

January 2, 2024

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

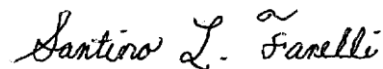
Dear Ms. Troupe:

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 March 1, 2024.

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". The signature is written in a cursive, flowing style.

Santino L. Fanelli
Director, Rates & Regulatory Affairs

The Cleveland Electric Illuminating Company
Delivery Capital Recovery Rider (DCR)
March 2024 – May 2024 Filing
January 2, 2024

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Rider DCR
Rates for March 2024 - May 2024
Revenue Requirement Summary

(\$ millions)

Calculation of Annual Revenue Requirement Based on Estimated 2/29/2024 Rate Base

Line No.	Description	Source	CEI	OE	TE	TOTAL
1	Annual Revenue Requirement Based on Actual 11/30/2023 Rate Base	1/2/2024 Compliance Filing; Page 2; Column (f) Lines 36-39	\$ 173.0	\$ 187.2	\$ 41.4	\$ 401.6
2	Incremental Revenue Requirement Based on Estimated 2/29/2024 Rate Base	Calculation: 1/2/2024 Compliance Filing (Page 27, Column (f) Lines 36-39) minus Line 1	\$ 1.8	\$ 3.9	\$ 0.8	\$ 6.5
3	Annual Revenue Requirement Based on Estimated 2/29/2024 Rate Base	Calculation: SUM [Line 1 through Line 2]	\$ 174.8	\$ 191.0	\$ 42.2	\$ 408.1

Rider DCR
Actual 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	3,568.7	1,641.6	Sch B2.1 (Actual) Line 45	
(2)	OE	2,074.0	4,115.7	2,041.7	Sch B2.1 (Actual) Line 47	
(3)	TE	771.5	1,354.9	583.5	Sch B2.1 (Actual) Line 44	
(4)	Total	4,772.5	9,039.3	4,266.8	Sum: [(1) through (3)]	
	Accumulated Reserve					
(5)	CEI	(773.0)	(1,696.5)	(923.5)	-Sch B3 (Actual) Line 46	
(6)	OE	(803.0)	(1,791.8)	(988.8)	-Sch B3 (Actual) Line 48	
(7)	TE	(376.8)	(765.2)	(388.5)	-Sch B3 (Actual) Line 45	
(8)	Total	(1,952.8)	(4,253.6)	(2,300.7)	Sum: [(5) through (7)]	
	Net Plant In Service					
(9)	CEI	1,154.0	1,872.2	718.1	(1) + (5)	
(10)	OE	1,271.0	2,323.9	1,052.9	(2) + (6)	
(11)	TE	394.7	589.7	195.0	(3) + (7)	
(12)	Total	2,819.7	4,785.8	1,966.0	Sum: [(9) through (11)]	
	ADIT					
(13)	CEI	(246.4)	(440.6)	(194.2)	- ADIT Balances (Actual) Line 3	
(14)	OE	(197.1)	(542.6)	(345.5)	- ADIT Balances (Actual) Line 3	
(15)	TE	(10.3)	(137.7)	(127.4)	- ADIT Balances (Actual) Line 3	
(16)	Total	(453.8)	(1,120.9)	(667.2)	Sum: [(13) through (15)]	
	Rate Base					
(17)	CEI	907.7	1,431.5	523.9	(9) + (13)	
(18)	OE	1,073.9	1,781.3	707.4	(10) + (14)	
(19)	TE	384.4	451.9	67.6	(11) + (15)	
(20)	Total	2,366.0	3,664.8	1,298.9	Sum: [(17) through (19)]	
	Depreciation Exp					
(21)	CEI	60.0	116.8	56.8	Sch B-3.2 (Actual) Line 46	
(22)	OE	62.0	124.7	62.7	Sch B-3.2 (Actual) Line 48	
(23)	TE	24.5	44.7	20.2	Sch B-3.2 (Actual) Line 45	
(24)	Total	146.5	286.2	139.7	Sum: [(21) through (23)]	
	Property Tax Exp					
(25)	CEI	65.0	128.5	63.5	Sch C-3.10a (Actual) Line 4	
(26)	OE	57.4	110.9	53.6	Sch C-3.10a (Actual) Line 4	
(27)	TE	20.1	34.5	14.4	Sch C-3.10a (Actual) Line 4	
(28)	Total	142.4	273.9	131.5	Sum: [(25) through (27)]	
	Revenue Requirement	Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(29)	CEI	523.9	44.4	56.8	63.5	164.7
(30)	OE	707.4	60.0	62.7	53.6	176.3
(31)	TE	67.6	5.7	20.2	14.4	40.3
(32)	Total	1,298.9	110.1	139.7	131.5	381.3

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

	(a)	(b)	(c)	(d)	(e)	(f)
Revenue Requirement with Tax	Equity Return	Tax Rate	Income Tax	CAT 0.26%	Taxes	Rev. Req. + Tax
(36) CEI	27.0	22.58%	7.9	0.4	8.3	173.0
(37) OE	36.4	22.25%	10.4	0.5	10.9	187.2
(38) TE	3.5	22.31%	1.0	0.1	1.1	41.4
(39) Total	66.8		19.3	1.0	20.3	401.6

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

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

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

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
11/30/2023 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 11/30/2023, 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 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	\$ 63,880,929	100%	\$ 63,880,929	\$ (56,320,866)	\$ 7,560,063
2	352	Structures & Improvements	\$ 19,499,190	100%	\$ 19,499,190	\$ (105,640)	\$ 19,393,550
3	353	Station Equipment	\$ 191,674,685	100%	\$ 191,674,685	\$ (287)	\$ 191,674,399
4	354	Towers & Fixtures	\$ 327,942	100%	\$ 327,942		\$ 327,942
5	355	Poles & Fixtures	\$ 46,505,204	100%	\$ 46,505,204	\$ 814	\$ 46,506,019
6	356	Overhead Conductors & Devices	\$ 63,002,307	100%	\$ 63,002,307	\$ (712,391)	\$ 62,289,916
7	357	Underground Conduit	\$ 31,975,383	100%	\$ 31,975,383		\$ 31,975,383
8	358	Underground Conductors & Devices	\$ 103,059,493	100%	\$ 103,059,493	\$ 32,555	\$ 103,092,048
9	359	Roads & Trails	\$ 320,284	100%	\$ 320,284		\$ 320,284
10		Total Transmission Plant	\$ 520,245,418	100%	\$ 520,245,418	\$ (57,105,814)	\$ 463,139,604

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
11/30/2023 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)

Page 2 of 4

NOTE: Column A contains actual plant in service balances as of 11/30/2023, 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 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	\$ 7,647,534	100%	\$ 7,647,534	\$ 11	\$ 7,647,544
12	361	Structures & Improvements	\$ 28,873,980	100%	\$ 28,873,980	\$ (475,600)	\$ 28,398,379
13	362	Station Equipment	\$ 292,101,992	100%	\$ 292,101,992	\$ (4,631,354)	\$ 287,470,637
14	364	Poles, Towers & Fixtures	\$ 480,323,297	100%	\$ 480,323,297	\$ (759,900)	\$ 479,563,397
15	365	Overhead Conductors & Devices	\$ 592,130,161	100%	\$ 592,130,161	\$ (39,106,699)	\$ 553,023,462
16	366	Underground Conduit	\$ 85,338,924	100%	\$ 85,338,924	\$ -	\$ 85,338,924
17	367	Underground Conductors & Devices	\$ 557,642,643	100%	\$ 557,642,643	\$ (401,096)	\$ 557,241,547
18	368	Line Transformers	\$ 416,763,271	100%	\$ 416,763,271	\$ 270,689	\$ 417,033,961
19	369	Services	\$ 77,133,858	100%	\$ 77,133,858	\$ 881	\$ 77,134,738
20	370	Meters	\$ 104,332,043	100%	\$ 104,332,043	\$ (15,155,011)	\$ 89,177,032
21	371	Installation on Customer Premises	\$ 26,636,939	100%	\$ 26,636,939	\$ 1,071	\$ 26,638,010
22	373	Street Lighting & Signal Systems	\$ 86,555,509	100%	\$ 86,555,509	\$ (7,529,495)	\$ 79,026,013
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	100%	\$ 60,078		\$ 60,078
24		Total Distribution Plant	\$ 2,755,540,229	100%	\$ 2,755,540,229	\$ (67,786,505)	\$ 2,687,753,724

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
11/30/2023 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 11/30/2023, 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 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	\$ 84,480,550	100%	\$ 84,480,550	\$ 0	\$ 84,480,550
27	390.3	Leasehold Improvements	\$ 2,866,122	100%	\$ 2,866,122		\$ 2,866,122
28	391.1	Office Furniture & Equipment	\$ 2,587,745	100%	\$ 2,587,745		\$ 2,587,745
29	391.2	Data Processing Equipment	\$ 19,763,523	100%	\$ 19,763,523	\$ (4,414,985)	\$ 15,348,538
30	392	Transportation Equipment	\$ 6,270,597	100%	\$ 6,270,597		\$ 6,270,597
31	393	Stores Equipment	\$ 572,190	100%	\$ 572,190		\$ 572,190
32	394	Tools, Shop & Garage Equipment	\$ 13,776,325	100%	\$ 13,776,325		\$ 13,776,325
33	395	Laboratory Equipment	\$ 3,699,462	100%	\$ 3,699,462		\$ 3,699,462
34	396	Power Operated Equipment	\$ 3,506,469	100%	\$ 3,506,469		\$ 3,506,469
35	397	Communication Equipment	\$ 39,981,657	100%	\$ 39,981,657	\$ (5,290,077)	\$ 34,691,580
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	\$ 179,181,990	100%	\$ 179,181,990	\$ (9,705,063)	\$ 169,476,928

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
11/30/2023 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 11/30/2023, 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 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	\$ 99,492,861	100%	\$ 99,492,861	\$ (1,719,175)	\$ 97,773,686
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	\$ 102,670,324		\$ 102,670,324	\$ (1,719,175)	\$ 100,951,149
44		Company Total Plant	\$ 3,557,637,962	100%	\$ 3,557,637,962	\$ (136,316,557)	\$ 3,421,321,405
45		Service Company Plant Allocated*					\$ 147,374,007
46		Grand Total Plant (44 + 45)					<u>\$ 3,568,695,412</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
11/30/2023 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 11/30/2023, 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 11/30/2023 Plant in Service Balances" workpa

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted
			Sch B2.1 (Actual) Column E (A)	Company (B)	% (C)	Total (D) = (B) * (C) (D) = (B) * (C)	(E)	Jurisdiction (F) = (D) + (E)
<u>TRANSMISSION PLANT</u>								
1	350	Land & Land Rights	\$ 7,560,063	\$ 27,653	100%	\$ 27,653		\$ 27,653
2	352	Structures & Improvements	\$ 19,393,550	\$ 18,501,090	100%	\$ 18,501,090	\$ (24,751)	\$ 18,476,339
3	353	Station Equipment	\$ 191,674,399	\$ 86,338,060	100%	\$ 86,338,060	\$ 683	\$ 86,338,743
4	354	Towers & Fixtures	\$ 327,942	\$ 1,578,466	100%	\$ 1,578,466		\$ 1,578,466
5	355	Poles & Fixtures	\$ 46,506,019	\$ 40,175,579	100%	\$ 40,175,579	\$ 188	\$ 40,175,767
6	356	Overhead Conductors & Devices	\$ 62,289,916	\$ 34,519,567	100%	\$ 34,519,567	\$ (89,940)	\$ 34,429,627
7	357	Underground Conduit	\$ 31,975,383	\$ 33,837,980	100%	\$ 33,837,980		\$ 33,837,980
8	358	Underground Conductors & Devices	\$ 103,092,048	\$ 52,985,908	100%	\$ 52,985,908	\$ (1,774)	\$ 52,984,133
9	359	Roads & Trails	\$ 320,284	\$ 66,708	100%	\$ 66,708		\$ 66,708
10		Total Transmission Plant	\$ 463,139,604	\$ 268,031,010	100%	\$ 268,031,010	\$ (115,594)	\$ 267,915,416

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
11/30/2023 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 11/30/2023, 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 11/30/2023 Plant in Service Balances" workpa

Line No.	Account No.	Account Title	Total Company Plant Investment Sch B2.1 (Actual) Column E (A)	Reserve Balances				
			Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)	
<u>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$ 7,647,544	\$ -	100%	\$ -		\$ -
12	361	Structures & Improvements	\$ 28,398,379	\$ 23,643,681	100%	\$ 23,643,681	\$ (117,657)	\$ 23,526,024
13	362	Station Equipment	\$ 287,470,637	\$ 106,589,053	100%	\$ 106,589,053	\$ (4,569,707)	\$ 102,019,346
14	364	Poles, Towers & Fixtures	\$ 479,563,397	\$ 317,523,342	100%	\$ 317,523,342	\$ (202,999)	\$ 317,320,343
15	365	Overhead Conductors & Devices	\$ 553,023,462	\$ 272,501,863	100%	\$ 272,501,863	\$ (8,582,678)	\$ 263,919,186
16	366	Underground Conduit	\$ 85,338,924	\$ 55,566,104	100%	\$ 55,566,104	\$ (1,905)	\$ 55,564,198
17	367	Underground Conductors & Devices	\$ 557,241,547	\$ 154,732,806	100%	\$ 154,732,806	\$ (60,652)	\$ 154,672,154
18	368	Line Transformers	\$ 417,033,961	\$ 177,868,682	100%	\$ 177,868,682	\$ (213)	\$ 177,868,470
19	369	Services	\$ 77,134,738	\$ 15,399,729	100%	\$ 15,399,729	\$ 279	\$ 15,400,008
20	370	Meters	\$ 89,177,032	\$ 24,343,687	100%	\$ 24,343,687	\$ (15,078,234)	\$ 9,265,453
21	371	Installation on Customer Premises	\$ 26,638,010	\$ 12,346,767	100%	\$ 12,346,767	\$ 1,975	\$ 12,348,742
22	373	Street Lighting & Signal Systems	\$ 79,026,013	\$ 43,443,054	100%	\$ 43,443,054	\$ (511,120)	\$ 42,931,934
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	\$ 60,078	100%	\$ 60,078		\$ 60,078
24		Total Distribution Plant	\$ 2,687,753,724	\$ 1,204,018,846	100%	\$ 1,204,018,846	\$ (29,122,911)	\$ 1,174,895,935

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
11/30/2023 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 11/30/2023, 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 11/30/2023 Plant in Service Balances" workpa

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted
			Sch B2.1 (Actual) Column E (A)	Company (B)	% (C)	Total (D) = (B) * (C)	(E)	Jurisdiction (F) = (D) + (E)
<u>GENERAL PLANT</u>								
25	389	Land & Land Rights	\$ 1,300,383	\$ -	100%	\$ -		\$ -
26	390	Structures & Improvements	\$ 84,480,550	\$ 31,898,152	100%	\$ 31,898,152	\$ (226)	\$ 31,897,926
27	390.3	Leasehold Improvements	\$ 2,866,122	\$ 1,847,745	100%	\$ 1,847,745		\$ 1,847,745
28	391.1	Office Furniture & Equipment	\$ 2,587,745	\$ 2,679,109	100%	\$ 2,679,109		\$ 2,679,109
29	391.2	Data Processing Equipment	\$ 15,348,538	\$ 16,446,429	100%	\$ 16,446,429	\$ (4,157,468)	\$ 12,288,961
30	392	Transportation Equipment	\$ 6,270,597	\$ 5,854,728	100%	\$ 5,854,728		\$ 5,854,728
31	393	Stores Equipment	\$ 572,190	\$ 251,094	100%	\$ 251,094		\$ 251,094
32	394	Tools, Shop & Garage Equipment	\$ 13,776,325	\$ 3,998,646	100%	\$ 3,998,646		\$ 3,998,646
33	395	Laboratory Equipment	\$ 3,699,462	\$ 1,590,878	100%	\$ 1,590,878		\$ 1,590,878
34	396	Power Operated Equipment	\$ 3,506,469	\$ 2,647,542	100%	\$ 2,647,542		\$ 2,647,542
35	397	Communication Equipment	\$ 34,691,580	\$ 39,241,545	100%	\$ 39,241,545	\$ (4,668,877)	\$ 34,572,668
36	398	Miscellaneous Equipment	\$ 173,190	\$ 65,184	100%	\$ 65,184		\$ 65,184
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	\$ 145,512	100%	\$ 145,512		\$ 145,512
38		Total General Plant	\$ 169,476,928	\$ 106,666,564	100%	\$ 106,666,564	\$ (8,826,570)	\$ 97,839,994

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
11/30/2023 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 11/30/2023, 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 11/30/2023 Plant in Service Balances" workpa

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	\$ 97,773,686	\$ 71,778,585	100%	\$ 71,778,585.10	\$ (491,267)	\$ 71,287,318
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,176,339	100%	\$ 1,176,339		\$ 1,176,339
41	301	Organization	\$ -	\$ -	100%	\$ -		\$ -
42	303	Intangible FAS 109 Distribution	\$ 2,001,124	\$ 2,001,124	100%	\$ 2,001,124		\$ 2,001,124
43		Total Other Plant	\$ 100,951,149	\$ 74,956,048		\$ 74,956,048	\$ (491,267)	\$ 74,464,781
44		Removal Work in Progress (RWIP)		\$ (7,990,402)	100%	\$ (7,990,402)		\$ (7,990,402)
45		Company Total Plant (Reserve)	\$ 3,421,321,405	\$ 1,645,682,067	100%	\$ 1,645,682,067	\$ (38,556,342)	\$ 1,607,125,725
46		Service Company Reserve Allocated*						\$ 89,399,252
47		Grand Total Plant (Reserve) (45 + 46)						\$ 1,696,524,977

* 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. 11/30/2023*	262,752,574	344,742,964	82,551,720	41,201,854
(2) Service Company Allocated ADIT**	\$ 5,854,783	\$ 7,094,959	\$ 3,123,101	
(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>\$ 440,630,586</u>	<u>\$ 542,564,620</u>	<u>\$ 137,741,490</u>	

*Source: Actual 11/30/2023 balances.

** Line 4 of the "Service Company Allocations to the Ohio Operating Companies (Actual)" 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 Actual Plant Balances as of November 30, 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	\$ 19,393,550	\$ 18,476,339	2.50%	\$ 484,839
3	353	Station Equipment	\$ 191,674,399	\$ 86,338,743	1.80%	\$ 3,450,139
4	354	Towers & Fixtures	\$ 327,942	\$ 1,578,466	1.77%	\$ 5,805
5	355	Poles & Fixtures	\$ 46,506,019	\$ 40,175,767	3.00%	\$ 1,395,181
6	356	Overhead Conductors & Devices	\$ 62,289,916	\$ 34,429,627	2.78%	\$ 1,731,660
7	357	Underground Conduit	\$ 31,975,383	\$ 33,837,980	2.00%	\$ 639,508
8	358	Underground Conductors & Devices	\$ 103,092,048	\$ 52,984,133	2.00%	\$ 2,061,841
9	359	Roads & Trails*	\$ 320,284	\$ 66,708	1.33%	\$ 4,260
10		Total Transmission	\$ 463,139,604	\$ 267,915,416		\$ 9,773,233

*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 November 30, 2023

Schedule B-3.2 (Actual)
Page 2 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 7,647,544	\$ -	0.00%	\$ -
12	361	Structures & Improvements	\$ 28,398,379	\$ 23,526,024	2.50%	\$ 709,959
13	362	Station Equipment	\$ 287,470,637	\$ 102,019,346	1.80%	\$ 5,174,471
14	364	Poles, Towers & Fixtures	\$ 479,563,397	\$ 317,320,343	4.65%	\$ 22,299,698
15	365	Overhead Conductors & Devices	\$ 553,023,462	\$ 263,919,186	3.89%	\$ 21,512,613
16	366	Underground Conduit	\$ 85,338,924	\$ 55,564,198	2.17%	\$ 1,851,855
17	367	Underground Conductors & Devices	\$ 557,241,547	\$ 154,672,154	2.44%	\$ 13,596,694
18	368	Line Transformers	\$ 417,033,961	\$ 177,868,470	2.91%	\$ 12,135,688
19	369	Services	\$ 77,134,738	\$ 15,400,008	4.33%	\$ 3,339,934
20	370	Meters	\$ 89,177,032	\$ 9,265,453	3.16%	\$ 2,817,994
21	371	Installation on Customer Premises	\$ 26,638,010	\$ 12,348,742	3.45%	\$ 919,011
22	373	Street Lighting & Signal Systems	\$ 79,026,013	\$ 42,931,934	3.70%	\$ 2,923,962
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	\$ 60,078	0.00%	\$ -
24		Total Distribution	\$ 2,687,753,724	\$ 1,174,895,935		\$ 87,281,879

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

Schedule B-3.2 (Actual)
Page 3 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 1,300,383	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 84,480,550	\$ 31,897,926	2.20%	\$ 1,858,572
27	390.3	Leasehold Improvements	\$ 2,866,122	\$ 1,847,745	22.34%	\$ 542,699
28	391.1	Office Furniture & Equipment	\$ 2,587,745	\$ 2,679,109	7.60%	\$ 196,669
29	391.2	Data Processing Equipment	\$ 15,348,538	\$ 12,288,961	10.56%	\$ 1,620,806
30	392	Transportation Equipment	\$ 6,270,597	\$ 5,854,728	6.07%	\$ 380,625
31	393	Stores Equipment	\$ 572,190	\$ 251,094	6.67%	\$ 38,165
32	394	Tools, Shop & Garage Equipment	\$ 13,776,325	\$ 3,998,646	4.62%	\$ 636,466
33	395	Laboratory Equipment	\$ 3,699,462	\$ 1,590,878	2.31%	\$ 85,458
34	396	Power Operated Equipment	\$ 3,506,469	\$ 2,647,542	4.47%	\$ 156,739
35	397	Communication Equipment	\$ 34,691,580	\$ 34,572,668	7.50%	\$ 2,601,869
36	398	Miscellaneous Equipment	\$ 173,190	\$ 65,184	6.67%	\$ 11,552
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	\$ 145,512	0.00%	\$ -
38		Total General	\$ 169,476,928	\$ 97,839,994		\$ 8,129,620

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

Schedule B-3.2 (Actual)
Page 4 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>OTHER PLANT</u>						
39	303	Intangible Software	\$ 97,773,686	\$ 71,287,318	14.29%	**
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,176,339	2.15%	**
41	301	Organization	\$ -	\$ -	0.00%	**
42	303	Intangible FAS 109 Distribution	\$ 2,001,124	\$ 2,001,124	3.18%	**
43		Total Other	\$ 100,951,149	\$ 74,464,781		\$ 5,728,841
44		Removal Work in Progress (RWIP)		(\$7,990,402)		
45		Company Total Depreciation	<u>\$ 3,421,321,405</u>	<u>\$ 1,607,125,725</u>		<u>\$ 110,913,573</u>
46		Incremental Depreciation Associated with Allocated Service Company Plant ***	\$ 147,374,007	\$ 89,399,252		\$ 5,864,348
47		GRAND TOTAL (45 + 46)	<u>\$ 3,568,695,412</u>	<u>\$ 1,696,524,977</u>		<u>\$ 116,777,921</u>

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

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

Annual Property Tax Expense on Actual Plant Balances as of November 30, 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)	\$ 125,634,299
2	Real Property Taxes - See Schedule C-3.10a2 (Actual)	\$ 2,760,488
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 102,528</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 128,497,315</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 November 30, 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)	\$ 463,139,604	\$ 2,687,753,724	\$ 169,476,928
2	Jurisdictional Real Property (b)	\$ 26,953,613	\$ 36,045,924	\$ 88,647,055
3	Jurisdictional Personal Property (1 - 2)	\$ 436,185,991	\$ 2,651,707,800	\$ 80,829,873
4	Purchase Accounting Adjustment (f)	\$ (250,297,325)	\$ (753,058,943)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	<u>\$ 185,888,666</u>	<u>\$ 1,898,648,857</u>	<u>\$ 80,829,873</u>
	<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)	\$ 7,374,203.36	\$ 20,885,137.43	\$ -
11	Total Exclusions and Exemptions (6 thru 10)	<u>\$ 10,876,288</u>	<u>\$ 188,654,150</u>	<u>\$ 203,777</u>
12	Net Cost of Taxable Personal Property (5 - 11)	\$ 175,012,377	\$ 1,709,994,707	\$ 80,626,096
13	True Value Percentage (c)	<u>59.5471%</u>	<u>60.7825%</u>	<u>46.0983%</u>
14	True Value of Taxable Personal Property (12 x 13)	\$ 104,214,795	\$ 1,039,377,533	\$ 37,167,259
15	Assessment Percentage (d)	<u>85.00%</u>	<u>85.00%</u>	<u>24.00%</u>
16	Assessment Value (14 x 15)	\$ 88,582,576	\$ 883,470,903	\$ 8,920,142
17	Personal Property Tax Rate (e)	<u>11.7587000%</u>	<u>11.7587000%</u>	<u>11.7587000%</u>
18	Personal Property Tax (16 x 17)	\$ 10,416,159	\$ 103,884,693	\$ 1,048,893
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)			<u>\$ 125,634,299</u>

(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 November 30, 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)	\$ 26,953,613	\$ 36,045,924	\$ 88,647,055
2	Real Property Tax Rate (b)	<u>1.820343%</u>	<u>1.820343%</u>	<u>1.820343%</u>
3	Real Property Tax (1 x 2)	\$ 490,648	\$ 656,159	\$ 1,613,680
4	Total Real Property Tax (Sum of 3)			<u><u>\$ 2,760,488</u></u>
(a)	Schedule C-3.10a1 (Actual)			
(b)	Estimated tax rate for Real Estate based on the most recent Ohio Annual Property Tax Return Filing.			
	Calculated as follows:			
	(1) Real Property Capitalized Cost	\$ 209,193,541	Book cost of real property used to compare to as value of real property to derive a true value perc Calculation: (2) / (1)	
	(2) Real Property Taxes Paid	\$ 3,808,040		
	(3) Real Property Tax Rate (Paid vs. Capital Costs)	<u><u>1.820343%</u></u>		

The Cleveland Electric Illuminating Company: 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 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	\$ 86,372,397	\$ 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: 11/30/2023 Actual Plant Balances
Exclusions related to Rider AMI are determined by specific depreciation groups in PowerPlant and WBS CE-004000

FERC Account	CEI	
	Gross	Reserve
303-SGMI	\$ 1,018,995	\$ (223,993)
362-SGMI	\$ 5,168,266	\$ 4,659,187
364-SGMI	\$ 163,082	\$ 127,145
365-SGMI	\$ 1,793,731	\$ 1,774,250
367-SGMI	\$ 2,230	\$ (1,344)
368-SGMI	\$ 171,766	\$ 163,074
370-SGMI	\$ 15,216,695	\$ 15,188,981
397-SGMI	\$ 3,072,819	\$ 3,190,807
Grand Total	\$ 26,607,596	\$ 24,878,106

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	\$ 700,180	\$ 715,260
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	\$ 1,088,829	\$ 297,126
367	\$ 12,551	\$ 1,082
368	\$ (410,260)	\$ (149,727)
369	\$ 734	\$ 169
370	\$ (61,683)	\$ (112,104)
373	\$ 13,036	\$ 5,346
390	\$ -	\$ -
391	\$ 4,414,985	\$ 4,157,468
397	\$ 2,217,259	\$ 1,478,070
Grand Total	\$ 8,070,835	\$ 6,487,377

AMI - Grid Mod I All plant in-service activity associated Grid Mod I is recorded in distinct funding projects that are separate from the plant in-service activity included in Rider DCR. As explained on Schedules B2.1 and B3, the starting balances used for Rider DCR already exclude all Grid Mod I activity, consistent with Case No. 16-481-EL-UNC, et. al.

LEX As implemented by the Companies, Rider LEX will recover deferred expenses associated with lost up-front line extension payments from 2009-2011. These deferred expenses are recorded as a regulatory asset, not as plant in service, on the Companies' books. Therefore, there is no adjustment to plant in service associated with Rider LEX.

EDR Exclusions related to Rider EDR(q) are determined by the WBS CE-000303.

FERC Account	CEI	
	Gross	Reserve
353	\$ 287	\$ (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	\$ 570,926	\$ 50,032	\$ 17,851	\$ 1,058	\$ 286,489	\$ 28,616
365	\$ 121,768	\$ 8,557	\$ 2,461	\$ 257	\$ 86,590	\$ 4,629
367	\$ 26,321	\$ 1,196	\$ -	\$ -	\$ 142,475	\$ 3,536
368	\$ 43,314	\$ 1,631	\$ -	\$ -	\$ 14,743	\$ 1,450
369	\$ (78)	\$ (25)	\$ -	\$ -	\$ 140	\$ 6
371	\$ 5,749	\$ 380	\$ -	\$ -	\$ 732	\$ 60
373	\$ 260,603	\$ 20,052	\$ 113,923	\$ 13,993	\$ 1,320,685	\$ 146,470
373.3 LED	\$ 7,258,578	\$ 486,616	\$ 651,618	\$ 90,768	\$ 5,284,516	\$ 601,845
Grand Total	\$ 8,297,837	\$ 568,759	\$ 785,853	\$ 106,077	\$ 7,136,371	\$ 786,611

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	\$ 6,105,136	\$ 2,333,980
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 (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	\$ 1,037,114,759	\$ 147,374,007	\$ 178,591,161	\$ 78,613,299	\$ 404,578,467
(3) Reserve	\$ 629,129,145	\$ 89,399,252	\$ 108,336,039	\$ 47,687,989	\$ 245,423,279
(4) ADIT	\$ 41,201,854	\$ 5,854,783	\$ 7,094,959	\$ 3,123,101	\$ 16,072,843
(5) Rate Base		\$ 52,119,972	\$ 63,160,163	\$ 27,802,209	\$ 143,082,345
(6) Depreciation Expense (Incremental)		\$ 5,864,348	\$ 7,106,550	\$ 3,128,203	\$ 16,099,100
(7) Property Tax Expense (Incremental)		\$ 102,528	\$ 124,246	\$ 54,691	\$ 281,465
(8) Total Expenses		\$ 5,966,876	\$ 7,230,795	\$ 3,182,894	\$ 16,380,565

- (2) Gross Plant = Actual Service Company General and Intangible plant in-service as of 11/30/2023, 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 11/30/2023, 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 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. Actual 11/30/2023"
- (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 11/30/2023"
- (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 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 (Actual)

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

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

NOTES

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

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

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

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

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

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

* Includes accounts 390.1 and 390.2.

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

*** Includes accounts 397 and 397.1

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 11/30/2023

Line No.	(A) Account	(B) Account Description	(C) (D) (E) 11/30/2023 Actual Balances			(F) CEI	(G) (H) Accrual Rates		(I) Average	(J) Depreciation Expense
			Gross	Reserve	Net		OE	TE		
28	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
29	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
GENERAL PLANT										
30	389	Fee Land & Easements	\$ 136,339	\$ -	\$ 136,339	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	\$ 58,302,465	\$ 34,767,475	\$ 23,534,990	2.20%	2.50%	2.20%	2.33%	\$ 1,359,863
32	390.3	Struct Imprv, Leasehold Imp **	\$ 28,761,175	\$ 13,727,428	\$ 15,033,747	22.34%	20.78%	0.00%	21.49%	\$ 6,179,425
33	391.1	Office Furn., Mech. Equip.	\$ 14,406,784	\$ 10,594,947	\$ 3,811,837	7.60%	3.80%	3.80%	5.18%	\$ 746,878
34	391.2	Data Processing Equipment	\$ 163,600,461	\$ 45,159,055	\$ 118,441,406	10.56%	17.00%	9.50%	13.20%	\$ 21,590,044
35	392	Transportation Equipment	\$ 6,377,148	\$ 2,723,124	\$ 3,654,024	6.07%	7.31%	6.92%	6.78%	\$ 432,532
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 ***	\$ 156,288,109	\$ 65,218,678	\$ 91,069,432	7.50%	5.00%	5.88%	6.08%	\$ 9,504,905
41	398	Misc. Equipment	\$ 4,477,887	\$ 1,906,777	\$ 2,571,110	6.67%	4.00%	3.33%	4.84%	\$ 216,837
42	399.1	ARC General Plant	\$ 40,721	\$ 32,255	\$ 8,466	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 434,800,134	\$ 174,787,112	\$ 260,013,021					\$ 40,119,499
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	\$ 4,475,285	\$ 5,393,710	\$ (918,425)	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	\$ 10,084,458	\$ 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	\$ 45,822,589	\$ 27,815,777	\$ 18,006,812	14.29%	14.29%	14.29%	14.29%	\$ 6,548,048
64	303	FECO 101/6-303 2020 Software	\$ 38,639,218	\$ 18,865,769	\$ 19,773,449	14.29%	14.29%	14.29%	14.29%	\$ 5,521,544
65	303	FECO 101/6-303 2021 Software	\$ 20,292,364	\$ 7,301,461	\$ 12,990,904	14.29%	14.29%	14.29%	14.29%	\$ 2,899,779
66	303	FECO 101/6-303 2022 Software	\$ 46,836,415	\$ 13,354,257	\$ 33,482,158	14.29%	14.29%	14.29%	14.29%	\$ 6,692,924
67	303	FECO 101/6-303 2023 Software	\$ 61,235,800	\$ 1,865,732	\$ 59,370,068	14.29%	14.29%	14.29%	14.29%	\$ 8,750,596
67			\$ 602,314,625	\$ 453,923,673	\$ 148,390,953					\$ 34,737,445
68	Removal Work in Progress (RWIP)		\$ 418,360							
69	TOTAL - GENERAL & INTANGIBLE		\$ 1,037,114,759	\$ 629,129,145	\$ 408,403,974				7.22%	\$ 74,856,944

NOTES

(C) - (E) Service Company plant balances as of November 30, 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 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 (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 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 (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 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%	\$ 58,302,465	\$ 769,384
29	390.3	Struct Imprv, Leasehold Imp	Real	1.32%	\$ 28,761,175	\$ 379,545
30	391.1	Office Furn., Mech. Equip.	Personal		\$ 14,406,784	\$ -
31	391.2	Data Processing Equipment	Personal		\$ 163,600,461	\$ -
32	392	Transportation Equipment	Personal		\$ 6,377,148	\$ -
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		\$ 156,288,109	\$ -
38	398	Misc. Equipment	Personal		\$ 4,477,887	\$ -
39	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
40	TOTAL - GENERAL PLANT				\$ 434,800,134	\$ 1,150,728
41	TOTAL - INTANGIBLE PLANT				\$ 602,314,625	\$ -
42	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 1,037,114,759	\$ 1,150,728
43	Average Effective Real Property Tax Rate					0.11%

NOTES

- (C) Source: Schedule C3.10 (Actual). Classification of General Plant account as Real or Personal Property
- (D) Weighted average property tax rate across CEI, OE, and TE. See Section III above.
Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax.
- (E) Service Company General gross plant balances as of 11/30/2023 adjusted to incorporate applicable recommendations from the Rider DCR audit reports filed in 2013-2023
- (F) Calculation: Column D x Column E

Incremental Depreciation and Property Tax Associated with Service Company Plant (Actual)							
Case No. 07-551-EL-AIR vs. Actual 11/30/2023 Balances							
I. 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	\$ 1,037,114,759	\$ 147,374,007	\$ 178,591,161	\$ 78,613,299	\$ 404,578,467	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 64 x Line 1
3	Accum. Reserve	\$ (629,129,145)	\$ (89,399,252)	\$ (108,336,039)	\$ (47,687,989)	\$ (245,423,279)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 64 x Line 1
4	Net Plant	\$ 407,985,614	\$ 57,974,756	\$ 70,255,123	\$ 30,925,310	\$ 159,155,188	Line 2 + Line 3
5	Depreciation *	7.22%	\$ 10,637,172	\$ 12,890,366	\$ 5,674,156	\$ 29,201,694	Average Rate x Line 2
6	Property Tax *	0.11%	\$ 163,518	\$ 198,155	\$ 87,225	\$ 448,899	Average Rate x Line 2
7	Total Expenses		\$ 10,800,690	\$ 13,088,521	\$ 5,761,382	\$ 29,650,593	
* 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 (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	-3.46%	\$ 5,864,348	\$ 7,106,550	\$ 3,128,203	\$ 16,099,100	Line 5 - Line 12
16	Property Tax	-0.03%	\$ 102,528	\$ 124,246	\$ 54,691	\$ 281,465	Line 6 - Line 13
17	Total Expenses		\$ 5,966,876	\$ 7,230,795	\$ 3,182,894	\$ 16,380,565	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 November 30, 2023. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.							

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

Company (A)		Utility Account (B)	Function (C)	Gross Plant 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	\$	2,076,262	\$	1,709,802	\$	366,460	14.29%	\$	296,698
CECO	The Illuminating Co.	CECO 101/6-303 2019 Software	Intangible Plant	\$	4,576,541	\$	2,810,703	\$	1,765,838	14.29%	\$	653,988
CECO	The Illuminating Co.	CECO 101/6-303 2020 Software	Intangible Plant	\$	5,633,368	\$	2,644,233	\$	2,989,135	14.29%	\$	805,008
CECO	The Illuminating Co.	CECO 101/6-303 2021 Software	Intangible Plant	\$	2,124,862	\$	739,012	\$	1,385,850	14.29%	\$	303,643
CECO	The Illuminating Co.	CECO 101/6-303 2022 Software	Intangible Plant	\$	14,072,195	\$	2,446,844	\$	11,625,351	14.29%	\$	2,010,917
CECO	The Illuminating Co.	CECO 101/6-303 2023 Software	Intangible Plant	\$	10,024,601	\$	677,778	\$	9,346,823	14.29%	\$	1,432,515
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	\$	225,584	\$	1,453,841	\$	(1,234,242)	14.29%	\$	-
CECO	The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$	12,454,403	\$	12,454,403	\$	-	14.29%	\$	-
Total				\$	101,651,329	\$	75,180,042	\$	26,471,288		\$	5,728,841
OECO	Ohio Edison Co.	OECO 101/6-301 Organization	Intangible Plant	\$	89,746	\$	31,140	\$	58,606	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	\$	3,113,376	\$	3,113,376	\$	-	14.29%	\$	-
OECO	Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$	7,843,850	\$	7,843,850	\$	-	14.29%	\$	-
OECO	Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant	\$	791,250	\$	791,250	\$	-	14.29%	\$	-
OECO	Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$	4,725,624	\$	4,725,624	\$	-	14.29%	\$	-
OECO	Ohio Edison Co.	OECO 101/6-303 2014 Software	Intangible Plant	\$	5,223,964	\$	5,223,964	\$	-	14.29%	\$	-
OECO	Ohio Edison Co.	OECO 101/6-303 2015 Software	Intangible Plant	\$	6,527,190	\$	6,527,190	\$	-	14.29%	\$	-
OECO	Ohio Edison Co.	OECO 101/6-303 2016 Software	Intangible Plant	\$	7,034,242	\$	7,034,242	\$	-	14.29%	\$	-
OECO	Ohio Edison Co.	OECO 101/6-303 2017 Software	Intangible Plant	\$	5,431,345	\$	5,039,681	\$	391,664	14.29%	\$	391,664
OECO	Ohio Edison Co.	OECO 101/6-303 2018 Software	Intangible Plant	\$	2,670,943	\$	2,853,153	\$	817,790	14.29%	\$	524,578
OECO	Ohio Edison Co.	OECO 101/6-303 2019 Software	Intangible Plant	\$	6,797,018	\$	4,297,406	\$	2,499,612	14.29%	\$	971,294
OECO	Ohio Edison Co.	OECO 101/6-303 2020 Software	Intangible Plant	\$	8,114,150	\$	3,824,752	\$	4,289,398	14.29%	\$	1,159,512
OECO	Ohio Edison Co.	OECO 101/6-303 2021 Software	Intangible Plant	\$	2,960,772	\$	1,020,851	\$	1,939,921	14.29%	\$	423,094
OECO	Ohio Edison Co.	OECO 101/6-303 2022 Software	Intangible Plant	\$	20,645,136	\$	3,622,481	\$	17,022,655	14.29%	\$	2,950,190
OECO	Ohio Edison Co.	OECO 101/6-303 2023 Software	Intangible Plant	\$	14,605,537	\$	1,011,282	\$	13,594,255	14.29%	\$	2,087,131
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	\$	1,273,264	\$	2,263,461	\$	(990,197)	14.29%	\$	-
Total				\$	145,245,549	\$	104,290,243	\$	40,957,731		\$	8,507,478
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	\$	1,840,567	\$	1,840,567	\$	-	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	\$	1,918,774	\$	1,918,774	\$	-	14.29%	\$	-
TECO	Toledo Edison Co.	TECO 101/6-303 2017 Software	Intangible Plant	\$	793,905	\$	747,442	\$	46,463	14.29%	\$	46,463
TECO	Toledo Edison Co.	TECO 101/6-303 2018 Software	Intangible Plant	\$	1,101,143	\$	887,619	\$	213,524	14.29%	\$	157,353
TECO	Toledo Edison Co.	TECO 101/6-303 2019 Software	Intangible Plant	\$	2,240,376	\$	1,373,469	\$	866,907	14.29%	\$	320,150
TECO	Toledo Edison Co.	TECO 101/6-303 2020 Software	Intangible Plant	\$	2,647,278	\$	1,231,939	\$	1,415,340	14.29%	\$	378,296
TECO	Toledo Edison Co.	TECO 101/6-303 2021 Software	Intangible Plant	\$	1,022,208	\$	355,068	\$	667,140	14.29%	\$	146,074
TECO	Toledo Edison Co.	TECO 101/6-303 2022 Software	Intangible Plant	\$	7,024,534	\$	1,296,322	\$	5,728,212	14.29%	\$	1,003,806
TECO	Toledo Edison Co.	TECO 101/6-303 2023 Software	Intangible Plant	\$	5,233,354	\$	383,970	\$	4,849,384	14.29%	\$	747,846
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	\$	(297,740)	\$	974,646	\$	(1,272,386)	14.29%	\$	-
Total				\$	47,729,699	\$	35,285,096	\$	12,514,583		\$	2,799,988

NOTES

(D) - (F) Source: Actual 11/30/2023 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 2/29/2024
Revenue Requirement Calculation

(\$ millions)

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

		(A)	(B)	(C) = (B) - (A)	(D)	
	Gross Plant	5/31/2007*	2/29/2024	Incremental	Source of Column (B)	
(1)	CEI	1,927.1	3,590.5	1,663.4	Sch B2.1 (Estimate) Line 45	
(2)	OE	2,074.0	4,151.6	2,077.6	Sch B2.1 (Estimate) Line 47	
(3)	TE	771.5	1,363.5	592.0	Sch B2.1 (Estimate) Line 44	
(4)	Total	4,772.5	9,105.6	4,333.1	Sum: [(1) through (3)]	
	Accumulated Reserve					
(5)	CEI	(773.0)	(1,718.9)	(945.9)	-Sch B3 (Estimate) Line 46	
(6)	OE	(803.0)	(1,814.6)	(1,011.5)	-Sch B3 (Estimate) Line 48	
(7)	TE	(376.8)	(773.3)	(396.5)	-Sch B3 (Estimate) Line 45	
(8)	Total	(1,952.8)	(4,306.7)	(2,353.9)	Sum: [(5) through (7)]	
	Net Plant In Service					
(9)	CEI	1,154.0	1,871.6	717.5	(1) + (5)	
(10)	OE	1,271.0	2,337.1	1,066.1	(2) + (6)	
(11)	TE	394.7	590.2	195.5	(3) + (7)	
(12)	Total	2,819.7	4,798.9	1,979.2	Sum: [(9) through (11)]	
	ADIT					
(13)	CEI	(246.4)	(442.0)	(195.6)	- ADIT Balances (Estimate) Line 3	
(14)	OE	(197.1)	(541.9)	(344.8)	- ADIT Balances (Estimate) Line 3	
(15)	TE	(10.3)	(137.6)	(127.3)	- ADIT Balances (Estimate) Line 3	
(16)	Total	(453.8)	(1,121.4)	(667.7)	Sum: [(13) through (15)]	
	Rate Base					
(17)	CEI	907.7	1,429.6	522.0	(9) + (13)	
(18)	OE	1,073.9	1,795.2	721.3	(10) + (14)	
(19)	TE	384.4	452.6	68.2	(11) + (15)	
(20)	Total	2,366.0	3,677.4	1,311.5	Sum: [(17) through (19)]	
	Depreciation Exp					
(21)	CEI	60.0	117.8	57.8	Sch B-3.2 (Estimate) Line 46	
(22)	OE	62.0	126.3	64.3	Sch B-3.2 (Estimate) Line 48	
(23)	TE	24.5	45.2	20.7	Sch B-3.2 (Estimate) Line 45	
(24)	Total	146.5	289.3	142.8	Sum: [(21) through (23)]	
	Property Tax Exp					
(25)	CEI	65.0	129.5	64.5	Sch C-3.10a (Estimate) Line 4	
(26)	OE	57.4	111.8	54.5	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	276.0	133.6	Sum: [(25) through (27)]	
	Revenue Requirement	Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(29)	CEI	522.0	44.3	57.8	64.5	166.6
(30)	OE	721.3	61.2	64.3	54.5	179.9
(31)	TE	68.2	5.8	20.7	14.6	41.1
(32)	Total	1,311.5	111.2	142.8	133.6	387.6

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	26.9	22.58%	7.8	0.5	8.3	174.8
(37) OE	37.1	22.25%	10.6	0.5	11.1	191.0
(38) TE	3.5	22.31%	1.0	0.1	1.1	42.2
(39) Total	67.5		19.5	1.1	20.5	408.1

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

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

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

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
2/29/2024 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 2/29/2024 from the forecast as of Dec 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 2/29/2024 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	\$ 19,499,269	100%	\$ 19,499,269	\$ (105,640)	\$ 19,393,629
3	353	Station Equipment	\$ 192,233,740	100%	\$ 192,233,740	\$ (287)	\$ 192,233,453
4	354	Towers & Fixtures	\$ 327,942	100%	\$ 327,942		\$ 327,942
5	355	Poles & Fixtures	\$ 46,299,992	100%	\$ 46,299,992	\$ 814	\$ 46,300,807
6	356	Overhead Conductors & Devices	\$ 62,683,815	100%	\$ 62,683,815	\$ (712,391)	\$ 61,971,424
7	357	Underground Conduit	\$ 32,152,580	100%	\$ 32,152,580		\$ 32,152,580
8	358	Underground Conductors & Devices	\$ 103,197,747	100%	\$ 103,197,747	\$ 32,555	\$ 103,230,302
9	359	Roads & Trails	\$ 320,284	100%	\$ 320,284		\$ 320,284
10		Total Transmission Plant	\$ 520,603,066	100%	\$ 520,603,066	\$ (57,105,814)	\$ 463,497,251

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
2/29/2024 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 2/29/2024 from the forecast as of Dec 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 2/29/2024 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	\$ 7,692,328	100%	\$ 7,692,328	\$ 11	\$ 7,692,339
12	361	Structures & Improvements	\$ 28,859,452	100%	\$ 28,859,452	\$ (475,600)	\$ 28,383,851
13	362	Station Equipment	\$ 295,982,509	100%	\$ 295,982,509	\$ (4,631,354)	\$ 291,351,154
14	364	Poles, Towers & Fixtures	\$ 478,802,637	100%	\$ 478,802,637	\$ (759,900)	\$ 478,042,737
15	365	Overhead Conductors & Devices	\$ 594,545,936	100%	\$ 594,545,936	\$ (39,172,845)	\$ 555,373,091
16	366	Underground Conduit	\$ 85,867,397	100%	\$ 85,867,397	\$ -	\$ 85,867,397
17	367	Underground Conductors & Devices	\$ 562,827,797	100%	\$ 562,827,797	\$ (401,096)	\$ 562,426,701
18	368	Line Transformers	\$ 420,180,112	100%	\$ 420,180,112	\$ 270,689	\$ 420,450,801
19	369	Services	\$ 77,620,262	100%	\$ 77,620,262	\$ 881	\$ 77,621,142
20	370	Meters	\$ 105,193,719	100%	\$ 105,193,719	\$ (15,233,317)	\$ 89,960,402
21	371	Installation on Customer Premises	\$ 26,809,084	100%	\$ 26,809,084	\$ 1,071	\$ 26,810,155
22	373	Street Lighting & Signal Systems	\$ 86,986,306	100%	\$ 86,986,306	\$ (7,529,495)	\$ 79,456,811
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	100%	\$ 60,078		\$ 60,078
24		Total Distribution Plant	\$ 2,771,427,618	100%	\$ 2,771,427,618	\$ (67,930,957)	\$ 2,703,496,660

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
2/29/2024 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

Page 3 of 4

NOTE: Column A contains estimated plant in service balances as of 2/29/2024 from the forecast as of Dec 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 2/29/2024 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	\$ 85,132,393	100%	\$ 85,132,393	\$ 0	\$ 85,132,393
27	390.3	Leasehold Improvements	\$ 2,866,122	100%	\$ 2,866,122		\$ 2,866,122
28	391.1	Office Furniture & Equipment	\$ 2,587,786	100%	\$ 2,587,786		\$ 2,587,786
29	391.2	Data Processing Equipment	\$ 19,726,094	100%	\$ 19,726,094	\$ (4,426,176)	\$ 15,299,918
30	392	Transportation Equipment	\$ 5,841,130	100%	\$ 5,841,130		\$ 5,841,130
31	393	Stores Equipment	\$ 572,016	100%	\$ 572,016		\$ 572,016
32	394	Tools, Shop & Garage Equipment	\$ 13,670,700	100%	\$ 13,670,700		\$ 13,670,700
33	395	Laboratory Equipment	\$ 3,634,068	100%	\$ 3,634,068		\$ 3,634,068
34	396	Power Operated Equipment	\$ 2,299,426	100%	\$ 2,299,426		\$ 2,299,426
35	397	Communication Equipment	\$ 41,773,309	100%	\$ 41,773,309	\$ (5,290,077)	\$ 36,483,232
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	\$ 179,787,773	100%	\$ 179,787,773	\$ (9,716,253)	\$ 170,071,520

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
2/29/2024 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

Page 4 of 4

NOTE: Column A contains estimated plant in service balances as of 2/29/2024 from the forecast as of Dec 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 2/29/2024 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	\$ 99,918,634	100%	\$ 99,918,634	\$ (1,724,793)	\$ 98,193,841
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	\$ 103,096,097		\$ 103,096,097	\$ (1,724,793)	\$ 101,371,304
44		Company Total Plant	\$ 3,574,914,553	100%	\$ 3,574,914,553	\$ (136,477,818)	\$ 3,438,436,736
45		Service Company Plant Allocated*					\$ 152,048,109
46		Grand Total Plant (44 + 45)					\$ 3,590,484,844

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

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
2/29/2024 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

Page 1 of 4

NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 2/29/2024 from the forecast as of Dec 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 2/29/2024 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)	(C)	(D) = (B) * (C)	(E)
<u>TRANSMISSION PLANT</u>													
1	350	Land & Land Rights	\$	-	\$	26,901	100%	\$	26,901	\$	26,901		
2	352	Structures & Improvements	\$	19,393,629	\$	18,623,878	100%	\$	18,623,878	\$	(25,411)	\$	18,598,467
3	353	Station Equipment	\$	192,233,453	\$	87,204,079	100%	\$	87,204,079	\$	681	\$	87,204,761
4	354	Towers & Fixtures	\$	327,942	\$	1,580,346	100%	\$	1,580,346			\$	1,580,346
5	355	Poles & Fixtures	\$	46,300,807	\$	40,590,782	100%	\$	40,590,782	\$	194	\$	40,590,977
6	356	Overhead Conductors & Devices	\$	61,971,424	\$	34,992,452	100%	\$	34,992,452	\$	(94,891)	\$	34,897,561
7	357	Underground Conduit	\$	32,152,580	\$	33,971,157	100%	\$	33,971,157			\$	33,971,157
8	358	Underground Conductors & Devices	\$	103,230,302	\$	53,215,892	100%	\$	53,215,892	\$	(1,611)	\$	53,214,280
9	359	Roads & Trails	\$	320,284	\$	67,799	100%	\$	67,799			\$	67,799
10		Total Transmission Plant	\$	455,930,421	\$	270,273,286	100%	\$	270,273,286	\$	(121,037)	\$	270,152,249

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
2/29/2024 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 2/29/2024 from the forecast as of Dec 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 2/29/2024 Plant in Service Balances" worksheet.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
			Sch B2.1 (Estimate) Column E					
			(A)	(B)	(C)	(D)	(E)	(F)
DISTRIBUTION PLANT								
11	360	Land & Land Rights	\$ 7,692,339	\$ (4,977)	100%	\$ (4,977)		\$ (4,977)
12	361	Structures & Improvements	\$ 28,383,851	\$ 23,825,108	100%	\$ 23,825,108	\$ (120,630)	\$ 23,704,478
13	362	Station Equipment	\$ 291,351,154	\$ 107,107,927	100%	\$ 107,107,927	\$ (4,696,498)	\$ 102,411,430
14	364	Poles, Towers & Fixtures	\$ 478,042,737	\$ 322,709,297	100%	\$ 322,709,297	\$ (209,937)	\$ 322,499,360
15	365	Overhead Conductors & Devices	\$ 555,373,091	\$ 276,862,358	100%	\$ 276,862,358	\$ (8,945,546)	\$ 267,916,812
16	366	Underground Conduit	\$ 85,867,397	\$ 55,977,625	100%	\$ 55,977,625	\$ (1,905)	\$ 55,975,720
17	367	Underground Conductors & Devices	\$ 562,426,701	\$ 155,715,450	100%	\$ 155,715,450	\$ (63,141)	\$ 155,652,310
18	368	Line Transformers	\$ 420,450,801	\$ 179,733,067	100%	\$ 179,733,067	\$ 3,006	\$ 179,736,073
19	369	Services	\$ 77,621,142	\$ 16,186,276	100%	\$ 16,186,276	\$ 288	\$ 16,186,564
20	370	Meters	\$ 89,960,402	\$ 24,552,298	100%	\$ 24,552,298	\$ (15,469,300)	\$ 9,082,997
21	371	Installation on Customer Premises	\$ 26,810,155	\$ 12,544,163	100%	\$ 12,544,163	\$ 1,984	\$ 12,546,147
22	373	Street Lighting & Signal Systems	\$ 80,010,769	\$ 44,300,273	100%	\$ 44,300,273	\$ (580,767)	\$ 43,719,506
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	\$ 60,078	100%	\$ 60,078		\$ 60,078
24		Total Distribution Plant	\$ 2,704,050,618	\$ 1,219,568,943	100%	\$ 1,219,568,943	\$ (30,082,446)	\$ 1,189,486,497

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
2/29/2024 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 2/29/2024 from the forecast as of Dec 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 2/29/2024 Plant in Service Balances" worksheet.

Total Company				Reserve Balances				
Line No.	Account No.	Account Title	Plant Investment Sch B2.1 (Estimate) Column E (A)	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
GENERAL PLANT								
25	389	Land & Land Rights	\$ 1,300,383	\$ -	100%	\$ -		\$ -
26	390	Structures & Improvements	\$ 85,132,393	\$ 32,387,005	100%	\$ 32,387,005	\$ (226)	\$ 32,386,779
27	390.3	Leasehold Improvements	\$ 2,866,122	\$ 1,950,942	100%	\$ 1,950,942		\$ 1,950,942
28	391.1	Office Furniture & Equipment	\$ 2,587,786	\$ 2,748,509	100%	\$ 2,748,509		\$ 2,748,509
29	391.2	Data Processing Equipment	\$ 15,299,918	\$ 17,026,599	100%	\$ 17,026,599	\$ (4,274,023)	\$ 12,752,575
30	392	Transportation Equipment	\$ 5,841,130	\$ 5,987,623	100%	\$ 5,987,623		\$ 5,987,623
31	393	Stores Equipment	\$ 572,016	\$ 259,853	100%	\$ 259,853		\$ 259,853
32	394	Tools, Shop & Garage Equipment	\$ 13,670,700	\$ 4,147,370	100%	\$ 4,147,370		\$ 4,147,370
33	395	Laboratory Equipment	\$ 3,634,068	\$ 1,602,582	100%	\$ 1,602,582		\$ 1,602,582
34	396	Power Operated Equipment	\$ 2,299,426	\$ 2,411,158	100%	\$ 2,411,158		\$ 2,411,158
35	397	Communication Equipment	\$ 36,483,232	\$ 40,049,421	100%	\$ 40,049,421	\$ (4,768,065)	\$ 35,281,356
36	398	Miscellaneous Equipment	\$ 180,569	\$ 69,727	100%	\$ 69,727		\$ 69,727
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	\$ 146,544	100%	\$ 146,544		\$ 146,544
38		Total General Plant	\$ 170,071,520	\$ 108,787,332	100%	\$ 108,787,332	\$ (9,042,315)	\$ 99,745,017

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
2/29/2024 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 2/29/2024 from the forecast as of Dec 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 2/29/2024 Plant in Service Balances" workpaper.

			Total Company	Reserve Balances				
Line No.	Account No.	Account Title	Plant Investment Sch B2.1 (Estimate) Column E (A)	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
<u>OTHER PLANT</u>								
39	303	Intangible Software	\$ 99,918,634	\$ 73,305,211	100%	\$ 73,305,211	\$ (503,575)	\$ 72,801,635
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,176,339	100%	\$ 1,176,339		\$ 1,176,339
41	301	Organization	\$ -	\$ -	100%	\$ -		\$ -
42	303	Intangible FAS 109 Distribution	\$ 2,001,124	\$ 2,001,124	100%	\$ 2,001,124		\$ 2,001,124
43		Total Other Plant	\$ 103,096,097	\$ 76,482,674		\$ 76,482,674	\$ (503,575)	\$ 75,979,099
44		Removal Work in Progress (RWIP)		\$ (8,761,428)	100%	\$ (8,761,428)		\$ (8,761,428)
45		Company Total Plant (Reserve)	<u>\$ 3,433,148,657</u>	<u>\$ 1,666,350,807</u>	100%	<u>\$ 1,666,350,807</u>	<u>\$ (39,749,373)</u>	<u>\$ 1,626,601,434</u>
46		Service Company Reserve Allocated*						\$ 92,295,674
47		Grand Total Plant (Reserve) (45 + 46)						<u>\$ 1,718,897,108</u>

* 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. 2/29/2024*	266,009,471	346,663,048	83,081,662	39,780,212
(2) Service Company Allocated ADIT**	\$ 5,652,768	\$ 6,850,152	\$ 3,015,340	
(3) Normalized Property EDIT***	\$ 143,769,758	\$ 152,187,557	\$ 42,970,005	<u>Total</u> 338,927,320
(4) NonNormalized Property EDIT****	\$ 26,523,666	\$ 36,179,601	\$ 8,539,726	\$ 71,242,993
(5) Grand Total ADIT Balance*****	<u>\$ 441,955,663</u>	<u>\$ 541,880,358</u>	<u>\$ 137,606,733</u>	

*Source: Estimated 2/29/2024 ADIT balances from the forecast as of Dec 2023.

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

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

****Source: 2/29/2024 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 February 29, 2024

Schedule B-3.2 (Estimate)
Page 1 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 7,566,830	\$ 26,901	0.00%	\$ -
2	352	Structures & Improvements	\$ 19,393,629	\$ 18,598,467	2.50%	\$ 484,841
3	353	Station Equipment	\$ 192,233,453	\$ 87,204,761	1.80%	\$ 3,460,202
4	354	Towers & Fixtures	\$ 327,942	\$ 1,580,346	1.77%	\$ 5,805
5	355	Poles & Fixtures	\$ 46,300,807	\$ 40,590,977	3.00%	\$ 1,389,024
6	356	Overhead Conductors & Devices	\$ 61,971,424	\$ 34,897,561	2.78%	\$ 1,722,806
7	357	Underground Conduit	\$ 32,152,580	\$ 33,971,157	2.00%	\$ 643,052
8	358	Underground Conductors & Devices	\$ 103,230,302	\$ 53,214,280	2.00%	\$ 2,064,606
9	359	Roads & Trails*	\$ 320,284	\$ 67,799	1.33%	\$ 4,260
10		Total Transmission	\$ 463,497,251	\$ 270,152,249		\$ 9,774,596

*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 February 29, 2024

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	\$ 7,692,339	\$ (4,977)	0.00%	\$ -
12	361	Structures & Improvements	\$ 28,383,851	\$ 23,704,478	2.50%	\$ 709,596
13	362	Station Equipment	\$ 291,351,154	\$ 102,411,430	1.80%	\$ 5,244,321
14	364	Poles, Towers & Fixtures	\$ 478,042,737	\$ 322,499,360	4.65%	\$ 22,228,987
15	365	Overhead Conductors & Devices	\$ 555,373,091	\$ 267,916,812	3.89%	\$ 21,604,013
16	366	Underground Conduit	\$ 85,867,397	\$ 55,975,720	2.17%	\$ 1,863,323
17	367	Underground Conductors & Devices	\$ 562,426,701	\$ 155,652,310	2.44%	\$ 13,723,212
18	368	Line Transformers	\$ 420,450,801	\$ 179,736,073	2.91%	\$ 12,235,118
19	369	Services	\$ 77,621,142	\$ 16,186,564	4.33%	\$ 3,360,995
20	370	Meters	\$ 89,960,402	\$ 9,082,997	3.16%	\$ 2,842,749
21	371	Installation on Customer Premises	\$ 26,810,155	\$ 12,546,147	3.45%	\$ 924,950
22	373	Street Lighting & Signal Systems	\$ 79,456,811	\$ 43,719,506	3.70%	\$ 2,939,902
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	\$ 60,078	0.00%	\$ -
24		Total Distribution	\$ 2,703,496,660	\$ 1,189,486,497		\$ 87,677,166

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of February 29, 2024

Schedule B-3.2 (Estimate)
Page 3 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
(A)	(B)	(C)			(F)	(G=DxF)
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 1,300,383	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 85,132,393	\$ 32,386,779	2.20%	\$ 1,872,913
27	390.3	Leasehold Improvements	\$ 2,866,122	\$ 1,950,942	22.34%	\$ 542,699
28	391.1	Office Furniture & Equipment	\$ 2,587,786	\$ 2,748,509	7.60%	\$ 196,672
29	391.2	Data Processing Equipment	\$ 15,299,918	\$ 12,752,575	10.56%	\$ 1,615,671
30	392	Transportation Equipment	\$ 5,841,130	\$ 5,987,623	6.07%	\$ 354,557
31	393	Stores Equipment	\$ 572,016	\$ 259,853	6.67%	\$ 38,153
32	394	Tools, Shop & Garage Equipment	\$ 13,670,700	\$ 4,147,370	4.62%	\$ 631,586
33	395	Laboratory Equipment	\$ 3,634,068	\$ 1,602,582	2.31%	\$ 83,947
34	396	Power Operated Equipment	\$ 2,299,426	\$ 2,411,158	4.47%	\$ 102,784
35	397	Communication Equipment	\$ 36,483,232	\$ 35,281,356	7.50%	\$ 2,736,242
36	398	Miscellaneous Equipment	\$ 180,569	\$ 69,727	6.67%	\$ 12,044
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	\$ 146,544	0.00%	\$ -
38		Total General	\$ 170,071,520	\$ 99,745,017		\$ 8,187,268

The Cleveland Electric Illuminating Company: 23-0914-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of February 29, 2024

Schedule B-3.2 (Estimate)
Page 4 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
(A)	(B)	(C)				
<u>OTHER PLANT</u>						
39	303	Intangible Software	\$ 98,193,841	\$ 72,801,635	14.29%	**
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,176,339	2.15%	**
41	301	Organizaton	\$ -	\$ -	0.00%	
42	303	Intangible FAS 109 Distribution	\$ 2,001,124	\$ 2,001,124	3.18%	**
43		Total Other	\$ 101,371,304	\$ 75,979,099		\$ 5,605,632
44		Removal Work in Progress (RWIP)		\$ (8,761,428)		
45		Total Company Depreciation	<u>\$ 3,438,436,736</u>	<u>\$ 1,626,601,434</u>		<u>\$ 111,244,662</u>
46		Incremental Depreciation Associated with Allocated Service Company Plant ***	\$ 152,048,109	\$ 92,295,674		\$ 6,544,350
47		GRAND TOTAL (45 + 46)	<u>\$ 3,590,484,844</u>	<u>\$ 1,718,897,108</u>		<u>\$ 117,789,012</u>

** Please see the "Intangible Depreciation Expense Calculation: Estimated 2/29/2024 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 February 29, 2024

Schedule C-3.10a (Estimate)

Page 1 of 1

Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes - See Schedule C-3.10a1 (Estimate)	\$ 126,597,673
2	Real Property Taxes - See Schedule C-3.10a2 (Estimate)	\$ 2,773,029
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 103,390</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 129,474,093</u></u>

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

Annual Personal Property Tax Expense on Estimated Plant Balances as of February 29, 2024

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)	\$ 463,497,251	\$ 2,703,496,660	\$ 170,071,520
2	Jurisdictional Real Property (b)	\$ 26,960,459	\$ 36,076,190	\$ 89,298,898
3	Jurisdictional Personal Property (1 - 2)	\$ 436,536,792	\$ 2,667,420,470	\$ 80,772,622
4	Purchase Accounting Adjustment (f)	\$ (250,297,325)	\$ (753,058,943)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	\$ 186,239,467	\$ 1,914,361,527	\$ 80,772,622
<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)	\$ 7,388,119.66	\$ 21,057,976.80	\$ -
11	Total Exclusions and Exemptions (6 thru 10)	\$ 10,890,205	\$ 188,826,989	\$ 203,777
12	Net Cost of Taxable Personal Property (5 - 11)	\$ 175,349,263	\$ 1,725,534,538	\$ 80,568,844
13	True Value Percentage (c)	59.5471%	60.7825%	46.0983%
14	True Value of Taxable Personal Property (12 x 13)	\$ 104,415,401	\$ 1,048,823,030	\$ 37,140,868
15	Assessment Percentage (d)	85.00%	85.00%	24.00%
16	Assessment Value (14 x 15)	\$ 88,753,091	\$ 891,499,576	\$ 8,913,808
17	Personal Property Tax Rate (e)	11.7587000%	11.7587000%	11.7587000%
18	Personal Property Tax (16 x 17)	\$ 10,436,210	\$ 104,828,761	\$ 1,048,148
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)			\$ 126,597,673

(a) Schedule B-2.1 (Estimate)

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

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

(d) Statutory Assessment for Personal Property

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

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

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

Annual Real Property Tax Expense on Estimated Plant Balances as of February 29, 2024

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)	\$ 26,960,459	\$ 36,076,190	\$ 89,298,898
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)	\$ 490,773	\$ 656,710	\$ 1,625,546
4	Total Real Property Tax (Sum of 3)			<u>\$ 2,773,029</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 perce Calculation: (2) / (1)
(2) Real Property Taxes Paid	<u>\$ 3,808,040</u>	
(3) Real Property Tax Rate (Paid vs. Capital Costs)	<u>1.820343%</u>	

The Cleveland Electric Illuminating Company: 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 2/29/2024 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	\$ 86,372,397	\$ 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 Dec 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	\$ 1,019,018	\$ (198,518)
362	\$ 5,168,266	\$ 4,788,393
364	\$ 163,082	\$ 127,145
365	\$ 1,793,731	\$ 1,774,250
367	\$ 2,230	\$ (1,288)
368	\$ 171,766	\$ 163,074
370	\$ 15,226,741	\$ 15,580,535
397	\$ 3,072,819	\$ 3,248,422
Grand Total	\$ 26,617,654	\$ 25,482,012

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	\$ 705,775	\$ 702,093
352	\$ 105,640	\$ 25,411
353	\$ -	\$ -
355	\$ (814)	\$ (194)
356	\$ (447)	\$ (108)
358	\$ -	\$ -
361	\$ 475,600	\$ 120,630
362	\$ (551,849)	\$ (94,040)
364	\$ 67,073	\$ 44,909
365	\$ 1,154,975	\$ 307,715
367	\$ 12,551	\$ 1,159
368	\$ (410,260)	\$ (152,711)
369	\$ 734	\$ 177
370	\$ 6,578	\$ (112,592)
373	\$ 13,036	\$ 5,467
390	\$ -	\$ -
391	\$ 4,426,176	\$ 4,274,023
397	\$ 2,217,259	\$ 1,519,644
Grand Total	\$ 8,222,027	\$ 6,641,681

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	\$ (681)
356	\$ (1)	\$ 19
358	\$ (32,555)	\$ 1,611
360	\$ (11)	\$ -
362	\$ 14,937	\$ 2,145
364	\$ (41,181)	\$ (18,785)
365	\$ (19,869)	\$ (6,932)
366	\$ -	\$ 1,905
367	\$ 359,994	\$ 61,913
368	\$ (75,510)	\$ (15,315)
369	\$ (1,537)	\$ (439)
370	\$ (2)	\$ 1,357
371	\$ (6,820)	\$ (2,413)
373	\$ (2,721)	\$ (1,120)
390	\$ (0)	\$ 226
Grand Total	\$ 195,011	\$ 23,490

LED Exclusions related to the Experimental Company Owned LED Program

FERC Account	CEI		OE		TE	
	Gross	Reserve	Gross	Reserve	Gross	Reserve
356	\$ 10,656	\$ 194	\$ -	\$ -	\$ -	\$ -
364	\$ 570,926	\$ 56,869	\$ 17,851	\$ 1,189	\$ 286,489	\$ 31,323
365	\$ 121,768	\$ 9,742	\$ 2,461	\$ 274	\$ 86,590	\$ 5,441
367	\$ 26,321	\$ 1,357	\$ -	\$ -	\$ 142,475	\$ 4,319
368	\$ 43,314	\$ 1,947	\$ -	\$ -	\$ 14,743	\$ 1,547
369	\$ (78)	\$ (26)	\$ -	\$ -	\$ 140	\$ 7
371	\$ 5,749	\$ 429	\$ -	\$ -	\$ 732	\$ 67
373	\$ 260,603	\$ 22,462	\$ 113,923	\$ 15,189	\$ 1,320,685	\$ 159,446
373.3 LED	\$ 7,258,578	\$ 553,958	\$ 651,618	\$ 97,610	\$ 5,284,516	\$ 653,765
Grand Total	\$ 8,297,837	\$ 646,731	\$ 785,853	\$ 114,262	\$ 7,136,371	\$ 855,915

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	\$ 94,786	\$ 246,913	\$ 28,142	\$ 7,627	\$ 552
365	\$ 36,122,240	\$ 6,860,772	\$ 34,045,393	\$ 4,598,145	\$ 9,614,165	\$ 1,802,309
Grand Total	\$ 36,824,422	\$ 6,955,558	\$ 34,292,306	\$ 4,626,287	\$ 9,621,792	\$ 1,802,860

Service Company Adjustments

Exclusions related to Service Company Plant In-Service

FERC Account	SC	
	Gross	Reserve
303	\$ 6,105,136	\$ 2,552,086
390	\$ 2,761,543	\$ 487,912

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	\$ 1,070,007,801	\$ 152,048,109	\$ 184,255,343	\$ 81,106,591	\$ 417,410,043
(3) Reserve	\$ 649,512,131	\$ 92,295,674	\$ 111,845,989	\$ 49,233,020	\$ 253,374,682
(4) ADIT	\$ 39,780,212	\$ 5,652,768	\$ 6,850,152	\$ 3,015,340	\$ 15,518,261
(5) Rate Base	\$ 54,099,667	\$ 65,559,202	\$ 28,858,232	\$ 148,517,100	
(6) Depreciation Expense (Incremental)	\$ 6,544,350	\$ 7,930,592	\$ 3,490,934	\$ 17,965,876	
(7) Property Tax Expense (Incremental)	\$ 103,390	\$ 125,291	\$ 55,151	\$ 283,832	
(8) Total Expenses	\$ 6,647,740	\$ 8,055,882	\$ 3,546,085	\$ 18,249,708	

- (2) Estimated Gross Plant = 2/29/2024 General and Intangible Plant Balances in the forecast as of Dec 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 = 2/29/2024 General and Intangible Reserve Balances in the forecast as of Dec 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 2/29/2024
- (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 2/29/2024 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 2/29/2024 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 2/29/2024: Revenue Requirement" workpaper.

Depreciation Rate for Service Company Plant (Estimate)

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

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

NOTES

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

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

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

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

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

* Includes accounts 390.1 and 390.2.

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

*** Includes accounts 397 and 397.1

Depreciation Rate for Service Company Plant (Estimate)

II. Estimated Depreciation Accrual Rate for Service Company Plant as of February 29, 2024

Line No.	(A) Account	(B) Account Description	(C) (D) (E) Estimated 2/29/2024 Balances			(F) (G) (H) Accrual Rates			(I) Average	(J) Depreciation Expense
			Gross	Reserve	Net	CEI	OE	TE		
28	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
29	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
GENERAL PLANT										
30	389	Fee Land & Easements	\$ 136,339	\$ -	\$ 136,339	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	\$ 58,762,279	\$ 35,077,893	\$ 23,684,386	2.20%	2.50%	2.20%	2.33%	\$ 1,370,588
32	390.3	Struct Imprv, Leasehold Imp **	\$ 28,761,175	\$ 15,272,284	\$ 13,488,891	22.34%	20.78%	0.00%	21.49%	\$ 6,179,425
33	391.1	Office Furn., Mech. Equip.	\$ 14,406,784	\$ 10,781,667	\$ 3,625,118	7.60%	3.80%	3.80%	5.18%	\$ 746,878
34	391.2	Data Processing Equipment	\$ 173,992,832	\$ 50,960,159	\$ 123,032,673	10.56%	17.00%	9.50%	13.20%	\$ 22,961,505
35	392	Transportation Equipment	\$ 6,377,148	\$ 2,831,257	\$ 3,545,891	6.07%	7.31%	6.92%	6.78%	\$ 432,532
36	393	Stores Equipment	\$ 16,941	\$ 10,872	\$ 6,069	6.67%	2.56%	3.13%	4.17%	\$ 706
37	394	Tools, Shop, Garage Equip.	\$ 853,619	\$ 45,837	\$ 807,782	4.62%	3.17%	3.33%	3.73%	\$ 31,834
38	395	Laboratory Equipment	\$ 716,335	\$ 86,171	\$ 630,164	2.31%	3.80%	2.86%	3.07%	\$ 22,024
39	396	Power Operated Equipment	\$ 822,149	\$ 536,746	\$ 285,403	4.47%	3.48%	5.28%	4.19%	\$ 34,451
40	397	Communication Equipment ***	\$ 156,288,109	\$ 67,594,714	\$ 88,693,395	7.50%	5.00%	5.88%	6.08%	\$ 9,504,905
41	398	Misc. Equipment	\$ 4,477,887	\$ 1,960,987	\$ 2,516,900	6.67%	4.00%	3.33%	4.84%	\$ 216,837
42	399.1	ARC General Plant	\$ 40,721	\$ 32,255	\$ 8,466	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 445,652,319	\$ 185,190,842	\$ 260,461,477					\$ 41,501,686
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	\$ 26,516,142	\$ 6,510,636	\$ 20,005,506	14.29%	14.29%	14.29%	14.29%	\$ 3,789,157
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	\$ 24,430,324	\$ 216	14.29%	14.29%	14.29%	14.29%	\$ 216
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	\$ 26,390,400	\$ 6,231	14.29%	14.29%	14.29%	14.29%	\$ 6,231
61	303	FECO 101/6-303 2017 Software	\$ 10,979,267	\$ 10,476,692	\$ 502,576	14.29%	14.29%	14.29%	14.29%	\$ 502,576
62	303	FECO 101/6-303 2018 Software	\$ 23,999,754	\$ 20,065,443	\$ 3,934,311	14.29%	14.29%	14.29%	14.29%	\$ 3,429,565
63	303	FECO 101/6-303 2019 Software	\$ 45,822,589	\$ 29,452,789	\$ 16,369,800	14.29%	14.29%	14.29%	14.29%	\$ 6,548,048
64	303	FECO 101/6-303 2020 Software	\$ 38,639,218	\$ 20,246,155	\$ 18,393,063	14.29%	14.29%	14.29%	14.29%	\$ 5,521,544
65	303	FECO 101/6-303 2021 Software	\$ 20,292,364	\$ 8,026,406	\$ 12,265,959	14.29%	14.29%	14.29%	14.29%	\$ 2,899,779
66	303	FECO 101/6-303 2022 Software	\$ 46,836,415	\$ 15,027,488	\$ 31,808,927	14.29%	14.29%	14.29%	14.29%	\$ 6,692,924
67	303	FECO 101/6-303 2023 Software	\$ 61,235,800	\$ 4,053,381	\$ 57,182,419	14.29%	14.29%	14.29%	14.29%	\$ 8,750,596
68			\$ 624,355,482	\$ 463,886,475	\$ 160,469,007					\$ 38,140,635
69	Removal Work in Progress (RWIP)		\$ 434,814							
70	TOTAL - GENERAL & INTANGIBLE		\$ 1,070,007,801	\$ 649,512,131	\$ 420,930,484				7.44%	\$ 79,642,321

NOTES

(C) - (E) Estimated 2/29/2024 balances. Source: The forecast as of Dec 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 2/29/2024. 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)" 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 (Estimate)

III. Estimated Average Real Property Tax Rates on General Plant as of February 29, 2024 *						
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 February 29, 2024						
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%	\$ 58,762,279	\$ 775,452
29	390.3	Struct Imprv, Leasehold Imp	Real	1.32%	\$ 28,761,175	\$ 379,545
30	391.1	Office Furn., Mech. Equip.	Personal		\$ 14,406,784	\$ -
31	391.2	Data Processing Equipment	Personal		\$ 173,992,832	\$ -
32	392	Transportation Equipment	Personal		\$ 6,377,148	\$ -
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		\$ 156,288,109	\$ -
38	398	Misc. Equipment	Personal		\$ 4,477,887	\$ -
39	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
40	TOTAL - GENERAL PLANT				\$ 445,652,319	\$ 1,156,796
41	TOTAL - INTANGIBLE PLANT				\$ 624,355,482	\$ -
42	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 1,070,007,801	\$ 1,156,796
43	Average Effective Real Property Tax Rate					0.11%

NOTES

- (C) Source: Schedule C3.10 (Estimate). Classification of General Plant account as Real or Personal Property
- (D) Weighted average property tax rate across CEI, OE, and TE. See Section III above.
Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax.
- (E) Estimated Service Company General gross plant balances as of 2/29/2024. Source: The forecast as of Dec 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 2/29/2024 Balances

<u>I. Estimated Allocated Service Company Plant and Related Expenses as of February 29, 2024</u>							
Line	Category	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
1	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
2	Gross Plant	\$ 1,070,007,801	\$ 152,048,109	\$ 184,255,343	\$ 81,106,591	\$ 417,410,043	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 64 x Line 1
3	Accum. Reserve	\$ (649,512,131)	\$ (92,295,674)	\$ (111,845,989)	\$ (49,233,020)	\$ (253,374,682)	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 64 x Line 1
4	Net Plant	<u>\$ 420,495,670</u>	<u>\$ 59,752,435</u>	<u>\$ 72,409,354</u>	<u>\$ 31,873,572</u>	<u>\$ 164,035,361</u>	Line 2 + Line 3
5	Depreciation *	7.44%	\$ 11,317,174	\$ 13,714,408	\$ 6,036,888	\$ 31,068,469	Average Rate x Line 2
6	Property Tax *	0.11%	\$ 164,381	\$ 199,200	\$ 87,685	\$ 451,266	Average Rate x Line 2
7	Total Expenses		<u>\$ 11,481,554</u>	<u>\$ 13,913,608</u>	<u>\$ 6,124,573</u>	<u>\$ 31,519,735</u>	
<p>* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 2/29/2024. See line 64 of the "Depreciation Rate for Service Company Plant (Estimate)" workpaper and line 43 of the "Property Tax Rate for Service Company Plant (Estimate)" workpaper for more details.</p>							

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

<u>III. Estimated Incremental Expenses Associated with Allocated Service Company Plant *</u>							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
15	Depreciation	-3.24%	\$ 6,544,350	\$ 7,930,592	\$ 3,490,934	\$ 17,965,876	Line 5 - Line 12
16	Property Tax	-0.03%	\$ 103,390	\$ 125,291	\$ 55,151	\$ 283,832	Line 6 - Line 13
17	Total Expenses		<u>\$ 6,647,740</u>	<u>\$ 8,055,882</u>	<u>\$ 3,546,085</u>	<u>\$ 18,249,708</u>	Line 15 + Line 16
<p>* In Case No. 07-551-EL-AIR, test year operating expenses included allocated depreciation and property tax associated with Service Company plant. This section calculates the difference between the estimated level of these expenses included in base rates and the expected expenses to be incurred based on Service Company plant balances as of February 29, 2024. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.</p>							

Intangible Depreciation Expense Calculation
Estimated 2/29/2024 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 Feb-24 (D)	Reserve Feb-24 (E)	Net Plant Feb-24 (F)	Accrual Rates (G)	Depreciation Exp (H)
CECO The Illuminating Co.	CECO 1016-303 2002 Software	Intangible Plant	\$ 2,966,784	\$ 2,966,784	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2003 Software	Intangible Plant	\$ 1,307,067	\$ 1,307,067	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2004 Software	Intangible Plant	\$ 3,596,344	\$ 3,596,344	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2005 Software	Intangible Plant	\$ 1,219,862	\$ 1,219,862	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2006 Software	Intangible Plant	\$ 1,808,778	\$ 1,808,778	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2007 Software	Intangible Plant	\$ 5,870,456	\$ 5,870,456	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2008 Software	Intangible Plant	\$ 1,034,139	\$ 1,034,139	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2009 Software	Intangible Plant	\$ 3,233,624	\$ 3,233,624	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2010 Software	Intangible Plant	\$ 2,674,406	\$ 2,674,406	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2011 Software	Intangible Plant	\$ 5,510,106	\$ 5,510,106	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2012 Software	Intangible Plant	\$ 667,421	\$ 667,421	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2013 Software	Intangible Plant	\$ 1,939,299	\$ 1,939,299	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2014 Software	Intangible Plant	\$ 3,100,532	\$ 3,100,532	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2015 Software	Intangible Plant	\$ 3,713,826	\$ 3,713,826	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2016 Software	Intangible Plant	\$ 5,318,068	\$ 5,318,068	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2017 Software	Intangible Plant	\$ 3,325,322	\$ 3,218,047	\$ 107,275	14.29%	\$ 107,275
CECO The Illuminating Co.	CECO 1016-303 2018 Software	Intangible Plant	\$ 2,076,262	\$ 1,783,977	\$ 292,286	14.29%	\$ 292,286
CECO The Illuminating Co.	CECO 1016-303 2019 Software	Intangible Plant	\$ 4,576,541	\$ 2,974,200	\$ 1,602,341	14.29%	\$ 653,988
CECO The Illuminating Co.	CECO 1016-303 2020 Software	Intangible Plant	\$ 5,633,368	\$ 2,845,485	\$ 2,787,883	14.29%	\$ 805,008
CECO The Illuminating Co.	CECO 1016-303 2021 Software	Intangible Plant	\$ 2,124,862	\$ 814,923	\$ 1,309,939	14.29%	\$ 303,643
CECO The Illuminating Co.	CECO 1016-303 2022 Software	Intangible Plant	\$ 14,072,195	\$ 2,949,574	\$ 11,122,621	14.29%	\$ 2,010,917
CECO The Illuminating Co.	CECO 1016-303 2023 Software	Intangible Plant	\$ 10,024,601	\$ 1,035,907	\$ 8,988,694	14.29%	\$ 1,432,515
CECO The Illuminating Co.	CECO 1016-303 FAS109 Dist- Forcast	Intangible Plant	\$ 2,001,124	\$ 2,001,124	\$ -	3.18%	\$ -
CECO The Illuminating Co.	CECO 1016-303 FAS109 Transm-FCT	Intangible Plant	\$ 1,176,339	\$ 1,176,339	\$ -	2.15%	\$ -
CECO The Illuminating Co.	CECO 1016-303 Software	Intangible Plant	\$ 651,349	\$ 1,466,502	\$ (815,152)	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
Total			\$ 102,077,079	\$ 76,681,191	\$ 25,395,887		\$ 5,605,632
OECO Ohio Edison Co.	OECO 1016-301 Organization	Intangible Plant	\$ 89,746	\$ 31,140	\$ 58,606	0.00%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 2002 Software	Intangible Plant	\$ 3,690,067	\$ 3,690,067	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 2003 Software	Intangible Plant	\$ 17,568,726	\$ 17,568,726	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 2004 Software	Intangible Plant	\$ 4,524,343	\$ 4,524,343	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 2005 Software	Intangible Plant	\$ 1,469,370	\$ 1,469,370	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 2006 Software	Intangible Plant	\$ 2,754,124	\$ 2,754,124	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 2007 Software	Intangible Plant	\$ 7,208,211	\$ 7,208,211	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 2008 Software	Intangible Plant	\$ 1,300,354	\$ 1,300,354	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 2009 Software	Intangible Plant	\$ 4,169,875	\$ 4,169,875	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 2010 Software	Intangible Plant	\$ 3,113,376	\$ 3,113,376	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 2011 Software	Intangible Plant	\$ 7,943,850	\$ 7,943,850	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 2012 Software	Intangible Plant	\$ 791,250	\$ 791,250	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 2013 Software	Intangible Plant	\$ 4,725,624	\$ 4,725,624	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 2014 Software	Intangible Plant	\$ 5,223,964	\$ 5,223,964	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 2015 Software	Intangible Plant	\$ 6,527,190	\$ 6,527,190	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 2016 Software	Intangible Plant	\$ 7,034,242	\$ 7,034,242	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 2017 Software	Intangible Plant	\$ 5,431,345	\$ 5,233,716	\$ 197,629	14.29%	\$ 197,629
OECO Ohio Edison Co.	OECO 1016-303 2018 Software	Intangible Plant	\$ 3,670,943	\$ 2,984,297	\$ 686,646	14.29%	\$ 524,578
OECO Ohio Edison Co.	OECO 1016-303 2019 Software	Intangible Plant	\$ 6,797,018	\$ 4,540,230	\$ 2,256,788	14.29%	\$ 971,294
OECO Ohio Edison Co.	OECO 1016-303 2020 Software	Intangible Plant	\$ 8,114,150	\$ 4,114,630	\$ 3,999,520	14.29%	\$ 1,159,512
OECO Ohio Edison Co.	OECO 1016-303 2021 Software	Intangible Plant	\$ 2,960,772	\$ 1,126,624	\$ 1,834,147	14.29%	\$ 423,094
OECO Ohio Edison Co.	OECO 1016-303 2022 Software	Intangible Plant	\$ 20,645,136	\$ 4,360,028	\$ 16,285,108	14.29%	\$ 2,950,190
OECO Ohio Edison Co.	OECO 1016-303 2023 Software	Intangible Plant	\$ 15,539,435	\$ 1,566,428	\$ 13,973,007	14.29%	\$ 2,220,585
OECO Ohio Edison Co.	OECO 1016-303 FAS109 Dist Land	Intangible Plant	\$ 35,276	\$ -	\$ 35,276	2.89%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 FAS109 Distribution	Intangible Plant	\$ 1,495,847	\$ 1,501,118	\$ (5,271)	2.89%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 FAS109 General Lan	Intangible Plant	\$ 7,778	\$ -	\$ 7,778	3.87%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 FAS109 General Pnt	Intangible Plant	\$ 191,313	\$ 191,298	\$ 15	3.87%	\$ 15
OECO Ohio Edison Co.	OECO 1016-303 FAS109 Trans Land	Intangible Plant	\$ 1,326,229	\$ -	\$ 1,326,229	2.33%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 FAS109 Transmissio	Intangible Plant	\$ 697,049	\$ 697,049	\$ -	2.33%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 Intangibles	Intangible Plant	\$ 1,623,899	\$ 2,269,724	\$ (645,825)	14.29%	\$ -
Total			\$ 146,570,502	\$ 106,560,849	\$ 40,009,653		\$ 8,446,897
TECO Toledo Edison Co.	TECO 1016-303 2002 Software	Intangible Plant	\$ 1,708,412	\$ 1,708,412	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 1016-303 2003 Software	Intangible Plant	\$ 7,478,386	\$ 7,478,386	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 1016-303 2004 Software	Intangible Plant	\$ 862,457	\$ 862,457	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 1016-303 2005 Software	Intangible Plant	\$ 699,602	\$ 699,602	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 1016-303 2006 Software	Intangible Plant	\$ 834,729	\$ 834,729	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 1016-303 2007 Software	Intangible Plant	\$ 3,182,778	\$ 3,182,778	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 1016-303 2008 Software	Intangible Plant	\$ 558,450	\$ 558,450	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 1016-303 2009 Software	Intangible Plant	\$ 1,873,633	\$ 1,873,633	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 1016-303 2010 Software	Intangible Plant	\$ 1,383,126	\$ 1,383,126	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 1016-303 2011 Software	Intangible Plant	\$ 2,118,497	\$ 2,118,497	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 1016-303 2012 Software	Intangible Plant	\$ 434,694	\$ 434,694	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 1016-303 2013 Software	Intangible Plant	\$ 1,238,285	\$ 1,238,285	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 1016-303 2014 Software	Intangible Plant	\$ 1,840,567	\$ 1,840,567	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 1016-303 2015 Software	Intangible Plant	\$ 1,607,924	\$ 1,607,924	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 1016-303 2016 Software	Intangible Plant	\$ 1,918,774	\$ 1,918,774	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 1016-303 2017 Software	Intangible Plant	\$ 793,905	\$ 775,804	\$ 18,101	14.29%	\$ 18,101
TECO Toledo Edison Co.	TECO 1016-303 2018 Software	Intangible Plant	\$ 1,101,143	\$ 926,958	\$ 174,186	14.29%	\$ 157,353
TECO Toledo Edison Co.	TECO 1016-303 2019 Software	Intangible Plant	\$ 2,240,378	\$ 1,453,506	\$ 786,870	14.29%	\$ 320,150
TECO Toledo Edison Co.	TECO 1016-303 2020 Software	Intangible Plant	\$ 2,647,378	\$ 1,326,513	\$ 1,320,766	14.29%	\$ 378,296
TECO Toledo Edison Co.	TECO 1016-303 2021 Software	Intangible Plant	\$ 1,022,208	\$ 391,587	\$ 630,621	14.29%	\$ 146,074
TECO Toledo Edison Co.	TECO 1016-303 2022 Software	Intangible Plant	\$ 7,024,534	\$ 1,547,274	\$ 5,477,260	14.29%	\$ 1,003,806
TECO Toledo Edison Co.	TECO 1016-303 2023 Software	Intangible Plant	\$ 5,233,354	\$ 570,932	\$ 4,662,423	14.29%	\$ 747,846
TECO Toledo Edison Co.	TECO 1016-303 FAS109 Distribution	Intangible Plant	\$ 240,086	\$ 240,086	\$ -	3.10%	\$ -
TECO Toledo Edison Co.	TECO 1016-303 FAS109 Transmission	Intangible Plant	\$ 54,210	\$ 54,210	\$ -	2.37%	\$ -
TECO Toledo Edison Co.	TECO 1016-303 Software	Intangible Plant	\$ 238,924	\$ 984,232	\$ (745,328)	14.29%	\$ -
Total			\$ 48,336,313	\$ 36,011,415	\$ 12,324,898		\$ 2,771,626

NOTES

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

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

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

Rider Charge Calculation - Rider DCR

I. Annual Revenue Requirement For March 2024 - May 2024 Rider DCR Rates

	(A)	(B)
	Company	Rev Req 2/29/2024
(1)	CEI	\$ 174,848,722
(2)	OE	\$ 191,016,818
(3)	TE	\$ 42,237,536
(4)	TOTAL	\$ 408,103,076

NOTES

(B) Annual Revenue Requirement based on estimated 2/29/2024 Rate Base

II. Quarterly Revenue Requirement Additions

	(A)	(B)	(C)	(D)
	Description	CEI	OE	TE
	Dec 2023 - Feb 2024 Reconciliation			
(1)	Amount Adjusted for March 2024 - May 2024	\$ 1,345,959	\$ 269,487	\$ 345,058
(2)	DCR Audit Expenses			
(3)	Adjustments			
(4)	Total Reconciliation	\$ 1,345,959	\$ 269,487	\$ 345,058

SOURCES

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

Rider Charge Calculation - Rider DCR

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

	(A)	(B)	(C)	(D)	(E)	(F)
	Company	Rate Schedule	Annual KWH Sales		Annual Rev Req Allocations	Quarterly Reconciliation
			Total	% Total		
(1)	CEI	RS	5,733,536,807	37.10%	\$ 64,863,500	\$ 499,309
(2)		GS, GP, GSU	9,722,021,070	62.90%	\$ 109,985,222	\$ 846,650
(3)			15,455,557,877	100.00%	\$ 174,848,722	\$ 1,345,959
(4)	OE	RS	9,793,930,141	51.84%	\$ 99,022,926	\$ 139,702
(5)		GS, GP, GSU	9,098,718,674	48.16%	\$ 91,993,892	\$ 129,785
(6)			18,892,648,815	100.00%	\$ 191,016,818	\$ 269,487
(7)	TE	RS	2,570,180,116	47.05%	\$ 19,873,524	\$ 162,356
(8)		GS, GP, GSU	2,892,267,022	52.95%	\$ 22,364,012	\$ 182,702
(9)			5,462,447,138	100.00%	\$ 42,237,536	\$ 345,058
(10)	OH	RS	18,097,647,064	45.46%	\$ 183,759,951	\$ 801,367
(11)	TOTAL	GS, GP, GSU	21,713,006,766	54.54%	\$ 224,343,125	\$ 1,159,137
(12)			39,810,653,830	100.00%	\$ 408,103,076	\$ 1,960,504

NOTES

- (C) Source: Forecast for Mar 2024 - Feb 2025 (All forecasted numbers associated with the forecast as of Dec 2023)
(D) Calculation: Individual Rate Schedule Total / Total for RS, GS, GP, GSU
(E) Calculation: Annual Rider DCR Revenue Requirement from Section I, Column B x Column D
(F) Calculation: Quarterly Reconciliation from Section II, Line 4 x Column D

Rider Charge Calculation - Rider DCR

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Company	Rate Schedule	Stipulation Allocation			Annual Rev Req Allocations	Quarterly Reconciliation
			% of Total	% of Non-RS	DCR Jurisd.		
(1)	CEI	RS	47.55%	0.00%	0.00%	\$ -	\$ -
(2)		GS	42.23%	80.52%	90.02%	\$ 99,006,936	\$ 762,141
(3)		GP	0.63%	1.19%	1.33%	\$ 1,467,144	\$ 11,294
(4)		GSU	4.06%	7.74%	8.65%	\$ 9,511,142	\$ 73,215
(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%	\$ 109,985,222	\$ 846,650
(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%	\$ 75,207,733	\$ 106,103
(13)		GP	5.20%	13.85%	15.69%	\$ 14,433,228	\$ 20,362
(14)		GSU	0.85%	2.26%	2.56%	\$ 2,352,932	\$ 3,320
(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%	\$ 91,993,892	\$ 129,785
(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%	\$ 19,398,489	\$ 158,475
(23)		GP	4.80%	11.42%	12.97%	\$ 2,901,309	\$ 23,702
(24)		GSU	0.11%	0.25%	0.29%	\$ 64,214	\$ 525
(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%	\$ 22,364,012	\$ 182,702
(30)		Subtotal (GT, STL, POL, TRF)		11.96%			

NOTES

- (C) Source: Stipulation in Case No. 07-551-EL-AIR.
(D) Calculation: Individual Non-RS Rate Schedule Total from Column C / (1 - RS Total from Column C).
(E) Besides customers taking service under Rate Schedule RS, Rider DCR is only applicable to customers taking service under Rate Schedules GS, GP, and GSU. Thus, the portion of the distribution rate increase allocated to Rate Schedules GT, STL, POL, and TRF per the Stipulation in Case No. 07-551-EL-AIR needs to be re-allocated across Rate Schedules GS, GP and GSU.
Calculation: ((Column D) / Sum of GS, GP, GSU from Column D)
(F) Calculation: Total Annual DCR Revenue Requirement Allocated to Non-RS customers from Section III x Column E.
(G) Calculation: Quarterly Reconciliation Allocated to Non-RS customers from Section III x Column E.

Rider Charge Calculation - Rider DCR

V. Rider DCR Charge Calculation - Annual Revenue Requirement - Rate RS

	(A)	(B)	(C)	(D)	(E)
	Company	Rate Schedule	Annual Revenue Req	Annual KWH Sales	Annual Rev Req Charge (\$ / KWH)
(1)	CEI	RS	\$ 64,863,500	5,733,536,807	\$ 0.011313
(2)	OE	RS	\$ 99,022,926	9,793,930,141	\$ 0.010111
(3)	TE	RS	\$ 19,873,524	2,570,180,116	\$ 0.007732
(4)			\$ 183,759,951	18,097,647,064	

NOTES

- (C) Source: Section III, Column E.
(D) Source: Forecast for Mar 2024 - Feb 2025 (All forecasted numbers associated with the forecast as of Dec 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	\$ 99,006,936	15,899,654	\$ 6.2270 per kW
(2)		GP	\$ 1,467,144	1,108,893	\$ 1.3231 per kW
(3)		GSU	\$ 9,511,142	7,351,924	\$ 1.2937 per kW
(4)			\$ 109,985,222		
(5)	OE	GS	\$ 75,207,733	17,204,102	\$ 4.3715 per kW
(6)		GP	\$ 14,433,228	5,444,493	\$ 2.6510 per kW
(7)		GSU	\$ 2,352,932	1,936,541	\$ 1.2150 per kVa
(8)			\$ 91,993,892		
(9)	TE	GS	\$ 19,398,489	4,938,813	\$ 3.9278 per kW
(10)		GP	\$ 2,901,309	2,846,115	\$ 1.0194 per kW
(11)		GSU	\$ 64,214	242,776	\$ 0.2645 per kVa
(12)			\$ 22,364,012		

NOTES

- (C) Source: Section IV, Column F.
(D) Source: Forecast for Mar 2024 - Feb 2025 (All forecasted numbers associated with the forecast as of Dec 2023)
(E) Calculation: Column C / Column D.

Rider Charge Calculation - Rider DCR

VII. Rider DCR Charge Calculation - Quarterly Reconciliation - Rate RS

	(A)	(B)	(C)	(D)	(E)
	Company	Rate Schedule	Quarterly Revenue Req	Quarterly KWH Sales	Reconciliation (\$ / KWH)
(1)	CEI	RS	\$ 499,309	1,305,004,675	\$ 0.000383
(2)	OE	RS	\$ 139,702	2,296,323,754	\$ 0.000061
(3)	TE	RS	\$ 162,356	551,512,104	\$ 0.000294
(4)			\$ 801,367	4,152,840,533	

NOTES

- (C) Source: Section III, Column F.
(D) Source: Forecast for March 2024 - May 2024 (All forecasted numbers associated with the forecast as of Dec 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	\$ 762,141	3,675,348	\$ 0.2074 per kW
(2)		GP	\$ 11,294	267,362	\$ 0.0422 per kW
(3)		GSU	\$ 73,215	1,787,283	\$ 0.0410 per kW
(4)			\$ 846,650		
(5)	OE	GS	\$ 106,103	4,052,360	\$ 0.0262 per kW
(6)		GP	\$ 20,362	1,029,504	\$ 0.0198 per kW
(7)		GSU	\$ 3,320	376,634	\$ 0.0088 per kVa
(8)			\$ 129,785		
(9)	TE	GS	\$ 158,475	1,083,135	\$ 0.1463 per kW
(10)		GP	\$ 23,702	645,320	\$ 0.0367 per kW
(11)		GSU	\$ 525	58,309	\$ 0.0090 per kVa
(12)			\$ 182,702		

NOTES

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

Rider Charge Calculation - Rider DCR

IX. Rider DCR Charge Calculation

	(A)	(B)	(C)	(D)	(E)
	Company	Rate Schedule	Annual Rev Req Charge	Quarterly Reconciliation	Proposed DCR Charge For March 2024 - May 2024
(1)	CEI	RS	\$ 0.011313 per kWh	\$ 0.000383 per kWh	\$ 0.010580 per kWh
(2)		GS	\$ 6.2270 per kW	\$ 0.2074 per kW	\$ 5.8206 per kW
(3)		GP	\$ 1.3231 per kW	\$ 0.0422 per kW	\$ 1.2351 per kW
(4)		GSU	\$ 1.2937 per kW	\$ 0.0410 per kW	\$ 1.2074 per kW
(5)					
(6)	OE	RS	\$ 0.010111 per kWh	\$ 0.000061 per kWh	\$ 0.009201 per kWh
(7)		GS	\$ 4.3715 per kW	\$ 0.0262 per kW	\$ 3.9782 per kW
(8)		GP	\$ 2.6510 per kW	\$ 0.0198 per kW	\$ 2.4160 per kW
(9)		GSU	\$ 1.2150 per kVa	\$ 0.0088 per kVa	\$ 1.1071 per kVa
(10)					
(11)	TE	RS	\$ 0.007732 per kWh	\$ 0.000294 per kWh	\$ 0.007261 per kWh
(12)		GS	\$ 3.9278 per kW	\$ 0.1463 per kW	\$ 3.6855 per kW
(13)		GP	\$ 1.0194 per kW	\$ 0.0367 per kW	\$ 0.9554 per kW
(14)		GSU	\$ 0.2645 per kVa	\$ 0.0090 per kVa	\$ 0.2474 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 Jan - May 2024 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 November 30, 2023

	(A)	(B)	(C)	(D)	(E)	(F)
Company	Annual Revenue Thru 11/30/2023	2022 Revenue vs. Revenue Cap	2023 Revenue Cap	Actual 2023 Revenue Cap	Under (Over) 2023 Revenue Cap	
CEI	\$ 154,975,893			\$ 270,481,117	\$ 115,505,224	
OE	\$ 170,621,640			\$ 193,200,798	\$ 22,579,157	
TE	\$ 37,926,184			\$ 115,920,479	\$ 77,994,295	
Total	\$ 363,523,717	\$ 2,651,596	\$ 383,750,000	\$ 386,401,596	\$ 22,877,878	

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

Quarterly Revenue Requirement Additions: Calculation of Dec 2023 - Feb 2024 Reconciliation Amount Adjusted for March 2024 - May 2024

I. Rider DCR Dec 2023 - Feb 2024 Rates Based on Estimated November 30, 2023 Rate Base

(A)	(B)	(C)	(D)		(E)		(F)	(G)		(H)		(I)		(J)			
Company	Rate Schedule	Allocation	Annual Revenue Requirements*						Quarterly Reconciliation						Dec 2023 - Feb 2024 Rate Estimated Rate Base		
			Rev. Req	Billing Units	Rate		Rev. Req	Billing Units	Rate								
CEI	RS	36.39%	\$	61,049,537	5,598,077,673	\$	0.010905	per kWh	\$	213,443	1,501,310,659	\$	0.000142	per kWh	\$	0.011048	per kWh
	GS	57.26%	\$	96,050,416	15,965,365	\$	6.0162	per kW	\$	335,814	3,913,586	\$	0.0858	per kW	\$	6.1020	per kW
	GP	0.85%	\$	1,423,333	1,119,552	\$	1.2713	per kW	\$	4,976	271,387	\$	0.0183	per kW	\$	1.2897	per kW
	GSU	5.50%	\$	9,227,122	7,420,761	\$	1.2434	per kW	\$	32,260	1,905,614	\$	0.0169	per kW	\$	1.2603	per kW
		100.00%	\$	167,750,407					\$	586,493							
OE	RS	50.97%	\$	94,874,816	9,555,692,780	\$	0.009929	per kWh	\$	179,951	2,713,974,345	\$	0.000066	per kWh	\$	0.009995	per kWh
	GS	40.08%	\$	74,607,070	17,272,906	\$	4.3193	per kW	\$	141,509	4,153,863	\$	0.0341	per kW	\$	4.3534	per kW
	GP	7.69%	\$	14,317,953	5,555,691	\$	2.5772	per kW	\$	27,157	1,452,103	\$	0.0187	per kW	\$	2.5959	per kW
	GSU	1.25%	\$	2,334,140	1,979,259	\$	1.1793	per kVa	\$	4,427	526,073	\$	0.0084	per kVa	\$	1.1877	per kVa
		100.00%	\$	186,133,978					\$	353,044							
TE	RS	46.87%	\$	18,822,434	2,556,210,592	\$	0.007363	per kWh	\$	36,142	754,741,798	\$	0.000048	per kWh	\$	0.007411	per kWh
	GS	46.08%	\$	18,505,894	5,008,255	\$	3.6951	per kW	\$	35,534	1,277,104	\$	0.0278	per kW	\$	3.7229	per kW
	GP	6.89%	\$	2,767,809	2,797,833	\$	0.9893	per kW	\$	5,315	631,147	\$	0.0084	per kW	\$	0.9977	per kW
	GSU	0.15%	\$	61,259	238,230	\$	0.2571	per kVa	\$	118	56,313	\$	0.0021	per kVa	\$	0.2592	per kVa
		100.00%	\$	40,157,397					\$	77,107							
TOTAL			\$ 394,041,782						\$ 1,016,645								

Notes:

Source: See "Rider Charge Calculation - Rider DCR" worksheet from Rider DCR filing October 2, 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

Page 2 of 3

Quarterly Revenue Requirement Additions: Calculation of Dec 2023 - Feb 2024 Reconciliation Amount Adjusted for March 2024 - May 2024

II. Rider DCR Dec 2023 - Feb 2024 Rates Based on Actual November 30, 2023 Rate Base

(A) Company	(B) Rate Schedule	(C) Allocation	(D) Annual Revenue Requirements			(F) Rate	(G) Quarterly Reconciliation			(I) Rate	(J) Dec 2023 - Feb 2024 Rate Actual Rate Base	
			Rev. Req	Billing Units			Rev. Req	Billing Units				
CEI	RS	36.39%	\$ 62,976,976	5,598,077,673	\$	0.011250 per kWh	\$ 213,443	1,501,310,659	\$	0.000142 per kWh	\$	0.011392 per kWh
	GS	57.26%	\$ 99,082,894	15,965,365	\$	6.2061 per kW	\$ 335,814	3,913,586	\$	0.0858 per kW	\$	6.2919 per kW
	GP	0.85%	\$ 1,468,270	1,119,552	\$	1.3115 per kW	\$ 4,976	271,387	\$	0.0183 per kW	\$	1.3298 per kW
	GSU	5.50%	\$ 9,518,438	7,420,761	\$	1.2827 per kW	\$ 32,260	1,905,614	\$	0.0169 per kW	\$	1.2996 per kW
		100.00%	\$ 173,046,578				\$ 586,493					
OE	RS	50.97%	\$ 95,393,947	9,555,692,780	\$	0.009983 per kWh	\$ 179,951	2,713,974,345	\$	0.000066 per kWh	\$	0.010049 per kWh
	GS	40.08%	\$ 75,015,301	17,272,906	\$	4.3429 per kW	\$ 141,509	4,153,863	\$	0.0341 per kW	\$	4.3770 per kW
	GP	7.69%	\$ 14,396,298	5,555,691	\$	2.5913 per kW	\$ 27,157	1,452,103	\$	0.0187 per kW	\$	2.6100 per kW
	GSU	1.25%	\$ 2,346,911	1,979,259	\$	1.1858 per kVa	\$ 4,427	526,073	\$	0.0084 per kVa	\$	1.1942 per kVa
		100.00%	\$ 187,152,456				\$ 353,044					
TE	RS	46.87%	\$ 19,417,455	2,556,210,592	\$	0.007596 per kWh	\$ 36,142	754,741,798	\$	0.000048 per kWh	\$	0.007644 per kWh
	GS	46.08%	\$ 19,090,908	5,008,255	\$	3.8119 per kW	\$ 35,534	1,277,104	\$	0.0278 per kW	\$	3.8397 per kW
	GP	6.89%	\$ 2,855,306	2,797,833	\$	1.0205 per kW	\$ 5,315	631,147	\$	0.0084 per kW	\$	1.0290 per kW
	GSU	0.15%	\$ 63,196	238,230	\$	0.2653 per kVa	\$ 118	56,313	\$	0.0021 per kVa	\$	0.2674 per kVa
		100.00%	\$ 41,426,864				\$ 77,107					
TOTAL			\$ 401,625,899				\$ 1,016,645					

- (C) Source: Rider DCR filing October 2, 2023
(D) Calculation: Annual DCR Revenue Requirement based on actual 11/30/2023 Rate Base x Column C
(E) Estimated billing units for Dec 2023 - Nov 2024. Source: Rider DCR filing October 2, 2023.
(F) Calculation: Column D / Column E
(G) Source: Rider DCR filing October 2, 2023
(H) Estimated billing units for Dec 2023 - Feb 2024. Source: Rider DCR filing October 2, 2023.
(I) Calculation: Column G / Column H
(J) Calculation: Column F + Column I

Quarterly Revenue Requirement Additions: Calculation of Dec 2023 - Feb 2024 Reconciliation Amount Adjusted for March 2024 - May 2024

III. Estimated Rider DCR Reconciliation Amount for March 2024 - May 2024

(A)	(B)	(C)		(D)		(E)	(F)	(G)
Company	Rate Schedule	Dec 2023 - Feb 2024 Rate Estimated Rate Base		Dec 2023 - Feb 2024 Rate Actual Rate Base		Difference	Billing Units	Reconciliation Amount
CEI	RS	\$	0.011048 per kWh	\$	0.011392 per kWh	\$ 0.000344 per kWh	1,501,310,659	\$ 516,907
	GS	\$	6.1020 per kW	\$	6.2919 per kW	\$ 0.1899 per kW	3,913,586	\$ 743,351
	GP	\$	1.2897 per kW	\$	1.3298 per kW	\$ 0.0401 per kW	271,387	\$ 10,893
	GSU	\$	1.2603 per kW	\$	1.2996 per kW	\$ 0.0393 per kW	1,905,614	\$ 74,809
								\$ 1,345,959
OE	RS	\$	0.009995 per kWh	\$	0.010049 per kWh	\$ 0.000054 per kWh	2,713,974,345	\$ 147,442
	GS	\$	4.353379 per kW	\$	4.377013 per kW	\$ 0.0236 per kW	4,153,863	\$ 98,173
	GP	\$	2.595871 per kW	\$	2.609972 per kW	\$ 0.0141 per kW	1,452,103	\$ 20,477
	GSU	\$	1.187715 per kVa	\$	1.194168 per kVa	\$ 0.0065 per kVa	526,073	\$ 3,395
								\$ 269,487
TE	RS	\$	0.007411 per kWh	\$	0.007644 per kWh	\$ 0.000233 per kWh	754,741,798	\$ 175,684
	GS	\$	3.7229 per kW	\$	3.8397 per kW	\$ 0.1168 per kW	1,277,104	\$ 149,178
	GP	\$	0.9977 per kW	\$	1.0290 per kW	\$ 0.0313 per kW	631,147	\$ 19,738
	GSU	\$	0.2592 per kVa	\$	0.2674 per kVa	\$ 0.0081 per kVa	56,313	\$ 458
								\$ 345,058
TOTAL								\$ 1,960,504

- (C) Source: Section I, Column J.
(D) Source: Section II, Column J.
(E) Calculation: Column D - Column C
(F) Estimated billing units for Dec 2023 - Feb 2024. Source: Rider DCR filing October 2, 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 Dec 2023.

Annual Energy (Mar 2024 - Feb 2025):

Source: Forecast as of Dec 2023.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	5,733,536,807	9,793,930,141	2,570,180,116	18,097,647,064
GS	kWh	5,802,032,011	6,139,852,282	1,707,460,523	13,649,344,816
GP	kWh	511,985,072	2,254,086,036	1,071,641,529	3,837,712,636
GSU	kWh	3,408,003,987	704,780,356	113,164,970	4,225,949,313
Total		15,455,557,877	18,892,648,815	5,462,447,138	39,810,653,830

Annual Demand (Mar 2024 - Feb 2025):

Source: Forecast as of Dec 2023.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	15,899,654	17,204,102	4,938,813
GP	kW	1,108,893	5,444,493	2,846,115
GSU	kW/kVA	7,351,924	1,936,541	242,776

March 2024 - May 2024 Energy:

Source: Forecast as of Dec 2023.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	1,305,004,675	2,296,323,754	551,512,104	4,152,840,533
GS	kWh	1,388,155,661	1,477,730,295	381,014,198	3,246,900,154
GP	kWh	126,164,657	431,908,922	244,061,955	802,135,534
GSU	kWh	836,362,662	136,003,684	27,916,906	1,000,283,252
Total		3,655,687,655	4,341,966,654	1,204,505,164	9,202,159,473

March 2024 - May 2024 Demand:

Source: Forecast as of Dec 2023.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	3,675,348	4,052,360	1,083,135
GP	kW	267,362	1,029,504	645,320
GSU	kW/kVA	1,787,283	376,634	58,309

The Cleveland Electric Illuminating Company
Case No. 23-0914-EL-RDR
Typical Bills - Comparison (Q1 2024 DCR vs. Q2 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	\$ 48.26	\$ 48.26	\$ 0.00	0.0%
2	0	500	\$ 90.49	\$ 90.49	\$ 0.00	0.0%
3	0	750	\$ 132.73	\$ 132.74	\$ 0.01	0.0%
4	0	1,000	\$ 174.94	\$ 174.95	\$ 0.01	0.0%
5	0	1,250	\$ 217.19	\$ 217.20	\$ 0.01	0.0%
6	0	1,500	\$ 259.40	\$ 259.41	\$ 0.01	0.0%
7	0	2,000	\$ 343.85	\$ 343.87	\$ 0.02	0.0%
8	0	2,500	\$ 428.09	\$ 428.11	\$ 0.02	0.0%
9	0	3,000	\$ 512.29	\$ 512.31	\$ 0.02	0.0%
10	0	3,500	\$ 596.50	\$ 596.53	\$ 0.03	0.0%
11	0	4,000	\$ 680.73	\$ 680.76	\$ 0.03	0.0%
12	0	4,500	\$ 764.96	\$ 765.00	\$ 0.04	0.0%
13	0	5,000	\$ 849.21	\$ 849.25	\$ 0.04	0.0%
14	0	5,500	\$ 933.42	\$ 933.46	\$ 0.04	0.0%
15	0	6,000	\$ 1,017.63	\$ 1,017.68	\$ 0.05	0.0%
16	0	6,500	\$ 1,101.88	\$ 1,101.93	\$ 0.05	0.0%
17	0	7,000	\$ 1,186.08	\$ 1,186.14	\$ 0.06	0.0%
18	0	7,500	\$ 1,270.32	\$ 1,270.38	\$ 0.06	0.0%
19	0	8,000	\$ 1,354.51	\$ 1,354.57	\$ 0.06	0.0%
20	0	8,500	\$ 1,438.76	\$ 1,438.83	\$ 0.07	0.0%
21	0	9,000	\$ 1,522.96	\$ 1,523.03	\$ 0.07	0.0%
22	0	9,500	\$ 1,607.21	\$ 1,607.29	\$ 0.08	0.0%
23	0	10,000	\$ 1,691.40	\$ 1,691.48	\$ 0.08	0.0%
24	0	10,500	\$ 1,775.63	\$ 1,775.71	\$ 0.08	0.0%
25	0	11,000	\$ 1,859.86	\$ 1,859.95	\$ 0.09	0.0%

The Cleveland Electric Illuminating Company
Case No. 23-0914-EL-RDR
Typical Bills - Comparison (Q1 2024 DCR vs. Q2 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	\$ 34.76	\$ 34.76	\$ 0.00	0.0%
2	0	500	\$ 65.09	\$ 65.09	\$ 0.00	0.0%
3	0	750	\$ 86.44	\$ 86.45	\$ 0.01	0.0%
4	0	1,000	\$ 107.78	\$ 107.79	\$ 0.01	0.0%
5	0	1,250	\$ 129.14	\$ 129.15	\$ 0.01	0.0%
6	0	1,500	\$ 150.48	\$ 150.49	\$ 0.01	0.0%
7	0	2,000	\$ 193.13	\$ 193.15	\$ 0.02	0.0%
8	0	2,500	\$ 235.63	\$ 235.65	\$ 0.02	0.0%
9	0	3,000	\$ 278.08	\$ 278.10	\$ 0.02	0.0%
10	0	3,500	\$ 320.53	\$ 320.56	\$ 0.03	0.0%
11	0	4,000	\$ 362.98	\$ 363.01	\$ 0.03	0.0%
12	0	4,500	\$ 405.45	\$ 405.49	\$ 0.04	0.0%
13	0	5,000	\$ 447.90	\$ 447.94	\$ 0.04	0.0%
14	0	5,500	\$ 490.36	\$ 490.40	\$ 0.04	0.0%
15	0	6,000	\$ 532.82	\$ 532.87	\$ 0.05	0.0%
16	0	6,500	\$ 575.28	\$ 575.33	\$ 0.05	0.0%
17	0	7,000	\$ 617.73	\$ 617.79	\$ 0.06	0.0%
18	0	7,500	\$ 660.22	\$ 660.28	\$ 0.06	0.0%
19	0	8,000	\$ 702.66	\$ 702.72	\$ 0.06	0.0%
20	0	8,500	\$ 745.11	\$ 745.18	\$ 0.07	0.0%
21	0	9,000	\$ 787.56	\$ 787.63	\$ 0.07	0.0%
22	0	9,500	\$ 830.04	\$ 830.12	\$ 0.08	0.0%
23	0	10,000	\$ 872.47	\$ 872.55	\$ 0.08	0.0%
24	0	10,500	\$ 914.93	\$ 915.01	\$ 0.08	0.0%
25	0	11,000	\$ 957.39	\$ 957.48	\$ 0.09	0.0%

The Cleveland Electric Illuminating Company
Case No. 23-0914-EL-RDR
Typical Bills - Comparison (Q1 2024 DCR vs. Q2 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	\$ 34.76	\$ 34.76	\$ 0.00	0.0%
2	0	500	\$ 65.09	\$ 65.09	\$ 0.00	0.0%
3	0	750	\$ 89.94	\$ 89.95	\$ 0.01	0.0%
4	0	1,000	\$ 114.78	\$ 114.79	\$ 0.01	0.0%
5	0	1,250	\$ 139.64	\$ 139.65	\$ 0.01	0.0%
6	0	1,500	\$ 164.48	\$ 164.49	\$ 0.01	0.0%
7	0	2,000	\$ 214.13	\$ 214.15	\$ 0.02	0.0%
8	0	2,500	\$ 263.63	\$ 263.65	\$ 0.02	0.0%
9	0	3,000	\$ 313.08	\$ 313.10	\$ 0.02	0.0%
10	0	3,500	\$ 362.53	\$ 362.56	\$ 0.03	0.0%
11	0	4,000	\$ 411.98	\$ 412.01	\$ 0.03	0.0%
12	0	4,500	\$ 461.45	\$ 461.49	\$ 0.04	0.0%
13	0	5,000	\$ 510.90	\$ 510.94	\$ 0.04	0.0%
14	0	5,500	\$ 560.36	\$ 560.40	\$ 0.04	0.0%
15	0	6,000	\$ 609.82	\$ 609.87	\$ 0.05	0.0%
16	0	6,500	\$ 659.28	\$ 659.33	\$ 0.05	0.0%
17	0	7,000	\$ 708.73	\$ 708.79	\$ 0.06	0.0%
18	0	7,500	\$ 758.22	\$ 758.28	\$ 0.06	0.0%
19	0	8,000	\$ 807.66	\$ 807.72	\$ 0.06	0.0%
20	0	8,500	\$ 857.11	\$ 857.18	\$ 0.07	0.0%
21	0	9,000	\$ 906.56	\$ 906.63	\$ 0.07	0.0%
22	0	9,500	\$ 956.04	\$ 956.12	\$ 0.08	0.0%
23	0	10,000	\$ 1,005.47	\$ 1,005.55	\$ 0.08	0.0%
24	0	10,500	\$ 1,054.93	\$ 1,055.01	\$ 0.08	0.0%
25	0	11,000	\$ 1,104.39	\$ 1,104.48	\$ 0.09	0.0%

The Cleveland Electric Illuminating Company
Case No. 23-0914-EL-RDR
Typical Bills - Comparison (Q1 2024 DCR vs. Q2 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	\$ 296.84	\$ 296.65	\$ (0.19)	-0.1%
2	10	2,000	\$ 407.04	\$ 406.85	\$ (0.19)	0.0%
3	10	3,000	\$ 516.76	\$ 516.57	\$ (0.19)	0.0%
4	10	4,000	\$ 626.48	\$ 626.29	\$ (0.19)	0.0%
5	10	5,000	\$ 736.27	\$ 736.08	\$ (0.19)	0.0%
6	10	6,000	\$ 845.99	\$ 845.80	\$ (0.19)	0.0%
7	1,000	100,000	\$ 29,741.19	\$ 29,722.51	\$ (18.68)	-0.1%
8	1,000	200,000	\$ 40,658.46	\$ 40,639.78	\$ (18.68)	0.0%
9	1,000	300,000	\$ 51,575.72	\$ 51,557.04	\$ (18.68)	0.0%
10	1,000	400,000	\$ 62,492.99	\$ 62,474.31	\$ (18.68)	0.0%
11	1,000	500,000	\$ 73,410.26	\$ 73,391.58	\$ (18.68)	0.0%
12	1,000	600,000	\$ 84,327.52	\$ 84,308.84	\$ (18.68)	0.0%

The Cleveland Electric Illuminating Company
Case No. 23-0914-EL-RDR
Typical Bills - Comparison (Q1 2024 DCR vs. Q2 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	\$ 10,614.68	\$ 10,615.12	\$ 0.44	0.0%
2	500	100,000	\$ 16,015.11	\$ 16,015.55	\$ 0.44	0.0%
3	500	150,000	\$ 21,415.54	\$ 21,415.98	\$ 0.44	0.0%
4	500	200,000	\$ 26,815.98	\$ 26,816.42	\$ 0.44	0.0%
5	500	250,000	\$ 32,216.41	\$ 32,216.85	\$ 0.44	0.0%
6	500	300,000	\$ 37,616.84	\$ 37,617.28	\$ 0.44	0.0%
7	5,000	500,000	\$ 103,503.98	\$ 103,508.40	\$ 4.42	0.0%
8	5,000	1,000,000	\$ 157,074.42	\$ 157,078.84	\$ 4.42	0.0%
9	5,000	1,500,000	\$ 209,779.65	\$ 209,784.07	\$ 4.42	0.0%
10	5,000	2,000,000	\$ 262,484.88	\$ 262,489.30	\$ 4.42	0.0%
11	5,000	2,500,000	\$ 315,190.11	\$ 315,194.53	\$ 4.42	0.0%
12	5,000	3,000,000	\$ 367,895.34	\$ 367,899.76	\$ 4.42	0.0%

The Cleveland Electric Illuminating Company
Case No. 23-0914-EL-RDR
Typical Bills - Comparison (Q1 2024 DCR vs. Q2 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	\$ 18,748.98	\$ 18,750.23	\$ 1.25	0.0%
2	1,000	200,000	\$ 28,668.35	\$ 28,669.60	\$ 1.25	0.0%
3	1,000	300,000	\$ 38,587.71	\$ 38,588.96	\$ 1.25	0.0%
4	1,000	400,000	\$ 48,507.08	\$ 48,508.33	\$ 1.25	0.0%
5	1,000	500,000	\$ 58,426.45	\$ 58,427.70	\$ 1.25	0.0%
6	1,000	600,000	\$ 68,345.81	\$ 68,347.06	\$ 1.25	0.0%
7	10,000	1,000,000	\$ 183,598.89	\$ 183,611.43	\$ 12.54	0.0%
8	10,000	2,000,000	\$ 280,194.35	\$ 280,206.89	\$ 12.54	0.0%
9	10,000	3,000,000	\$ 376,789.81	\$ 376,802.35	\$ 12.54	0.0%
10	10,000	4,000,000	\$ 473,385.27	\$ 473,397.81	\$ 12.54	0.0%
11	10,000	5,000,000	\$ 569,980.74	\$ 569,993.28	\$ 12.54	0.0%
12	10,000	6,000,000	\$ 666,576.20	\$ 666,588.74	\$ 12.54	0.0%

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

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Filed pursuant to Orders dated May 27, 2009, July 18, 2012 and July 17, 2019 in Case Nos.
08-935-EL-SSO et al., 12-1230-EL-SSO and 18-1656-EL-ATA et al., and March 31, 2016 and August 22, 2019 in
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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 March 1, 2024. This Rider is not avoidable for customers who take electric generation service from a certified supplier.

RATE:

RS (all kWhs, per kWh)	1.0580¢
GS (per kW of Billing Demand)	\$5.8206
GP (per kW of Billing Demand)	\$1.2351
GSU (per kW of Billing Demand)	\$1.2074

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
Commission of Ohio Docketing Information System on**

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in

Case No(s). 89-6001-EL-TRF, 23-0914-EL-RDR

Summary: Application to Update the Rider DCR electronically filed by Ms. Kristen M. Fling on behalf of The Cleveland Electric Illuminating Company.