audit reports, and applicable adjustments from the April 2019 report.
- (4) ADIT: Actual 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. Actual 5/31/2023"
- (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 5/31/2023"
- (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 5/31/2023: 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) (G) (H)			(I) (J)	
			5/31/2007			Accrual Rates			Average	
			Gross	Reserve	Net	CEI	OE	TE		Depreciation Expense
1	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
2	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
<b>GENERAL PLANT</b>										
3	389	Fee Land & Easements	\$ 556,979	\$ -	\$ 556,979	0.00%	0.00%	0.00%	0.00%	\$ -
4	390	Structures, Improvements *	\$ 21,328,601	\$ 7,909,208	\$ 13,419,393	2.20%	2.50%	2.20%	2.33%	\$ 497,474
5	390.3	Struct Imprv, Leasehold Imp **	\$ 6,938,688	\$ 1,006,139	\$ 5,932,549	22.34%	20.78%	0.00%	21.49%	\$ 1,490,798
6	391.1	Office Furn., Mech. Equip.	\$ 31,040,407	\$ 24,400,266	\$ 6,640,141	7.60%	3.80%	3.80%	5.18%	\$ 1,609,200
7	391.2	Data Processing Equipment	\$ 117,351,991	\$ 26,121,795	\$ 91,230,196	10.56%	17.00%	9.50%	13.20%	\$ 15,486,721
8	392	Transportation Equipment	\$ 11,855	\$ 1,309	\$ 10,546	6.07%	7.31%	6.92%	6.78%	\$ 804
9	393	Stores Equipment	\$ 16,787	\$ 1,447	\$ 15,340	6.67%	2.56%	3.13%	4.17%	\$ 700
10	394	Tools, Shop, Garage Equip.	\$ 11,282	\$ 506	\$ 10,776	4.62%	3.17%	3.33%	3.73%	\$ 421
11	395	Laboratory Equipment	\$ 127,988	\$ 11,126	\$ 116,862	2.31%	3.80%	2.86%	3.07%	\$ 3,935
12	396	Power Operated Equipment	\$ 160,209	\$ 20,142	\$ 140,067	4.47%	3.48%	5.28%	4.19%	\$ 6,713
13	397	Communication Equipment ***	\$ 56,845,501	\$ 32,304,579	\$ 24,540,922	7.50%	5.00%	5.88%	6.08%	\$ 3,457,148
14	398	Misc. Equipment	\$ 465,158	\$ 27,982	\$ 437,176	6.67%	4.00%	3.33%	4.84%	\$ 22,525
15	399.1	ARC General Plant	\$ 40,721	\$ 16,948	\$ 23,773	0.00%	0.00%	0.00%	0.00%	\$ -
16			\$ 234,896,167	\$ 91,821,447	\$ 143,074,720					\$ 22,576,438
<b>INTANGIBLE PLANT</b>										
17	301	Organization	\$ 49,344	\$ 49,344	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
18	303	Misc. Intangible Plant	\$ 75,721,715	\$ 46,532,553	\$ 29,189,162	14.29%	14.29%	14.29%	14.29%	\$ 10,820,633
19	303	Katz Software	\$ 1,268,271	\$ 1,027,642	\$ 240,630	14.29%	14.29%	14.29%	14.29%	\$ 181,236
20	303	Software 1999	\$ 10,658	\$ 4,881	\$ 5,777	14.29%	14.29%	14.29%	14.29%	\$ 1,523
21	303	Software GPU SC00	\$ 2,343,368	\$ 2,343,368	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
22	303	Impairment June 2000	\$ 77	\$ 77	\$ (0)	14.29%	14.29%	14.29%	14.29%	\$ -
23	303	3 year depreciable life	\$ 55,645	\$ 14,684	\$ 40,961	14.29%	14.29%	14.29%	14.29%	\$ 7,952
24	303	Debt Gross-up (FAS109): General	\$ 117,298	\$ 117,298	\$ -	3.87%	3.87%	3.87%	3.87%	\$ -
25	303	Debt Gross-up (FAS109): G/P Land	\$ 1,135	\$ 1,137	\$ (2)	3.87%	3.87%	3.87%	3.87%	\$ -
26			\$ 79,567,511	\$ 50,090,984	\$ 29,476,527					\$ 11,011,344
27	<b>TOTAL - GENERAL &amp; INTANGIBLE</b>		\$ 314,463,678	\$ 141,912,431	\$ 172,551,247				<b>10.68%</b>	<b>\$ 33,587,782</b>

**NOTES**

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

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

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

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

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

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

\* Includes accounts 390.1 and 390.2.

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

\*\*\* Includes accounts 397 and 397.1

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

**II. Estimated Depreciation Accrual Rate for Actual Service Company Plant as of 5/31/2023**

Line No.	(A) Account	(B) Account Description	(C) (D) (E) 5/31/2023 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%	
<b>GENERAL PLANT</b>										
30	389	Fee Land & Easements	\$ 136,339	\$ -	\$ 136,339	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	\$ 56,952,023	\$ 33,751,946	\$ 23,200,077	2.20%	2.50%	2.20%	2.33%	\$ 1,328,365
32	390.3	Struct Imprv, Leasehold Imp **	\$ 28,761,175	\$ 13,436,100	\$ 15,325,075	22.34%	20.78%	0.00%	21.49%	\$ 6,179,425
33	391.1	Office Furn., Mech. Equip.	\$ 14,847,236	\$ 10,846,172	\$ 4,001,065	7.60%	3.80%	3.80%	5.18%	\$ 769,712
34	391.2	Data Processing Equipment	\$ 160,237,637	\$ 50,607,380	\$ 109,630,257	10.56%	17.00%	9.50%	13.20%	\$ 21,146,258
35	392	Transportation Equipment	\$ 4,838,107	\$ 2,497,586	\$ 2,340,522	6.07%	7.31%	6.92%	6.78%	\$ 328,146
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.	\$ 493,636	\$ 34,382	\$ 459,254	4.62%	3.17%	3.33%	3.73%	\$ 18,409
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	\$ 785,490	\$ 460,864	\$ 324,626	4.47%	3.48%	5.28%	4.19%	\$ 32,915
40	397	Communication Equipment ***	\$ 157,838,444	\$ 65,960,432	\$ 91,878,013	7.50%	5.00%	5.88%	6.08%	\$ 9,599,191
41	398	Misc. Equipment	\$ 4,479,271	\$ 1,821,955	\$ 2,657,316	6.67%	4.00%	3.33%	4.84%	\$ 216,904
42	399.1	ARC General Plant	\$ 40,721	\$ 31,791	\$ 8,930	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 430,154,880	\$ 179,539,688	\$ 250,615,192					\$ 39,642,411
<b>INTANGIBLE PLANT</b>										
44	301	FECO 101/6-301 Organization Fst	\$ 49,344	\$ 49,344	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
45	303	FECO 101/6-303 Intangibles	\$ 4,512,888	\$ 5,393,710	\$ (880,822)	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	\$ 24,430,434	\$ 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	\$ 37,092,691	\$ 16,113,966	\$ 20,978,725	14.29%	14.29%	14.29%	14.29%	\$ 5,300,546
65	303	FECO 101/6-303 2021 Software	\$ 20,096,946	\$ 5,893,940	\$ 14,203,006	14.29%	14.29%	14.29%	14.29%	\$ 2,871,854
66	303	FECO 101/6-303 2022 Software	\$ 52,979,453	\$ 9,379,420	\$ 43,600,033	14.29%	14.29%	14.29%	14.29%	\$ 7,570,764
67	304	FECO 101/6-303 2023 Software	\$ 8,076,732	\$ 174,756	\$ 7,901,977	14.29%	14.29%	14.29%	14.29%	\$ 1,154,165
67			\$ 553,594,284	\$ 438,015,226	\$ 115,579,058					\$ 28,761,324
68	Removal Work in Progress (RWIP)		\$ 255,848							
69	<b>TOTAL - GENERAL &amp; INTANGIBLE</b>		<b>\$ 983,749,164</b>	<b>\$ 617,810,762</b>	<b>\$ 366,194,250</b>					<b>6.95% \$ 68,403,735</b>

**NOTES**

(C) - (E) Service Company plant balances as of May 31, 2023 adjusted to incorporate applicable recommendations from the Rider DCR audit reports filed in 2013-2023

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

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

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

(J) Estimated depreciation expense associated with Service Company plant as of 5/31/2023. 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
* 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	<b>TOTAL - GENERAL PLANT</b>				\$ 234,896,167	\$ 429,208
21	<b>TOTAL - INTANGIBLE PLANT</b>				\$ 79,567,511	\$ -
22	<b>TOTAL - GENERAL &amp; INTANGIBLE PLANT</b>				\$ 314,463,678	\$ 429,208
23	<b>Average Effective Real Property Tax Rate</b>					<b>0.14%</b>

#### NOTES

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

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

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

<b>III. Average Real Property Tax Rates on Actual General Plant as of May 31, 2023 *</b>						
<b>No.</b>	<b>(A) Category</b>	<b>(B) CEI</b>	<b>(C) OE</b>	<b>(D) TE</b>	<b>(E) Average **</b>	<b>(F) Source / Calculation</b>
24	Allocation Factors	14.21%	17.22%	7.58%	39.01%	"Service Company Allocations to the Ohio Operating Companies (Actual)" workpaper
25	Weighted Allocation Factors	36.43%	44.14%	19.43%	100.00%	Weighted Line 24
<u>Real Property Tax</u>						
26	Average Rate	1.82%	0.99%	1.12%	1.32%	Schedule C3.10a2 (Actual)
* Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax. Accordingly, for purposes of determining the average Property Tax rate applicable to Service Company plant, only Real Property Tax is considered.						
** Weighted average based on Service Company allocation factors.						
Assumes that the tax rate for Service Company plant is equal to the weighted average of the three operating companies.						

<b>IV. Estimated Property Tax Rate for Service Company Actual General Plant as of May 31, 2023</b>						
<b>No.</b>	<b>(A) Account</b>	<b>(B) Account Description</b>	<b>(C) Tax Category</b>	<b>(D) Avg. Tax Rate</b>	<b>(E) Gross Plant</b>	<b>(F) Property Tax</b>
27	389	Fee Land & Easements	Real	1.32%	\$ 136,339	\$ 1,799
28	390	Structures, Improvements	Real	1.32%	\$ 56,952,023	\$ 751,563
29	390.3	Struct Imprv, Leasehold Imp	Real	1.32%	\$ 28,761,175	\$ 379,545
30	391.1	Office Furn., Mech. Equip.	Personal		\$ 14,847,236	\$ -
31	391.2	Data Processing Equipment	Personal		\$ 160,237,637	\$ -
32	392	Transportation Equipment	Personal		\$ 4,838,107	\$ -
33	393	Stores Equipment	Personal		\$ 17,022	\$ -
34	394	Tools, Shop, Garage Equip.	Personal		\$ 493,636	\$ -
35	395	Laboratory Equipment	Personal		\$ 727,779	\$ -
36	396	Power Operated Equipment	Personal		\$ 785,490	\$ -
37	397	Communication Equipment	Personal		\$ 157,838,444	\$ -
38	398	Misc. Equipment	Personal		\$ 4,479,271	\$ -
39	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
40	<b>TOTAL - GENERAL PLANT</b>				\$ 430,154,880	\$ 1,132,907
41	<b>TOTAL - INTANGIBLE PLANT</b>				\$ 553,594,284	\$ -
42	<b>TOTAL - GENERAL &amp; INTANGIBLE PLANT</b>				\$ 983,749,164	\$ 1,132,907
43	<b>Average Effective Real Property Tax Rate</b>					<b>0.12%</b>

#### NOTES

- (C) Source: Schedule C3.10 (Actual). Classification of General Plant account as Real or Personal Property
- (D) Weighted average property tax rate across CEI, OE, and TE. See Section III above.  
 Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax.
- (E) Service Company General gross plant balances as of 5/31/2023 adjusted to incorporate applicable recommendations from the Rider DCR audit reports filed in 2013-2023
- (F) Calculation: Column D x Column E

<b>Incremental Depreciation and Property Tax Associated with Service Company Plant (Actual)</b>							
<b>Case No. 07-551-EL-AIR vs. Actual 5/31/2023 Balances</b>							
<b>I. Allocated Service Company Plant and Related Expenses as of May 31, 2023</b>							
Line	Category	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
1	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
2	Gross Plant	\$ 983,749,164	\$ 139,790,756	\$ 169,401,606	\$ 74,568,187	\$ 383,760,549	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 64 x Line 1
3	Accum. Reserve	\$ (617,810,762)	\$ (87,790,909)	\$ (106,387,013)	\$ (46,830,056)	\$ (241,007,978)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 64 x Line 1
4	Net Plant	\$ 365,938,402	\$ 51,999,847	\$ 63,014,593	\$ 27,738,131	\$ 142,752,571	Line 2 + Line 3
5	Depreciation *	6.95%	\$ 9,720,171	\$ 11,779,123	\$ 5,185,003	\$ 26,684,297	Average Rate x Line 2
6	Property Tax *	0.12%	\$ 160,986	\$ 195,087	\$ 85,874	\$ 441,947	Average Rate x Line 2
7	Total Expenses		\$ 9,881,157	\$ 11,974,210	\$ 5,270,877	\$ 27,126,244	
* 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 (Actual)" workpaper and line 43 of the "Property Tax Rate for Service Company Plant (Actual)" workpaper for more details.							
<b>II. Allocated Service Company Plant and Related Expenses as of May 31, 2007</b>							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
8	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
9	Gross Plant	\$ 314,463,678	\$ 44,685,289	\$ 54,150,645	\$ 23,836,347	\$ 122,672,281	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 27 x Line 8
10	Accum. Reserve	\$ (141,912,431)	\$ (20,165,756)	\$ (24,437,321)	\$ (10,756,962)	\$ (55,360,039)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 27 x Line 8
11	Net Plant	\$ 172,551,247	\$ 24,519,532	\$ 29,713,325	\$ 13,079,385	\$ 67,312,242	Line 9 + Line 10
12	Depreciation *	10.68%	\$ 4,772,824	\$ 5,783,816	\$ 2,545,954	\$ 13,102,594	Average Rate x Line 9
13	Property Tax *	0.14%	\$ 60,990	\$ 73,910	\$ 32,534	\$ 167,434	Average Rate x Line 9
14	Total Expenses		\$ 4,833,814	\$ 5,857,726	\$ 2,578,488	\$ 13,270,028	Line 12 + Line 13
* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant as of 5/31/07. See line 27 of the "Depreciation Rate for Service Company Plant (Actual)" workpaper and line 23 of the "Property Tax Rate for Service Company Plant (Actual)" workpaper for more details.							
<b>III. Incremental Expenses Associated with Allocated Service Company Plant *</b>							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
15	Depreciation	-3.73%	\$ 4,947,347	\$ 5,995,307	\$ 2,639,049	\$ 13,581,703	Line 5 - Line 12
16	Property Tax	-0.02%	\$ 99,996	\$ 121,177	\$ 53,340	\$ 274,513	Line 6 - Line 13
17	Total Expenses		\$ 5,047,343	\$ 6,116,484	\$ 2,692,390	\$ 13,856,216	Line 15 + Line 16
* In Case No. 07-551-EL-AIR, test year operating expenses included allocated depreciation and property tax associated with Service Company plant. This section calculates the difference between the estimated level of these expenses included in base rates and the estimated expenses incurred based on actual Service Company plant balances as of May 31, 2023. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.							

**Intangible Depreciation Expense Calculation**  
**Actual 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 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		Utility Account	Function	Gross Plant May-23		Reserve May-23	Net Plant May-23	Accrual Rates	Depreciation Exp
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	
CECO	The Illuminating Co.	CECO 101/6-303 2002 Software	Intangible Plant	\$ 2,966,784	\$ 2,966,784	\$ -	14.29%	\$ -	
CECO	The Illuminating Co.	CECO 101/6-303 2003 Software	Intangible Plant	\$ 1,307,067	\$ 1,307,067	\$ -	14.29%	\$ -	
CECO	The Illuminating Co.	CECO 101/6-303 2004 Software	Intangible Plant	\$ 3,596,344	\$ 3,596,344	\$ -	14.29%	\$ -	
CECO	The Illuminating Co.	CECO 101/6-303 2005 Software	Intangible Plant	\$ 1,219,862	\$ 1,219,862	\$ -	14.29%	\$ -	
CECO	The Illuminating Co.	CECO 101/6-303 2006 Software	Intangible Plant	\$ 1,808,778	\$ 1,808,778	\$ -	14.29%	\$ -	
CECO	The Illuminating Co.	CECO 101/6-303 2007 Software	Intangible Plant	\$ 5,870,456	\$ 5,870,456	\$ -	14.29%	\$ -	
CECO	The Illuminating Co.	CECO 101/6-303 2008 Software	Intangible Plant	\$ 1,034,139	\$ 1,034,139	\$ -	14.29%	\$ -	
CECO	The Illuminating Co.	CECO 101/6-303 2009 Software	Intangible Plant	\$ 3,233,624	\$ 3,233,624	\$ -	14.29%	\$ -	
CECO	The Illuminating Co.	CECO 101/6-303 2010 Software	Intangible Plant	\$ 2,674,429	\$ 2,674,437	\$ (8)	14.29%	\$ -	
CECO	The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,510,137	\$ 5,510,148	\$ (11)	14.29%	\$ -	
CECO	The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant	\$ 669,285	\$ 669,925	\$ (640)	14.29%	\$ -	
CECO	The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 1,946,441	\$ 1,946,893	\$ (452)	14.29%	\$ -	
CECO	The Illuminating Co.	CECO 101/6-303 2014 Software	Intangible Plant	\$ 3,109,472	\$ 3,112,540	\$ (3,069)	14.29%	\$ -	
CECO	The Illuminating Co.	CECO 101/6-303 2015 Software	Intangible Plant	\$ 3,724,186	\$ 3,727,742	\$ (3,556)	14.29%	\$ -	
CECO	The Illuminating Co.	CECO 101/6-303 2016 Software	Intangible Plant	\$ 5,333,733	\$ 5,285,439	\$ 48,294	14.29%	\$ 48,294	
CECO	The Illuminating Co.	CECO 101/6-303 2017 Software	Intangible Plant	\$ 3,335,569	\$ 2,902,882	\$ 432,686	14.29%	\$ 432,686	
CECO	The Illuminating Co.	CECO 101/6-303 2018 Software	Intangible Plant	\$ 2,080,595	\$ 1,593,582	\$ 487,014	14.29%	\$ 297,317	
CECO	The Illuminating Co.	CECO 101/6-303 2019 Software	Intangible Plant	\$ 4,555,944	\$ 2,453,860	\$ 2,102,084	14.29%	\$ 651,044	
CECO	The Illuminating Co.	CECO 101/6-303 2020 Software	Intangible Plant	\$ 5,603,937	\$ 2,217,347	\$ 3,386,590	14.29%	\$ 800,803	
CECO	The Illuminating Co.	CECO 101/6-303 2021 Software	Intangible Plant	\$ 2,241,261	\$ 577,566	\$ 1,663,695	14.29%	\$ 320,276	
CECO	The Illuminating Co.	CECO 101/6-303 2022 Software	Intangible Plant	\$ 15,337,303	\$ 1,425,648	\$ 13,911,655	14.29%	\$ 2,191,701	
CECO	The Illuminating Co.	CECO 101/6-303 2023 Software	Intangible Plant	\$ 5,941,651	\$ 157,048	\$ 5,784,603	14.29%	\$ 849,062	
CECO	The Illuminating Co.	CECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 2,001,124	\$ 2,001,124	\$ -	3.18%	\$ -	
CECO	The Illuminating Co.	CECO 101/6-303 FAS109 Transmission	Intangible Plant	\$ 1,176,339	\$ 1,176,339	\$ -	2.15%	\$ -	
CECO	The Illuminating Co.	CECO 101/6-303 Software	Intangible Plant	\$ 225,917	\$ 1,459,921	\$ (1,234,004)	14.29%	\$ -	
CECO	The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -	
Total				\$ 98,958,780	\$ 72,385,888	\$ 26,572,891		\$ 5,591,183	
OECO	Ohio Edison Co.	OECO 101/6-301 Organization	Intangible Plant	\$ 89,746	\$ 31,499	\$ 58,247	0.00%	\$ -	
OECO	Ohio Edison Co.	OECO 101/6-303 2002 Software	Intangible Plant	\$ 3,690,067	\$ 3,690,067	\$ -	14.29%	\$ -	
OECO	Ohio Edison Co.	OECO 101/6-303 2003 Software	Intangible Plant	\$ 17,568,726	\$ 17,568,726	\$ -	14.29%	\$ -	
OECO	Ohio Edison Co.	OECO 101/6-303 2004 Software	Intangible Plant	\$ 4,524,343	\$ 4,524,343	\$ -	14.29%	\$ -	
OECO	Ohio Edison Co.	OECO 101/6-303 2005 Software	Intangible Plant	\$ 1,469,370	\$ 1,469,370	\$ -	14.29%	\$ -	
OECO	Ohio Edison Co.	OECO 101/6-303 2006 Software	Intangible Plant	\$ 2,754,124	\$ 2,754,124	\$ -	14.29%	\$ -	
OECO	Ohio Edison Co.	OECO 101/6-303 2007 Software	Intangible Plant	\$ 7,208,211	\$ 7,208,211	\$ -	14.29%	\$ -	
OECO	Ohio Edison Co.	OECO 101/6-303 2008 Software	Intangible Plant	\$ 1,300,354	\$ 1,300,354	\$ -	14.29%	\$ -	
OECO	Ohio Edison Co.	OECO 101/6-303 2009 Software	Intangible Plant	\$ 4,169,875	\$ 4,169,875	\$ -	14.29%	\$ -	
OECO	Ohio Edison Co.	OECO 101/6-303 2010 Software	Intangible Plant	\$ 3,113,388	\$ 3,113,391	\$ (3)	14.29%	\$ -	
OECO	Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 7,861,016	\$ 7,866,044	\$ (5,027)	14.29%	\$ -	
OECO	Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant	\$ 793,316	\$ 793,921	\$ (605)	14.29%	\$ -	
OECO	Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$ 4,738,194	\$ 4,741,876	\$ (3,682)	14.29%	\$ -	
OECO	Ohio Edison Co.	OECO 101/6-303 2014 Software	Intangible Plant	\$ 5,235,872	\$ 5,239,360	\$ (3,488)	14.29%	\$ -	
OECO	Ohio Edison Co.	OECO 101/6-303 2015 Software	Intangible Plant	\$ 6,540,710	\$ 6,544,669	\$ (3,959)	14.29%	\$ -	
OECO	Ohio Edison Co.	OECO 101/6-303 2016 Software	Intangible Plant	\$ 7,050,712	\$ 6,990,861	\$ 59,851	14.29%	\$ 59,851	
OECO	Ohio Edison Co.	OECO 101/6-303 2017 Software	Intangible Plant	\$ 5,444,171	\$ 4,701,342	\$ 742,829	14.29%	\$ 742,829	
OECO	Ohio Edison Co.	OECO 101/6-303 2018 Software	Intangible Plant	\$ 3,674,865	\$ 2,594,560	\$ 1,080,305	14.29%	\$ 525,138	
OECO	Ohio Edison Co.	OECO 101/6-303 2019 Software	Intangible Plant	\$ 6,767,669	\$ 3,791,797	\$ 2,975,871	14.29%	\$ 967,100	
OECO	Ohio Edison Co.	OECO 101/6-303 2020 Software	Intangible Plant	\$ 8,063,209	\$ 3,212,383	\$ 4,850,826	14.29%	\$ 1,152,233	
OECO	Ohio Edison Co.	OECO 101/6-303 2021 Software	Intangible Plant	\$ 3,092,018	\$ 796,435	\$ 2,295,583	14.29%	\$ 441,849	
OECO	Ohio Edison Co.	OECO 101/6-303 2022 Software	Intangible Plant	\$ 22,503,896	\$ 2,107,784	\$ 20,396,112	14.29%	\$ 3,215,807	
OECO	Ohio Edison Co.	OECO 101/6-303 2023 Software	Intangible Plant	\$ 8,943,482	\$ 237,136	\$ 8,706,346	14.29%	\$ 1,278,024	
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 Dist Land	Intangible Plant	\$ 35,276	\$ -	\$ 35,276	2.89%	\$ -	
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 1,495,847	\$ 1,501,118	\$ (5,271)	2.89%	\$ -	
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 G/P Land	Intangible Plant	\$ 7,778	\$ -	\$ 7,778	3.87%	\$ -	
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 General Plant	Intangible Plant	\$ 191,313	\$ 191,298	\$ 15	3.87%	\$ 15	
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 Transm Land	Intangible Plant	\$ 1,326,229	\$ -	\$ 1,326,229	2.33%	\$ -	
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 Transmission	Intangible Plant	\$ 697,049	\$ 697,049	\$ -	2.33%	\$ -	
OECO	Ohio Edison Co.	OECO 101/6-303 Software	Intangible Plant	\$ 1,273,582	\$ 2,261,488	\$ (987,906)	14.29%	\$ -	
Total				\$ 141,624,006	\$ 100,099,101	\$ 41,525,327		\$ 8,382,845	
TECO	Toledo Edison Co.	TECO 101/6-303 2002 Software	Intangible Plant	\$ 1,708,412	\$ 1,708,412	\$ -	14.29%	\$ -	
TECO	Toledo Edison Co.	TECO 101/6-303 2003 Software	Intangible Plant	\$ 7,478,386	\$ 7,478,386	\$ -	14.29%	\$ -	
TECO	Toledo Edison Co.	TECO 101/6-303 2004 Software	Intangible Plant	\$ 862,457	\$ 862,457	\$ -	14.29%	\$ -	
TECO	Toledo Edison Co.	TECO 101/6-303 2005 Software	Intangible Plant	\$ 699,602	\$ 699,602	\$ -	14.29%	\$ -	
TECO	Toledo Edison Co.	TECO 101/6-303 2006 Software	Intangible Plant	\$ 834,729	\$ 834,729	\$ -	14.29%	\$ -	
TECO	Toledo Edison Co.	TECO 101/6-303 2007 Software	Intangible Plant	\$ 3,182,778	\$ 3,182,778	\$ -	14.29%	\$ -	
TECO	Toledo Edison Co.	TECO 101/6-303 2008 Software	Intangible Plant	\$ 558,450	\$ 558,450	\$ -	14.29%	\$ -	
TECO	Toledo Edison Co.	TECO 101/6-303 2009 Software	Intangible Plant	\$ 1,873,633	\$ 1,873,633	\$ -	14.29%	\$ -	
TECO	Toledo Edison Co.	TECO 101/6-303 2010 Software	Intangible Plant	\$ 1,383,126	\$ 1,383,126	\$ -	14.29%	\$ -	
TECO	Toledo Edison Co.	TECO 101/6-303 2011 Software	Intangible Plant	\$ 2,118,497	\$ 2,118,497	\$ -	14.29%	\$ -	
TECO	Toledo Edison Co.	TECO 101/6-303 2012 Software	Intangible Plant	\$ 434,694	\$ 434,694	\$ -	14.29%	\$ -	
TECO	Toledo Edison Co.	TECO 101/6-303 2013 Software	Intangible Plant	\$ 1,238,285	\$ 1,238,285	\$ -	14.29%	\$ -	
TECO	Toledo Edison Co.	TECO 101/6-303 2014 Software	Intangible Plant	\$ 1,840,070	\$ 1,840,070	\$ -	14.29%	\$ -	
TECO	Toledo Edison Co.	TECO 101/6-303 2015 Software	Intangible Plant	\$ 1,607,924	\$ 1,607,924	\$ -	14.29%	\$ -	
TECO	Toledo Edison Co.	TECO 101/6-303 2016 Software	Intangible Plant	\$ 1,918,702	\$ 1,902,429	\$ 16,273	14.29%	\$ 16,273	
TECO	Toledo Edison Co.	TECO 101/6-303 2017 Software	Intangible Plant	\$ 793,422	\$ 707,742	\$ 85,680	14.29%	\$ 85,680	
TECO	Toledo Edison Co.	TECO 101/6-303 2018 Software	Intangible Plant	\$ 1,099,117	\$ 820,433	\$ 278,684	14.29%	\$ 157,064	
TECO	Toledo Edison Co.	TECO 101/6-303 2019 Software	Intangible Plant	\$ 2,226,726	\$ 1,196,687	\$ 1,030,039	14.29%	\$ 318,199	
TECO	Toledo Edison Co.	TECO 101/6-303 2020 Software	Intangible Plant	\$ 2,633,730	\$ 1,029,502	\$ 1,604,228	14.29%	\$ 376,360	
TECO	Toledo Edison Co.	TECO 101/6-303 2021 Software	Intangible Plant	\$ 1,067,107	\$ 274,575	\$ 792,531	14.29%	\$ 152,490	
TECO	Toledo Edison Co.	TECO 101/6-303 2022 Software	Intangible Plant	\$ 7,519,071	\$ 763,340	\$ 6,755,731	14.29%	\$ 1,074,475	
TECO	Toledo Edison Co.	TECO 101/6-303 2023 Software	Intangible Plant	\$ 3,492,175	\$ 93,293	\$ 3,398,882	14.29%	\$ 499,032	
TECO	Toledo Edison Co.	TECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 240,086	\$ 240,086	\$ -	3.10%	\$ -	
TECO	Toledo Edison Co.	TECO 101/6-303 FAS109 Transmission	Intangible Plant	\$ 54,210	\$ 54,210	\$ -	2.37%	\$ -	
TECO	Toledo Edison Co.	TECO 101/6-303 Software	Intangible Plant	\$ (300,471)	\$ 973,628	\$ (1,274,099)	14.29%	\$ -	
Total				\$ 46,564,918	\$ 33,876,969	\$ 12,687,949		\$ 2,678,573	

**NOTES**

(D) - (F) Source: Actual 5/31/2023 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 2013-2023

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

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

**Rider DCR**  
**Estimated Distribution Rate Base Additions as of 8/31/2023**  
**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)	
	<b>Gross Plant</b>	<b>5/31/2007*</b>	<b>8/31/2023</b>	<b>Incremental</b>	<b>Source of Column (B)</b>	
(1)	CEI	1,927.1	3,520.8	1,593.7	Sch B2.1 (Estimate) Line 45	
(2)	OE	2,074.0	4,066.7	1,992.7	Sch B2.1 (Estimate) Line 47	
(3)	TE	771.5	1,337.6	566.1	Sch B2.1 (Estimate) Line 44	
(4)	<b>Total</b>	<b>4,772.5</b>	<b>8,925.0</b>	<b>4,152.5</b>	<b>Sum: [ (1) through (3) ]</b>	
	<b>Accumulated Reserve</b>					
(5)	CEI	(773.0)	(1,692.0)	(919.0)	-Sch B3 (Estimate) Line 46	
(6)	OE	(803.0)	(1,779.3)	(976.2)	-Sch B3 (Estimate) Line 48	
(7)	TE	(376.8)	(759.8)	(383.0)	-Sch B3 (Estimate) Line 45	
(8)	<b>Total</b>	<b>(1,952.8)</b>	<b>(4,231.1)</b>	<b>(2,278.2)</b>	<b>Sum: [ (5) through (7) ]</b>	
	<b>Net Plant In Service</b>					
(9)	CEI	1,154.0	1,828.7	674.7	(1) + (5)	
(10)	OE	1,271.0	2,287.4	1,016.4	(2) + (6)	
(11)	TE	394.7	577.8	183.1	(3) + (7)	
(12)	<b>Total</b>	<b>2,819.7</b>	<b>4,694.0</b>	<b>1,874.3</b>	<b>Sum: [ (9) through (11) ]</b>	
	<b>ADIT</b>					
(13)	CEI	(246.4)	(445.0)	(198.6)	- ADIT Balances (Estimate) Line 3	
(14)	OE	(197.1)	(542.1)	(345.0)	- ADIT Balances (Estimate) Line 3	
(15)	TE	(10.3)	(138.1)	(127.8)	- ADIT Balances (Estimate) Line 3	
(16)	<b>Total</b>	<b>(453.8)</b>	<b>(1,125.2)</b>	<b>(671.4)</b>	<b>Sum: [ (13) through (15) ]</b>	
	<b>Rate Base</b>					
(17)	CEI	907.7	1,383.8	476.1	(9) + (13)	
(18)	OE	1,073.9	1,745.3	671.4	(10) + (14)	
(19)	TE	384.4	439.8	55.4	(11) + (15)	
(20)	<b>Total</b>	<b>2,366.0</b>	<b>3,568.8</b>	<b>1,202.9</b>	<b>Sum: [ (17) through (19) ]</b>	
	<b>Depreciation Exp</b>					
(21)	CEI	60.0	114.3	54.3	Sch B-3.2 (Estimate) Line 46	
(22)	OE	62.0	122.3	60.2	Sch B-3.2 (Estimate) Line 48	
(23)	TE	24.5	43.7	19.1	Sch B-3.2 (Estimate) Line 45	
(24)	<b>Total</b>	<b>146.5</b>	<b>280.2</b>	<b>133.7</b>	<b>Sum: [ (21) through (23) ]</b>	
	<b>Property Tax Exp</b>					
(25)	CEI	65.0	126.1	61.1	Sch C-3.10a (Estimate) Line 4	
(26)	OE	57.4	110.7	53.3	Sch C-3.10a (Estimate) Line 4	
(27)	TE	20.1	34.2	14.1	Sch C-3.10a (Estimate) Line 4	
(28)	<b>Total</b>	<b>142.4</b>	<b>271.0</b>	<b>128.6</b>	<b>Sum: [ (25) through (27) ]</b>	
	<b>Revenue Requirement</b>	<b>Rate Base</b>	<b>Return 8.48%</b>	<b>Deprec</b>	<b>Prop Tax</b>	<b>Rev. Req.</b>
(29)	CEI	476.1	40.4	54.3	61.1	155.8
(30)	OE	671.4	56.9	60.2	53.3	170.5
(31)	TE	55.4	4.7	19.1	14.1	37.9
(32)	<b>Total</b>	<b>1,202.9</b>	<b>102.0</b>	<b>133.7</b>	<b>128.6</b>	<b>364.3</b>

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

	(a)	(b)	(c)	(d)	(e)	(f)
<b>Revenue Requirement with Tax</b>	<b>Equity Return</b>	<b>Tax Rate</b>	<b>Income Tax</b>	<b>CAT 0.26%</b>	<b>Taxes</b>	<b>Rev. Req. + Tax</b>
(36) CEI	24.5	22.6%	7.1	0.4	7.6	163.4
(37) OE	34.5	22.3%	9.9	0.5	10.4	180.9
(38) TE	2.8	22.3%	0.8	0.1	0.9	38.8
(39) <b>Total</b>	<b>61.9</b>		<b>17.8</b>	<b>1.0</b>	<b>18.8</b>	<b>383.1</b>

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

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

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

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR  
8/31/2023 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 8/31/2023 from the forecast as of June 2023, adjusted to reflect current assumptions, incorporate recommendations from the Rider DCR Audit Reports filed in 2013-2023, to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 8/31/2023 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	\$ 63,887,696	100%	\$ 63,887,696	\$ (56,320,866)	\$ 7,566,830
2	352	Structures & Improvements	\$ 19,474,935	100%	\$ 19,474,935	\$ (105,640)	\$ 19,369,295
3	353	Station Equipment	\$ 192,121,250	100%	\$ 192,121,250	\$ (287)	\$ 192,120,963
4	354	Towers & Fixtures	\$ 327,942	100%	\$ 327,942		\$ 327,942
5	355	Poles & Fixtures	\$ 46,099,755	100%	\$ 46,099,755	\$ 814	\$ 46,100,570
6	356	Overhead Conductors & Devices	\$ 62,334,653	100%	\$ 62,334,653	\$ (701,885)	\$ 61,632,768
7	357	Underground Conduit	\$ 32,090,116	100%	\$ 32,090,116		\$ 32,090,116
8	358	Underground Conductors & Devices	\$ 104,004,378	100%	\$ 104,004,378	\$ 32,555	\$ 104,036,933
9	359	Roads & Trails	\$ 320,284	100%	\$ 320,284		\$ 320,284
10		Total Transmission Plant	\$ 520,661,011	100%	\$ 520,661,011	\$ (57,095,308)	\$ 463,565,703

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR  
8/31/2023 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 8/31/2023 from the forecast as of June 2023, adjusted to reflect current assumptions, incorporate recommendations from the Rider DCR Audit Reports filed in 2013-2023, to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 8/31/2023 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	\$ 7,647,534	100%	\$ 7,647,534	\$ 11	\$ 7,647,544
12	361	Structures & Improvements	\$ 28,748,987	100%	\$ 28,748,987	\$ (475,600)	\$ 28,273,387
13	362	Station Equipment	\$ 289,873,629	100%	\$ 289,873,629	\$ (4,639,019)	\$ 285,234,610
14	364	Poles, Towers & Fixtures	\$ 461,361,731	100%	\$ 461,361,731	\$ (707,475)	\$ 460,654,256
15	365	Overhead Conductors & Devices	\$ 586,788,066	100%	\$ 586,788,066	\$ (39,027,370)	\$ 547,760,696
16	366	Underground Conduit	\$ 85,473,403	100%	\$ 85,473,403	\$ -	\$ 85,473,403
17	367	Underground Conductors & Devices	\$ 547,118,538	100%	\$ 547,118,538	\$ (393,870)	\$ 546,724,668
18	368	Line Transformers	\$ 413,179,134	100%	\$ 413,179,134	\$ 285,154	\$ 413,464,288
19	369	Services	\$ 77,349,863	100%	\$ 77,349,863	\$ 881	\$ 77,350,743
20	370	Meters	\$ 103,147,293	100%	\$ 103,147,293	\$ (15,401,130)	\$ 87,746,163
21	371	Installation on Customer Premises	\$ 26,789,529	100%	\$ 26,789,529	\$ 1,071	\$ 26,790,600
22	373	Street Lighting & Signal Systems	\$ 85,503,574	100%	\$ 85,503,574	\$ (5,946,402)	\$ 79,557,172
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	100%	\$ 60,078		\$ 60,078
24		Total Distribution Plant	\$ 2,713,041,360	100%	\$ 2,713,041,360	\$ (66,303,750)	\$ 2,646,737,610

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR  
8/31/2023 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 8/31/2023 from the forecast as of June 2023, adjusted to reflect current assumptions, incorporate recommendations from the Rider DCR Audit Reports filed in 2013-2023, to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 8/31/2023 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	\$ 1,300,383	100%	\$ 1,300,383		\$ 1,300,383
26	390	Structures & Improvements	\$ 82,982,142	100%	\$ 82,982,142	\$ 0	\$ 82,982,142
27	390.3	Leasehold Improvements	\$ 3,112,530	100%	\$ 3,112,530		\$ 3,112,530
28	391.1	Office Furniture & Equipment	\$ 2,759,635	100%	\$ 2,759,635		\$ 2,759,635
29	391.2	Data Processing Equipment	\$ 21,593,282	100%	\$ 21,593,282	\$ (4,253,753)	\$ 17,339,529
30	392	Transportation Equipment	\$ 5,963,689	100%	\$ 5,963,689		\$ 5,963,689
31	393	Stores Equipment	\$ 605,712	100%	\$ 605,712		\$ 605,712
32	394	Tools, Shop & Garage Equipment	\$ 13,999,339	100%	\$ 13,999,339		\$ 13,999,339
33	395	Laboratory Equipment	\$ 3,739,544	100%	\$ 3,739,544		\$ 3,739,544
34	396	Power Operated Equipment	\$ 5,750,873	100%	\$ 5,750,873		\$ 5,750,873
35	397	Communication Equipment	\$ 40,528,918	100%	\$ 40,528,918	\$ (5,407,858)	\$ 35,121,060
36	398	Miscellaneous Equipment	\$ 190,962	100%	\$ 190,962		\$ 190,962
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	100%	\$ 203,777		\$ 203,777
38		Total General Plant	\$ 182,730,785	100%	\$ 182,730,785	\$ (9,661,611)	\$ 173,069,174



The Cleveland Electric Illuminating Company: 22-0922-EL-RDR  
8/31/2023 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 8/31/2023 from the forecast as of June 2023, adjusted to reflect current assumptions, incorporate recommendations from the Rider DCR Audit Reports filed in 2013-2023, to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 8/31/2023 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	303	Intangible Software	\$ 91,018,855	100%	\$ 91,018,855	\$ (1,642,120)	\$ 89,376,735
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	100%	\$ 1,176,339		\$ 1,176,339
41	301	Organization	\$ 5,941,651	100%	\$ 5,941,651		\$ 5,941,651
42	303	Intangible FAS 109 Distribution	\$ 2,001,124	100%	\$ 2,001,124		\$ 2,001,124
43		Total Other Plant	\$ 100,137,969		\$ 100,137,969	\$ (1,642,120)	\$ 98,495,849
44		Company Total Plant	\$ 3,516,571,125	100%	\$ 3,516,571,125	\$ (134,702,789)	\$ 3,381,868,335
45		Service Company Plant Allocated*					\$ 138,883,769
46		Grand Total Plant (44 + 45)					<u>\$ 3,520,752,104</u>

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

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR  
8/31/2023 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 8/31/2023 from the forecast as of June 2023, adjusted to reflect current assumptions, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2023, to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. and to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 8/31/2023 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)					
<u>TRANSMISSION PLANT</u>								
1	350	Land & Land Rights	\$ -	\$ 26,901	100%	\$ 26,901		\$ 26,901
2	352	Structures & Improvements	\$ 19,369,295	\$ 18,378,692	100%	\$ 18,378,692	\$ (24,090)	\$ 18,354,602
3	353	Station Equipment	\$ 192,120,963	\$ 85,771,527	100%	\$ 85,771,527	\$ 684	\$ 85,772,211
4	354	Towers & Fixtures	\$ 327,942	\$ 1,579,952	100%	\$ 1,579,952		\$ 1,579,952
5	355	Poles & Fixtures	\$ 46,100,570	\$ 40,076,977	100%	\$ 40,076,977	\$ 182	\$ 40,077,160
6	356	Overhead Conductors & Devices	\$ 61,632,768	\$ 34,262,041	100%	\$ 34,262,041	\$ (84,952)	\$ 34,177,088
7	357	Underground Conduit	\$ 32,090,116	\$ 33,657,601	100%	\$ 33,657,601		\$ 33,657,601
8	358	Underground Conductors & Devices	\$ 104,036,933	\$ 52,241,132	100%	\$ 52,241,132	\$ (1,937)	\$ 52,239,195
9	359	Roads & Trails	\$ 320,284	\$ 65,617	100%	\$ 65,617		\$ 65,617
10		Total Transmission Plant	\$ 455,998,872	\$ 266,060,440	100%	\$ 266,060,440	\$ (110,113)	\$ 265,950,327

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR  
8/31/2023 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 8/31/2023 from the forecast as of June 2023, adjusted to reflect current assumptions, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2023, to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. and to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 8/31/2023 Plant in Service Balances" worksheet.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
			Sch B2.1 (Estimate) Column E					
			(A)	(B)	(C)	(D)	(E)	(F)
<u>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$ 7,647,544	\$ -	100%	\$ -		\$ -
12	361	Structures & Improvements	\$ 28,273,387	\$ 23,461,987	100%	\$ 23,461,987	\$ (114,685)	\$ 23,347,302
13	362	Station Equipment	\$ 285,234,610	\$ 105,246,708	100%	\$ 105,246,708	\$ (4,443,023)	\$ 100,803,685
14	364	Poles, Towers & Fixtures	\$ 460,654,256	\$ 316,859,715	100%	\$ 316,859,715	\$ (195,769)	\$ 316,663,946
15	365	Overhead Conductors & Devices	\$ 547,760,696	\$ 269,533,471	100%	\$ 269,533,471	\$ (8,220,040)	\$ 261,313,431
16	366	Underground Conduit	\$ 85,473,403	\$ 55,068,364	100%	\$ 55,068,364	\$ (1,905)	\$ 55,066,459
17	367	Underground Conductors & Devices	\$ 546,724,668	\$ 150,521,091	100%	\$ 150,521,091	\$ (58,175)	\$ 150,462,916
18	368	Line Transformers	\$ 413,464,288	\$ 178,200,979	100%	\$ 178,200,979	\$ (3,464)	\$ 178,197,515
19	369	Services	\$ 77,350,743	\$ 15,106,322	100%	\$ 15,106,322	\$ 269	\$ 15,106,592
20	370	Meters	\$ 87,746,163	\$ 23,251,635	100%	\$ 23,251,635	\$ (14,929,487)	\$ 8,322,147
21	371	Installation on Customer Premises	\$ 26,790,600	\$ 12,304,139	100%	\$ 12,304,139	\$ 1,965	\$ 12,306,104
22	373	Street Lighting & Signal Systems	\$ 79,903,054	\$ 43,881,214	100%	\$ 43,881,214	\$ (367,817)	\$ 43,513,396
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	\$ 60,078	100%	\$ 60,078		\$ 60,078
24		Total Distribution Plant	\$ 2,647,083,491	\$ 1,193,495,703	100%	\$ 1,193,495,703	\$ (28,332,131)	\$ 1,165,163,571

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR  
8/31/2023 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 8/31/2023 from the forecast as of June 2023, adjusted to reflect current assumptions, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2023, to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. and to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 8/31/2023 Plant in Service Balances" worksheet.

Line No.	Account No.	Account Title	Total Company		Reserve Balances				
			Sch B2.1 (Estimate)	Plant Investment Column E	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
			(A)		(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
<u>GENERAL PLANT</u>									
25	389	Land & Land Rights	\$	1,300,383	\$	-	100%	\$ -	\$ -
26	390	Structures & Improvements	\$	82,982,142	\$	31,418,921	100%	\$ 31,418,921	\$ 31,418,695
27	390.3	Leasehold Improvements	\$	3,112,530	\$	1,956,123	100%	\$ 1,956,123	\$ 1,956,123
28	391.1	Office Furniture & Equipment	\$	2,759,635	\$	2,932,532	100%	\$ 2,932,532	\$ 2,932,532
29	391.2	Data Processing Equipment	\$	17,339,529	\$	17,936,004	100%	\$ 17,936,004	\$ 13,896,925
30	392	Transportation Equipment	\$	5,963,689	\$	4,929,916	100%	\$ 4,929,916	\$ 4,929,916
31	393	Stores Equipment	\$	605,712	\$	267,651	100%	\$ 267,651	\$ 267,651
32	394	Tools, Shop & Garage Equipment	\$	13,999,339	\$	4,345,858	100%	\$ 4,345,858	\$ 4,345,858
33	395	Laboratory Equipment	\$	3,739,544	\$	1,667,186	100%	\$ 1,667,186	\$ 1,667,186
34	396	Power Operated Equipment	\$	5,750,873	\$	5,870,514	100%	\$ 5,870,514	\$ 5,870,514
35	397	Communication Equipment	\$	35,121,060	\$	39,986,532	100%	\$ 39,986,532	\$ 35,319,126
36	398	Miscellaneous Equipment	\$	190,962	\$	74,185	100%	\$ 74,185	\$ 74,185
37	399.1	Asset Retirement Costs for General Plant	\$	203,777	\$	144,481	100%	\$ 144,481	\$ 144,481
38		Total General Plant	\$	173,069,174	\$	111,529,905	100%	\$ 111,529,905	\$ (8,706,711)
									\$ 102,823,194

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR  
8/31/2023 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 8/31/2023 from the forecast as of June 2023, adjusted to reflect current assumptions, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2023, to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. and to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 8/31/2023 Plant in Service Balances" workpaper.

			Total Company	Reserve Balances				
Line No.	Account No.	Account Title	Plant Investment Sch B2.1 (Estimate) Column E (A)	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
<u>OTHER PLANT</u>								
39	303	Intangible Software	\$ 91,018,855	\$ 70,026,837	100%	\$ 70,026,837	\$ (486,661)	\$ 69,540,177
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,176,339	100%	\$ 1,176,339		\$ 1,176,339
41	301	Organization	\$ 5,941,651	\$ 369,313	100%	\$ 369,313		\$ 369,313
42	303	Intangible FAS 109 Distribution	\$ 2,001,124	\$ 2,001,124	100%	\$ 2,001,124		\$ 2,001,124
43		Total Other Plant	\$ 100,137,969	\$ 73,573,614		\$ 73,573,614	\$ (486,661)	\$ 73,086,953
44		Removal Work in Progress (RWIP)		\$ (3,234,661)	100%	\$ (3,234,661)		\$ (3,234,661)
45		Company Total Plant (Reserve)	<u>\$ 3,376,289,506</u>	<u>\$ 1,641,425,001</u>	100%	<u>\$ 1,641,425,001</u>	<u>\$ (37,635,616)</u>	<u>\$ 1,603,789,385</u>
46		Service Company Reserve Allocated*						\$ 88,236,608
47		Grand Total Plant (Reserve) (45 + 46)						<u>\$ 1,692,025,992</u>

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

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

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

	<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>SC</u>
(1) Ending Bal. 8/31/2023*	265,160,254	341,670,707	82,227,655	42,631,409
(2) Service Company Allocated ADIT**	\$ 6,057,923	\$ 7,341,129	\$ 3,231,461	
(3) Normalized Property EDIT***	\$ 143,769,758	\$ 152,187,557	\$ 42,970,005	<u>Total</u> 338,927,320
(4) NonNormalized Property EDIT****	\$ 29,983,275	\$ 40,898,679	\$ 9,653,603	\$ 80,535,558
(5) Grand Total ADIT Balance*****	<u>\$ 444,971,210</u>	<u>\$ 542,098,072</u>	<u>\$ 138,082,724</u>	

\*Source: Estimated 8/31/2023 ADIT balances from the forecast as of June 2023.

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

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

\*\*\*\*Source: 8/31/2023 balances.

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

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR  
Annual Depreciation Expense on Estimated Plant Balances as of August 31, 2023

Schedule B-3.2 (Estimate)  
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NOTE: Column F is from Case No. 07-551-EL-AIR.

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 7,566,830	\$ 26,901	0.00%	\$ -
2	352	Structures & Improvements	\$ 19,369,295	\$ 18,354,602	2.50%	\$ 484,232
3	353	Station Equipment	\$ 192,120,963	\$ 85,772,211	1.80%	\$ 3,458,177
4	354	Towers & Fixtures	\$ 327,942	\$ 1,579,952	1.77%	\$ 5,805
5	355	Poles & Fixtures	\$ 46,100,570	\$ 40,077,160	3.00%	\$ 1,383,017
6	356	Overhead Conductors & Devices	\$ 61,632,768	\$ 34,177,088	2.78%	\$ 1,713,391
7	357	Underground Conduit	\$ 32,090,116	\$ 33,657,601	2.00%	\$ 641,802
8	358	Underground Conductors & Devices	\$ 104,036,933	\$ 52,239,195	2.00%	\$ 2,080,739
9	359	Roads & Trails*	\$ 320,284	\$ 65,617	1.33%	\$ 4,260
10		Total Transmission	\$ 463,565,703	\$ 265,950,327		\$ 9,771,423

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

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR  
Annual Depreciation Expense on Estimated Plant Balances as of August 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 (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 7,647,544	\$ -	0.00%	\$ -
12	361	Structures & Improvements	\$ 28,273,387	\$ 23,347,302	2.50%	\$ 706,835
13	362	Station Equipment	\$ 285,234,610	\$ 100,803,685	1.80%	\$ 5,134,223
14	364	Poles, Towers & Fixtures	\$ 460,654,256	\$ 316,663,946	4.65%	\$ 21,420,423
15	365	Overhead Conductors & Devices	\$ 547,760,696	\$ 261,313,431	3.89%	\$ 21,307,891
16	366	Underground Conduit	\$ 85,473,403	\$ 55,066,459	2.17%	\$ 1,854,773
17	367	Underground Conductors & Devices	\$ 546,724,668	\$ 150,462,916	2.44%	\$ 13,340,082
18	368	Line Transformers	\$ 413,464,288	\$ 178,197,515	2.91%	\$ 12,031,811
19	369	Services	\$ 77,350,743	\$ 15,106,592	4.33%	\$ 3,349,287
20	370	Meters	\$ 87,746,163	\$ 8,322,147	3.16%	\$ 2,772,779
21	371	Installation on Customer Premises	\$ 26,790,600	\$ 12,306,104	3.45%	\$ 924,276
22	373	Street Lighting & Signal Systems	\$ 79,557,172	\$ 43,513,396	3.70%	\$ 2,943,615
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	\$ 60,078	0.00%	\$ -
24		Total Distribution	\$ 2,646,737,610	\$ 1,165,163,571		\$ 85,785,995



The Cleveland Electric Illuminating Company: 22-0922-EL-RDR  
Annual Depreciation Expense on Estimated Plant Balances as of August 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 (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
(A)	(B)	(C)			(F)	(G=DxF)
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 1,300,383	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 82,982,142	\$ 31,418,695	2.20%	\$ 1,825,607
27	390.3	Leasehold Improvements	\$ 3,112,530	\$ 1,956,123	22.34%	\$ 597,747
28	391.1	Office Furniture & Equipment	\$ 2,759,635	\$ 2,932,532	7.60%	\$ 209,732
29	391.2	Data Processing Equipment	\$ 17,339,529	\$ 13,896,925	10.56%	\$ 1,831,054
30	392	Transportation Equipment	\$ 5,963,689	\$ 4,929,916	6.07%	\$ 361,996
31	393	Stores Equipment	\$ 605,712	\$ 267,651	6.67%	\$ 40,401
32	394	Tools, Shop & Garage Equipment	\$ 13,999,339	\$ 4,345,858	4.62%	\$ 646,769
33	395	Laboratory Equipment	\$ 3,739,544	\$ 1,667,186	2.31%	\$ 86,383
34	396	Power Operated Equipment	\$ 5,750,873	\$ 5,870,514	4.47%	\$ 257,064
35	397	Communication Equipment	\$ 35,121,060	\$ 35,319,126	7.50%	\$ 2,634,079
36	398	Miscellaneous Equipment	\$ 190,962	\$ 74,185	6.67%	\$ 12,737
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	\$ 144,481	0.00%	\$ -
38		Total General	\$ 173,069,174	\$ 102,823,194		\$ 8,503,569

The Cleveland Electric Illuminating Company: 22-0922-EL-RDR  
Annual Depreciation Expense on Estimated Plant Balances as of August 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 (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
(A)	(B)	(C)				
<u>OTHER PLANT</u>						
39	303	Intangible Software	\$ 89,376,735	\$ 69,540,177	14.29%	**
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,176,339	2.15%	**
41	301	Organizaton	\$ 5,941,651	\$ 369,313	0.00%	
42	303	Intangible FAS 109 Distribution	\$ 2,001,124	\$ 2,001,124	3.18%	**
43		Total Other	\$ 98,495,849	\$ 73,086,953		\$ 5,423,726
44		Removal Work in Progress (RWIP)		\$ (3,234,661)		
45		Total Company Depreciation	<u>\$ 3,381,868,335</u>	<u>\$ 1,603,789,385</u>		<u>\$ 109,484,713</u>
46		Incremental Depreciation Associated with Allocated Service Company Plant ***	\$ 138,883,769	\$ 88,236,608		\$ 4,824,840
47		GRAND TOTAL (45 + 46)	<u>\$ 3,520,752,104</u>	<u>\$ 1,692,025,992</u>		<u>\$ 114,309,553</u>

\*\* Please see the "Intangible Depreciation Expense Calculation: Estimated 8/31/2023 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.

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

Annual Property Tax Expense on Estimated Plant Balances as of August 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)	\$ 123,260,039
2	Real Property Taxes - See Schedule C-3.10a2 (Estimate)	\$ 2,735,104
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 101,417</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 126,096,560</u></u>

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

## Annual Personal Property Tax Expense on Estimated Plant Balances as of August 31, 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)	\$ 463,565,703	\$ 2,646,737,610	\$ 173,069,174
2	Jurisdictional Real Property (b)	\$ 26,936,126	\$ 35,920,931	\$ 87,395,055
3	Jurisdictional Personal Property (1 - 2)	\$ 436,629,577	\$ 2,610,816,679	\$ 85,674,119
4	Purchase Accounting Adjustment (f)	\$ (250,297,325)	\$ (753,058,943)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	\$ 186,332,252	\$ 1,857,757,736	\$ 85,674,119
<u>Exclusions and Exemptions</u>				
6	Capitalized Asset Retirement Costs (a)	\$ -	\$ 60,078	\$ 203,777
7	Exempt Facilities (c)	\$ -	\$ -	\$ -
8	Real Property Classified As Personal Property (c)	\$ 3,502,085	\$ 167,708,934	\$ -
9	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ -
10	Capitalized Interest (g)	\$ 7,391,800.43	\$ 20,435,335.09	\$ -
11	Total Exclusions and Exemptions (6 thru 10)	\$ 10,893,885	\$ 188,204,348	\$ 203,777
12	Net Cost of Taxable Personal Property (5 - 11)	\$ 175,438,366	\$ 1,669,553,388	\$ 85,470,342
13	True Value Percentage (c)	59.5471%	60.7825%	46.0983%
14	True Value of Taxable Personal Property (12 x 13)	\$ 104,468,460	\$ 1,014,796,288	\$ 39,400,375
15	Assessment Percentage (d)	85.00%	85.00%	24.00%
16	Assessment Value (14 x 15)	\$ 88,798,191	\$ 862,576,845	\$ 9,456,090
17	Personal Property Tax Rate (e)	11.7581000%	11.7581000%	11.7581000%
18	Personal Property Tax (16 x 17)	\$ 10,440,980	\$ 101,422,648	\$ 1,111,857
19	Purchase Accounting Adjustment (f)	\$ 2,201,582	\$ 7,417,121	\$ -
20	State Mandated Software Adjustment (c)	\$ -	\$ -	\$ 665,851
21	Total Personal Property Tax (18 + 19 + 20)			\$ 123,260,039

(a) Schedule B-2.1 (Estimate)

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

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

(d) Statutory Assessment for Personal Property

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

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

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

Annual Real Property Tax Expense on Estimated Plant Balances as of August 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)	\$ 26,936,126	\$ 35,920,931	\$ 87,395,055
2	Real Property Tax Rate (b)	<u>1.820343%</u>	<u>1.820343%</u>	<u>1.820343%</u>
3	Real Property Tax (1 x 2)	\$ 490,330	\$ 653,884	\$ 1,590,890
4	Total Real Property Tax (Sum of 3)			<u>\$ 2,735,104</u>

(a) Schedule C-3.10a1 (Estimate)

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

Calculated as follows:

(1) Real Property Capitalized Cost	\$ 209,193,541	Book cost of real property used to compare to assessed value of real property to derive a true value percentage Calculation: (2) / (1)
(2) Real Property Taxes Paid	<u>\$ 3,808,040</u>	
(3) Real Property Tax Rate (Paid vs. Capital Costs)	<u>1.820343%</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 8/31/2023 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	\$ 86,375,972	\$ 15,628,438
Reserve	\$ -	\$ -	\$ -

**ESP IV Adjustments**

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

**AMI - CEI Pilot** Only CEI has an AMI project so this exclusion does not impact OE or TE. Source: Forecast as of June 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	\$ 1,022,556	\$ (249,411)
362	\$ 5,175,931	\$ 4,530,086
364	\$ 163,082	\$ 127,145
365	\$ 1,794,109	\$ 1,774,250
367	\$ 2,230	\$ (1,400)
368	\$ 171,766	\$ 163,074
370	\$ 15,527,647	\$ 15,041,277
397	\$ 3,190,600	\$ 3,230,910
Grand Total	\$ 27,047,921	\$ 24,615,931

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	\$ 619,564	\$ 736,071
352	\$ 105,640	\$ 24,090
353	\$ -	\$ -
355	\$ (814)	\$ (182)
356	\$ (447)	\$ (102)
358	\$ -	\$ -
361	\$ 475,600	\$ 114,685
362	\$ (551,849)	\$ (89,074)
364	\$ 67,073	\$ 43,349
365	\$ 1,020,288	\$ 286,831
367	\$ 12,551	\$ 1,006
368	\$ (410,260)	\$ (146,742)
369	\$ 734	\$ 161
370	\$ (126,516)	\$ (113,147)
373	\$ 13,036	\$ 5,226
390	\$ -	\$ -
391	\$ 4,253,753	\$ 4,039,079
397	\$ 2,217,259	\$ 1,436,496
Grand Total	\$ 7,695,612	\$ 6,337,749

**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	\$ (684)
356	\$ (1)	\$ 19
358	\$ (32,555)	\$ 1,937
360	\$ (11)	\$ -
362	\$ 14,937	\$ 2,010
364	\$ (41,181)	\$ (17,828)
365	\$ (19,869)	\$ (6,546)
366	\$ -	\$ 1,905
367	\$ 359,994	\$ 57,521
368	\$ (75,510)	\$ (14,217)
369	\$ (1,537)	\$ (406)
370	\$ (2)	\$ 1,357
371	\$ (6,820)	\$ (2,296)
373	\$ (2,721)	\$ (1,070)
390	\$ (0)	\$ 226
Grand Total	\$ 195,011	\$ 21,930

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

FERC Account	CEI		OE		TE	
	Gross	Reserve	Gross	Reserve	Gross	Reserve
356	\$ 151	\$ 9	\$ -	\$ -	\$ -	\$ -
364	\$ 518,501	\$ 43,103	\$ 17,851	\$ 928	\$ 270,188	\$ 25,902
365	\$ 110,603	\$ 7,310	\$ 2,461	\$ 241	\$ 81,458	\$ 3,816
367	\$ 19,096	\$ 1,048	\$ -	\$ -	\$ 71,366	\$ 2,534
368	\$ 28,849	\$ 1,349	\$ -	\$ -	\$ 14,743	\$ 1,353
369	\$ (78)	\$ (24)	\$ -	\$ -	\$ 140	\$ 5
371	\$ 5,749	\$ 530	\$ -	\$ -	\$ 732	\$ 53
373	\$ 198,114	\$ 17,780	\$ 120,940	\$ 12,844	\$ 1,286,522	\$ 132,403
373.3 LED	\$ 5,737,973	\$ 345,881	\$ 608,327	\$ 73,298	\$ 5,118,984	\$ 505,290
Grand Total	\$ 6,618,957	\$ 416,786	\$ 749,579	\$ 87,310	\$ 6,844,133	\$ 671,356

**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	\$ 85,026	\$ 246,913	\$ 24,994	\$ 7,627	\$ 450
365	\$ 36,122,240	\$ 6,158,194	\$ 34,045,393	\$ 4,138,532	\$ 9,614,165	\$ 1,622,043
Grand Total	\$ 36,824,422	\$ 6,243,221	\$ 34,292,306	\$ 4,163,526	\$ 9,621,792	\$ 1,622,493

**Service Company Adjustments**

Exclusions related to Service Company Plant In-Service

FERC Account	SC	
	Gross	Reserve
303	\$ 6,105,295	\$ 2,115,872
390	\$ 2,761,543	\$ 391,258

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	\$ 977,366,423	\$ 138,883,769	\$ 168,302,498	\$ 74,084,375	\$ 381,270,642
(3) Reserve	\$ 620,947,273	\$ 88,236,608	\$ 106,927,120	\$ 47,067,803	\$ 242,231,531
(4) ADIT	\$ 42,631,409	\$ 6,057,923	\$ 7,341,129	\$ 3,231,461	\$ 16,630,513
(5) <b>Rate Base</b>	<b>\$ 44,589,238</b>	<b>\$ 54,034,249</b>	<b>\$ 23,785,111</b>	<b>\$ 122,408,598</b>	
(6) Depreciation Expense (Incremental)	\$ 4,824,840	\$ 5,846,851	\$ 2,573,701	\$ 13,245,392	
(7) Property Tax Expense (Incremental)	\$ 101,417	\$ 122,899	\$ 54,098	\$ 278,414	
(8) <b>Total Expenses</b>	<b>\$ 4,926,257</b>	<b>\$ 5,969,750</b>	<b>\$ 2,627,799</b>	<b>\$ 13,523,806</b>	

- (2) Estimated Gross Plant = 8/31/2023 General and Intangible Plant Balances in the forecast as of June 2023 adjusted to reflect current assumptions and incorporate recommendations from the Rider DCR audit reports filed in 2013-2023, and applicable adjustments from the April 2019 report.
- (3) Estimated Gross Plant = 8/31/2023 General and Intangible Reserve Balances in the forecast as of June 2023 adjusted to reflect current assumptions and incorporate recommendations from the Rider DCR audit reports filed in 2013-2023, and applicable adjustments from the April 2019 report.
- (4) ADIT: Estimated ADIT Balances as of 8/31/2023
- (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 8/31/2023 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 8/31/2023 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 8/31/2023: 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%	
<b>GENERAL PLANT</b>														
3	389	Fee Land & Easements	\$ 556,979	\$ -	\$ 556,979			0.00%	0.00%	0.00%	0.00%			\$ -
4	390	Structures, Improvements *	\$ 21,328,601	\$ 7,909,208	\$ 13,419,393			2.20%	2.50%	2.20%	2.33%			\$ 497,474
5	390.3	Struct Imprv, Leasehold Imp **	\$ 6,938,688	\$ 1,006,139	\$ 5,932,549			22.34%	20.78%	0.00%	21.49%			\$ 1,490,798
6	391.1	Office Furn., Mech. Equip.	\$ 31,040,407	\$ 24,400,266	\$ 6,640,141			7.60%	3.80%	3.80%	5.18%			\$ 1,609,200
7	391.2	Data Processing Equipment	\$ 117,351,991	\$ 26,121,795	\$ 91,230,196			10.56%	17.00%	9.50%	13.20%			\$ 15,486,721
8	392	Transportation Equipment	\$ 11,855	\$ 1,309	\$ 10,546			6.07%	7.31%	6.92%	6.78%			\$ 804
9	393	Stores Equipment	\$ 16,787	\$ 1,447	\$ 15,340			6.67%	2.56%	3.13%	4.17%			\$ 700
10	394	Tools, Shop, Garage Equip.	\$ 11,282	\$ 506	\$ 10,776			4.62%	3.17%	3.33%	3.73%			\$ 421
11	395	Laboratory Equipment	\$ 127,988	\$ 11,126	\$ 116,862			2.31%	3.80%	2.86%	3.07%			\$ 3,935
12	396	Power Operated Equipment	\$ 160,209	\$ 20,142	\$ 140,067			4.47%	3.48%	5.28%	4.19%			\$ 6,713
13	397	Communication Equipment ***	\$ 56,845,501	\$ 32,304,579	\$ 24,540,922			7.50%	5.00%	5.88%	6.08%			\$ 3,457,148
14	398	Misc. Equipment	\$ 465,158	\$ 27,982	\$ 437,176			6.67%	4.00%	3.33%	4.84%			\$ 22,525
15	399.1	ARC General Plant	\$ 40,721	\$ 16,948	\$ 23,773			0.00%	0.00%	0.00%	0.00%			\$ -
16			\$ 234,896,167	\$ 91,821,447	\$ 143,074,720									\$ 22,576,438
<b>INTANGIBLE PLANT</b>														
17	301	Organization	\$ 49,344	\$ 49,344	\$ -			0.00%	0.00%	0.00%	0.00%			\$ -
18	303	Misc. Intangible Plant	\$ 75,721,715	\$ 46,532,553	\$ 29,189,162			14.29%	14.29%	14.29%	14.29%			\$ 10,820,633
19	303	Katz Software	\$ 1,268,271	\$ 1,027,642	\$ 240,630			14.29%	14.29%	14.29%	14.29%			\$ 181,236
20	303	Software 1999	\$ 10,658	\$ 4,881	\$ 5,777			14.29%	14.29%	14.29%	14.29%			\$ 1,523
21	303	Software GPU SC00	\$ 2,343,368	\$ 2,343,368	\$ -			14.29%	14.29%	14.29%	14.29%			\$ -
22	303	Impairment June 2000	\$ 77	\$ 77	\$ (0)			14.29%	14.29%	14.29%	14.29%			\$ -
23	303	3 year depreciable life	\$ 55,645	\$ 14,684	\$ 40,961			14.29%	14.29%	14.29%	14.29%			\$ 7,952
24	303	Debt Gross-up (FAS109): General	\$ 117,298	\$ 117,298	\$ -			3.87%	3.87%	3.87%	3.87%			\$ -
25	303	Debt Gross-up (FAS109): G/P Land	\$ 1,135	\$ 1,137	\$ (2)			3.87%	3.87%	3.87%	3.87%			\$ -
26			\$ 79,567,511	\$ 50,090,984	\$ 29,476,527									\$ 11,011,344
27	<b>TOTAL - GENERAL &amp; INTANGIBLE</b>		\$ 314,463,678	\$ 141,912,431	\$ 172,551,247							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 August 31, 2023**

Line No.	(A) Account	(B) Account Description	(C) (D) (E) Estimated 8/31/2023 Balances			(F) CEI	(G) (H) Accrual Rates		(I) Average	(J) Depreciation Expense
			Gross	Reserve	Net		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%	
<b>GENERAL PLANT</b>										
30	389	Fee Land & Easements	\$ 136,339	\$ -	\$ 136,339	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	\$ 57,709,929	\$ 34,056,185	\$ 23,653,744	2.20%	2.50%	2.20%	2.33%	\$ 1,346,042
32	390.3	Struct Imprv, Leasehold Imp **	\$ 28,761,175	\$ 14,980,956	\$ 13,780,219	22.34%	20.78%	0.00%	21.49%	\$ 6,179,425
33	391.1	Office Furn., Mech. Equip.	\$ 14,847,236	\$ 11,038,600	\$ 3,808,637	7.60%	3.80%	3.80%	5.18%	\$ 769,712
34	391.2	Data Processing Equipment	\$ 149,956,479	\$ 41,257,061	\$ 108,699,418	10.56%	17.00%	9.50%	13.20%	\$ 19,789,473
35	392	Transportation Equipment	\$ 4,838,107	\$ 2,579,622	\$ 2,258,485	6.07%	7.31%	6.92%	6.78%	\$ 328,146
36	393	Stores Equipment	\$ 17,022	\$ 10,656	\$ 6,366	6.67%	2.56%	3.13%	4.17%	\$ 709
37	394	Tools, Shop, Garage Equip.	\$ 493,636	\$ 38,984	\$ 454,652	4.62%	3.17%	3.33%	3.73%	\$ 18,409
38	395	Laboratory Equipment	\$ 727,779	\$ 86,196	\$ 641,583	2.31%	3.80%	2.86%	3.07%	\$ 22,376
39	396	Power Operated Equipment	\$ 785,490	\$ 469,093	\$ 316,397	4.47%	3.48%	5.28%	4.19%	\$ 32,915
40	397	Communication Equipment ***	\$ 157,838,444	\$ 68,359,843	\$ 89,478,601	7.50%	5.00%	5.88%	6.08%	\$ 9,599,191
41	398	Misc. Equipment	\$ 4,479,271	\$ 1,876,181	\$ 2,603,090	6.67%	4.00%	3.33%	4.84%	\$ 216,904
42	399.1	ARC General Plant	\$ 40,721	\$ 31,791	\$ 8,930	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 420,631,628	\$ 174,785,168	\$ 245,846,460					\$ 38,303,304
<b>INTANGIBLE PLANT</b>										
44	301	FECO 101/6-301 Organization Fst	\$ 49,344	\$ 49,344	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
45	303	FECO 101/6 303 Intangibles	\$ 7,653,399	\$ 5,833,611	\$ 1,819,787	14.29%	14.29%	14.29%	14.29%	\$ 1,093,671
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	\$ 24,430,397	\$ 143	14.29%	14.29%	14.29%	14.29%	\$ 143
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	\$ 26,404,272	\$ (7,640)	14.29%	14.29%	14.29%	14.29%	\$ -
61	303	FECO 101/6-303 2017 Software	\$ 10,979,267	\$ 9,709,712	\$ 1,269,556	14.29%	14.29%	14.29%	14.29%	\$ 1,269,556
62	303	FECO 101/6-303 2018 Software	\$ 23,999,754	\$ 18,552,274	\$ 5,447,480	14.29%	14.29%	14.29%	14.29%	\$ 3,429,565
63	303	FECO 101/6-303 2019 Software	\$ 45,822,621	\$ 25,967,597	\$ 19,855,024	14.29%	14.29%	14.29%	14.29%	\$ 6,548,053
64	303	FECO 101/6-303 2020 Software	\$ 37,092,691	\$ 17,439,102	\$ 19,653,588	14.29%	14.29%	14.29%	14.29%	\$ 5,300,546
65	303	FECO 101/6-303 2021 Software	\$ 20,096,946	\$ 6,611,904	\$ 13,485,043	14.29%	14.29%	14.29%	14.29%	\$ 2,871,854
66	303	FECO 101/6-303 2022 Software	\$ 52,979,453	\$ 11,272,111	\$ 41,707,342	14.29%	14.29%	14.29%	14.29%	\$ 7,570,764
67	303	FECO 101/6-303 2022 Software	\$ 8,076,732	\$ 463,297	\$ 7,613,435	14.29%	14.29%	14.29%	14.29%	\$ 1,154,165
68			\$ 556,734,795	\$ 445,891,037	\$ 110,843,759					\$ 29,238,315
69	Removal Work in Progress (RWIP)		\$ 271,069							
70	<b>TOTAL - GENERAL &amp; INTANGIBLE</b>		\$ 977,366,423	\$ 620,947,273	\$ 356,690,219				<b>6.91%</b>	<b>\$ 67,541,618</b>

**NOTES**

(C) - (E) Estimated 8/31/2023 balances. Source: The forecast as of June 2023 adjusted to reflect current assumptions and incorporate recommendations from the Rider DCR audit reports filed in 2013-2023

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

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

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

(J) Estimated depreciation expense associated with Service Company plant as of 8/31/2023. 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)

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

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

#### NOTES

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

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

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

III. Estimated Average Real Property Tax Rates on General Plant as of August 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	1.82%	0.99%	1.12%	1.32%	Schedule C3.10a2 (Estimate)
* Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax. Accordingly, for purposes of determining the average Property Tax rate applicable to Service Company plant, only Real Property Tax is considered.						
** Weighted average based on Service Company allocation factors.						
Assumes that the tax rate for Service Company plant is equal to the weighted average of the three operating companies.						

IV. Estimated Property Tax Rate for Service Company General Plant as of August 31, 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	1.32%	\$ 136,339	\$ 1,799
28	390	Structures, Improvements	Real	1.32%	\$ 57,709,929	\$ 761,565
29	390.3	Struct Imprv, Leasehold Imp	Real	1.32%	\$ 28,761,175	\$ 379,545
30	391.1	Office Furn., Mech. Equip.	Personal		\$ 14,847,236	\$ -
31	391.2	Data Processing Equipment	Personal		\$ 149,956,479	\$ -
32	392	Transportation Equipment	Personal		\$ 4,838,107	\$ -
33	393	Stores Equipment	Personal		\$ 17,022	\$ -
34	394	Tools, Shop, Garage Equip.	Personal		\$ 493,636	\$ -
35	395	Laboratory Equipment	Personal		\$ 727,779	\$ -
36	396	Power Operated Equipment	Personal		\$ 785,490	\$ -
37	397	Communication Equipment	Personal		\$ 157,838,444	\$ -
38	398	Misc. Equipment	Personal		\$ 4,479,271	\$ -
39	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
40	<b>TOTAL - GENERAL PLANT</b>				\$ 420,631,628	\$ 1,142,908
41	<b>TOTAL - INTANGIBLE PLANT</b>				\$ 556,734,795	\$ -
42	<b>TOTAL - GENERAL &amp; INTANGIBLE PLANT</b>				\$ 977,366,423	\$ 1,142,908
43	<b>Average Effective Real Property Tax Rate</b>					<b>0.12%</b>

#### NOTES

- (C) Source: Schedule C3.10 (Estimate). Classification of General Plant account as Real or Personal Property
- (D) Weighted average property tax rate across CEI, OE, and TE. See Section III above.  
Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax.
- (E) Estimated Service Company General gross plant balances as of 8/31/2023. Source: The forecast as of June 2023 adjusted to reflect current assumptions and incorporate recommendations from the Rider DCR audit reports filed in 2013-2023
- (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 8/31/2023 Balances**

<b><u>I. Estimated Allocated Service Company Plant and Related Expenses as of August 31, 2023</u></b>							
<b>Line</b>	<b>Category</b>	<b>Service Co.</b>	<b>CEI</b>	<b>OE</b>	<b>TE</b>	<b>TOTAL</b>	<b>Source / Notes</b>
1	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
2	Gross Plant	\$ 977,366,423	\$ 138,883,769	\$ 168,302,498	\$ 74,084,375	\$ 381,270,642	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 64 x Line 1
3	Accum. Reserve	\$ (620,947,273)	\$ (88,236,608)	\$ (106,927,120)	\$ (47,067,803)	\$ (242,231,531)	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 64 x Line 1
4	Net Plant	<u>\$ 356,419,150</u>	<u>\$ 50,647,161</u>	<u>\$ 61,375,378</u>	<u>\$ 27,016,572</u>	<u>\$ 139,039,110</u>	Line 2 + Line 3
5	Depreciation *	6.91%	\$ 9,597,664	\$ 11,630,667	\$ 5,119,655	\$ 26,347,985	Average Rate x Line 2
6	Property Tax *	0.12%	\$ 162,407	\$ 196,809	\$ 86,632	\$ 445,849	Average Rate x Line 2
7	Total Expenses		\$ 9,760,071	\$ 11,827,476	\$ 5,206,287	\$ 26,793,834	
<p>* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 8/31/2023.  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>							

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

<b><u>III. Estimated Incremental Expenses Associated with Allocated Service Company Plant *</u></b>							
<b>Line</b>	<b>Rate Base</b>	<b>Service Co.</b>	<b>CEI</b>	<b>OE</b>	<b>TE</b>	<b>TOTAL</b>	<b>Source / Notes</b>
15	Depreciation	-3.77%	\$ 4,824,840	\$ 5,846,851	\$ 2,573,701	\$ 13,245,392	Line 5 - Line 12
16	Property Tax	-0.02%	\$ 101,417	\$ 122,899	\$ 54,098	\$ 278,414	Line 6 - Line 13
17	Total Expenses		\$ 4,926,257	\$ 5,969,750	\$ 2,627,799	\$ 13,523,806	Line 15 + Line 16
<p>* In Case No. 07-551-EL-AIR, test year operating expenses included allocated depreciation and property tax associated with Service Company plant. This section calculates the difference between the estimated level of these expenses included in base rates and the expected expenses to be incurred based on Service Company plant balances as of August 31, 2023. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.</p>							

**Intangible Depreciation Expense Calculation**  
**Estimated 8/31/2023 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 Aug-23 (D)	Reserve Aug-23 (E)	Net Plant Aug-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	\$ 2,674,429	\$ 2,674,429	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2011 Software	Intangible Plant	\$ 5,510,137	\$ 5,510,137	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2012 Software	Intangible Plant	\$ 669,285	\$ 669,285	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2013 Software	Intangible Plant	\$ 1,946,441	\$ 1,946,441	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2014 Software	Intangible Plant	\$ 3,109,472	\$ 3,109,472	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2015 Software	Intangible Plant	\$ 3,724,186	\$ 3,724,186	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2016 Software	Intangible Plant	\$ 5,333,733	\$ 5,333,733	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2017 Software	Intangible Plant	\$ 3,335,569	\$ 3,022,046	\$ 313,523	14.29%	\$ 313,523
CECO The Illuminating Co.	CECO 1016-303 2018 Software	Intangible Plant	\$ 2,080,595	\$ 1,667,911	\$ 412,684	14.29%	\$ 297,317
CECO The Illuminating Co.	CECO 1016-303 2019 Software	Intangible Plant	\$ 4,555,944	\$ 2,616,621	\$ 1,939,323	14.29%	\$ 651,044
CECO The Illuminating Co.	CECO 1016-303 2020 Software	Intangible Plant	\$ 5,603,937	\$ 2,417,547	\$ 3,186,389	14.29%	\$ 800,803
CECO The Illuminating Co.	CECO 1016-303 2021 Software	Intangible Plant	\$ 2,241,261	\$ 657,635	\$ 1,583,626	14.29%	\$ 320,276
CECO The Illuminating Co.	CECO 1016-303 2022 Software	Intangible Plant	\$ 15,337,303	\$ 1,973,573	\$ 13,363,730	14.29%	\$ 2,191,701
CECO The Illuminating Co.	CECO 1016-303 2023 Software	Intangible Plant	\$ 5,941,651	\$ 369,313	\$ 5,572,338	14.29%	\$ 849,062
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	\$ 382,650	\$ 1,461,774	\$ (1,079,224)	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
<b>Total</b>			<b>\$ 99,115,413</b>	<b>\$ 73,823,024</b>	<b>\$ 25,292,388</b>		<b>\$ 5,423,726</b>
OECO Ohio Edison Co.	OECO 1016-301 Organization	Intangible Plant	\$ 89,746	\$ 31,499	\$ 58,247	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	\$ 3,113,388	\$ 3,113,388	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 2011 Software	Intangible Plant	\$ 7,861,016	\$ 7,861,016	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 2012 Software	Intangible Plant	\$ 793,316	\$ 793,316	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 2013 Software	Intangible Plant	\$ 4,738,194	\$ 4,738,194	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 2014 Software	Intangible Plant	\$ 5,235,872	\$ 5,235,872	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 2015 Software	Intangible Plant	\$ 6,540,710	\$ 6,540,710	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 2016 Software	Intangible Plant	\$ 7,050,712	\$ 7,050,712	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 2017 Software	Intangible Plant	\$ 5,444,171	\$ 4,895,835	\$ 548,336	14.29%	\$ 548,336
OECO Ohio Edison Co.	OECO 1016-303 2018 Software	Intangible Plant	\$ 3,674,865	\$ 2,725,845	\$ 949,020	14.29%	\$ 525,138
OECO Ohio Edison Co.	OECO 1016-303 2019 Software	Intangible Plant	\$ 6,767,669	\$ 4,033,572	\$ 2,734,096	14.29%	\$ 967,100
OECO Ohio Edison Co.	OECO 1016-303 2020 Software	Intangible Plant	\$ 8,063,209	\$ 3,500,441	\$ 4,562,768	14.29%	\$ 1,152,233
OECO Ohio Edison Co.	OECO 1016-303 2021 Software	Intangible Plant	\$ 3,062,018	\$ 906,897	\$ 2,155,120	14.29%	\$ 441,849
OECO Ohio Edison Co.	OECO 1016-303 2022 Software	Intangible Plant	\$ 22,503,896	\$ 2,911,736	\$ 19,592,161	14.29%	\$ 3,215,807
OECO Ohio Edison Co.	OECO 1016-303 2023 Software	Intangible Plant	\$ 8,943,482	\$ 556,642	\$ 8,386,840	14.29%	\$ 1,278,024
OECO Ohio Edison Co.	OECO 1016-303 FAS109 Dist Land	Intangible Plant	\$ 35,276	\$ -	\$ 35,276	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	\$ 1,707,480	\$ 2,268,549	\$ (561,068)	14.29%	\$ -
<b>Total</b>			<b>\$ 142,066,306</b>	<b>\$ 102,238,769</b>	<b>\$ 39,819,547</b>		<b>\$ 8,128,501</b>
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	\$ 1,918,702	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 1016-303 2017 Software	Intangible Plant	\$ 793,422	\$ 736,087	\$ 57,335	14.29%	\$ 57,335
TECO Toledo Edison Co.	TECO 1016-303 2018 Software	Intangible Plant	\$ 1,099,117	\$ 859,699	\$ 239,418	14.29%	\$ 157,064
TECO Toledo Edison Co.	TECO 1016-303 2019 Software	Intangible Plant	\$ 2,226,726	\$ 1,276,236	\$ 950,490	14.29%	\$ 318,199
TECO Toledo Edison Co.	TECO 1016-303 2020 Software	Intangible Plant	\$ 2,633,730	\$ 1,123,590	\$ 1,510,138	14.29%	\$ 376,360
TECO Toledo Edison Co.	TECO 1016-303 2021 Software	Intangible Plant	\$ 1,067,107	\$ 312,698	\$ 754,409	14.29%	\$ 152,490
TECO Toledo Edison Co.	TECO 1016-303 2022 Software	Intangible Plant	\$ 7,519,071	\$ 1,031,959	\$ 6,487,112	14.29%	\$ 1,074,475
TECO Toledo Edison Co.	TECO 1016-303 2023 Software	Intangible Plant	\$ 3,492,175	\$ 218,051	\$ 3,274,124	14.29%	\$ 499,032
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	\$ (69,628)	\$ 977,925	\$ (1,037,850)	14.29%	\$ -
<b>Total</b>			<b>\$ 46,806,463</b>	<b>\$ 34,570,288</b>	<b>\$ 12,236,175</b>		<b>\$ 2,634,956</b>

**NOTES**

(D) - (F) Source: The forecast as of June 2023 adjusted to reflect current assumptions and incorporate applicable recommendations from the Rider DCR audit reports filed in 2013-2023

(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 September 2023 - November 2023 Rider DCR Rates

	(A)	(B)
	Company	Rev Req 8/31/2023
(1)	CEI	\$ 163,382,168
(2)	OE	\$ 180,881,659
(3)	TE	\$ 38,839,708
(4)	TOTAL	\$ 383,103,535

NOTES

(B) Annual Revenue Requirement based on estimated 8/31/2023 Rate Base

II. Quarterly Revenue Requirement Additions

	(A)	(B)	(C)	(D)
	Description	CEI	OE	TE
(1)	June 2023 - Aug 2023 Reconciliation Amount Adjusted for September 2023 - November 2023	\$ (408,273)	\$ 599,356	\$ (24,585)
(2)	DCR Audit Expenses	\$ 26,840	\$ 26,840	\$ 26,840
(3)	Adjustments	\$ (375,254)	\$ (170,747)	\$ (41,352)
(4)	Total Reconciliation	\$ (756,687)	\$ 455,449	\$ (39,097)

SOURCES

- Line 1: Source: "Quarterly Revenue Requirement Additions: Calculation of June 2023 - Aug 2023 Reconciliation Amount Adjusted for September 2023 - November 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 2023 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	5,589,937,938	36.28%	\$ 59,281,642	\$ (274,557)
(2)		GS, GP, GSU	9,816,115,982	63.72%	\$ 104,100,525	\$ (482,130)
(3)			15,406,053,920	100.00%	\$ 163,382,168	\$ (756,687)
(4)	OE	RS	9,518,009,601	50.92%	\$ 92,105,458	\$ 231,916
(5)		GS, GP, GSU	9,173,970,313	49.08%	\$ 88,776,201	\$ 223,533
(6)			18,691,979,915	100.00%	\$ 180,881,659	\$ 455,449
(7)	TE	RS	2,554,258,451	46.98%	\$ 18,245,026	\$ (18,366)
(8)		GS, GP, GSU	2,883,204,394	53.02%	\$ 20,594,682	\$ (20,731)
(9)			5,437,462,845	100.00%	\$ 38,839,708	\$ (39,097)
(10)	OH	RS	17,662,205,991	44.67%	\$ 169,632,127	\$ (61,006)
(11)	TOTAL	GS, GP, GSU	21,873,290,688	55.33%	\$ 213,471,409	\$ (279,328)
(12)			39,535,496,679	100.00%	\$ 383,103,535	\$ (340,335)

**NOTES**

- (C) Source: Forecast for Sept 2023 - Oct 2024 (All forecasted numbers associated with the forecast as of June 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%	\$ 93,709,627	\$ (434,006)
(3)		GP	0.63%	1.19%	1.33%	\$ 1,388,645	\$ (6,431)
(4)		GSU	4.06%	7.74%	8.65%	\$ 9,002,253	\$ (41,693)
(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%	\$ 104,100,525	\$ (482,130)
(10)		Subtotal (GT, STL, POL, TRF)		10.55%			
(11)	OE	RS	62.45%	0.00%	0.00%	\$ -	\$ -
(12)		GS	27.10%	72.17%	81.75%	\$ 72,577,175	\$ 182,745
(13)		GP	5.20%	13.85%	15.69%	\$ 13,928,393	\$ 35,071
(14)		GSU	0.85%	2.26%	2.56%	\$ 2,270,633	\$ 5,717
(15)		GT	2.19%	5.84%	0.00%	\$ -	\$ -
(16)		STL	1.39%	3.70%	0.00%	\$ -	\$ -
(17)		POL	0.76%	2.02%	0.00%	\$ -	\$ -
(18)		TRF	0.06%	0.16%	0.00%	\$ -	\$ -
(19)			100.00%	100.00%	100.00%	\$ 88,776,201	\$ 223,533
(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%	\$ 17,863,777	\$ (17,982)
(23)		GP	4.80%	11.42%	12.97%	\$ 2,671,772	\$ (2,689)
(24)		GSU	0.11%	0.25%	0.29%	\$ 59,134	\$ (60)
(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%	\$ 20,594,682	\$ (20,731)
(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	\$ 59,281,642	5,589,937,938	\$ 0.010605
(2)	OE	RS	\$ 92,105,458	9,518,009,601	\$ 0.009677
(3)	TE	RS	\$ 18,245,026	2,554,258,451	\$ 0.007143
(4)			\$ 169,632,127	17,662,205,991	

**NOTES**

- (C) Source: Section III, Column E.  
(D) Source: Forecast for Sept 2023 - Oct 2024 (All forecasted numbers associated with the forecast as of June 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	\$ 93,709,627	15,991,111	\$ 5.8601 per kW
(2)		GP	\$ 1,388,645	1,120,458	\$ 1.2394 per kW
(3)		GSU	\$ 9,002,253	7,467,420	\$ 1.2055 per kW
(4)			\$ 104,100,525		
(5)	OE	GS	\$ 72,577,175	17,336,639	\$ 4.1863 per kW
(6)		GP	\$ 13,928,393	5,480,309	\$ 2.5415 per kW
(7)		GSU	\$ 2,270,633	1,951,895	\$ 1.1633 per kVa
(8)			\$ 88,776,201		
(9)	TE	GS	\$ 17,863,777	5,027,979	\$ 3.5529 per kW
(10)		GP	\$ 2,671,772	2,747,994	\$ 0.9723 per kW
(11)		GSU	\$ 59,134	233,147	\$ 0.2536 per kVa
(12)			\$ 20,594,682		

**NOTES**

- (C) Source: Section IV, Column F.  
(D) Source: Forecast for Sept 2023 - Oct 2024 (All forecasted numbers associated with the forecast as of June 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	\$ (274,557)	1,263,156,225	\$ (0.000217)
(2)	OE	RS	\$ 231,916	2,103,326,200	\$ 0.000110
(3)	TE	RS	\$ (18,366)	562,504,447	\$ (0.000033)
(4)			\$ (61,006)	3,928,986,872	

**NOTES**

- (C) Source: Section III, Column F.  
(D) Source: Forecast for September 2023 - November 2023 (All forecasted numbers associated with the forecast as of June 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	\$ (434,006)	3,986,222	\$ (0.1089) per kW
(2)		GP	\$ (6,431)	289,994	\$ (0.0222) per kW
(3)		GSU	\$ (41,693)	1,884,411	\$ (0.0221) per kW
(4)			\$ (482,130)		
(5)	OE	GS	\$ 182,745	4,483,212	\$ 0.0408 per kW
(6)		GP	\$ 35,071	1,437,360	\$ 0.0244 per kW
(7)		GSU	\$ 5,717	497,936	\$ 0.0115 per kVa
(8)			\$ 223,533		
(9)	TE	GS	\$ (17,982)	1,278,471	\$ (0.0141) per kW
(10)		GP	\$ (2,689)	706,104	\$ (0.0038) per kW
(11)		GSU	\$ (60)	56,506	\$ (0.0011) per kVa
(12)			\$ (20,731)		

**NOTES**

- (C) Source: Section IV, Column G.  
(D) Source: Forecast for September 2023 - November 2023 (All forecasted numbers associated with the forecast as of June 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 September 2023 - November 2023
(1)	CEI	RS	\$ 0.010605 per kWh	\$ (0.000217) per kWh	\$ 0.011633 per kWh
(2)		GS	\$ 5.8601 per kW	\$ (0.1089) per kW	\$ 6.4279 per kW
(3)		GP	\$ 1.2394 per kW	\$ (0.0222) per kW	\$ 1.3594 per kW
(4)		GSU	\$ 1.2055 per kW	\$ (0.0221) per kW	\$ 1.3223 per kW
(5)					
(6)	OE	RS	\$ 0.009677 per kWh	\$ 0.000110 per kWh	\$ 0.010615 per kWh
(7)		GS	\$ 4.1863 per kW	\$ 0.0408 per kW	\$ 4.5919 per kW
(8)		GP	\$ 2.5415 per kW	\$ 0.0244 per kW	\$ 2.7878 per kW
(9)		GSU	\$ 1.1633 per kVa	\$ 0.0115 per kVa	\$ 1.2760 per kVa
(10)					
(11)	TE	RS	\$ 0.007143 per kWh	\$ (0.000033) per kWh	\$ 0.007835 per kWh
(12)		GS	\$ 3.5529 per kW	\$ (0.0141) per kW	\$ 3.8971 per kW
(13)		GP	\$ 0.9723 per kW	\$ (0.0038) per kW	\$ 1.0665 per kW
(14)		GSU	\$ 0.2536 per kVa	\$ (0.0011) per kVa	\$ 0.2782 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 May 31, 2023

	(A)	(B)	(C)	(D)	(E)	(F)
	Company	Annual Revenue Thru 5/31/2023	2022 Revenue vs. Revenue Cap	2023 Revenue Cap	Actual 2023 Revenue Cap	Under (Over) 2023 Revenue Cap
	CEI	\$ 63,509,341			\$ 270,481,117	\$ 206,971,776
	OE	\$ 69,484,105			\$ 193,200,798	\$ 123,716,693
	TE	\$ 15,433,930			\$ 115,920,479	\$ 100,486,549
	Total	\$ 148,427,376	\$ 2,651,596	\$ 383,750,000	\$ 386,401,596	\$ 237,974,220

**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

**Quarterly Revenue Requirement Additions: Calculation of June 2023 - Aug 2023 Reconciliation Amount Adjusted for September 2023 - November 2023**

**I. Rider DCR June 2023 - Aug 2023 Rates Based on Estimated May 31, 2023 Rate Base**

(A)	(B)	(C)	(D)			(E)			(F)			(G)			(H)			(I)			(J)	
Company	Rate Schedule	Allocation	Annual Revenue Requirements*						Quarterly Reconciliation						June 2023 - Aug 2023 Rate Estimated Rate Base							
			Rev. Req		Billing Units		Rate		Rev. Req		Billing Units		Rate									
CEI	RS	36.07%	\$	59,633,158	5,583,285,535	\$	0.010681	per kWh	\$	(424,583)	1,521,372,652	\$	(0.000279)	per kWh	\$	0.010402	per kWh					
	GS	57.55%	\$	95,146,319	19,373,200	\$	4.9112	per kW	\$	(677,434)	5,078,543	\$	(0.1334)	per kW	\$	4.7778	per kW					
	GP	0.85%	\$	1,409,935	1,180,608	\$	1.1942	per kW	\$	(10,039)	314,918	\$	(0.0319)	per kW	\$	1.1624	per kW					
	GSU	5.53%	\$	9,140,270	7,731,977	\$	1.1821	per kW	\$	(65,078)	1,990,570	\$	(0.0327)	per kW	\$	1.1494	per kW					
		100.00%	\$	165,329,682					\$	(1,177,134)												
OE	RS	49.15%	\$	87,456,090	9,338,667,325	\$	0.009365	per kWh	\$	(668,345)	2,391,555,601	\$	(0.000279)	per kWh	\$	0.009085	per kWh					
	GS	41.57%	\$	73,962,649	22,474,000	\$	3.2910	per kW	\$	(565,228)	5,895,495	\$	(0.0959)	per kW	\$	3.1952	per kW					
	GP	7.98%	\$	14,194,282	6,497,619	\$	2.1845	per kW	\$	(108,474)	1,691,273	\$	(0.0641)	per kW	\$	2.1204	per kW					
	GSU	1.30%	\$	2,313,978	2,352,821	\$	0.9835	per kVa	\$	(17,684)	607,175	\$	(0.0291)	per kVa	\$	0.9544	per kVa					
		100.00%	\$	177,926,998					\$	(1,359,730)												
TE	RS	46.40%	\$	18,015,497	2,529,570,892	\$	0.007122	per kWh	\$	(238,325)	684,931,326	\$	(0.000348)	per kWh	\$	0.006774	per kWh					
	GS	46.49%	\$	18,050,280	6,636,390	\$	2.7199	per kW	\$	(238,785)	1,756,132	\$	(0.1360)	per kW	\$	2.5839	per kW					
	GP	6.95%	\$	2,699,666	2,806,361	\$	0.9620	per kW	\$	(35,714)	716,084	\$	(0.0499)	per kW	\$	0.9121	per kW					
	GSU	0.15%	\$	59,751	236,192	\$	0.2530	per kVa	\$	(790)	58,013	\$	(0.0136)	per kVa	\$	0.2394	per kVa					
		100.00%	\$	38,825,194					\$	(513,613)												
TOTAL			\$ 382,081,874						\$ (3,050,477)													

**Notes:**

Source: See "Rider Charge Calculation - Rider DCR" workpaper from Rider DCR filing April 14, 2023.

Quarterly Revenue Requirement Additions: Calculation of June 2023 - Aug 2023 Reconciliation Amount Adjusted for September 2023 - November 2023

II. Rider DCR June 2023 - Aug 2023 Rates Based on Actual May 31, 2023 Rate Base

(A) Company	(B) Rate Schedule	(C) Allocation	(D) Annual Revenue Requirements			(E) Quarterly Reconciliation			(J) June 2023 - Aug 2023 Rate Actual Rate Base
			Rev. Req	Billing Units	Rate	Rev. Req	Billing Units	Rate	
CEI	RS	36.07%	\$ 59,078,823	5,583,285,535	\$ 0.010581 per kWh	\$ (424,583)	1,521,372,652	\$ (0.000279) per kWh	\$ 0.010302 per kWh
	GS	57.55%	\$ 94,261,862	19,373,200	\$ 4.8656 per kW	\$ (677,434)	5,078,543	\$ (0.1334) per kW	\$ 4.7322 per kW
	GP	0.85%	\$ 1,396,829	1,180,608	\$ 1.1831 per kW	\$ (10,039)	314,918	\$ (0.0319) per kW	\$ 1.1513 per kW
	GSU	5.53%	\$ 9,055,304	7,731,977	\$ 1.1711 per kW	\$ (65,078)	1,990,570	\$ (0.0327) per kW	\$ 1.1385 per kW
		100.00%	\$ 163,792,818			\$ (1,177,134)			
OE	RS	49.15%	\$ 88,593,352	9,338,667,325	\$ 0.009487 per kWh	\$ (668,345)	2,391,555,601	\$ (0.000279) per kWh	\$ 0.009207 per kWh
	GS	41.57%	\$ 74,924,444	22,474,000	\$ 3.3338 per kW	\$ (565,228)	5,895,495	\$ (0.0959) per kW	\$ 3.2380 per kW
	GP	7.98%	\$ 14,378,861	6,497,619	\$ 2.2129 per kW	\$ (108,474)	1,691,273	\$ (0.0641) per kW	\$ 2.1488 per kW
	GSU	1.30%	\$ 2,344,069	2,352,821	\$ 0.9963 per kVa	\$ (17,684)	607,175	\$ (0.0291) per kVa	\$ 0.9672 per kVa
		100.00%	\$ 180,240,726			\$ (1,359,730)			
TE	RS	46.40%	\$ 17,972,737	2,529,570,892	\$ 0.007105 per kWh	\$ (238,325)	684,931,326	\$ (0.000348) per kWh	\$ 0.006757 per kWh
	GS	46.49%	\$ 18,007,437	6,636,390	\$ 2.7134 per kW	\$ (238,785)	1,756,132	\$ (0.1360) per kW	\$ 2.5775 per kW
	GP	6.95%	\$ 2,693,258	2,806,361	\$ 0.9597 per kW	\$ (35,714)	716,084	\$ (0.0499) per kW	\$ 0.9098 per kW
	GSU	0.15%	\$ 59,609	236,192	\$ 0.2524 per kVa	\$ (790)	58,013	\$ (0.0136) per kVa	\$ 0.2388 per kVa
		100.00%	\$ 38,733,042			\$ (513,613)			
<b>TOTAL</b>			<b>\$ 382,766,586</b>			<b>\$ (3,050,477)</b>			

- (C) Source: Rider DCR filing April 14, 2023  
(D) Calculation: Annual DCR Revenue Requirement based on actual 5/31/2023 Rate Base x Column C  
(E) Estimated billing units for Jun 2023 - May 2024. Source: Rider DCR filing April 14, 2023.  
(F) Calculation: Column D / Column E  
(G) Source: Rider DCR filing April 14, 2023  
(H) Estimated billing units for June 2023 - Aug 2023. Source: Rider DCR filing April 14, 2023.  
(I) Calculation: Column G / Column H  
(J) Calculation: Column F + Column I

Quarterly Revenue Requirement Additions: Calculation of June 2023 - Aug 2023 Reconciliation Amount Adjusted for September 2023 - November 2023

III. Estimated Rider DCR Reconciliation Amount for September 2023 - November 2023

(A)	(B)	(C)		(D)		(E)	(F)	(G)
Company	Rate Schedule	June 2023 - Aug 2023 Rate Estimated Rate Base		June 2023 - Aug 2023 Rate Actual Rate Base		Difference	Billing Units	Reconciliation Amount
CEI	RS	\$	0.010402 per kWh	\$	0.010302 per kWh	\$ (0.000099) per kWh	1,521,372,652	\$ (151,049)
	GS	\$	4.7778 per kW	\$	4.7322 per kW	\$ (0.0457) per kW	5,078,543	\$ (231,854)
	GP	\$	1.1624 per kW	\$	1.1513 per kW	\$ (0.0111) per kW	314,918	\$ (3,496)
	GSU	\$	1.1494 per kW	\$	1.1385 per kW	\$ (0.0110) per kW	1,990,570	\$ (21,874)
								\$ (408,273)
OE	RS	\$	0.009085 per kWh	\$	0.009207 per kWh	\$ 0.000122 per kWh	2,391,555,601	\$ 291,243
	GS	\$	3.195157 per kW	\$	3.237953 per kW	\$ 0.0428 per kW	5,895,495	\$ 252,303
	GP	\$	2.120399 per kW	\$	2.148806 per kW	\$ 0.0284 per kW	1,691,273	\$ 48,044
	GSU	\$	0.954367 per kVa	\$	0.967156 per kVa	\$ 0.0128 per kVa	607,175	\$ 7,765
								\$ 599,356
TE	RS	\$	0.006774 per kWh	\$	0.006757 per kWh	\$ (0.000017) per kWh	684,931,326	\$ (11,578)
	GS	\$	2.5839 per kW	\$	2.5775 per kW	\$ (0.0065) per kW	1,756,132	\$ (11,337)
	GP	\$	0.9121 per kW	\$	0.9098 per kW	\$ (0.0023) per kW	716,084	\$ (1,635)
	GSU	\$	0.2394 per kVa	\$	0.2388 per kVa	\$ (0.0006) per kVa	58,013	\$ (35)
								\$ (24,585)
<b>TOTAL</b>								<b>\$ 166,498</b>

- (C) Source: Section I, Column J.  
(D) Source: Section II, Column J.  
(E) Calculation: Column D - Column C  
(F) Estimated billing units for June 2023 - Aug 2023. Source: Rider DCR filing April 14, 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 June 2023.

### **Annual Energy (Sept 2023 - Oct 2024):**

Source: Forecast as of June 2023.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	5,589,937,938	9,518,009,601	2,554,258,451	17,662,205,991
GS	kWh	5,836,479,766	6,194,269,529	1,740,036,783	13,770,786,079
GP	kWh	517,368,513	2,269,323,272	1,034,492,785	3,821,184,570
GSU	kWh	3,462,267,703	710,377,511	108,674,826	4,281,320,040
Total		15,406,053,920	18,691,979,915	5,437,462,845	39,535,496,679

### **Annual Demand (Sept 2023 - Oct 2024):**

Source: Forecast as of June 2023.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	15,991,111	17,336,639	5,027,979
GP	kW	1,120,458	5,480,309	2,747,994
GSU	kW/kVA	7,467,420	1,951,895	233,147

### **September 2023 - November 2023 Energy:**

Source: Forecast as of June 2023.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	1,263,156,225	2,103,326,200	562,504,447	3,928,986,872
GS	kWh	1,435,780,926	1,556,956,989	432,344,837	3,425,082,751
GP	kWh	133,668,268	598,674,128	266,741,602	999,083,998
GSU	kWh	876,098,751	187,157,612	26,484,164	1,089,740,527
Total		3,708,704,170	4,446,114,929	1,288,075,050	9,442,894,148

### **September 2023 - November 2023 Demand:**

Source: Forecast as of June 2023.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	3,986,222	4,483,212	1,278,471
GP	kW	289,994	1,437,360	706,104
GSU	kW/kVA	1,884,411	497,936	56,506

The Cleveland Electric Illuminating Company  
Case No. 22-0922-EL-RDR  
Typical Bills - Comparison (Q3 2023 DCR vs. Q4 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	\$ 50.42	\$ 50.56	\$ 0.14	0.3%
2	0	500	\$ 95.96	\$ 96.23	\$ 0.27	0.3%
3	0	750	\$ 141.50	\$ 141.91	\$ 0.41	0.3%
4	0	1,000	\$ 187.05	\$ 187.60	\$ 0.55	0.3%
5	0	1,250	\$ 232.60	\$ 233.28	\$ 0.68	0.3%
6	0	1,500	\$ 278.11	\$ 278.93	\$ 0.82	0.3%
7	0	2,000	\$ 369.18	\$ 370.27	\$ 1.09	0.3%
8	0	2,500	\$ 460.06	\$ 461.42	\$ 1.36	0.3%
9	0	3,000	\$ 550.89	\$ 552.53	\$ 1.64	0.3%
10	0	3,500	\$ 641.72	\$ 643.63	\$ 1.91	0.3%
11	0	4,000	\$ 732.57	\$ 734.75	\$ 2.18	0.3%
12	0	4,500	\$ 823.43	\$ 825.88	\$ 2.45	0.3%
13	0	5,000	\$ 914.29	\$ 917.02	\$ 2.73	0.3%
14	0	5,500	\$ 1,005.11	\$ 1,008.11	\$ 3.00	0.3%
15	0	6,000	\$ 1,095.96	\$ 1,099.23	\$ 3.27	0.3%
16	0	6,500	\$ 1,186.82	\$ 1,190.37	\$ 3.55	0.3%
17	0	7,000	\$ 1,277.66	\$ 1,281.48	\$ 3.82	0.3%
18	0	7,500	\$ 1,368.49	\$ 1,372.58	\$ 4.09	0.3%
19	0	8,000	\$ 1,459.34	\$ 1,463.70	\$ 4.36	0.3%
20	0	8,500	\$ 1,550.21	\$ 1,554.85	\$ 4.64	0.3%
21	0	9,000	\$ 1,641.03	\$ 1,645.94	\$ 4.91	0.3%
22	0	9,500	\$ 1,731.90	\$ 1,737.08	\$ 5.18	0.3%
23	0	10,000	\$ 1,822.72	\$ 1,828.18	\$ 5.46	0.3%
24	0	10,500	\$ 1,913.57	\$ 1,919.30	\$ 5.73	0.3%
25	0	11,000	\$ 2,004.43	\$ 2,010.43	\$ 6.00	0.3%



The Cleveland Electric Illuminating Company  
Case No. 22-0922-EL-RDR  
Typical Bills - Comparison (Q3 2023 DCR vs. Q4 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	\$ 50.42	\$ 50.56	\$ 0.14	0.3%
2	0	500	\$ 95.96	\$ 96.23	\$ 0.27	0.3%
3	0	750	\$ 141.50	\$ 141.91	\$ 0.41	0.3%
4	0	1,000	\$ 187.05	\$ 187.60	\$ 0.55	0.3%
5	0	1,250	\$ 232.60	\$ 233.28	\$ 0.68	0.3%
6	0	1,500	\$ 278.11	\$ 278.93	\$ 0.82	0.3%
7	0	2,000	\$ 369.18	\$ 370.27	\$ 1.09	0.3%
8	0	2,500	\$ 460.06	\$ 461.42	\$ 1.36	0.3%
9	0	3,000	\$ 550.89	\$ 552.53	\$ 1.64	0.3%
10	0	3,500	\$ 641.72	\$ 643.63	\$ 1.91	0.3%
11	0	4,000	\$ 732.57	\$ 734.75	\$ 2.18	0.3%
12	0	4,500	\$ 823.43	\$ 825.88	\$ 2.45	0.3%
13	0	5,000	\$ 914.29	\$ 917.02	\$ 2.73	0.3%
14	0	5,500	\$ 1,005.11	\$ 1,008.11	\$ 3.00	0.3%
15	0	6,000	\$ 1,095.96	\$ 1,099.23	\$ 3.27	0.3%
16	0	6,500	\$ 1,186.82	\$ 1,190.37	\$ 3.55	0.3%
17	0	7,000	\$ 1,277.66	\$ 1,281.48	\$ 3.82	0.3%
18	0	7,500	\$ 1,368.49	\$ 1,372.58	\$ 4.09	0.3%
19	0	8,000	\$ 1,459.34	\$ 1,463.70	\$ 4.36	0.3%
20	0	8,500	\$ 1,550.21	\$ 1,554.85	\$ 4.64	0.3%
21	0	9,000	\$ 1,641.03	\$ 1,645.94	\$ 4.91	0.3%
22	0	9,500	\$ 1,731.90	\$ 1,737.08	\$ 5.18	0.3%
23	0	10,000	\$ 1,822.72	\$ 1,828.18	\$ 5.46	0.3%
24	0	10,500	\$ 1,913.57	\$ 1,919.30	\$ 5.73	0.3%
25	0	11,000	\$ 2,004.43	\$ 2,010.43	\$ 6.00	0.3%

The Cleveland Electric Illuminating Company  
Case No. 22-0922-EL-RDR  
Typical Bills - Comparison (Q3 2023 DCR vs. Q4 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	\$ 50.42	\$ 50.56	\$ 0.14	0.3%
2	0	500	\$ 95.96	\$ 96.23	\$ 0.27	0.3%
3	0	750	\$ 141.50	\$ 141.91	\$ 0.41	0.3%
4	0	1,000	\$ 187.05	\$ 187.60	\$ 0.55	0.3%
5	0	1,250	\$ 232.60	\$ 233.28	\$ 0.68	0.3%
6	0	1,500	\$ 278.11	\$ 278.93	\$ 0.82	0.3%
7	0	2,000	\$ 369.18	\$ 370.27	\$ 1.09	0.3%
8	0	2,500	\$ 460.06	\$ 461.42	\$ 1.36	0.3%
9	0	3,000	\$ 550.89	\$ 552.53	\$ 1.64	0.3%
10	0	3,500	\$ 641.72	\$ 643.63	\$ 1.91	0.3%
11	0	4,000	\$ 732.57	\$ 734.75	\$ 2.18	0.3%
12	0	4,500	\$ 823.43	\$ 825.88	\$ 2.45	0.3%
13	0	5,000	\$ 914.29	\$ 917.02	\$ 2.73	0.3%
14	0	5,500	\$ 1,005.11	\$ 1,008.11	\$ 3.00	0.3%
15	0	6,000	\$ 1,095.96	\$ 1,099.23	\$ 3.27	0.3%
16	0	6,500	\$ 1,186.82	\$ 1,190.37	\$ 3.55	0.3%
17	0	7,000	\$ 1,277.66	\$ 1,281.48	\$ 3.82	0.3%
18	0	7,500	\$ 1,368.49	\$ 1,372.58	\$ 4.09	0.3%
19	0	8,000	\$ 1,459.34	\$ 1,463.70	\$ 4.36	0.3%
20	0	8,500	\$ 1,550.21	\$ 1,554.85	\$ 4.64	0.3%
21	0	9,000	\$ 1,641.03	\$ 1,645.94	\$ 4.91	0.3%
22	0	9,500	\$ 1,731.90	\$ 1,737.08	\$ 5.18	0.3%
23	0	10,000	\$ 1,822.72	\$ 1,828.18	\$ 5.46	0.3%
24	0	10,500	\$ 1,913.57	\$ 1,919.30	\$ 5.73	0.3%
25	0	11,000	\$ 2,004.43	\$ 2,010.43	\$ 6.00	0.3%

The Cleveland Electric Illuminating Company  
Case No. 22-0922-EL-RDR  
Typical Bills - Comparison (Q3 2023 DCR vs. Q4 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	\$ 304.00	\$ 317.30	\$ 13.30	4.4%
2	10	2,000	\$ 423.62	\$ 436.92	\$ 13.30	3.1%
3	10	3,000	\$ 542.86	\$ 556.16	\$ 13.30	2.4%
4	10	4,000	\$ 662.02	\$ 675.32	\$ 13.30	2.0%
5	10	5,000	\$ 781.24	\$ 794.54	\$ 13.30	1.7%
6	10	6,000	\$ 900.42	\$ 913.72	\$ 13.30	1.5%
7	1,000	100,000	\$ 29,950.87	\$ 31,280.73	\$ 1,329.86	4.4%
8	1,000	200,000	\$ 41,814.02	\$ 43,143.88	\$ 1,329.86	3.2%
9	1,000	300,000	\$ 53,677.16	\$ 55,007.02	\$ 1,329.86	2.5%
10	1,000	400,000	\$ 65,540.31	\$ 66,870.17	\$ 1,329.86	2.0%
11	1,000	500,000	\$ 77,403.46	\$ 78,733.32	\$ 1,329.86	1.7%
12	1,000	600,000	\$ 89,266.60	\$ 90,596.46	\$ 1,329.86	1.5%

The Cleveland Electric Illuminating Company  
Case No. 22-0922-EL-RDR  
Typical Bills - Comparison (Q3 2023 DCR vs. Q4 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	\$ 11,089.83	\$ 11,149.69	\$ 59.86	0.5%
2	500	100,000	\$ 16,914.80	\$ 16,974.66	\$ 59.86	0.4%
3	500	150,000	\$ 22,739.77	\$ 22,799.63	\$ 59.86	0.3%
4	500	200,000	\$ 28,564.75	\$ 28,624.61	\$ 59.86	0.2%
5	500	250,000	\$ 34,389.72	\$ 34,449.58	\$ 59.86	0.2%
6	500	300,000	\$ 40,214.69	\$ 40,274.55	\$ 59.86	0.1%
7	5,000	500,000	\$ 107,824.74	\$ 108,423.39	\$ 598.65	0.6%
8	5,000	1,000,000	\$ 165,814.80	\$ 166,413.45	\$ 598.65	0.4%
9	5,000	1,500,000	\$ 223,287.03	\$ 223,885.68	\$ 598.65	0.3%
10	5,000	2,000,000	\$ 280,759.26	\$ 281,357.91	\$ 598.65	0.2%
11	5,000	2,500,000	\$ 338,231.49	\$ 338,830.14	\$ 598.65	0.2%
12	5,000	3,000,000	\$ 395,703.72	\$ 396,302.37	\$ 598.65	0.2%

The Cleveland Electric Illuminating Company  
Case No. 22-0922-EL-RDR  
Typical Bills - Comparison (Q3 2023 DCR vs. Q4 2023 DCR)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Subtransmission (Rate GSU)						
1	1,000	100,000	\$ 19,861.35	\$ 19,956.58	\$ 95.23	0.5%
2	1,000	200,000	\$ 30,803.50	\$ 30,898.73	\$ 95.23	0.3%
3	1,000	300,000	\$ 41,745.64	\$ 41,840.87	\$ 95.23	0.2%
4	1,000	400,000	\$ 52,687.79	\$ 52,783.02	\$ 95.23	0.2%
5	1,000	500,000	\$ 63,629.94	\$ 63,725.17	\$ 95.23	0.1%
6	1,000	600,000	\$ 74,572.08	\$ 74,667.31	\$ 95.23	0.1%
7	10,000	1,000,000	\$ 194,279.50	\$ 195,231.85	\$ 952.35	0.5%
8	10,000	2,000,000	\$ 302,145.96	\$ 303,098.31	\$ 952.35	0.3%
9	10,000	3,000,000	\$ 410,012.42	\$ 410,964.77	\$ 952.35	0.2%
10	10,000	4,000,000	\$ 517,878.88	\$ 518,831.23	\$ 952.35	0.2%
11	10,000	5,000,000	\$ 625,745.35	\$ 626,697.70	\$ 952.35	0.2%
12	10,000	6,000,000	\$ 733,611.81	\$ 734,564.16	\$ 952.35	0.1%

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

**APPLICABILITY:**

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

**RATE:**

RS (all kWhs, per kWh)	1.1633¢
GS (per kW of Billing Demand)	\$6.4279
GP (per kW of Billing Demand)	\$1.3594
GSU (per kW of Billing Demand)	\$1.3223

**PROVISIONS:**

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

**RIDER UPDATES:**

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



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**in**

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

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