

October 2, 2023

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

SUBJECT: Case Nos. 23-0914-EL-RDR
89-6001-EL-TRF

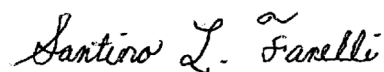
Dear Ms. Troupe:

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

Also included with the filing are estimated bill impacts for multiple usage levels for the different rate schedules reflecting the impact on current bills of the Rider DCR charges commencing on December 1, 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. 23-0914-EL-RDR and 89-6001-EL-TRF. Thank you.

Sincerely,

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

Santino L. Fanelli
Director, Rates & Regulatory Affairs

The Cleveland Electric Illuminating Company
Delivery Capital Recovery Rider (DCR)
December 2023 – February 2024 Filing
October 2, 2023

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Rider DCR
Rates for December 2023 - February 2024
Revenue Requirement Summary

(\$ millions)

Calculation of Annual Revenue Requirement Based on Estimated 11/30/2023 Rate Base

Line No.	Description	Source	CEI	OE	TE	TOTAL
1	Annual Revenue Requirement Based on Actual 8/31/2023 Rate Base	10/2/2023 Compliance Filing; Page 2; Column (f) Lines 36-39	\$ 165.8	\$ 182.4	\$ 39.2	\$ 387.3
2	Incremental Revenue Requirement Based on Estimated 11/30/2023 Rate Base	Calculation: 10/2/2023 Compliance Filing (Page 27, Column (f) Lines 36-39) minus Line 1	\$ 1.9	\$ 3.8	\$ 1.0	\$ 6.7
3	Annual Revenue Requirement Based on Estimated 11/30/2023 Rate Base	Calculation: SUM [Line 1 through Line 2]	\$ 167.8	\$ 186.1	\$ 40.2	\$ 394.0

Rider DCR
Actual 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)		
Gross Plant		5/31/2007*	8/31/2023	Incremental	Source of Column (B)		
(1)	CEI	1,927.1	3,527.7	1,600.7	Sch B2.1 (Actual) Line 45		
(2)	OE	2,074.0	4,069.4	1,995.4	Sch B2.1 (Actual) Line 47		
(3)	TE	771.5	1,339.1	567.6	Sch B2.1 (Actual) Line 44		
(4)	Total	4,772.5	8,936.3	4,163.7	Sum: [(1) through (3)]		
Accumulated Reserve							
(5)	CEI	(773.0)	(1,678.6)	(905.6)	-Sch B3 (Actual) Line 46		
(6)	OE	(803.0)	(1,769.5)	(966.5)	-Sch B3 (Actual) Line 48		
(7)	TE	(376.8)	(757.0)	(380.2)	-Sch B3 (Actual) Line 45		
(8)	Total	(1,952.8)	(4,205.0)	(2,252.2)	Sum: [(5) through (7)]		
Net Plant In Service							
(9)	CEI	1,154.0	1,849.1	695.1	(1) + (5)		
(10)	OE	1,271.0	2,299.9	1,029.0	(2) + (6)		
(11)	TE	394.7	582.2	187.5	(3) + (7)		
(12)	Total	2,819.7	4,731.2	1,911.5	Sum: [(9) through (11)]		
ADIT							
(13)	CEI	(246.4)	(443.5)	(197.1)	- ADIT Balances (Actual) Line 3		
(14)	OE	(197.1)	(541.7)	(344.6)	- ADIT Balances (Actual) Line 3		
(15)	TE	(10.3)	(137.9)	(127.5)	- ADIT Balances (Actual) Line 3		
(16)	Total	(453.8)	(1,123.1)	(669.3)	Sum: [(13) through (15)]		
Rate Base							
(17)	CEI	907.7	1,405.6	497.9	(9) + (13)		
(18)	OE	1,073.9	1,758.2	684.3	(10) + (14)		
(19)	TE	384.4	444.3	59.9	(11) + (15)		
(20)	Total	2,366.0	3,608.1	1,242.2	Sum: [(17) through (19)]		
Depreciation Exp							
(21)	CEI	60.0	114.2	54.2	Sch B-3.2 (Actual) Line 46		
(22)	OE	62.0	122.2	60.2	Sch B-3.2 (Actual) Line 48		
(23)	TE	24.5	43.7	19.2	Sch B-3.2 (Actual) Line 45		
(24)	Total	146.5	280.2	133.6	Sum: [(21) through (23)]		
Property Tax Exp							
(25)	CEI	65.0	126.4	61.4	Sch C-3.10a (Actual) Line 4		
(26)	OE	57.4	110.9	53.5	Sch C-3.10a (Actual) Line 4		
(27)	TE	20.1	34.0	13.9	Sch C-3.10a (Actual) Line 4		
(28)	Total	142.4	271.3	128.9	Sum: [(25) through (27)]		
Revenue Requirement		Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.	
(29)	CEI	497.9	42.2	54.2	61.4	157.9	
(30)	OE	684.3	58.0	60.2	53.5	171.8	
(31)	TE	59.9	5.1	19.2	13.9	38.2	
(32)	Total	1,242.2	105.3	133.6	128.9	367.9	
Capital Structure & Returns							
(33)	Debt	% mix	rate	wtd rate			
(34)	Equity	51%	6.54%	3.3%			
(35)		49%	10.50%	5.1%			
				8.48%			
		(a)	(b)	(c)	(d)	(e)	(f)
Revenue Requirement with Tax		Equity Return	Tax Rate	Income Tax	CAT 0.26%	Taxes	Rev. Req. + Tax
(36)	CEI	25.6	22.58%	7.5	0.4	7.9	165.8
(37)	OE	35.2	22.25%	10.1	0.5	10.6	182.4
(38)	TE	3.1	22.31%	0.9	0.1	1.0	39.2
(39)	Total	63.9		18.4	1.0	19.4	387.3

(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: 23-0914-EL-RDR
8/31/2023 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 8/31/2023, 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 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	\$ 63,880,929	100%	\$ 63,880,929	\$ (56,320,866)	\$ 7,560,063
2	352	Structures & Improvements	\$ 19,477,055	100%	\$ 19,477,055	\$ (105,640)	\$ 19,371,415
3	353	Station Equipment	\$ 191,998,897	100%	\$ 191,998,897	\$ (287)	\$ 191,998,610
4	354	Towers & Fixtures	\$ 327,942	100%	\$ 327,942		\$ 327,942
5	355	Poles & Fixtures	\$ 46,217,749	100%	\$ 46,217,749	\$ 814	\$ 46,218,563
6	356	Overhead Conductors & Devices	\$ 62,566,024	100%	\$ 62,566,024	\$ (712,391)	\$ 61,853,633
7	357	Underground Conduit	\$ 31,975,383	100%	\$ 31,975,383		\$ 31,975,383
8	358	Underground Conductors & Devices	\$ 102,924,881	100%	\$ 102,924,881	\$ 32,555	\$ 102,957,436
9	359	Roads & Trails	\$ 320,284	100%	\$ 320,284		\$ 320,284
10		Total Transmission Plant	\$ 519,689,143	100%	\$ 519,689,143	\$ (57,105,814)	\$ 462,583,329

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
8/31/2023 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 8/31/2023, 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 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	\$ 28,792,255	100%	\$ 28,792,255	\$ (475,600)	\$ 28,316,655
13	362	Station Equipment	\$ 289,760,617	100%	\$ 289,760,617	\$ (4,631,354)	\$ 285,129,263
14	364	Poles, Towers & Fixtures	\$ 461,141,591	100%	\$ 461,141,591	\$ (758,832)	\$ 460,382,759
15	365	Overhead Conductors & Devices	\$ 588,919,540	100%	\$ 588,919,540	\$ (39,041,445)	\$ 549,878,096
16	366	Underground Conduit	\$ 85,356,714	100%	\$ 85,356,714	\$ -	\$ 85,356,714
17	367	Underground Conductors & Devices	\$ 550,577,909	100%	\$ 550,577,909	\$ (395,469)	\$ 550,182,441
18	368	Line Transformers	\$ 413,580,057	100%	\$ 413,580,057	\$ 282,406	\$ 413,862,463
19	369	Services	\$ 76,780,733	100%	\$ 76,780,733	\$ 881	\$ 76,781,614
20	370	Meters	\$ 103,220,912	100%	\$ 103,220,912	\$ (15,155,011)	\$ 88,065,901
21	371	Installation on Customer Premises	\$ 26,609,346	100%	\$ 26,609,346	\$ 1,071	\$ 26,610,418
22	373	Street Lighting & Signal Systems	\$ 85,725,325	100%	\$ 85,725,325	\$ (6,544,996)	\$ 79,180,329
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	100%	\$ 60,078		\$ 60,078
24		Total Distribution Plant	\$ 2,718,172,613	100%	\$ 2,718,172,613	\$ (66,718,338)	\$ 2,651,454,275

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
8/31/2023 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 8/31/2023, 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 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	\$ 91,819,999	100%	\$ 91,819,999	\$ 0	\$ 91,819,999
27	390.3	Leasehold Improvements	\$ 3,121,434	100%	\$ 3,121,434		\$ 3,121,434
28	391.1	Office Furniture & Equipment	\$ 2,587,416	100%	\$ 2,587,416		\$ 2,587,416
29	391.2	Data Processing Equipment	\$ 20,569,945	100%	\$ 20,569,945	\$ (4,403,795)	\$ 16,166,150
30	392	Transportation Equipment	\$ 5,781,684	100%	\$ 5,781,684		\$ 5,781,684
31	393	Stores Equipment	\$ 581,731	100%	\$ 581,731		\$ 581,731
32	394	Tools, Shop & Garage Equipment	\$ 13,604,540	100%	\$ 13,604,540		\$ 13,604,540
33	395	Laboratory Equipment	\$ 3,699,462	100%	\$ 3,699,462		\$ 3,699,462
34	396	Power Operated Equipment	\$ 3,590,366	100%	\$ 3,590,366		\$ 3,590,366
35	397	Communication Equipment	\$ 38,772,523	100%	\$ 38,772,523	\$ (5,290,077)	\$ 33,482,446
36	398	Miscellaneous Equipment	\$ 173,190	100%	\$ 173,190		\$ 173,190
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	100%	\$ 203,777		\$ 203,777
38		Total General Plant	\$ 185,806,450	100%	\$ 185,806,450	\$ (9,693,872)	\$ 176,112,578

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
8/31/2023 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 8/31/2023, 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 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	\$ 97,894,576	100%	\$ 97,894,576	\$ (1,713,411)	\$ 96,181,165
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	100%	\$ 1,176,339		\$ 1,176,339
41	301	Organization	\$ -	100%	\$ -		\$ -
42	303	Intangible FAS 109 Distribution	\$ 2,001,124	100%	\$ 2,001,124		\$ 2,001,124
43		Total Other Plant	\$ 101,072,039		\$ 101,072,039	\$ (1,713,411)	\$ 99,358,628
44		Company Total Plant	\$ 3,524,740,245	100%	\$ 3,524,740,245	\$ (135,231,435)	\$ 3,389,508,810
45		Service Company Plant Allocated*					\$ 138,200,639
46		Grand Total Plant (44 + 45)					<u>\$ 3,527,709,449</u>

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

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
8/31/2023 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 8/31/2023, 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 show allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 8/31/2023 Plant in Service Balances" workp

Line No.	Account No.	Account Title	Sch B2.1 (Actual) Column E (A)	Total Company (B)	Allocation % (C)	Reserve Balances		
						Total Allocated (D) = (B) * (C)	Adjustments (E)	Adjusted 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	\$ 19,371,415	\$ 18,378,775	100%	\$ 18,378,775	\$ (24,090)	\$ 18,354,684
3	353	Station Equipment	\$ 191,998,610	\$ 85,768,715	100%	\$ 85,768,715	\$ 684	\$ 85,769,399
4	354	Towers & Fixtures	\$ 327,942	\$ 1,578,269	100%	\$ 1,578,269		\$ 1,578,269
5	355	Poles & Fixtures	\$ 46,218,563	\$ 39,948,411	100%	\$ 39,948,411	\$ 182	\$ 39,948,593
6	356	Overhead Conductors & Devices	\$ 61,853,633	\$ 34,165,437	100%	\$ 34,165,437	\$ (84,989)	\$ 34,080,449
7	357	Underground Conduit	\$ 31,975,383	\$ 33,677,369	100%	\$ 33,677,369		\$ 33,677,369
8	358	Underground Conductors & Devices	\$ 102,957,436	\$ 52,463,860	100%	\$ 52,463,860	\$ (1,937)	\$ 52,461,923
9	359	Roads & Trails	\$ 320,284	\$ 65,617	100%	\$ 65,617		\$ 65,617
10		Total Transmission Plant	\$ 462,583,329	\$ 266,074,105	100%	\$ 266,074,105	\$ (110,150)	\$ 265,963,956

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
8/31/2023 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 8/31/2023, 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 show allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 8/31/2023 Plant in Service Balances" workp

Line No.	Account No.	Account Title	Sch B2.1 (Actual) Column E (A)	Total Company Plant Investment (B)	Reserve Balances			
					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	\$ 28,316,655	\$ 23,463,740	100%	\$ 23,463,740	\$ (114,685)	\$ 23,349,055
13	362	Station Equipment	\$ 285,129,263	\$ 105,462,517	100%	\$ 105,462,517	\$ (4,442,916)	\$ 101,019,601
14	364	Poles, Towers & Fixtures	\$ 460,382,759	\$ 315,092,430	100%	\$ 315,092,430	\$ (196,067)	\$ 314,896,362
15	365	Overhead Conductors & Devices	\$ 549,878,096	\$ 267,725,258	100%	\$ 267,725,258	\$ (8,220,126)	\$ 259,505,131
16	366	Underground Conduit	\$ 85,356,714	\$ 55,129,191	100%	\$ 55,129,191	\$ (1,905)	\$ 55,127,286
17	367	Underground Conductors & Devices	\$ 550,182,441	\$ 151,800,167	100%	\$ 151,800,167	\$ (58,180)	\$ 151,741,987
18	368	Line Transformers	\$ 413,862,463	\$ 175,552,645	100%	\$ 175,552,645	\$ (3,474)	\$ 175,549,171
19	369	Services	\$ 76,781,614	\$ 14,804,626	100%	\$ 14,804,626	\$ 269	\$ 14,804,896
20	370	Meters	\$ 88,065,901	\$ 23,622,309	100%	\$ 23,622,309	\$ (14,768,982)	\$ 8,853,327
21	371	Installation on Customer Premises	\$ 26,610,418	\$ 12,205,091	100%	\$ 12,205,091	\$ 1,965	\$ 12,207,056
22	373	Street Lighting & Signal Systems	\$ 79,180,329	\$ 43,431,999	100%	\$ 43,431,999	\$ (412,452)	\$ 43,019,547
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	\$ 60,078	100%	\$ 60,078		\$ 60,078
24		Total Distribution Plant	\$ 2,651,454,275	\$ 1,188,350,051	100%	\$ 1,188,350,051	\$ (28,216,554)	\$ 1,160,133,496

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
8/31/2023 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 8/31/2023, 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 show allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 8/31/2023 Plant in Service Balances" workp

Line No.	Account No.	Account Title	Total Company Plant Investment	Reserve Balances				
			Sch B2.1 (Actual) 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	\$ 91,819,999	\$ 31,461,785	100%	\$ 31,461,785	\$ (226)	\$ 31,461,559
27	390.3	Leasehold Improvements	\$ 3,121,434	\$ 1,956,206	100%	\$ 1,956,206		\$ 1,956,206
28	391.1	Office Furniture & Equipment	\$ 2,587,416	\$ 2,694,611	100%	\$ 2,694,611		\$ 2,694,611
29	391.2	Data Processing Equipment	\$ 16,166,150	\$ 16,369,954	100%	\$ 16,369,954	\$ (4,041,060)	\$ 12,328,894
30	392	Transportation Equipment	\$ 5,781,684	\$ 4,749,188	100%	\$ 4,749,188		\$ 4,749,188
31	393	Stores Equipment	\$ 581,731	\$ 241,334	100%	\$ 241,334		\$ 241,334
32	394	Tools, Shop & Garage Equipment	\$ 13,604,540	\$ 3,835,922	100%	\$ 3,835,922		\$ 3,835,922
33	395	Laboratory Equipment	\$ 3,699,462	\$ 1,569,513	100%	\$ 1,569,513		\$ 1,569,513
34	396	Power Operated Equipment	\$ 3,590,366	\$ 2,608,428	100%	\$ 2,608,428		\$ 2,608,428
35	397	Communication Equipment	\$ 33,482,446	\$ 38,872,669	100%	\$ 38,872,669	\$ (4,569,688)	\$ 34,302,981
36	398	Miscellaneous Equipment	\$ 173,190	\$ 62,419	100%	\$ 62,419		\$ 62,419
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	\$ 144,481	100%	\$ 144,481		\$ 144,481
38		Total General Plant	\$ 176,112,578	\$ 104,566,510	100%	\$ 104,566,510	\$ (8,610,973)	\$ 95,955,536

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
8/31/2023 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 8/31/2023, 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 8/31/2023 Plant in Service Balances" workp

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	\$ 96,181,165	\$ 69,925,094	100%	\$ 69,925,094.48	\$ (489,490)	\$ 69,435,605
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,176,339	100%	\$ 1,176,339		\$ 1,176,339
41	301	Organization	\$ -	\$ 384,032	100%	\$ 384,032		\$ 384,032
42	303	Intangible FAS 109 Distribution	\$ 2,001,124	\$ 2,001,124	100%	\$ 2,001,124		\$ 2,001,124
43		Total Other Plant	\$ 99,358,628	\$ 73,486,590		\$ 73,486,590	\$ (489,490)	\$ 72,997,101
44		Removal Work in Progress (RWIP)		\$ (3,639,281)	100%	\$ (3,639,281)		\$ (3,639,281)
45		Company Total Plant (Reserve)	\$ 3,389,508,810	\$ 1,628,837,975	100%	\$ 1,628,837,975	\$ (37,427,167)	\$ 1,591,410,808
46		Service Company Reserve Allocated*						\$ 87,176,784
47		Grand Total Plant (Reserve) (45 + 46)						\$ 1,678,587,592

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

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
 Ohio Edison Company: 23-0913-EL-RDR
 The Toledo Edison Company: 23-0915-EL-RDR

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

	<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>SC</u>
(1) Ending Bal. 8/31/2023*	263,995,117	341,632,263	82,148,815	40,612,783
(2) Service Company Allocated ADIT**	\$ 5,771,076	\$ 6,993,521	\$ 3,078,449	
(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>\$ 443,519,226</u>	<u>\$ 541,712,020</u>	<u>\$ 137,850,873</u>	

*Source: Actual 8/31/2023 balances.

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

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

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

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

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of August 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	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	\$ 19,371,415	\$ 18,354,684	2.50%	\$ 484,285
3	353	Station Equipment	\$ 191,998,610	\$ 85,769,399	1.80%	\$ 3,455,975
4	354	Towers & Fixtures	\$ 327,942	\$ 1,578,269	1.77%	\$ 5,805
5	355	Poles & Fixtures	\$ 46,218,563	\$ 39,948,593	3.00%	\$ 1,386,557
6	356	Overhead Conductors & Devices	\$ 61,853,633	\$ 34,080,449	2.78%	\$ 1,719,531
7	357	Underground Conduit	\$ 31,975,383	\$ 33,677,369	2.00%	\$ 639,508
8	358	Underground Conductors & Devices	\$ 102,957,436	\$ 52,461,923	2.00%	\$ 2,059,149
9	359	Roads & Trails*	\$ 320,284	\$ 65,617	1.33%	\$ 4,260
10		Total Transmission	\$ 462,583,329	\$ 265,963,956		\$ 9,755,070

*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: 23-0914-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of August 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	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)			(F)	(G=DxF)
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 7,647,544	\$ -	0.00%	\$ -
12	361	Structures & Improvements	\$ 28,316,655	\$ 23,349,055	2.50%	\$ 707,916
13	362	Station Equipment	\$ 285,129,263	\$ 101,019,601	1.80%	\$ 5,132,327
14	364	Poles, Towers & Fixtures	\$ 460,382,759	\$ 314,896,362	4.65%	\$ 21,407,798
15	365	Overhead Conductors & Devices	\$ 549,878,096	\$ 259,505,131	3.89%	\$ 21,390,258
16	366	Underground Conduit	\$ 85,356,714	\$ 55,127,286	2.17%	\$ 1,852,241
17	367	Underground Conductors & Devices	\$ 550,182,441	\$ 151,741,987	2.44%	\$ 13,424,452
18	368	Line Transformers	\$ 413,862,463	\$ 175,549,171	2.91%	\$ 12,043,398
19	369	Services	\$ 76,781,614	\$ 14,804,896	4.33%	\$ 3,324,644
20	370	Meters	\$ 88,065,901	\$ 8,853,327	3.16%	\$ 2,782,882
21	371	Installation on Customer Premises	\$ 26,610,418	\$ 12,207,056	3.45%	\$ 918,059
22	373	Street Lighting & Signal Systems	\$ 79,180,329	\$ 43,019,547	3.70%	\$ 2,929,672
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	\$ 60,078	0.00%	\$ -
24		Total Distribution	\$ 2,651,454,275	\$ 1,160,133,496		\$ 85,913,647

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of August 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	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual)	Reserve Balance Sch. B-3 (Actual)		
(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	\$ 91,819,999	\$ 31,461,559	2.20%	\$ 2,020,040
27	390.3	Leasehold Improvements	\$ 3,121,434	\$ 1,956,206	22.34%	\$ 599,736
28	391.1	Office Furniture & Equipment	\$ 2,587,416	\$ 2,694,611	7.60%	\$ 196,644
29	391.2	Data Processing Equipment	\$ 16,166,150	\$ 12,328,894	10.56%	\$ 1,707,145
30	392	Transportation Equipment	\$ 5,781,684	\$ 4,749,188	6.07%	\$ 350,948
31	393	Stores Equipment	\$ 581,731	\$ 241,334	6.67%	\$ 38,801
32	394	Tools, Shop & Garage Equipment	\$ 13,604,540	\$ 3,835,922	4.62%	\$ 628,530
33	395	Laboratory Equipment	\$ 3,699,462	\$ 1,569,513	2.31%	\$ 85,458
34	396	Power Operated Equipment	\$ 3,590,366	\$ 2,608,428	4.47%	\$ 160,489
35	397	Communication Equipment	\$ 33,482,446	\$ 34,302,981	7.50%	\$ 2,511,183
36	398	Miscellaneous Equipment	\$ 173,190	\$ 62,419	6.67%	\$ 11,552
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	\$ 144,481	0.00%	\$ -
38		Total General	\$ 176,112,578	\$ 95,955,536		\$ 8,310,526

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of August 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	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	\$ 96,181,165	\$ 69,435,605	14.29%	**
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,176,339	2.15%	**
41	301	Organization	\$ -	\$ 384,032	0.00%	**
42	303	Intangible FAS 109 Distribution	\$ 2,001,124	\$ 2,001,124	3.18%	**
43		Total Other	\$ 99,358,628	\$ 72,997,101		\$ 5,597,361
44		Removal Work in Progress (RWIP)		(\$3,639,281)		
45		Company Total Depreciation	<u>\$ 3,389,508,810</u>	<u>\$ 1,591,410,808</u>		<u>\$ 109,576,604</u>
46		Incremental Depreciation Associated with Allocated Service Company Plant ***	\$ 138,200,639	\$ 87,176,784		\$ 4,668,578
47		GRAND TOTAL (45 + 46)	<u>\$ 3,527,709,449</u>	<u>\$ 1,678,587,592</u>		<u>\$ 114,245,182</u>

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

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR

Annual Property Tax Expense on Actual Plant Balances as of August 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)	\$ 123,409,442
2	Real Property Taxes - See Schedule C-3.10a2 (Actual)	\$ 2,896,848
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 100,658</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 126,406,948</u></u>
* Source: Line 7 of the "Service Company Allocations to the Ohio Operating Companies (Actual)" workpaper.		

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR

Annual Personal Property Tax Expense on Actual Plant Balances as of August 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)	\$ 462,583,329	\$ 2,651,454,275	\$ 176,112,578
2	Jurisdictional Real Property (b)	\$ 26,931,478	\$ 35,964,199	\$ 96,241,816
3	Jurisdictional Personal Property (1 - 2)	\$ 435,651,852	\$ 2,615,490,076	\$ 79,870,762
4	Purchase Accounting Adjustment (f)	\$ (250,297,325)	\$ (753,058,943)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	\$ 185,354,527	\$ 1,862,431,133	\$ 79,870,762
<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)	\$ 7,353,014.08	\$ 20,486,742.46	\$ -
11	Total Exclusions and Exemptions (6 thru 10)	\$ 10,855,099	\$ 188,255,755	\$ 203,777
12	Net Cost of Taxable Personal Property (5 - 11)	\$ 174,499,428	\$ 1,674,175,378	\$ 79,666,985
13	True Value Percentage (c)	59.5471%	60.7825%	46.0983%
14	True Value of Taxable Personal Property (12 x 13)	\$ 103,909,349	\$ 1,017,605,649	\$ 36,725,126
15	Assessment Percentage (d)	85.00%	85.00%	24.00%
16	Assessment Value (14 x 15)	\$ 88,322,947	\$ 864,964,802	\$ 8,814,030
17	Personal Property Tax Rate (e)	11.7581000%	11.7581000%	11.7581000%
18	Personal Property Tax (16 x 17)	\$ 10,385,100	\$ 101,703,426	\$ 1,036,362
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)			\$ 123,409,442

(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: 23-0914-EL-RDR

Annual Real Property Tax Expense on Actual Plant Balances as of August 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)	\$ 26,931,478	\$ 35,964,199	\$ 96,241,816
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)	\$ 490,245	\$ 654,672	\$ 1,751,931
4	Total Real Property Tax (Sum of 3)			<u><u>\$ 2,896,848</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 ass value of real property to derive a true value perce Calculation: (2) / (1)
(2) Real Property Taxes Paid	<u>\$ 3,808,040</u>	
(3) Real Property Tax Rate (Paid vs. Capital Costs)	<u><u>1.820343%</u></u>	

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
 Ohio Edison Company: 23-0913-EL-RDR
 The Toledo Edison Company: 23-0915-EL-RDR

Summary of Exclusions per Case No. 14-1297-EL-SSO
Actual 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	\$ 86,371,444	\$ 15,628,438
Reserve	\$ -	\$ -	\$ -

ESP IV Adjustments

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

AMI - CEI Pilot Only CEI has an AMI project so this exclusion does not impact OE or TE.
 Source: 8/31/2023 Actual Plant Balances
 Exclusions related to Rider AMI are determined by specific depreciation groups in PowerPlant and WBS CE-00400

FERC Account	CEI	
	Gross	Reserve
303-SGMI	\$ 1,018,826	\$ (249,467)
362-SGMI	\$ 5,168,266	\$ 4,529,980
364-SGMI	\$ 163,082	\$ 127,145
365-SGMI	\$ 1,793,731	\$ 1,774,250
367-SGMI	\$ 2,230	\$ (1,400)
368-SGMI	\$ 171,766	\$ 163,074
370-SGMI	\$ 15,284,956	\$ 14,878,972
397-SGMI	\$ 3,072,819	\$ 3,133,191
Grand Total	\$ 26,675,078	\$ 24,355,745

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	\$ 694,585	\$ 738,957
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	\$ 1,022,683	\$ 286,859
367	\$ 12,551	\$ 1,006
368	\$ (410,260)	\$ (146,742)
369	\$ 734	\$ 161
370	\$ (129,944)	\$ (111,347)
373	\$ 13,036	\$ 5,226
390	\$ -	\$ -
391	\$ 4,403,795	\$ 4,041,060
397	\$ 2,217,258	\$ 1,436,496
Grand Total	\$ 7,919,642	\$ 6,344,442

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	\$ 10,656	\$ 45	\$ -	\$ -	\$ -	\$ -
364	\$ 569,857	\$ 43,401	\$ 17,851	\$ 928	\$ 278,979	\$ 25,944
365	\$ 122,660	\$ 7,369	\$ 2,461	\$ 241	\$ 84,146	\$ 3,829
367	\$ 20,694	\$ 1,053	\$ -	\$ -	\$ 146,545	\$ 2,741
368	\$ 31,597	\$ 1,359	\$ -	\$ -	\$ 14,743	\$ 1,353
369	\$ (78)	\$ (24)	\$ -	\$ -	\$ 140	\$ 5
371	\$ 5,749	\$ 330	\$ -	\$ -	\$ 732	\$ 53
373	\$ 214,334	\$ 17,855	\$ 112,964	\$ 12,802	\$ 1,414,690	\$ 133,032
373.3 LED	\$ 6,320,347	\$ 390,441	\$ 620,803	\$ 81,685	\$ 5,221,512	\$ 553,882
Grand Total	\$ 7,295,817	\$ 461,830	\$ 754,078	\$ 95,655	\$ 7,161,487	\$ 720,839

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: 23-0914-EL-RDR
 Ohio Edison Company: 23-0913-EL-RDR
 The Toledo Edison Company: 23-0915-EL-RDR

Service Company Allocations to the Ohio Operating Companies (Actual)

	(A) Service Company	(B) CEI	(C) OE	(D) TE	(E) TOTAL
(1) Allocation Factors from Case 07-551		14.21%	17.22%	7.58%	
(2) Gross Plant	\$ 972,559,037	\$ 138,200,639	\$ 167,474,666	\$ 73,719,975	\$ 379,395,280
(3) Reserve	\$ 613,488,982	\$ 87,176,784	\$ 105,642,803	\$ 46,502,465	\$ 239,322,052
(4) ADIT	\$ 40,612,783	\$ 5,771,076	\$ 6,993,521	\$ 3,078,449	\$ 15,843,047
(5) Rate Base		\$ 45,252,778	\$ 54,838,342	\$ 24,139,061	\$ 124,230,182
(6) Depreciation Expense (Incremental)		\$ 4,668,578	\$ 5,657,488	\$ 2,490,346	\$ 12,816,412
(7) Property Tax Expense (Incremental)		\$ 100,658	\$ 121,980	\$ 53,694	\$ 276,332
(8) Total Expenses		\$ 4,769,236	\$ 5,779,468	\$ 2,544,040	\$ 13,092,743

- (2) Gross Plant = Actual Service Company General and Intangible plant in-service as of 8/31/2023, 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 8/31/2023, 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 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. Actual 8/31/2023"
- (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 8/31/2023"
- (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 8/31/2023: Revenue Requirement" worksheet.

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
 Ohio Edison Company: 23-0913-EL-RDR
 The Toledo Edison Company: 23-0915-EL-RDR

Depreciation Rate for Service Company Plant (Actual)

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

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

NOTES

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

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

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

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

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

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

* Includes accounts 390.1 and 390.2.

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

*** Includes accounts 397 and 397.1

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
 Ohio Edison Company: 23-0913-EL-RDR
 The Toledo Edison Company: 23-0915-EL-RDR

Depreciation Rate for Service Company Plant (Actual)

II. Estimated Depreciation Accrual Rate for Actual Service Company Plant as of 8/31/2023

Line No.	(A) Account	(B) Account Description	(C) 8/31/2023 Actual Balances			(D) Accrual Rates				(J) Depreciation Expense
			Gross	Reserve	Net	CEI	OE	TE	Average	
28	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
29	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
GENERAL PLANT										
30	389	Fee Land & Easements	\$ 136,339	\$ -	\$ 136,339	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	\$ 57,305,369	\$ 34,455,436	\$ 22,849,934	2.20%	2.50%	2.20%	2.33%	\$ 1,336,606
32	390.3	Struct Imprv, Leasehold Imp **	\$ 28,761,175	\$ 13,581,710	\$ 15,179,465	22.34%	20.78%	0.00%	21.49%	\$ 6,179,425
33	391.1	Office Furn., Mech. Equip.	\$ 14,387,410	\$ 10,494,307	\$ 3,893,103	7.60%	3.80%	3.80%	5.18%	\$ 745,873
34	391.2	Data Processing Equipment	\$ 153,998,217	\$ 40,856,658	\$ 113,141,559	10.56%	17.00%	9.50%	13.20%	\$ 20,322,854
35	392	Transportation Equipment	\$ 5,659,184	\$ 2,603,906	\$ 3,055,279	6.07%	7.31%	6.92%	6.78%	\$ 383,836
36	393	Stores Equipment	\$ 16,941	\$ 10,547	\$ 6,394	6.67%	2.56%	3.13%	4.17%	\$ 706
37	394	Tools, Shop, Garage Equip.	\$ 853,619	\$ 30,495	\$ 823,124	4.62%	3.17%	3.33%	3.73%	\$ 31,834
38	395	Laboratory Equipment	\$ 716,335	\$ 74,934	\$ 641,401	2.31%	3.80%	2.86%	3.07%	\$ 22,024
39	396	Power Operated Equipment	\$ 822,149	\$ 516,952	\$ 305,197	4.47%	3.48%	5.28%	4.19%	\$ 34,451
40	397	Communication Equipment ***	\$ 154,485,248	\$ 62,920,702	\$ 91,564,546	7.50%	5.00%	5.88%	6.08%	\$ 9,395,261
41	398	Misc. Equipment	\$ 4,477,887	\$ 1,863,678	\$ 2,614,209	6.67%	4.00%	3.33%	4.84%	\$ 216,837
42	399.1	ARC General Plant	\$ 40,721	\$ 32,023	\$ 8,698	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 421,660,595	\$ 167,441,348	\$ 254,219,247					\$ 38,669,708
INTANGIBLE PLANT										
44	301	FECO 101/6-301 Organization Fst	\$ 49,344	\$ 49,344	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
45	303	FECO 101/6-303 Intangibles	\$ 4,484,263	\$ 5,393,710	\$ (909,447)	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	\$ 24,430,397	\$ 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	\$ 9,700,968	\$ 1,278,300	14.29%	14.29%	14.29%	14.29%	\$ 1,278,300
62	303	FECO 101/6-303 2018 Software	\$ 23,999,754	\$ 18,451,467	\$ 5,548,287	14.29%	14.29%	14.29%	14.29%	\$ 3,429,565
63	303	FECO 101/6-303 2019 Software	\$ 45,822,621	\$ 26,073,181	\$ 19,749,440	14.29%	14.29%	14.29%	14.29%	\$ 6,548,053
64	303	FECO 101/6-303 2020 Software	\$ 38,416,938	\$ 17,453,940	\$ 20,962,998	14.29%	14.29%	14.29%	14.29%	\$ 5,489,780
65	303	FECO 101/6-303 2021 Software	\$ 20,177,651	\$ 6,594,388	\$ 13,583,263	14.29%	14.29%	14.29%	14.29%	\$ 2,883,386
66	303	FECO 101/6-303 2022 Software	\$ 46,174,906	\$ 11,484,197	\$ 34,690,709	14.29%	14.29%	14.29%	14.29%	\$ 6,598,394
67	303	FECO 101/6-303 2023 Software	\$ 10,809,111	\$ 472,807	\$ 10,336,303	14.29%	14.29%	14.29%	14.29%	\$ 1,544,622
67			\$ 550,898,442	\$ 445,666,087	\$ 105,232,356					\$ 27,772,243
68	Removal Work in Progress (RWIP)		\$ 381,547							
69	TOTAL - GENERAL & INTANGIBLE		\$ 972,559,037	\$ 613,488,982	\$ 359,451,602				6.83%	\$ 66,441,951

NOTES

(C) - (E) Service Company plant balances as of August 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 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: 23-0914-EL-RDR
 Ohio Edison Company: 23-0913-EL-RDR
 The Toledo Edison Company: 23-0915-EL-RDR

Property Tax Rate for Service Company Plant (Actual)

I. Average Real Property Tax Rates on General Plant as of May 31, 2007 *

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

II. Estimated Property Tax Rate for Service Company General Plant as of May 31, 2007

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

NOTES

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

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
 Ohio Edison Company: 23-0913-EL-RDR
 The Toledo Edison Company: 23-0915-EL-RDR

Property Tax Rate for Service Company Plant (Actual)

III. Average Real Property Tax Rates on Actual 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 (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.

IV. Estimated Property Tax Rate for Service Company Actual 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%	\$ 57,305,369	\$ 756,226
29	390.3	Struct Imprv, Leasehold Imp	Real	1.32%	\$ 28,761,175	\$ 379,545
30	391.1	Office Furn., Mech. Equip.	Personal		\$ 14,387,410	\$ -
31	391.2	Data Processing Equipment	Personal		\$ 153,998,217	\$ -
32	392	Transportation Equipment	Personal		\$ 5,659,184	\$ -
33	393	Stores Equipment	Personal		\$ 16,941	\$ -
34	394	Tools, Shop, Garage Equip.	Personal		\$ 853,619	\$ -
35	395	Laboratory Equipment	Personal		\$ 716,335	\$ -
36	396	Power Operated Equipment	Personal		\$ 822,149	\$ -
37	397	Communication Equipment	Personal		\$ 154,485,248	\$ -
38	398	Misc. Equipment	Personal		\$ 4,477,887	\$ -
39	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
40	TOTAL - GENERAL PLANT				\$ 421,660,595	\$ 1,137,570
41	TOTAL - INTANGIBLE PLANT				\$ 550,898,442	\$ -
42	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 972,559,037	\$ 1,137,570
43	Average Effective Real Property Tax Rate					0.12%

NOTES

(C) Source: Schedule C3.10 (Actual). Classification of General Plant account as Real or Personal Property

(D) Weighted average property tax rate across CEI, OE, and TE. See Section III above.

Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax.

(E) Service Company General gross plant balances as of 8/31/2023 adjusted to incorporate applicable recommendations from the Rider DCR audit reports filed in 2013-2023

(F) Calculation: Column D x Column E

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
 Ohio Edison Company: 23-0913-EL-RDR
 The Toledo Edison Company: 23-0915-EL-RDR

Incremental Depreciation and Property Tax Associated with Service Company Plant (Actual)							
Case No. 07-551-EL-AIR vs. Actual 8/31/2023 Balances							
I. Allocated Service Company Plant and Related Expenses as of August 31, 2023							
Line	Category	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
1	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
2	Gross Plant	\$ 972,559,037	\$ 138,200,639	\$ 167,474,666	\$ 73,719,975	\$ 379,395,280	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 64 x Line 1
3	Accum. Reserve	\$ (613,488,982)	\$ (87,176,784)	\$ (105,642,803)	\$ (46,502,465)	\$ (239,322,052)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 64 x Line 1
4	Net Plant	\$ 359,070,055	\$ 51,023,855	\$ 61,831,863	\$ 27,217,510	\$ 140,073,228	Line 2 + Line 3
5	Depreciation *	6.83%	\$ 9,441,401	\$ 11,441,304	\$ 5,036,300	\$ 25,919,005	Average Rate x Line 2
6	Property Tax *	0.12%	\$ 161,649	\$ 195,889	\$ 86,228	\$ 443,766	Average Rate x Line 2
7	Total Expenses		\$ 9,603,050	\$ 11,637,194	\$ 5,122,528	\$ 26,362,771	
* 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 (Actual)" workpaper and line 43 of the "Property Tax Rate for Service Company Plant (Actual)" workpaper for more details.							
II. Allocated Service Company Plant and Related Expenses as of May 31, 2007							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
8	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
9	Gross Plant	\$ 314,463,678	\$ 44,685,289	\$ 54,150,645	\$ 23,836,347	\$ 122,672,281	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 27 x Line 8
10	Accum. Reserve	\$ (141,912,431)	\$ (20,165,756)	\$ (24,437,321)	\$ (10,756,962)	\$ (55,360,039)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 27 x Line 8
11	Net Plant	\$ 172,551,247	\$ 24,519,532	\$ 29,713,325	\$ 13,079,385	\$ 67,312,242	Line 9 + Line 10
12	Depreciation *	10.68%	\$ 4,772,824	\$ 5,783,816	\$ 2,545,954	\$ 13,102,594	Average Rate x Line 9
13	Property Tax *	0.14%	\$ 60,990	\$ 73,910	\$ 32,534	\$ 167,434	Average Rate x Line 9
14	Total Expenses		\$ 4,833,814	\$ 5,857,726	\$ 2,578,488	\$ 13,270,028	Line 12 + Line 13
* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant as of 5/31/07. See line 27 of the "Depreciation Rate for Service Company Plant (Actual)" workpaper and line 23 of the "Property Tax Rate for Service Company Plant (Actual)" workpaper for more details.							
III. Incremental Expenses Associated with Allocated Service Company Plant *							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
15	Depreciation	-3.85%	\$ 4,668,578	\$ 5,657,488	\$ 2,490,346	\$ 12,816,412	Line 5 - Line 12
16	Property Tax	-0.02%	\$ 100,658	\$ 121,980	\$ 53,694	\$ 276,332	Line 6 - Line 13
17	Total Expenses		\$ 4,769,236	\$ 5,779,468	\$ 2,544,040	\$ 13,092,743	Line 15 + Line 16
* In Case No. 07-551-EL-AIR, test year operating expenses included allocated depreciation and property tax associated with Service Company plant. This section calculates the difference between the estimated level of these expenses included in base rates and the estimated expenses incurred based on actual Service Company plant balances as of August 31, 2023. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.							

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

Company (A)		Utility Account (B)	Function (C)	Gross Plant Aug-23 (D)	Reserve Aug-23 (E)	Net Plant Aug-23 (F)	Accrual Rates (G)	Depreciation Exp (H)
CECO	The Illuminating Co.	CECO 101/6-303 2002 Software	Intangible Plant	\$ 2,966,784	\$ 2,966,784	\$ -	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2003 Software	Intangible Plant	\$ 1,307,067	\$ 1,307,067	\$ -	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2004 Software	Intangible Plant	\$ 3,596,344	\$ 3,596,344	\$ -	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2005 Software	Intangible Plant	\$ 1,219,862	\$ 1,219,862	\$ -	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2006 Software	Intangible Plant	\$ 1,808,778	\$ 1,808,778	\$ -	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2007 Software	Intangible Plant	\$ 5,870,456	\$ 5,870,456	\$ -	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2008 Software	Intangible Plant	\$ 1,034,139	\$ 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	\$ 2,674,406	\$ 2,674,419	\$ (14)	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,510,106	\$ 5,510,124	\$ (18)	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant	\$ 667,421	\$ 668,502	\$ (1,080)	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 1,939,299	\$ 1,943,436	\$ (4,140)	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2014 Software	Intangible Plant	\$ 3,100,532	\$ 3,105,713	\$ (5,181)	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2015 Software	Intangible Plant	\$ 3,713,826	\$ 3,719,830	\$ (6,004)	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2016 Software	Intangible Plant	\$ 5,318,068	\$ 5,327,147	\$ (9,079)	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2017 Software	Intangible Plant	\$ 3,325,322	\$ 3,002,361	\$ 322,961	14.29%	\$ 322,961
CECO	The Illuminating Co.	CECO 101/6-303 2018 Software	Intangible Plant	\$ 2,076,074	\$ 1,651,947	\$ 424,127	14.29%	\$ 296,671
CECO	The Illuminating Co.	CECO 101/6-303 2019 Software	Intangible Plant	\$ 4,571,078	\$ 2,631,984	\$ 1,939,094	14.29%	\$ 653,207
CECO	The Illuminating Co.	CECO 101/6-303 2020 Software	Intangible Plant	\$ 5,625,562	\$ 2,426,060	\$ 3,199,502	14.29%	\$ 803,893
CECO	The Illuminating Co.	CECO 101/6-303 2021 Software	Intangible Plant	\$ 5,653,187	\$ 2,426,060	\$ 3,227,127	14.29%	\$ 350,560
CECO	The Illuminating Co.	CECO 101/6-303 2022 Software	Intangible Plant	\$ 15,179,576	\$ 1,895,116	\$ 13,284,461	14.29%	\$ 2,169,161
CECO	The Illuminating Co.	CECO 101/6-303 2023 Software	Intangible Plant	\$ 7,004,257	\$ 384,032	\$ 6,620,224	14.29%	\$ 1,000,908
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	\$ 225,580	\$ 1,459,879	\$ (1,234,299)	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 Software Evolver	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
Total				\$ 104,934,404	\$ 73,750,094	\$ 26,317,156		\$ 5,597,361
OECO	Ohio Edison Co.	OECO 101/6-301 Organization	Intangible Plant	\$ 89,746	\$ 31,313	\$ 58,433	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	\$ 3,113,373	\$ 3,113,381	\$ (8)	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 7,839,276	\$ 7,851,316	\$ (12,041)	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant	\$ 790,700	\$ 792,149	\$ (1,449)	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$ 4,722,274	\$ 4,731,091	\$ (8,817)	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2014 Software	Intangible Plant	\$ 5,220,791	\$ 5,229,143	\$ (8,353)	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2015 Software	Intangible Plant	\$ 6,523,588	\$ 6,533,071	\$ (9,483)	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2016 Software	Intangible Plant	\$ 7,029,853	\$ 7,041,405	\$ (11,552)	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2017 Software	Intangible Plant	\$ 5,427,927	\$ 4,872,127	\$ 555,800	14.29%	\$ 555,800
OECO	Ohio Edison Co.	OECO 101/6-303 2018 Software	Intangible Plant	\$ 3,669,169	\$ 2,724,095	\$ 945,074	14.29%	\$ 524,324
OECO	Ohio Edison Co.	OECO 101/6-303 2019 Software	Intangible Plant	\$ 6,791,230	\$ 4,044,157	\$ 2,747,073	14.29%	\$ 970,467
OECO	Ohio Edison Co.	OECO 101/6-303 2020 Software	Intangible Plant	\$ 8,108,953	\$ 3,511,803	\$ 4,597,150	14.29%	\$ 1,158,769
OECO	Ohio Edison Co.	OECO 101/6-303 2021 Software	Intangible Plant	\$ 3,366,965	\$ 918,647	\$ 2,448,318	14.29%	\$ 481,139
OECO	Ohio Edison Co.	OECO 101/6-303 2022 Software	Intangible Plant	\$ 22,510,075	\$ 2,850,286	\$ 19,659,789	14.29%	\$ 3,216,690
OECO	Ohio Edison Co.	OECO 101/6-303 2023 Software	Intangible Plant	\$ 10,018,791	\$ 569,448	\$ 9,449,342	14.29%	\$ 1,431,685
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	\$ 1,273,131	\$ 2,262,126	\$ (988,995)	14.29%	\$ -
Total				\$ 142,934,404	\$ 102,150,094	\$ 40,784,310		\$ 8,338,890
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	\$ 1,268,255	\$ 1,268,255	\$ -	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2014 Software	Intangible Plant	\$ 1,840,598	\$ 1,840,289	\$ 309	14.29%	\$ 219
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	\$ 1,918,766	\$ 1,918,734	\$ 32	14.29%	\$ 32
TECO	Toledo Edison Co.	TECO 101/6-303 2017 Software	Intangible Plant	\$ 793,847	\$ 727,534	\$ 66,313	14.29%	\$ 66,313
TECO	Toledo Edison Co.	TECO 101/6-303 2018 Software	Intangible Plant	\$ 1,100,901	\$ 853,914	\$ 246,987	14.29%	\$ 157,319
TECO	Toledo Edison Co.	TECO 101/6-303 2019 Software	Intangible Plant	\$ 2,238,744	\$ 1,284,850	\$ 953,894	14.29%	\$ 319,917
TECO	Toledo Edison Co.	TECO 101/6-303 2020 Software	Intangible Plant	\$ 2,649,916	\$ 1,128,754	\$ 1,521,162	14.29%	\$ 378,673
TECO	Toledo Edison Co.	TECO 101/6-303 2021 Software	Intangible Plant	\$ 1,161,194	\$ 843,895	\$ 317,299	14.29%	\$ 165,935
TECO	Toledo Edison Co.	TECO 101/6-303 2022 Software	Intangible Plant	\$ 7,401,246	\$ 1,032,303	\$ 6,368,944	14.29%	\$ 1,057,638
TECO	Toledo Edison Co.	TECO 101/6-303 2023 Software	Intangible Plant	\$ 3,984,906	\$ 224,127	\$ 3,760,779	14.29%	\$ 569,443
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	\$ (297,745)	\$ 974,038	\$ (1,271,782)	14.29%	\$ -
Total				\$ 47,067,552	\$ 34,577,109	\$ 12,490,443		\$ 2,715,488

NOTES

(D) - (F) Source: Actual 8/31/2023 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 11/30/2023
Revenue Requirement Calculation

(\$ millions)

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

		(A)	(B)	(C) = (B) - (A)	(D)	
	Gross Plant	5/31/2007*	11/30/2023	Incremental	Source of Column (B)	
(1)	CEI	1,927.1	3,551.9	1,624.8	Sch B2.1 (Estimate) Line 45	
(2)	OE	2,074.0	4,108.5	2,034.5	Sch B2.1 (Estimate) Line 47	
(3)	TE	771.5	1,348.5	577.0	Sch B2.1 (Estimate) Line 44	
(4)	Total	4,772.5	9,008.8	4,236.3	Sum: [(1) through (3)]	
	Accumulated Reserve					
(5)	CEI	(773.0)	(1,701.7)	(928.7)	-Sch B3 (Estimate) Line 46	
(6)	OE	(803.0)	(1,789.5)	(986.5)	-Sch B3 (Estimate) Line 48	
(7)	TE	(376.8)	(764.9)	(388.1)	-Sch B3 (Estimate) Line 45	
(8)	Total	(1,952.8)	(4,256.2)	(2,303.4)	Sum: [(5) through (7)]	
	Net Plant In Service					
(9)	CEI	1,154.0	1,850.1	696.1	(1) + (5)	
(10)	OE	1,271.0	2,318.9	1,048.0	(2) + (6)	
(11)	TE	394.7	583.6	188.9	(3) + (7)	
(12)	Total	2,819.7	4,752.7	1,932.9	Sum: [(9) through (11)]	
	ADIT					
(13)	CEI	(246.4)	(445.3)	(198.9)	- ADIT Balances (Estimate) Line 3	
(14)	OE	(197.1)	(543.9)	(346.9)	- ADIT Balances (Estimate) Line 3	
(15)	TE	(10.3)	(138.5)	(128.2)	- ADIT Balances (Estimate) Line 3	
(16)	Total	(453.8)	(1,127.7)	(674.0)	Sum: [(13) through (15)]	
	Rate Base					
(17)	CEI	907.7	1,404.8	497.2	(9) + (13)	
(18)	OE	1,073.9	1,775.0	701.1	(10) + (14)	
(19)	TE	384.4	445.1	60.7	(11) + (15)	
(20)	Total	2,366.0	3,624.9	1,259.0	Sum: [(17) through (19)]	
	Depreciation Exp					
(21)	CEI	60.0	115.0	55.0	Sch B-3.2 (Estimate) Line 46	
(22)	OE	62.0	123.3	61.2	Sch B-3.2 (Estimate) Line 48	
(23)	TE	24.5	44.0	19.4	Sch B-3.2 (Estimate) Line 45	
(24)	Total	146.5	282.2	135.7	Sum: [(21) through (23)]	
	Property Tax Exp					
(25)	CEI	65.0	127.7	62.7	Sch C-3.10a (Estimate) Line 4	
(26)	OE	57.4	112.0	54.6	Sch C-3.10a (Estimate) Line 4	
(27)	TE	20.1	34.7	14.6	Sch C-3.10a (Estimate) Line 4	
(28)	Total	142.4	274.3	131.9	Sum: [(25) through (27)]	
	Revenue Requirement	Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(29)	CEI	497.2	42.2	55.0	62.7	159.9
(30)	OE	701.1	59.5	61.2	54.6	175.3
(31)	TE	60.7	5.1	19.4	14.6	39.2
(32)	Total	1,259.0	106.8	135.7	131.9	374.3

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

	(a)	(b)	(c)	(d)	(e)	(f)
Revenue Requirement with Tax	Equity Return	Tax Rate	Income Tax	CAT 0.26%	Taxes	Rev. Req. + Tax
(36) CEI	25.6	22.6%	7.5	0.4	7.9	167.8
(37) OE	36.1	22.3%	10.3	0.5	10.8	186.1
(38) TE	3.1	22.3%	0.9	0.1	1.0	40.2
(39) Total	64.8		18.7	1.0	19.7	394.0

(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: 23-0914-EL-RDR
11/30/2023 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 11/30/2023 from the forecast as of Sept 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 11/30/2023 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	\$ 19,477,055	100%	\$ 19,477,055	\$ (105,640)	\$ 19,371,415
3	353	Station Equipment	\$ 192,847,119	100%	\$ 192,847,119	\$ (287)	\$ 192,846,832
4	354	Towers & Fixtures	\$ 327,942	100%	\$ 327,942		\$ 327,942
5	355	Poles & Fixtures	\$ 46,217,749	100%	\$ 46,217,749	\$ 814	\$ 46,218,563
6	356	Overhead Conductors & Devices	\$ 62,566,024	100%	\$ 62,566,024	\$ (712,391)	\$ 61,853,633
7	357	Underground Conduit	\$ 32,074,367	100%	\$ 32,074,367		\$ 32,074,367
8	358	Underground Conductors & Devices	\$ 102,981,399	100%	\$ 102,981,399	\$ 32,555	\$ 103,013,955
9	359	Roads & Trails	\$ 320,284	100%	\$ 320,284		\$ 320,284
10		Total Transmission Plant	\$ 520,699,635	100%	\$ 520,699,635	\$ (57,105,814)	\$ 463,593,821

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
 11/30/2023 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 11/30/2023 from the forecast as of Sept 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 11/30/2023 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	\$ 7,682,634	100%	\$ 7,682,634	\$ 11	\$ 7,682,645
12	361	Structures & Improvements	\$ 28,792,255	100%	\$ 28,792,255	\$ (475,600)	\$ 28,316,655
13	362	Station Equipment	\$ 294,132,683	100%	\$ 294,132,683	\$ (4,631,354)	\$ 289,501,329
14	364	Poles, Towers & Fixtures	\$ 462,951,190	100%	\$ 462,951,190	\$ (758,832)	\$ 462,192,358
15	365	Overhead Conductors & Devices	\$ 591,568,416	100%	\$ 591,568,416	\$ (39,041,445)	\$ 552,526,972
16	366	Underground Conduit	\$ 85,755,154	100%	\$ 85,755,154	\$ -	\$ 85,755,154
17	367	Underground Conductors & Devices	\$ 555,657,928	100%	\$ 555,657,928	\$ (395,469)	\$ 555,262,459
18	368	Line Transformers	\$ 415,809,436	100%	\$ 415,809,436	\$ 282,406	\$ 416,091,842
19	369	Services	\$ 77,309,146	100%	\$ 77,309,146	\$ 881	\$ 77,310,027
20	370	Meters	\$ 105,223,795	100%	\$ 105,223,795	\$ (15,155,011)	\$ 90,068,784
21	371	Installation on Customer Premises	\$ 26,747,370	100%	\$ 26,747,370	\$ 1,071	\$ 26,748,441
22	373	Street Lighting & Signal Systems	\$ 86,278,482	100%	\$ 86,278,482	\$ (6,544,996)	\$ 79,733,486
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	100%	\$ 60,078		\$ 60,078
24		Total Distribution Plant	\$ 2,737,968,568	100%	\$ 2,737,968,568	\$ (66,718,338)	\$ 2,671,250,230

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
11/30/2023 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 11/30/2023 from the forecast as of Sept 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 11/30/2023 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	\$ 92,596,977	100%	\$ 92,596,977	\$ 0	\$ 92,596,977
27	390.3	Leasehold Improvements	\$ 3,121,434	100%	\$ 3,121,434		\$ 3,121,434
28	391.1	Office Furniture & Equipment	\$ 2,587,416	100%	\$ 2,587,416		\$ 2,587,416
29	391.2	Data Processing Equipment	\$ 20,569,945	100%	\$ 20,569,945	\$ (4,403,795)	\$ 16,166,150
30	392	Transportation Equipment	\$ 5,781,684	100%	\$ 5,781,684		\$ 5,781,684
31	393	Stores Equipment	\$ 581,731	100%	\$ 581,731		\$ 581,731
32	394	Tools, Shop & Garage Equipment	\$ 13,604,540	100%	\$ 13,604,540		\$ 13,604,540
33	395	Laboratory Equipment	\$ 3,634,068	100%	\$ 3,634,068		\$ 3,634,068
34	396	Power Operated Equipment	\$ 2,383,323	100%	\$ 2,383,323		\$ 2,383,323
35	397	Communication Equipment	\$ 40,415,239	100%	\$ 40,415,239	\$ (5,290,077)	\$ 35,125,161
36	398	Miscellaneous Equipment	\$ 180,569	100%	\$ 180,569		\$ 180,569
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	100%	\$ 203,777		\$ 203,777
38		Total General Plant	\$ 186,961,086	100%	\$ 186,961,086	\$ (9,693,872)	\$ 177,267,214

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
 11/30/2023 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 11/30/2023 from the forecast as of Sept 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 11/30/2023 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	\$ 98,187,291	100%	\$ 98,187,291	\$ (1,713,411)	\$ 96,473,880
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	100%	\$ 1,176,339		\$ 1,176,339
41	301	Organization	\$ -	100%	\$ -		\$ -
42	303	Intangible FAS 109 Distribution	\$ 2,001,124	100%	\$ 2,001,124		\$ 2,001,124
43		Total Other Plant	\$ 101,364,754		\$ 101,364,754	\$ (1,713,411)	\$ 99,651,343
44		Company Total Plant	\$ 3,546,994,043	100%	\$ 3,546,994,043	\$ (135,231,435)	\$ 3,411,762,608
45		Service Company Plant Allocated*					\$ 140,105,430
46		Grand Total Plant (44 + 45)					<u>\$ 3,551,868,038</u>

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

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
11/30/2023 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 11/30/2023 from the forecast as of Sept 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 11/30/2023 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	\$ 19,371,415	\$ 18,501,382	100%	\$ 18,501,382	\$ (24,751)	\$ 18,476,631
3	353	Station Equipment	\$ 192,846,832	\$ 86,431,519	100%	\$ 86,431,519	\$ 683	\$ 86,432,202
4	354	Towers & Fixtures	\$ 327,942	\$ 1,579,728	100%	\$ 1,579,728		\$ 1,579,728
5	355	Poles & Fixtures	\$ 46,218,563	\$ 40,311,304	100%	\$ 40,311,304	\$ 188	\$ 40,311,492
6	356	Overhead Conductors & Devices	\$ 61,853,633	\$ 34,614,829	100%	\$ 34,614,829	\$ (89,940)	\$ 34,524,889
7	357	Underground Conduit	\$ 32,074,367	\$ 33,824,651	100%	\$ 33,824,651		\$ 33,824,651
8	358	Underground Conductors & Devices	\$ 103,013,955	\$ 52,761,321	100%	\$ 52,761,321	\$ (1,774)	\$ 52,759,547
9	359	Roads & Trails	\$ 320,284	\$ 66,708	100%	\$ 66,708		\$ 66,708
10		Total Transmission Plant	\$ 456,026,991	\$ 268,118,344	100%	\$ 268,118,344	\$ (115,594)	\$ 268,002,751

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
11/30/2023 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 11/30/2023 from the forecast as of Sept 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 11/30/2023 Plant in Service Balances" workpaper.

Total Company				Reserve Balances				
Line No.	Account No.	Account Title	Sch B2.1 (Estimate) Column E (A)	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
DISTRIBUTION PLANT								
11	360	Land & Land Rights	\$ 7,682,645	\$ -	100%	\$ -		\$ -
12	361	Structures & Improvements	\$ 28,316,655	\$ 23,644,762	100%	\$ 23,644,762	\$ (117,657)	\$ 23,527,104
13	362	Station Equipment	\$ 289,501,329	\$ 106,146,279	100%	\$ 106,146,279	\$ (4,569,707)	\$ 101,576,572
14	364	Poles, Towers & Fixtures	\$ 462,192,358	\$ 319,576,420	100%	\$ 319,576,420	\$ (202,993)	\$ 319,373,427
15	365	Overhead Conductors & Devices	\$ 552,526,972	\$ 272,662,850	100%	\$ 272,662,850	\$ (8,582,360)	\$ 264,080,490
16	366	Underground Conduit	\$ 85,755,154	\$ 55,550,842	100%	\$ 55,550,842	\$ (1,905)	\$ 55,548,937
17	367	Underground Conductors & Devices	\$ 555,262,459	\$ 153,567,582	100%	\$ 153,567,582	\$ (60,635)	\$ 153,506,948
18	368	Line Transformers	\$ 416,091,842	\$ 178,060,954	100%	\$ 178,060,954	\$ (170)	\$ 178,060,784
19	369	Services	\$ 77,310,027	\$ 15,586,827	100%	\$ 15,586,827	\$ 279	\$ 15,587,105
20	370	Meters	\$ 90,068,784	\$ 23,976,671	100%	\$ 23,976,671	\$ (15,150,079)	\$ 8,826,592
21	371	Installation on Customer Premises	\$ 26,748,441	\$ 12,399,937	100%	\$ 12,399,937	\$ 1,975	\$ 12,401,912
22	373	Street Lighting & Signal Systems	\$ 80,229,267	\$ 43,930,652	100%	\$ 43,930,652	\$ (519,870)	\$ 43,410,782
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	\$ 60,078	100%	\$ 60,078		\$ 60,078
24		Total Distribution Plant	\$ 2,671,746,011	\$ 1,205,163,855	100%	\$ 1,205,163,855	\$ (29,203,124)	\$ 1,175,960,731

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
11/30/2023 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 11/30/2023 from the forecast as of Sept 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 11/30/2023 Plant in Service Balances" worksheet.

Line No.	Account No.	Account Title	Total Company		Reserve Balances								
			Plant Investment		Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)				
			Sch B2.1 (Estimate) Column E (A)										
<u>GENERAL PLANT</u>													
25	389	Land & Land Rights	\$	1,300,383	\$	-	100%	\$	-	\$	-		
26	390	Structures & Improvements	\$	92,596,977	\$	31,980,693	100%	\$	31,980,693	\$	(226)	\$	31,980,467
27	390.3	Leasehold Improvements	\$	3,121,434	\$	2,106,140	100%	\$	2,106,140	\$		\$	2,106,140
28	391.1	Office Furniture & Equipment	\$	2,587,416	\$	2,744,672	100%	\$	2,744,672	\$		\$	2,744,672
29	391.2	Data Processing Equipment	\$	16,166,150	\$	16,958,337	100%	\$	16,958,337	\$	(4,157,320)	\$	12,801,017
30	392	Transportation Equipment	\$	5,781,684	\$	4,849,136	100%	\$	4,849,136	\$		\$	4,849,136
31	393	Stores Equipment	\$	581,731	\$	250,645	100%	\$	250,645	\$		\$	250,645
32	394	Tools, Shop & Garage Equipment	\$	13,604,540	\$	3,990,204	100%	\$	3,990,204	\$		\$	3,990,204
33	395	Laboratory Equipment	\$	3,634,068	\$	1,581,877	100%	\$	1,581,877	\$		\$	1,581,877
34	396	Power Operated Equipment	\$	2,383,323	\$	2,416,338	100%	\$	2,416,338	\$		\$	2,416,338
35	397	Communication Equipment	\$	35,125,161	\$	39,755,046	100%	\$	39,755,046	\$	(4,668,877)	\$	35,086,170
36	398	Miscellaneous Equipment	\$	180,569	\$	66,716	100%	\$	66,716	\$		\$	66,716
37	399.1	Asset Retirement Costs for General Plant	\$	203,777	\$	145,512	100%	\$	145,512	\$		\$	145,512
38		Total General Plant	\$	177,267,214	\$	106,845,318	100%	\$	106,845,318	\$	(8,826,422)	\$	98,018,895

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
11/30/2023 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 11/30/2023 from the forecast as of Sept 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 11/30/2023 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						(B)
			(A)						
<u>OTHER PLANT</u>									
39	303	Intangible Software	\$ 98,187,291	\$ 71,147,564	100%	\$ 71,147,564	\$ (517,316)	\$ 70,630,248	
40	303	Intangible FAS 109 Transmissior	\$ 1,176,339	\$ 1,176,339	100%	\$ 1,176,339		\$ 1,176,339	
41	301	Organization	\$ -	\$ 626,236	100%	\$ 626,236		\$ 626,236	
42	303	Intangible FAS 109 Distributor	\$ 2,001,124	\$ 2,001,124	100%	\$ 2,001,124		\$ 2,001,124	
43		Total Other Plant	\$ 101,364,754	\$ 74,951,263		\$ 74,951,263	\$ (517,316)	\$ 74,433,947	
44		Removal Work in Progress (RWIP)		\$ (3,909,621)	100%	\$ (3,909,621)		\$ (3,909,621)	
45		Company Total Plant (Reserve)	\$ 3,406,404,970	\$ 1,651,169,159	100%	\$ 1,651,169,159	\$ (38,662,456)	\$ 1,612,506,704	
46		Service Company Reserve Allocated*						\$ 89,241,984	
47		Grand Total Plant (Reserve) (45 + 46)						\$ 1,701,748,688	

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

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
 Ohio Edison Company: 23-0913-EL-RDR
 The Toledo Edison Company: 23-0915-EL-RDR

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

	<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>SC</u>
(1) Ending Bal. 11/30/2023*	267,178,731	345,823,530	83,217,335	42,809,939
(2) Service Company Allocated ADIT**	\$ 6,083,292	\$ 7,371,871	\$ 3,244,993	
(3) Normalized Property EDIT***	\$ 143,769,758	\$ 152,187,557	\$ 42,970,005	<u>Total</u> 338,927,320
(4) NonNormalized Property EDIT****	\$ 28,253,471	\$ 38,539,140	\$ 9,096,665	\$ 75,889,276
(5) Grand Total ADIT Balance*****	<u>\$ 445,285,251</u>	<u>\$ 543,922,099</u>	<u>\$ 138,528,998</u>	

*Source: Estimated 11/30/2023 ADIT balances from the forecast as of Sept 2023.

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

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

****Source: 11/30/2023 balances.

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

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of November 30, 2023

Schedule B-3.2 (Estimate)
Page 1 of 4

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

Line No.	Account No.	Account Title	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>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 7,566,830	\$ 26,901	0.00%	\$ -
2	352	Structures & Improvements	\$ 19,371,415	\$ 18,476,631	2.50%	\$ 484,285
3	353	Station Equipment	\$ 192,846,832	\$ 86,432,202	1.80%	\$ 3,471,243
4	354	Towers & Fixtures	\$ 327,942	\$ 1,579,728	1.77%	\$ 5,805
5	355	Poles & Fixtures	\$ 46,218,563	\$ 40,311,492	3.00%	\$ 1,386,557
6	356	Overhead Conductors & Devices	\$ 61,853,633	\$ 34,524,889	2.78%	\$ 1,719,531
7	357	Underground Conduit	\$ 32,074,367	\$ 33,824,651	2.00%	\$ 641,487
8	358	Underground Conductors & Devices	\$ 103,013,955	\$ 52,759,547	2.00%	\$ 2,060,279
9	359	Roads & Trails*	\$ 320,284	\$ 66,708	1.33%	\$ 4,260
10		Total Transmission	\$ 463,593,821	\$ 268,002,751		\$ 9,773,447

*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: 23-0914-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of November 30, 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	\$ 7,682,645	\$ -	0.00%	\$ -
12	361	Structures & Improvements	\$ 28,316,655	\$ 23,527,104	2.50%	\$ 707,916
13	362	Station Equipment	\$ 289,501,329	\$ 101,576,572	1.80%	\$ 5,211,024
14	364	Poles, Towers & Fixtures	\$ 462,192,358	\$ 319,373,427	4.65%	\$ 21,491,945
15	365	Overhead Conductors & Devices	\$ 552,526,972	\$ 264,080,490	3.89%	\$ 21,493,299
16	366	Underground Conduit	\$ 85,755,154	\$ 55,548,937	2.17%	\$ 1,860,887
17	367	Underground Conductors & Devices	\$ 555,262,459	\$ 153,506,948	2.44%	\$ 13,548,404
18	368	Line Transformers	\$ 416,091,842	\$ 178,060,784	2.91%	\$ 12,108,273
19	369	Services	\$ 77,310,027	\$ 15,587,105	4.33%	\$ 3,347,524
20	370	Meters	\$ 90,068,784	\$ 8,826,592	3.16%	\$ 2,846,174
21	371	Installation on Customer Premises	\$ 26,748,441	\$ 12,401,912	3.45%	\$ 922,821
22	373	Street Lighting & Signal Systems	\$ 79,733,486	\$ 43,410,782	3.70%	\$ 2,950,139
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	\$ 60,078	0.00%	\$ -
24		Total Distribution	\$ 2,671,250,230	\$ 1,175,960,731		\$ 86,488,406

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of November 30, 2023

Schedule B-3.2 (Estimate)
Page 3 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 1,300,383	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 92,596,977	\$ 31,980,467	2.20%	\$ 2,037,133
27	390.3	Leasehold Improvements	\$ 3,121,434	\$ 2,106,140	22.34%	\$ 599,736
28	391.1	Office Furniture & Equipment	\$ 2,587,416	\$ 2,744,672	7.60%	\$ 196,644
29	391.2	Data Processing Equipment	\$ 16,166,150	\$ 12,801,017	10.56%	\$ 1,707,145
30	392	Transportation Equipment	\$ 5,781,684	\$ 4,849,136	6.07%	\$ 350,948
31	393	Stores Equipment	\$ 581,731	\$ 250,645	6.67%	\$ 38,801
32	394	Tools, Shop & Garage Equipment	\$ 13,604,540	\$ 3,990,204	4.62%	\$ 628,530
33	395	Laboratory Equipment	\$ 3,634,068	\$ 1,581,877	2.31%	\$ 83,947
34	396	Power Operated Equipment	\$ 2,383,323	\$ 2,416,338	4.47%	\$ 106,535
35	397	Communication Equipment	\$ 35,125,161	\$ 35,086,170	7.50%	\$ 2,634,387
36	398	Miscellaneous Equipment	\$ 180,569	\$ 66,716	6.67%	\$ 12,044
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	\$ 145,512	0.00%	\$ -
38		Total General	\$ 177,267,214	\$ 98,018,895		\$ 8,395,850

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of November 30, 2023

Schedule B-3.2 (Estimate)
Page 4 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
(A)	(B)	(C)			(F)	
<u>OTHER PLANT</u>						
39	303	Intangible Software	\$ 96,473,880	\$ 70,630,248	14.29%	**
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,176,339	2.15%	**
41	301	Organizaton	\$ -	\$ 626,236	0.00%	
42	303	Intangible FAS 109 Distribution	\$ 2,001,124	\$ 2,001,124	3.18%	**
43		Total Other	\$ 99,651,343	\$ 74,433,947		\$ 5,500,473
44		Removal Work in Progress (RWIP)		\$ (3,909,621)		
45		Total Company Depreciation	<u>\$ 3,411,762,608</u>	<u>\$ 1,612,506,704</u>		<u>\$ 110,158,176</u>
46		Incremental Depreciation Associated with Allocated Service Company Plant ***	\$ 140,105,430	\$ 89,241,984		\$ 4,828,033
47		GRAND TOTAL (45 + 46)	<u>\$ 3,551,868,038</u>	<u>\$ 1,701,748,688</u>		<u>\$ 114,986,209</u>

** Please see the "Intangible Depreciation Expense Calculation: Estimated 11/30/2023 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: 23-0914-EL-RDR

Annual Property Tax Expense on Estimated Plant Balances as of November 30, 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)	\$ 124,658,956
2	Real Property Taxes - See Schedule C-3.10a2 (Estimate)	\$ 2,911,754
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 102,257</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 127,672,967</u></u>
* Source: Line 7 of the "Service Company Allocations to the Ohio Operating Companies (Estimate)" workpaper		

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR

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

Schedule C-3.10a1 (Estimate)

Page 1 of 1

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Plant in Service (a)	\$ 463,593,821	\$ 2,671,250,230	\$ 177,267,214
2	Jurisdictional Real Property (b)	\$ 26,938,245	\$ 35,999,300	\$ 97,018,794
3	Jurisdictional Personal Property (1 - 2)	\$ 436,655,576	\$ 2,635,250,931	\$ 80,248,420
4	Purchase Accounting Adjustment (f)	\$ (250,297,325)	\$ (753,058,943)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	\$ 186,358,251	\$ 1,882,191,988	\$ 80,248,420
<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)	\$ 7,392,831.81	\$ 20,704,111.87	\$ -
11	Total Exclusions and Exemptions (6 thru 10)	\$ 10,894,917	\$ 188,473,124	\$ 203,777
12	Net Cost of Taxable Personal Property (5 - 11)	\$ 175,463,334	\$ 1,693,718,864	\$ 80,044,642
13	True Value Percentage (c)	59.5471%	60.7825%	46.0983%
14	True Value of Taxable Personal Property (12 x 13)	\$ 104,483,327	\$ 1,029,484,668	\$ 36,899,219
15	Assessment Percentage (d)	85.00%	85.00%	24.00%
16	Assessment Value (14 x 15)	\$ 88,810,828	\$ 875,061,968	\$ 8,855,813
17	Personal Property Tax Rate (e)	11.7581000%	11.7581000%	11.7581000%
18	Personal Property Tax (16 x 17)	\$ 10,442,466	\$ 102,890,661	\$ 1,041,275
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)			\$ 124,658,956

(a) Schedule B-2.1 (Estimate)

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

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

(d) Statutory Assessment for Personal Property

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

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

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

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR

Annual Real Property Tax Expense on Estimated Plant Balances as of November 30, 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)	\$ 26,938,245	\$ 35,999,300	\$ 97,018,794
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)	\$ 490,368	\$ 655,311	\$ 1,766,075
4	Total Real Property Tax (Sum of 3)			<u>\$ 2,911,754</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 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>1.820343%</u>	

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
 Ohio Edison Company: 23-0913-EL-RDR
 The Toledo Edison Company: 23-0915-EL-RDR

Summary of Exclusions per Case No. 14-1297-EL-SSO
Estimated 11/30/2023 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	\$ 86,371,444	\$ 15,628,438
Reserve	\$ -	\$ -	\$ -

ESP IV Adjustments

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

AMI - CEI Pilot Only CEI has an AMI project so this exclusion does not impact OE or TE.
 Source: Forecast as of Sept 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	\$ 1,018,826	\$ (223,996)
362	\$ 5,168,266	\$ 4,659,187
364	\$ 163,082	\$ 127,145
365	\$ 1,793,731	\$ 1,774,250
367	\$ 2,230	\$ (1,344)
368	\$ 171,766	\$ 163,074
370	\$ 15,284,956	\$ 15,261,086
397	\$ 3,072,819	\$ 3,190,807
Grand Total	\$ 26,675,678	\$ 24,950,217

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	\$ 694,585	\$ 741,313
352	\$ 105,640	\$ 24,751
353	\$ -	\$ -
355	\$ (814)	\$ (188)
356	\$ (447)	\$ (105)
358	\$ -	\$ -
361	\$ 475,600	\$ 117,657
362	\$ (551,849)	\$ (91,557)
364	\$ 67,073	\$ 44,129
365	\$ 1,022,683	\$ 296,804
367	\$ 12,551	\$ 1,082
368	\$ (410,260)	\$ (149,727)
369	\$ 734	\$ 169
370	\$ (129,944)	\$ (112,374)
373	\$ 13,036	\$ 5,346
390	\$ -	\$ -
391	\$ 4,403,795	\$ 4,157,320
397	\$ 2,217,259	\$ 1,478,070
Grand Total	\$ 7,919,642	\$ 6,512,691

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	\$ (683)
356	\$ (1)	\$ 19
358	\$ (32,555)	\$ 1,774
360	\$ (11)	\$ -
362	\$ 14,937	\$ 2,077
364	\$ (41,181)	\$ (18,307)
365	\$ (19,869)	\$ (6,739)
366	\$ -	\$ 1,905
367	\$ 359,994	\$ 59,717
368	\$ (75,510)	\$ (14,766)
369	\$ (1,537)	\$ (423)
370	\$ (2)	\$ 1,357
371	\$ (6,820)	\$ (2,354)
373	\$ (2,721)	\$ (1,095)
390	\$ (0)	\$ 226
Grand Total	\$ 195,011	\$ 22,710

LED Exclusions related to the Experimental Company Owned LED Program

FERC Account	CEI		OE		TE	
	Gross	Reserve	Gross	Reserve	Gross	Reserve
356	\$ 10,656	\$ 119	\$ -	\$ -	\$ -	\$ -
364	\$ 569,857	\$ 50,026	\$ 17,851	\$ 1,058	\$ 278,979	\$ 28,580
365	\$ 122,660	\$ 8,562	\$ 2,461	\$ 257	\$ 84,146	\$ 4,617
367	\$ 20,694	\$ 1,179	\$ -	\$ -	\$ 146,545	\$ 3,547
368	\$ 31,597	\$ 1,589	\$ -	\$ -	\$ 14,743	\$ 1,450
369	\$ (78)	\$ (25)	\$ -	\$ -	\$ 140	\$ 6
371	\$ 5,749	\$ 380	\$ -	\$ -	\$ 732	\$ 60
373	\$ 214,334	\$ 19,838	\$ 112,964	\$ 13,988	\$ 1,414,690	\$ 146,932
373.3 LED	\$ 6,320,347	\$ 495,781	\$ 620,803	\$ 92,037	\$ 5,221,512	\$ 640,951
Grand Total	\$ 7,295,817	\$ 577,448	\$ 754,079	\$ 107,341	\$ 7,161,487	\$ 826,143

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	\$ 89,906	\$ 246,913	\$ 26,568	\$ 7,627	\$ 501
365	\$ 36,122,240	\$ 6,509,483	\$ 34,045,393	\$ 4,368,339	\$ 9,614,165	\$ 1,712,176
Grand Total	\$ 36,824,422	\$ 6,599,389	\$ 34,292,306	\$ 4,394,906	\$ 9,621,792	\$ 1,712,676

Service Company Adjustments

Exclusions related to Service Company Plant In-Service

FERC Account	SC	
	Gross	Reserve
303	\$ 6,105,295	\$ 2,333,983
390	\$ 2,761,543	\$ 439,585

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
 Ohio Edison Company: 23-0913-EL-RDR
 The Toledo Edison Company: 23-0915-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	\$ 985,963,620	\$ 140,105,430	\$ 169,782,935	\$ 74,736,042	\$ 384,624,408
(3) Reserve	\$ 628,022,405	\$ 89,241,984	\$ 108,145,458	\$ 47,604,098	\$ 244,991,540
(4) ADIT	\$ 42,809,939	\$ 6,083,292	\$ 7,371,871	\$ 3,244,993	\$ 16,700,157
(5) Rate Base	\$ 44,780,154	\$ 54,265,606	\$ 23,886,951	\$ 122,932,711	
(6) Depreciation Expense (Incremental)	\$ 4,828,033	\$ 5,850,720	\$ 2,575,404	\$ 13,254,156	
(7) Property Tax Expense (Incremental)	\$ 102,257	\$ 123,917	\$ 54,547	\$ 280,720	
(8) Total Expenses	\$ 4,930,290	\$ 5,974,637	\$ 2,629,950	\$ 13,534,877	

- (2) Estimated Gross Plant = 11/30/2023 General and Intangible Plant Balances in the forecast as of Sept 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 = 11/30/2023 General and Intangible Reserve Balances in the forecast as of Sept 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 11/30/2023
- (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 11/30/2023 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 11/30/2023 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 11/30/2023: Revenue Requirement" workpaper.

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
 Ohio Edison Company: 23-0913-EL-RDR
 The Toledo Edison Company: 23-0915-EL-RDR

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

NOTES

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

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

(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.

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

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

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

* Includes accounts 390.1 and 390.2.

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

*** Includes accounts 397 and 397.1

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
 Ohio Edison Company: 23-0913-EL-RDR
 The Toledo Edison Company: 23-0915-EL-RDR

Depreciation Rate for Service Company Plant (Estimate)

II. Estimated Depreciation Accrual Rate for Service Company Plant as of November 30, 2023

Line No.	(A) Account	(B) Account Description	(C) (D) (E) Estimated 11/30/2023 Balances			(F) (G) (H) Accrual Rates			(I)	(J) Depreciation Expense
			Gross	Reserve	Net	CEI	OE	TE	Average	
28	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
29	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
GENERAL PLANT										
30	389	Fee Land & Easements	\$ 136,339	\$ -	\$ 136,339	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	\$ 58,236,124	\$ 35,151,360	\$ 23,084,765	2.20%	2.50%	2.20%	2.33%	\$ 1,358,315
32	390.3	Struct Imprv, Leasehold Imp **	\$ 28,682,917	\$ 13,650,002	\$ 15,032,914	22.34%	20.78%	0.00%	21.49%	\$ 6,162,611
33	391.1	Office Furn., Mech. Equip.	\$ 14,387,410	\$ 10,594,768	\$ 3,792,642	7.60%	3.80%	3.80%	5.18%	\$ 745,873
34	391.2	Data Processing Equipment	\$ 165,398,729	\$ 44,522,961	\$ 120,875,768	10.56%	17.00%	9.50%	13.20%	\$ 21,827,358
35	392	Transportation Equipment	\$ 5,659,184	\$ 2,718,504	\$ 2,940,680	6.07%	7.31%	6.92%	6.78%	\$ 383,836
36	393	Stores Equipment	\$ 16,941	\$ 10,696	\$ 6,245	6.67%	2.56%	3.13%	4.17%	\$ 706
37	394	Tools, Shop, Garage Equip.	\$ 853,619	\$ 37,879	\$ 815,740	4.62%	3.17%	3.33%	3.73%	\$ 31,834
38	395	Laboratory Equipment	\$ 716,335	\$ 80,665	\$ 635,670	2.31%	3.80%	2.86%	3.07%	\$ 22,024
39	396	Power Operated Equipment	\$ 822,149	\$ 528,133	\$ 294,016	4.47%	3.48%	5.28%	4.19%	\$ 34,451
40	397	Communication Equipment ***	\$ 154,485,248	\$ 65,205,002	\$ 89,280,246	7.50%	5.00%	5.88%	6.08%	\$ 9,395,261
41	398	Misc. Equipment	\$ 4,399,189	\$ 1,914,890	\$ 2,484,299	6.67%	4.00%	3.33%	4.84%	\$ 213,026
42	399.1	ARC General Plant	\$ 40,721	\$ 32,255	\$ 8,466	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 433,834,906	\$ 174,447,116	\$ 259,387,791					\$ 40,175,297
INTANGIBLE PLANT										
44	301	FECO 101/6-301 Organization Fst	\$ 49,344	\$ 49,344	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
45	303	FECO 101/6-303 Intangibles	\$ 5,714,534	\$ 5,890,886	\$ (176,352)	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	\$ 24,430,361	\$ 180	14.29%	14.29%	14.29%	14.29%	\$ 180
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	\$ 26,397,336	\$ (705)	14.29%	14.29%	14.29%	14.29%	\$ -
61	303	FECO 101/6-303 2017 Software	\$ 10,979,267	\$ 10,084,457	\$ 894,810	14.29%	14.29%	14.29%	14.29%	\$ 894,810
62	303	FECO 101/6-303 2018 Software	\$ 23,999,754	\$ 19,208,052	\$ 4,791,702	14.29%	14.29%	14.29%	14.29%	\$ 3,429,565
63	303	FECO 101/6-303 2019 Software	\$ 45,822,621	\$ 27,815,779	\$ 18,006,842	14.29%	14.29%	14.29%	14.29%	\$ 6,548,053
64	303	FECO 101/6-303 2020 Software	\$ 38,416,938	\$ 18,863,160	\$ 19,553,778	14.29%	14.29%	14.29%	14.29%	\$ 5,489,780
65	303	FECO 101/6-303 2021 Software	\$ 20,177,651	\$ 7,296,970	\$ 12,880,681	14.29%	14.29%	14.29%	14.29%	\$ 2,883,386
66	303	FECO 101/6-303 2022 Software	\$ 46,174,906	\$ 13,133,795	\$ 33,041,110	14.29%	14.29%	14.29%	14.29%	\$ 6,598,394
67	303	FECO 101/6-303 2023 Software	\$ 10,809,111	\$ 850,965	\$ 9,958,146	14.29%	14.29%	14.29%	14.29%	\$ 1,544,622
68			\$ 552,128,713	\$ 453,178,521	\$ 98,950,192					\$ 27,388,790
69	Removal Work in Progress (RWIP)		\$ 396,768							
70	TOTAL - GENERAL & INTANGIBLE		\$ 985,963,620	\$ 628,022,405	\$ 358,337,983				6.85%	\$ 67,564,086

NOTES

(C) - (E) Estimated 11/30/2023 balances. Source: The forecast as of Sept 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 11/30/2023. 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: 23-0914-EL-RDR
 Ohio Edison Company: 23-0913-EL-RDR
 The Toledo Edison Company: 23-0915-EL-RDR

Property Tax Rate for Service Company Plant (Estimate)

I. Average Real Property Tax Rates on General Plant as of May 31, 2007 *

No.	(A) Category	(B) CEI	(C) OE	(D) TE	(E) Average **	(F) Source / Calculation
1	Allocation Factors	14.21%	17.22%	7.58%	39.01%	"Service Company Allocations to the Ohio Operating Companies (Estimate)"
2	Weighted Allocation Factors	36.43%	44.14%	19.43%	100.00%	workpaper Weighted Line 1
<u>Real Property Tax</u>						
3	True Value Percentage	72.69%	62.14%	49.14%	63.45%	Case No. 07-551-EL-AIR.
4	Assessment Percentage	35.00%	35.00%	35.00%	35.00%	Case No. 07-551-EL-AIR.
5	Real Property Tax Rate	7.23%	6.04%	7.23%	6.70%	Case No. 07-551-EL-AIR.
6	Average Rate	1.84%	1.31%	1.24%	1.49%	Line 3 x Line 4 x Line 5

* Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax. Accordingly, for purposes of determining the average Property Tax rate applicable to Service Company plant, only Real Property Tax is considered.

** Weighted average based on Service Company allocation factors.

Assumes that the tax rate for Service Company plant is equal to the weighted average of the three operating companies.

II. Estimated Property Tax Rate for Service Company General Plant as of May 31, 2007

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

NOTES

(C) Source: Case No. 07-551-EL-AIR, Schedule C3.10. Classification of General Plant account as Real or Personal Property

(D) Average property tax rate across CEI, OE, and TE. See Section I above.

Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax.

(E) Service Company General plant as of May 31, 2007.

(F) Calculation: Column D x Column E

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
 Ohio Edison Company: 23-0913-EL-RDR
 The Toledo Edison Company: 23-0915-EL-RDR

Property Tax Rate for Service Company Plant (Estimate)

III. Estimated Average Real Property Tax Rates on General Plant as of November 30, 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 November 30, 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%	\$ 58,236,124	\$ 768,508
29	390.3	Struct Imprv, Leasehold Imp	Real	1.32%	\$ 28,682,917	\$ 378,512
30	391.1	Office Furn., Mech. Equip.	Personal		\$ 14,387,410	\$ -
31	391.2	Data Processing Equipment	Personal		\$ 165,398,729	\$ -
32	392	Transportation Equipment	Personal		\$ 5,659,184	\$ -
33	393	Stores Equipment	Personal		\$ 16,941	\$ -
34	394	Tools, Shop, Garage Equip.	Personal		\$ 853,619	\$ -
35	395	Laboratory Equipment	Personal		\$ 716,335	\$ -
36	396	Power Operated Equipment	Personal		\$ 822,149	\$ -
37	397	Communication Equipment	Personal		\$ 154,485,248	\$ -
38	398	Misc. Equipment	Personal		\$ 4,399,189	\$ -
39	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
40	TOTAL - GENERAL PLANT				\$ 433,834,906	\$ 1,148,820
41	TOTAL - INTANGIBLE PLANT				\$ 552,128,713	\$ -
42	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 985,963,620	\$ 1,148,820
43	Average Effective Real Property Tax Rate					0.12%

NOTES

- (C) Source: Schedule C3.10 (Estimate). Classification of General Plant account as Real or Personal Property
- (D) Weighted average property tax rate across CEI, OE, and TE. See Section III above.
 Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax.
- (E) Estimated Service Company General gross plant balances as of 11/30/2023. Source: The forecast as of Sept 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

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
 Ohio Edison Company: 23-0913-EL-RDR
 The Toledo Edison Company: 23-0915-EL-RDR

Incremental Depreciation and Property Tax Associated with Service Company Plant
Case No. 07-551-EL-AIR vs. Estimated 11/30/2023 Balances

I. Estimated Allocated Service Company Plant and Related Expenses as of November 30, 2023							
Line	Category	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
1	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
2	Gross Plant	\$ 985,963,620	\$ 140,105,430	\$ 169,782,935	\$ 74,736,042	\$ 384,624,408	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 64 x Line 1
3	Accum. Reserve	\$ (628,022,405)	\$ (89,241,984)	\$ (108,145,458)	\$ (47,604,098)	\$ (244,991,540)	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 64 x Line 1
4	Net Plant	<u>\$ 357,941,214</u>	<u>\$ 50,863,447</u>	<u>\$ 61,637,477</u>	<u>\$ 27,131,944</u>	<u>\$ 139,632,868</u>	Line 2 + Line 3
5	Depreciation *	6.85%	\$ 9,600,857	\$ 11,634,536	\$ 5,121,358	\$ 26,356,750	Average Rate x Line 2
6	Property Tax *	0.12%	\$ 163,247	\$ 197,827	\$ 87,081	\$ 448,154	Average Rate x Line 2
7	Total Expenses		<u>\$ 9,764,104</u>	<u>\$ 11,832,362</u>	<u>\$ 5,208,438</u>	<u>\$ 26,804,905</u>	
* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 11/30/2023. 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.							

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

III. Estimated Incremental Expenses Associated with Allocated Service Company Plant *							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
15	Depreciation	-3.83%	\$ 4,828,033	\$ 5,850,720	\$ 2,575,404	\$ 13,254,156	Line 5 - Line 12
16	Property Tax	-0.02%	\$ 102,257	\$ 123,917	\$ 54,547	\$ 280,720	Line 6 - Line 13
17	Total Expenses		<u>\$ 4,930,290</u>	<u>\$ 5,974,637</u>	<u>\$ 2,629,950</u>	<u>\$ 13,534,877</u>	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 expected expenses to be incurred based on Service Company plant balances as of November 30, 2023. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.							

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
 Ohio Edison Company: 23-0913-EL-RDR
 The Toledo Edison Company: 23-0915-EL-RDR

Intangible Depreciation Expense Calculation
Estimated 11/30/2023 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 Nov-23 (D)	Reserve Nov-23 (E)	Net Plant Nov-23 (F)	Accrual Rates (G)	Depreciation Exp (H)
CECO The Illuminating Co.	CECO 101/6-303 2002 Software	Intangible Plant	\$ 2,966,784	\$ 2,966,784	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2003 Software	Intangible Plant	\$ 1,307,067	\$ 1,307,067	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2004 Software	Intangible Plant	\$ 3,596,344	\$ 3,596,344	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2005 Software	Intangible Plant	\$ 1,219,862	\$ 1,219,862	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2006 Software	Intangible Plant	\$ 1,808,778	\$ 1,808,778	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2007 Software	Intangible Plant	\$ 5,870,456	\$ 5,870,456	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2008 Software	Intangible Plant	\$ 1,034,139	\$ 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	\$ 2,674,406	\$ 2,674,406	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,510,106	\$ 5,510,106	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant	\$ 667,421	\$ 667,421	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 1,939,299	\$ 1,939,299	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2014 Software	Intangible Plant	\$ 3,100,532	\$ 3,100,532	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2015 Software	Intangible Plant	\$ 3,713,826	\$ 3,713,826	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2016 Software	Intangible Plant	\$ 5,318,068	\$ 5,318,068	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2017 Software	Intangible Plant	\$ 3,325,322	\$ 3,099,249	\$ 226,072	14.29%	\$ 226,072
CECO The Illuminating Co.	CECO 101/6-303 2018 Software	Intangible Plant	\$ 2,076,074	\$ 1,709,783	\$ 366,291	14.29%	\$ 296,671
CECO The Illuminating Co.	CECO 101/6-303 2019 Software	Intangible Plant	\$ 4,571,078	\$ 2,812,305	\$ 1,758,773	14.29%	\$ 653,207
CECO The Illuminating Co.	CECO 101/6-303 2020 Software	Intangible Plant	\$ 5,625,562	\$ 2,637,282	\$ 2,988,279	14.29%	\$ 803,893
CECO The Illuminating Co.	CECO 101/6-303 2021 Software	Intangible Plant	\$ 2,453,187	\$ 758,760	\$ 1,694,427	14.29%	\$ 350,560
CECO The Illuminating Co.	CECO 101/6-303 2022 Software	Intangible Plant	\$ 15,179,576	\$ 2,474,903	\$ 12,704,673	14.29%	\$ 2,169,161
CECO The Illuminating Co.	CECO 101/6-303 2023 Software	Intangible Plant	\$ 7,004,257	\$ 626,236	\$ 6,378,021	14.29%	\$ 1,000,908
CECO The Illuminating Co.	CECO 101/6-303 FAS109 Dist- Forcast	Intangible Plant	\$ 2,001,124	\$ 2,001,124	\$ -	3.18%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 FAS109 Transm-FCT	Intangible Plant	\$ 1,176,339	\$ 1,176,339	\$ -	2.15%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 Software	Intangible Plant	\$ 518,295	\$ 1,464,163	\$ (945,868)	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 Software Evolutior	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
Total			\$ 10,393,323	\$ 751,620	\$ 25,176,696		\$ 5,500,473
OECO Ohio Edison Co.	OECO 101/6-301 Organization	Intangible Plant	\$ 89,748	\$ 31,313	\$ 58,433	0.00%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2002 Software	Intangible Plant	\$ 3,890,067	\$ 3,890,067	\$ -	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	\$ 3,113,373	\$ 3,113,373	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 7,839,276	\$ 7,839,276	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant	\$ 790,700	\$ 790,700	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$ 4,722,274	\$ 4,722,274	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2014 Software	Intangible Plant	\$ 5,220,791	\$ 5,220,791	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2015 Software	Intangible Plant	\$ 6,523,588	\$ 6,523,588	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2016 Software	Intangible Plant	\$ 7,029,853	\$ 7,029,853	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2017 Software	Intangible Plant	\$ 5,427,927	\$ 5,066,039	\$ 361,888	14.29%	\$ 361,888
OECO Ohio Edison Co.	OECO 101/6-303 2018 Software	Intangible Plant	\$ 3,669,169	\$ 2,855,176	\$ 813,993	14.29%	\$ 524,324
OECO Ohio Edison Co.	OECO 101/6-303 2019 Software	Intangible Plant	\$ 6,791,230	\$ 4,296,773	\$ 2,504,456	14.29%	\$ 970,467
OECO Ohio Edison Co.	OECO 101/6-303 2020 Software	Intangible Plant	\$ 8,108,953	\$ 3,801,485	\$ 4,307,457	14.29%	\$ 1,158,769
OECO Ohio Edison Co.	OECO 101/6-303 2021 Software	Intangible Plant	\$ 3,366,965	\$ 1,038,932	\$ 2,328,034	14.29%	\$ 481,139
OECO Ohio Edison Co.	OECO 101/6-303 2022 Software	Intangible Plant	\$ 22,510,075	\$ 3,654,459	\$ 18,855,616	14.29%	\$ 3,216,690
OECO Ohio Edison Co.	OECO 101/6-303 2023 Software	Intangible Plant	\$ 10,952,689	\$ 960,733	\$ 9,991,955	14.29%	\$ 1,565,139
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 General Lan	Intangible Plant	\$ 7,778	\$ -	\$ 7,778	3.87%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 General Pit	Intangible Plant	\$ 191,313	\$ 191,298	\$ 15	3.87%	\$ 15
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Trans Land	Intangible Plant	\$ 1,326,229	\$ -	\$ 1,326,229	2.33%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Transmissio	Intangible Plant	\$ 697,049	\$ 697,049	\$ -	2.33%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 Intangibles	Intangible Plant	\$ 1,273,131	\$ 2,262,126	\$ (988,995)	14.29%	\$ -
Total			\$ 143,639,302	\$ 101,321,197	\$ 39,596,865		\$ 8,278,431
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	\$ 1,840,508	\$ 1,840,508	\$ -	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	\$ 1,918,766	\$ 1,918,766	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2017 Software	Intangible Plant	\$ 793,847	\$ 747,428	\$ 46,419	14.29%	\$ 46,419
TECO Toledo Edison Co.	TECO 101/6-303 2018 Software	Intangible Plant	\$ 1,100,901	\$ 887,594	\$ 213,307	14.29%	\$ 157,319
TECO Toledo Edison Co.	TECO 101/6-303 2019 Software	Intangible Plant	\$ 2,238,744	\$ 1,374,534	\$ 864,210	14.29%	\$ 319,917
TECO Toledo Edison Co.	TECO 101/6-303 2020 Software	Intangible Plant	\$ 2,649,916	\$ 1,229,342	\$ 1,420,574	14.29%	\$ 378,673
TECO Toledo Edison Co.	TECO 101/6-303 2021 Software	Intangible Plant	\$ 1,051,194	\$ 360,949	\$ 690,245	14.29%	\$ 165,935
TECO Toledo Edison Co.	TECO 101/6-303 2022 Software	Intangible Plant	\$ 7,401,246	\$ 1,307,780	\$ 6,093,467	14.29%	\$ 1,057,638
TECO Toledo Edison Co.	TECO 101/6-303 2023 Software	Intangible Plant	\$ 3,984,906	\$ 361,717	\$ 3,623,190	14.29%	\$ 569,443
TECO Toledo Edison Co.	TECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 240,086	\$ 240,084	\$ 2	3.10%	\$ 2
TECO Toledo Edison Co.	TECO 101/6-303 FAS109 Transmission	Intangible Plant	\$ 54,210	\$ 54,210	\$ -	2.37%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 Software	Intangible Plant	\$ 494,100	\$ 988,162	\$ (494,062)	14.29%	\$ -
Total			\$ 47,859,398	\$ 35,292,068	\$ 12,367,331		\$ 2,695,346

NOTES

(D) - (F) Source: The forecast as of Sept 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.

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
 Ohio Edison Company: 23-0913-EL-RDR
 The Toledo Edison Company: 23-0915-EL-RDR

Rider Charge Calculation - Rider DCR

I. Annual Revenue Requirement For December 2023 - February 2024 Rider DCR Rates

	(A)	(B)
	Company	Rev Req 11/30/2023
(1)	CEI	\$ 167,750,407
(2)	OE	\$ 186,133,978
(3)	TE	\$ 40,157,397
(4)	TOTAL	\$ 394,041,782

NOTES

(B) Annual Revenue Requirement based on estimated 11/30/2023 Rate Base

II. Quarterly Revenue Requirement Additions

	(A)	(B)	(C)	(D)
	Description	CEI	OE	TE
(1)	Sept 2023 - Nov 2023 Reconciliation Amount Adjusted for December 2023 - February 2024	\$ 586,493	\$ 353,044	\$ 77,107
(2)	DCR Audit Expenses			
(3)	Adjustments			
(4)	Total Reconciliation	\$ 586,493	\$ 353,044	\$ 77,107

SOURCES

Line 1: Source: "Quarterly Revenue Requirement Additions: Calculation of Sept 2023 - Nov 2023 Reconciliation Amount Adjusted for December 2023 - February 2024" workpaper Section III Col.G
 Line 2: Rider DCR Audit Expenses
 Line 3: Source:
 Line 4: Calculation: Line 1 + Line 2 + Line 3

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
 Ohio Edison Company: 23-0913-EL-RDR
 The Toledo Edison Company: 23-0915-EL-RDR

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	5,598,077,673	36.39%	\$ 61,049,537	\$ 213,443
(2)		GS, GP, GSU	9,784,181,721	63.61%	\$ 106,700,870	\$ 373,050
(3)			15,382,259,394	100.00%	\$ 167,750,407	\$ 586,493
(4)	OE	RS	9,555,692,780	50.97%	\$ 94,874,816	\$ 179,951
(5)		GS, GP, GSU	9,191,527,946	49.03%	\$ 91,259,163	\$ 173,093
(6)			18,747,220,726	100.00%	\$ 186,133,978	\$ 353,044
(7)	TE	RS	2,556,210,592	46.87%	\$ 18,822,434	\$ 36,142
(8)		GS, GP, GSU	2,897,428,460	53.13%	\$ 21,334,963	\$ 40,966
(9)			5,453,639,053	100.00%	\$ 40,157,397	\$ 77,107
(10)	OH	RS	17,709,981,045	44.74%	\$ 174,746,787	\$ 429,535
(11)	TOTAL	GS, GP, GSU	21,873,138,128	55.26%	\$ 219,294,995	\$ 587,109
(12)			39,583,119,173	100.00%	\$ 394,041,782	\$ 1,016,645

NOTES

- (C) Source: Forecast for Dec 2023 - Nov 2024 (All forecasted numbers associated with the forecast as of Sept 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) Company	(B) Rate Schedule	(C) Stipulation Allocation			(F) Annual Rev Req Allocations	(G) Quarterly Reconciliation
			% of Total	% of Non-RS	DCR Jurisd.		
(1)	CEI	RS	47.55%	0.00%	0.00%	\$ -	\$ -
(2)		GS	42.23%	80.52%	90.02%	\$ 96,050,416	\$ 335,814
(3)		GP	0.63%	1.19%	1.33%	\$ 1,423,333	\$ 4,976
(4)		GSU	4.06%	7.74%	8.65%	\$ 9,227,122	\$ 32,260
(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%	\$ 106,700,870	\$ 373,050
(10)		Subtotal (GT, STL, POL, TRF)		10.55%			
(11)	OE	RS	62.45%	0.00%	0.00%	\$ -	\$ -
(12)		GS	27.10%	72.17%	81.75%	\$ 74,607,070	\$ 141,509
(13)		GP	5.20%	13.85%	15.69%	\$ 14,317,953	\$ 27,157
(14)		GSU	0.85%	2.26%	2.56%	\$ 2,334,140	\$ 4,427
(15)		GT	2.19%	5.84%	0.00%	\$ -	\$ -
(16)		STL	1.39%	3.70%	0.00%	\$ -	\$ -
(17)		POL	0.76%	2.02%	0.00%	\$ -	\$ -
(18)		TRF	0.06%	0.16%	0.00%	\$ -	\$ -
(19)			100.00%	100.00%	100.00%	\$ 91,259,163	\$ 173,093
(20)		Subtotal (GT, STL, POL, TRF)		11.72%			
(21)	TE	RS	57.93%	0.00%	0.00%	\$ -	\$ -
(22)		GS	32.13%	76.36%	86.74%	\$ 18,505,894	\$ 35,534
(23)		GP	4.80%	11.42%	12.97%	\$ 2,767,809	\$ 5,315
(24)		GSU	0.11%	0.25%	0.29%	\$ 61,259	\$ 118
(25)		GT	1.38%	3.29%	0.00%	\$ -	\$ -
(26)		STL	2.91%	6.92%	0.00%	\$ -	\$ -
(27)		POL	0.69%	1.64%	0.00%	\$ -	\$ -
(28)		TRF	0.05%	0.12%	0.00%	\$ -	\$ -
(29)			100.00%	100.00%	100.00%	\$ 21,334,963	\$ 40,966
(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.

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR

Ohio Edison Company: 23-0913-EL-RDR

The Toledo Edison Company: 23-0915-EL-RDR

Rider Charge Calculation - Rider DCRV. 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	\$ 61,049,537	5,598,077,673	\$ 0.010905
(2)	OE	RS	\$ 94,874,816	9,555,692,780	\$ 0.009929
(3)	TE	RS	\$ 18,822,434	2,556,210,592	\$ 0.007363
(4)			\$ 174,746,787	17,709,981,045	

NOTES

(C) Source: Section III, Column E.

(D) Source: Forecast for Dec 2023 - Nov 2024 (All forecasted numbers associated with the forecast as of Sept 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	\$ 96,050,416	15,965,365	\$ 6.0162 per kW
(2)		GP	\$ 1,423,333	1,119,552	\$ 1.2713 per kW
(3)		GSU	\$ 9,227,122	7,420,761	\$ 1.2434 per kW
(4)			\$ 106,700,870		
(5)	OE	GS	\$ 74,607,070	17,272,906	\$ 4.3193 per kW
(6)		GP	\$ 14,317,953	5,555,691	\$ 2.5772 per kW
(7)		GSU	\$ 2,334,140	1,979,259	\$ 1.1793 per kVa
(8)			\$ 91,259,163		
(9)	TE	GS	\$ 18,505,894	5,008,255	\$ 3.6951 per kW
(10)		GP	\$ 2,767,809	2,797,833	\$ 0.9893 per kW
(11)		GSU	\$ 61,259	238,230	\$ 0.2571 per kVa
(12)			\$ 21,334,963		

NOTES

(C) Source: Section IV, Column F.

(D) Source: Forecast for Dec 2023 - Nov 2024 (All forecasted numbers associated with the forecast as of Sept 2023)

(E) Calculation: Column C / Column D.

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
 Ohio Edison Company: 23-0913-EL-RDR
 The Toledo Edison Company: 23-0915-EL-RDR

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	\$ 213,443	1,501,310,659	\$ 0.000142
(2)	OE	RS	\$ 179,951	2,713,974,345	\$ 0.000066
(3)	TE	RS	\$ 36,142	754,741,798	\$ 0.000048
(4)			\$ 429,535	4,970,026,802	

NOTES

- (C) Source: Section III, Column F.
 (D) Source: Forecast for December 2023 - February 2024 (All forecasted numbers associated with the forecast as of Sept 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	\$ 335,814	3,913,586	\$ 0.0858 per kW
(2)		GP	\$ 4,976	271,387	\$ 0.0183 per kW
(3)		GSU	\$ 32,260	1,905,614	\$ 0.0169 per kW
(4)			\$ 373,050		
(5)	OE	GS	\$ 141,509	4,153,863	\$ 0.0341 per kW
(6)		GP	\$ 27,157	1,452,103	\$ 0.0187 per kW
(7)		GSU	\$ 4,427	526,073	\$ 0.0084 per kVa
(8)			\$ 173,093		
(9)	TE	GS	\$ 35,534	1,277,104	\$ 0.0278 per kW
(10)		GP	\$ 5,315	631,147	\$ 0.0084 per kW
(11)		GSU	\$ 118	56,313	\$ 0.0021 per kVa
(12)			\$ 40,966		

NOTES

- (C) Source: Section IV, Column G.
 (D) Source: Forecast for December 2023 - February 2024 (All forecasted numbers associated with the forecast as of Sept 2023)
 (E) Calculation: Column C / Column D.

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
 Ohio Edison Company: 23-0913-EL-RDR
 The Toledo Edison Company: 23-0915-EL-RDR

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 December 2023 - February 2024
(1)	CEI	RS	\$ 0.010905 per kWh	\$ 0.000142 per kWh	\$ 0.010572 per kWh
(2)		GS	\$ 6.0162 per kW	\$ 0.0858 per kW	\$ 5.8393 per kW
(3)		GP	\$ 1.2713 per kW	\$ 0.0183 per kW	\$ 1.2342 per kW
(4)		GSU	\$ 1.2434 per kW	\$ 0.0169 per kW	\$ 1.2061 per kW
(5)					
(6)	OE	RS	\$ 0.009929 per kWh	\$ 0.000066 per kWh	\$ 0.009565 per kWh
(7)		GS	\$ 4.3193 per kW	\$ 0.0341 per kW	\$ 4.1660 per kW
(8)		GP	\$ 2.5772 per kW	\$ 0.0187 per kW	\$ 2.4841 per kW
(9)		GSU	\$ 1.1793 per kVa	\$ 0.0084 per kVa	\$ 1.1366 per kVa
(10)					
(11)	TE	RS	\$ 0.007363 per kWh	\$ 0.000048 per kWh	\$ 0.007092 per kWh
(12)		GS	\$ 3.6951 per kW	\$ 0.0278 per kW	\$ 3.5626 per kW
(13)		GP	\$ 0.9893 per kW	\$ 0.0084 per kW	\$ 0.9547 per kW
(14)		GSU	\$ 0.2571 per kVa	\$ 0.0021 per kVa	\$ 0.2481 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 August 31, 2023

	(A)	(B)	(C)	(D)	(E)	(F)
Company	Annual Revenue Thru 8/31/2023	2022 Revenue vs. Revenue Cap	2023 Revenue Cap	Actual 2023 Revenue Cap	Under (Over) 2023 Revenue Cap	
CEI	\$ 109,402,262			\$ 270,481,117	\$ 161,078,855	
OE	\$ 120,402,039			\$ 193,200,798	\$ 72,798,759	
TE	\$ 26,794,109			\$ 115,920,479	\$ 89,126,370	
Total	\$ 256,598,409	\$ 2,651,596	\$ 383,750,000	\$ 386,401,596	\$ 129,803,186	

NOTES

- (C) The actual annual 2022 Rider DCR revenue cap was equal to \$361,191,598. Actual annual 2022 Rider DCR revenue billed was equal to \$359,540,002. Pursuant to the Stipulation in Case No. 12-1230-EL-SSO (page 23): "For any year that the Companies' spending would produce revenue in excess of that period's cap, the overage shall be recovered in the following cap period subject to such period's cap. For any year the revenue collected under the Companies' Rider DCR is less than the annual cap allowance, as established above, then the difference between the revenue collected and the cap shall be applied to increase the level of the subsequent period's cap." This provision was continued pursuant to Case No. 14-1297-EL-SSO.
- (D) Source: Case No. 12-1230-EL-SSO and Case No. 14-1297-EL-SSO. Note that the 2023 revenue cap is calculated as the equivalent of 5 months of the June 2022 - May 2023 cap of \$375M plus the equivalent of 7 months of the June 2023 - May 2024 cap of \$390M
- (E) Calculation: Column C + Column D. The sum of the individual company caps does not equal the total company cap. Each individual company has a cap of 50%, 70% and 30% for OE, CEI, and TE, respectively, of the total aggregate cap. Source: Case No. 12-1230-EL-SSO Stipulation (page 20). This provision was continued pursuant to Case No. 14-1297-EL-SSO.
- (F) Calculation: Column E - Column B

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
 Ohio Edison Company: 23-0913-EL-RDR
 The Toledo Edison Company: 23-0915-EL-RDR

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Quarterly Revenue Requirement Additions: Calculation of Sept 2023 - Nov 2023 Reconciliation Amount Adjusted for December 2023 - February 2024

I. Rider DCR Sept 2023 - Nov 2023 Rates Based on Estimated August 31, 2023 Rate Base

(A) Company	(B) Rate Schedule	(C) Allocation	(E) Annual Revenue Requirements*			(G) Rev. Req	(H) Billing Units	(I) Rate	(J) Sept 2023 - Nov 2023 Rate Estimated Rate Base
			(D) Rev. Req	(E) Billing Units	(F) Rate				
CEI	RS	36.28%	\$ 59,281,642	5,589,937,938	\$ 0.010605 per kWh	\$ (274,557)	1,263,156,225	\$ (0.000217) per kWh	\$ 0.010388 per kWh
	GS	57.36%	\$ 93,709,627	15,991,111	\$ 5.8601 per kW	\$ (434,006)	3,986,222	\$ (0.1089) per kW	\$ 5.7512 per kW
	GP	0.85%	\$ 1,388,645	1,120,458	\$ 1.2394 per kW	\$ (6,431)	289,994	\$ (0.0222) per kW	\$ 1.2172 per kW
	GSU	5.51%	\$ 9,002,253	7,467,420	\$ 1.2055 per kW	\$ (41,693)	1,884,411	\$ (0.0221) per kW	\$ 1.1834 per kW
		100.00%	\$ 163,382,168			\$ (756,687)			
OE	RS	50.92%	\$ 92,105,458	9,518,009,601	\$ 0.009677 per kWh	\$ 231,916	2,103,326,200	\$ 0.000110 per kWh	\$ 0.009787 per kWh
	GS	40.12%	\$ 72,577,175	17,336,639	\$ 4.1863 per kW	\$ 182,745	4,483,212	\$ 0.0408 per kW	\$ 4.2271 per kW
	GP	7.70%	\$ 13,928,393	5,480,309	\$ 2.5415 per kW	\$ 35,071	1,437,360	\$ 0.0244 per kW	\$ 2.5659 per kW
	GSU	1.26%	\$ 2,270,633	1,951,895	\$ 1.1633 per kVa	\$ 5,717	497,936	\$ 0.0115 per kVa	\$ 1.1748 per kVa
		100.00%	\$ 180,881,659			\$ 455,449			
TE	RS	46.98%	\$ 18,245,026	2,554,258,451	\$ 0.007143 per kWh	\$ (18,366)	562,504,447	\$ (0.000033) per kWh	\$ 0.007110 per kWh
	GS	45.99%	\$ 17,863,777	5,027,979	\$ 3.5529 per kW	\$ (17,982)	1,278,471	\$ (0.0141) per kW	\$ 3.5388 per kW
	GP	6.88%	\$ 2,671,772	2,747,994	\$ 0.9723 per kW	\$ (2,689)	706,104	\$ (0.0038) per kW	\$ 0.9685 per kW
	GSU	0.15%	\$ 59,134	233,147	\$ 0.2536 per kVa	\$ (60)	56,506	\$ (0.0011) per kVa	\$ 0.2526 per kVa
		100.00%	\$ 38,839,708			\$ (39,097)			
TOTAL			\$ 383,103,535			\$ (340,335)			

Notes:

Source: See "Rider Charge Calculation - Rider DCR" worksheet from Rider DCR filing June 30, 2023.

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
 Ohio Edison Company: 23-0913-EL-RDR
 The Toledo Edison Company: 23-0915-EL-RDR

Quarterly Revenue Requirement Additions: Calculation of Sept 2023 - Nov 2023 Reconciliation Amount Adjusted for December 2023 - February 2024

II. Rider DCR Sept 2023 - Nov 2023 Rates Based on Actual August 31, 2023 Rate Base

(A) Company	(B) Rate Schedule	(C) Allocation	(D) (E) (F) Annual Revenue Requirements			(G) (H) (I) Quarterly Reconciliation			(J) Sept 2023 - Nov 2023 Rate Actual Rate Base
			Rev. Req	Billing Units	Rate	Rev. Req	Billing Units	Rate	
CEI	RS	36.28%	\$ 60,164,384	5,589,937,938	\$ 0.010763 per kWh	\$ (274,557)	1,263,156,225	\$ (0.000217) per kWh	\$ 0.010546 per kWh
	GS	57.36%	\$ 95,105,023	15,991,111	\$ 5.9474 per kW	\$ (434,006)	3,986,222	\$ (0.1089) per kW	\$ 5.8385 per kW
	GP	0.85%	\$ 1,409,323	1,120,458	\$ 1.2578 per kW	\$ (6,431)	289,994	\$ (0.0222) per kW	\$ 1.2356 per kW
	GSU	5.51%	\$ 9,136,303	7,467,420	\$ 1.2235 per kW	\$ (41,693)	1,884,411	\$ (0.0221) per kW	\$ 1.2014 per kW
		100.00%	\$ 165,815,033			\$ (756,687)			
OE	RS	50.92%	\$ 92,855,492	9,518,009,601	\$ 0.009756 per kWh	\$ 231,916	2,103,326,200	\$ 0.000110 per kWh	\$ 0.009866 per kWh
	GS	40.12%	\$ 73,168,186	17,336,639	\$ 4.2204 per kW	\$ 182,745	4,483,212	\$ 0.0408 per kW	\$ 4.2612 per kW
	GP	7.70%	\$ 14,041,815	5,480,309	\$ 2.5622 per kW	\$ 35,071	1,437,360	\$ 0.0244 per kW	\$ 2.5866 per kW
	GSU	1.26%	\$ 2,289,123	1,951,895	\$ 1.1728 per kVa	\$ 5,717	497,936	\$ 0.0115 per kVa	\$ 1.1843 per kVa
		100.00%	\$ 182,354,617			\$ 455,449			
TE	RS	46.98%	\$ 18,396,934	2,554,258,451	\$ 0.007202 per kWh	\$ (18,366)	562,504,447	\$ (0.000033) per kWh	\$ 0.007170 per kWh
	GS	45.99%	\$ 18,012,510	5,027,979	\$ 3.5825 per kW	\$ (17,982)	1,278,471	\$ (0.0141) per kW	\$ 3.5684 per kW
	GP	6.88%	\$ 2,694,017	2,747,994	\$ 0.9804 per kW	\$ (2,689)	706,104	\$ (0.0038) per kW	\$ 0.9765 per kW
	GSU	0.15%	\$ 59,626	233,147	\$ 0.2557 per kVa	\$ (60)	56,506	\$ (0.0011) per kVa	\$ 0.2547 per kVa
		100.00%	\$ 39,163,087			\$ (39,097)			
TOTAL			\$ 387,332,737			\$ (340,335)			

- (C) Source: Rider DCR filing June 30, 2023
 (D) Calculation: Annual DCR Revenue Requirement based on actual 8/31/2023 Rate Base x Column C
 (E) Estimated billing units for Sept 2023 - Oct 2024. Source: Rider DCR filing June 30, 2023.
 (F) Calculation: Column D / Column E
 (G) Source: Rider DCR filing June 30, 2023
 (H) Estimated billing units for Sept 2023 - Nov 2023. Source: Rider DCR filing June 30, 2023.
 (I) Calculation: Column G / Column H
 (J) Calculation: Column F + Column I

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
 Ohio Edison Company: 23-0913-EL-RDR
 The Toledo Edison Company: 23-0915-EL-RDR

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Quarterly Revenue Requirement Additions: Calculation of Sept 2023 - Nov 2023 Reconciliation Amount Adjusted for December 2023 - February 2024

III. Estimated Rider DCR Reconciliation Amount for December 2023 - February 2024

(A) Company	(B) Rate Schedule	(C) Sept 2023 - Nov 2023 Rate Estimated Rate Base	(D) Sept 2023 - Nov 2023 Rate Actual Rate Base	(E) Difference	(F) Billing Units	(G) Reconciliation Amount
CEI	RS	\$ 0.010388 per kWh	\$ 0.010546 per kWh	\$ 0.000158 per kWh	1,263,156,225	\$ 199,473
	GS	\$ 5.7512 per kW	\$ 5.8385 per kW	\$ 0.0873 per kW	3,986,222	\$ 347,841
	GP	\$ 1.2172 per kW	\$ 1.2356 per kW	\$ 0.0185 per kW	289,994	\$ 5,352
	GSU	\$ 1.1834 per kW	\$ 1.2014 per kW	\$ 0.0180 per kW	1,884,411	\$ 33,827
						\$ 586,493
OE	RS	\$ 0.009787 per kWh	\$ 0.009866 per kWh	\$ 0.000079 per kWh	2,103,326,200	\$ 165,745
	GS	\$ 4.227108 per kW	\$ 4.261199 per kW	\$ 0.0341 per kW	4,483,212	\$ 152,834
	GP	\$ 2.565934 per kW	\$ 2.586630 per kW	\$ 0.0207 per kW	1,437,360	\$ 29,748
	GSU	\$ 1.174778 per kVa	\$ 1.184251 per kVa	\$ 0.0095 per kVa	497,936	\$ 4,717
						\$ 353,044
TE	RS	\$ 0.007110 per kWh	\$ 0.007170 per kWh	\$ 0.000059 per kWh	562,504,447	\$ 33,453
	GS	\$ 3.5388 per kW	\$ 3.5684 per kW	\$ 0.0296 per kW	1,278,471	\$ 37,819
	GP	\$ 0.9685 per kW	\$ 0.9765 per kW	\$ 0.0081 per kW	706,104	\$ 5,716
	GSU	\$ 0.2526 per kVa	\$ 0.2547 per kVa	\$ 0.0021 per kVa	56,506	\$ 119
						\$ 77,107
TOTAL						\$ 1,016,645

(C) Source: Section I, Column J.

(D) Source: Section II, Column J.

(E) Calculation: Column D - Column C

(F) Estimated billing units for Sept 2023 - Nov 2023. Source: Rider DCR filing June 30, 2023.

(G) Calculation: Column E x Column F

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
 Ohio Edison Company: 23-0913-EL-RDR
 The Toledo Edison Company: 23-0915-EL-RDR

Energy and Demand Forecast

Source: All forecasted numbers associated with the forecast as of Sept 2023.

Annual Energy (Dec 2023 - Nov 2024):

Source: Forecast as of Sept 2023.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	5,598,077,673	9,555,692,780	2,556,210,592	17,709,981,045
GS	kWh	5,826,837,797	6,170,826,342	1,733,141,459	13,730,805,598
GP	kWh	516,948,041	2,300,342,497	1,053,237,200	3,870,527,738
GSU	kWh	3,440,395,884	720,359,107	111,049,802	4,271,804,792
Total		15,382,259,394	18,747,220,726	5,453,639,053	39,583,119,173

Annual Demand (Dec 2023 - Nov 2024):

Source: Forecast as of Sept 2023.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	15,965,365	17,272,906	5,008,255
GP	kW	1,119,552	5,555,691	2,797,833
GSU	kW/kVA	7,420,761	1,979,259	238,230

December 2023 - February 2024 Energy:

Source: Forecast as of Sept 2023.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	1,501,310,659	2,713,974,345	754,741,798	4,970,026,802
GS	kWh	1,479,573,147	1,542,008,299	458,530,646	3,480,112,093
GP	kWh	125,845,038	599,109,612	240,284,865	965,239,515
GSU	kWh	886,061,074	189,765,355	26,420,165	1,102,246,593
Total		3,992,789,918	5,044,857,611	1,479,977,475	10,517,625,004

December 2023 - February 2024 Demand:

Source: Forecast as of Sept 2023.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	3,913,586	4,153,863	1,277,104
GP	kW	271,387	1,452,103	631,147
GSU	kW/kVA	1,905,614	526,073	56,313

The Cleveland Electric Illuminating Company
Case No. 23-0914-EL-RDR
Typical Bills - Comparison (Q4 2023 DCR vs. Q1 2024 DCR)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
Residential Service - Standard (Rate RS)						
1	0	250	\$ 36.22	\$ 35.95	\$ (0.27)	-0.7%
2	0	500	\$ 67.46	\$ 66.93	\$ (0.53)	-0.8%
3	0	750	\$ 98.71	\$ 97.91	\$ (0.80)	-0.8%
4	0	1,000	\$ 129.97	\$ 128.91	\$ (1.06)	-0.8%
5	0	1,250	\$ 161.23	\$ 159.90	\$ (1.33)	-0.8%
6	0	1,500	\$ 192.50	\$ 190.91	\$ (1.59)	-0.8%
7	0	2,000	\$ 254.99	\$ 252.87	\$ (2.12)	-0.8%
8	0	2,500	\$ 317.32	\$ 314.67	\$ (2.65)	-0.8%
9	0	3,000	\$ 379.61	\$ 376.43	\$ (3.18)	-0.8%
10	0	3,500	\$ 441.90	\$ 438.19	\$ (3.71)	-0.8%
11	0	4,000	\$ 504.16	\$ 499.92	\$ (4.24)	-0.8%
12	0	4,500	\$ 566.47	\$ 561.70	\$ (4.77)	-0.8%
13	0	5,000	\$ 628.78	\$ 623.48	\$ (5.30)	-0.8%
14	0	5,500	\$ 691.06	\$ 685.22	\$ (5.84)	-0.8%
15	0	6,000	\$ 753.34	\$ 746.97	\$ (6.37)	-0.8%
16	0	6,500	\$ 815.63	\$ 808.73	\$ (6.90)	-0.8%
17	0	7,000	\$ 877.92	\$ 870.49	\$ (7.43)	-0.8%
18	0	7,500	\$ 940.22	\$ 932.26	\$ (7.96)	-0.8%
19	0	8,000	\$ 1,002.50	\$ 994.01	\$ (8.49)	-0.8%
20	0	8,500	\$ 1,064.81	\$ 1,055.79	\$ (9.02)	-0.8%
21	0	9,000	\$ 1,127.09	\$ 1,117.54	\$ (9.55)	-0.8%
22	0	9,500	\$ 1,189.39	\$ 1,179.31	\$ (10.08)	-0.8%
23	0	10,000	\$ 1,251.65	\$ 1,241.04	\$ (10.61)	-0.8%
24	0	10,500	\$ 1,313.96	\$ 1,302.82	\$ (11.14)	-0.8%
25	0	11,000	\$ 1,376.24	\$ 1,364.57	\$ (11.67)	-0.8%

The Cleveland Electric Illuminating Company
Case No. 23-0914-EL-RDR
Typical Bills - Comparison (Q4 2023 DCR vs. Q1 2024 DCR)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
Residential Service - All-Electric (Rate RS)						
1	0	250	\$ 36.22	\$ 35.95	\$ (0.27)	-0.7%
2	0	500	\$ 67.46	\$ 66.93	\$ (0.53)	-0.8%
3	0	750	\$ 89.71	\$ 88.91	\$ (0.80)	-0.9%
4	0	1,000	\$ 111.97	\$ 110.91	\$ (1.06)	-0.9%
5	0	1,250	\$ 134.23	\$ 132.90	\$ (1.33)	-1.0%
6	0	1,500	\$ 156.50	\$ 154.91	\$ (1.59)	-1.0%
7	0	2,000	\$ 200.99	\$ 198.87	\$ (2.12)	-1.1%
8	0	2,500	\$ 245.32	\$ 242.67	\$ (2.65)	-1.1%
9	0	3,000	\$ 289.61	\$ 286.43	\$ (3.18)	-1.1%
10	0	3,500	\$ 333.90	\$ 330.19	\$ (3.71)	-1.1%
11	0	4,000	\$ 378.16	\$ 373.92	\$ (4.24)	-1.1%
12	0	4,500	\$ 422.47	\$ 417.70	\$ (4.77)	-1.1%
13	0	5,000	\$ 466.78	\$ 461.48	\$ (5.30)	-1.1%
14	0	5,500	\$ 511.06	\$ 505.22	\$ (5.84)	-1.1%
15	0	6,000	\$ 555.34	\$ 548.97	\$ (6.37)	-1.1%
16	0	6,500	\$ 599.63	\$ 592.73	\$ (6.90)	-1.2%
17	0	7,000	\$ 643.92	\$ 636.49	\$ (7.43)	-1.2%
18	0	7,500	\$ 688.22	\$ 680.26	\$ (7.96)	-1.2%
19	0	8,000	\$ 732.50	\$ 724.01	\$ (8.49)	-1.2%
20	0	8,500	\$ 776.81	\$ 767.79	\$ (9.02)	-1.2%
21	0	9,000	\$ 821.09	\$ 811.54	\$ (9.55)	-1.2%
22	0	9,500	\$ 865.39	\$ 855.31	\$ (10.08)	-1.2%
23	0	10,000	\$ 909.65	\$ 899.04	\$ (10.61)	-1.2%
24	0	10,500	\$ 953.96	\$ 942.82	\$ (11.14)	-1.2%
25	0	11,000	\$ 998.24	\$ 986.57	\$ (11.67)	-1.2%

The Cleveland Electric Illuminating Company
Case No. 23-0914-EL-RDR
Typical Bills - Comparison (Q4 2023 DCR vs. Q1 2024 DCR)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
Residential Service - Water Heating (Rate RS)						
1	0	250	\$ 36.22	\$ 35.95	\$ (0.27)	-0.7%
2	0	500	\$ 67.46	\$ 66.93	\$ (0.53)	-0.8%
3	0	750	\$ 93.21	\$ 92.41	\$ (0.80)	-0.9%
4	0	1,000	\$ 118.97	\$ 117.91	\$ (1.06)	-0.9%
5	0	1,250	\$ 144.73	\$ 143.40	\$ (1.33)	-0.9%
6	0	1,500	\$ 170.50	\$ 168.91	\$ (1.59)	-0.9%
7	0	2,000	\$ 221.99	\$ 219.87	\$ (2.12)	-1.0%
8	0	2,500	\$ 273.32	\$ 270.67	\$ (2.65)	-1.0%
9	0	3,000	\$ 324.61	\$ 321.43	\$ (3.18)	-1.0%
10	0	3,500	\$ 375.90	\$ 372.19	\$ (3.71)	-1.0%
11	0	4,000	\$ 427.16	\$ 422.92	\$ (4.24)	-1.0%
12	0	4,500	\$ 478.47	\$ 473.70	\$ (4.77)	-1.0%
13	0	5,000	\$ 529.78	\$ 524.48	\$ (5.30)	-1.0%
14	0	5,500	\$ 581.06	\$ 575.22	\$ (5.84)	-1.0%
15	0	6,000	\$ 632.34	\$ 625.97	\$ (6.37)	-1.0%
16	0	6,500	\$ 683.63	\$ 676.73	\$ (6.90)	-1.0%
17	0	7,000	\$ 734.92	\$ 727.49	\$ (7.43)	-1.0%
18	0	7,500	\$ 786.22	\$ 778.26	\$ (7.96)	-1.0%
19	0	8,000	\$ 837.50	\$ 829.01	\$ (8.49)	-1.0%
20	0	8,500	\$ 888.81	\$ 879.79	\$ (9.02)	-1.0%
21	0	9,000	\$ 940.09	\$ 930.54	\$ (9.55)	-1.0%
22	0	9,500	\$ 991.39	\$ 981.31	\$ (10.08)	-1.0%
23	0	10,000	\$ 1,042.65	\$ 1,032.04	\$ (10.61)	-1.0%
24	0	10,500	\$ 1,093.96	\$ 1,082.82	\$ (11.14)	-1.0%
25	0	11,000	\$ 1,145.24	\$ 1,133.57	\$ (11.67)	-1.0%

The Cleveland Electric Illuminating Company
Case No. 23-0914-EL-RDR
Typical Bills - Comparison (Q4 2023 DCR vs. Q1 2024 DCR)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Secondary (Rate GS)						
1	10	1,000	\$ 242.14	\$ 236.25	\$ (5.89)	-2.4%
2	10	2,000	\$ 307.28	\$ 301.39	\$ (5.89)	-1.9%
3	10	3,000	\$ 372.01	\$ 366.12	\$ (5.89)	-1.6%
4	10	4,000	\$ 436.68	\$ 430.79	\$ (5.89)	-1.3%
5	10	5,000	\$ 501.42	\$ 495.53	\$ (5.89)	-1.2%
6	10	6,000	\$ 566.12	\$ 560.23	\$ (5.89)	-1.0%
7	1,000	100,000	\$ 23,483.12	\$ 22,894.54	\$ (588.58)	-2.5%
8	1,000	200,000	\$ 29,897.27	\$ 29,308.69	\$ (588.58)	-2.0%
9	1,000	300,000	\$ 36,311.41	\$ 35,722.83	\$ (588.58)	-1.6%
10	1,000	400,000	\$ 42,725.56	\$ 42,136.98	\$ (588.58)	-1.4%
11	1,000	500,000	\$ 49,139.71	\$ 48,551.13	\$ (588.58)	-1.2%
12	1,000	600,000	\$ 55,553.85	\$ 54,965.27	\$ (588.58)	-1.1%

The Cleveland Electric Illuminating Company
Case No. 23-0914-EL-RDR
Typical Bills - Comparison (Q4 2023 DCR vs. Q1 2024 DCR)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Primary (Rate GP)						
1	500	50,000	\$ 8,638.25	\$ 8,575.63	\$ (62.62)	-0.7%
2	500	100,000	\$ 11,837.82	\$ 11,775.20	\$ (62.62)	-0.5%
3	500	150,000	\$ 15,037.39	\$ 14,974.77	\$ (62.62)	-0.4%
4	500	200,000	\$ 18,236.97	\$ 18,174.35	\$ (62.62)	-0.3%
5	500	250,000	\$ 21,436.54	\$ 21,373.92	\$ (62.62)	-0.3%
6	500	300,000	\$ 24,636.11	\$ 24,573.49	\$ (62.62)	-0.3%
7	5,000	500,000	\$ 83,074.31	\$ 82,448.13	\$ (626.18)	-0.8%
8	5,000	1,000,000	\$ 114,855.12	\$ 114,228.94	\$ (626.18)	-0.5%
9	5,000	1,500,000	\$ 146,207.35	\$ 145,581.17	\$ (626.18)	-0.4%
10	5,000	2,000,000	\$ 177,559.58	\$ 176,933.40	\$ (626.18)	-0.4%
11	5,000	2,500,000	\$ 208,911.81	\$ 208,285.63	\$ (626.18)	-0.3%
12	5,000	3,000,000	\$ 240,264.04	\$ 239,637.86	\$ (626.18)	-0.3%

The Cleveland Electric Illuminating Company
Case No. 23-0914-EL-RDR
Typical Bills - Comparison (Q4 2023 DCR vs. Q1 2024 DCR)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Subtransmission (Rate GSU)						
1	1,000	100,000	\$ 14,416.75	\$ 14,300.55	\$ (116.20)	-0.8%
2	1,000	200,000	\$ 20,220.50	\$ 20,104.30	\$ (116.20)	-0.6%
3	1,000	300,000	\$ 26,024.24	\$ 25,908.04	\$ (116.20)	-0.4%
4	1,000	400,000	\$ 31,827.99	\$ 31,711.79	\$ (116.20)	-0.4%
5	1,000	500,000	\$ 37,631.74	\$ 37,515.54	\$ (116.20)	-0.3%
6	1,000	600,000	\$ 43,435.48	\$ 43,319.28	\$ (116.20)	-0.3%
7	10,000	1,000,000	\$ 139,566.85	\$ 138,404.82	\$ (1,162.03)	-0.8%
8	10,000	2,000,000	\$ 196,317.31	\$ 195,155.28	\$ (1,162.03)	-0.6%
9	10,000	3,000,000	\$ 253,067.77	\$ 251,905.74	\$ (1,162.03)	-0.5%
10	10,000	4,000,000	\$ 309,818.23	\$ 308,656.20	\$ (1,162.03)	-0.4%
11	10,000	5,000,000	\$ 366,568.70	\$ 365,406.67	\$ (1,162.03)	-0.3%
12	10,000	6,000,000	\$ 423,319.16	\$ 422,157.13	\$ (1,162.03)	-0.3%

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

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

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

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

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

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The Public Utilities Commission of Ohio

RIDER DCR
Delivery Capital Recovery Rider

APPLICABILITY:

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

RATE:

RS (all kWhs, per kWh)	1.0572¢
GS (per kW of Billing Demand)	\$5.8393
GP (per kW of Billing Demand)	\$1.2342
GSU (per kW of Billing Demand)	\$1.2061

PROVISIONS:

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

RIDER UPDATES:

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

**This foregoing document was electronically filed with the Public Utilities
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10/2/2023 3:48:20 PM

in

Case No(s). 23-0914-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..