

April 4, 2016

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

SUBJECT: Case Nos. 15-1596-EL-RDR  
89-6006-EL-TRF

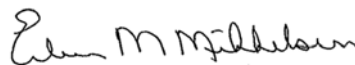
Dear Ms. McNeal:

In accordance with the Commission Order in Ohio Edison Company's Case No. 14-1297-EL-SSO Electric Security Plan proceeding, please file the attached schedules, bill impacts, and tariff pages on behalf of Ohio Edison Company related to the Delivery Capital Recovery Rider (Rider DCR). The attached schedules demonstrate that the year-to-date revenue is below the permitted annual cap for 2016 and provide detailed calculations related to plant in service, accumulated depreciation reserve, income taxes, commercial activity taxes, and property taxes, rate base, depreciation expense, and the resulting revenue requirement all as contemplated by the Order in Ohio Edison Company's Case No. 14-1297-EL-SSO Electric Security Plan proceeding.

Also included with the filing are estimated bill impacts for multiple usage levels for the different rate schedules reflecting the impact on current bills of the Rider DCR charges commencing on June 1, 2016.

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. 15-1596-EL-RDR and 89-6006-EL-TRF, and distribute two copies to the Staff. Thank you.

Sincerely,



Eileen M. Mikkelsen  
Director, Rates & Regulatory Affairs

Enclosures

Ohio Edison Company  
Delivery Capital Recovery Rider (DCR)  
June 2016 - August 2016 Filing  
April 4, 2016

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**Rider DCR**  
**Rates for June - August 2016**  
**Revenue Requirement Summary**

(\$ millions)

**Calculation of Annual Revenue Requirement Based on Estimated 5/31/2016 Rate Base**

Line No.	Description	Source	CEI	OE	TE	TOTAL
1	Annual Revenue Requirement Based on Actual 2/29/2016 Rate Base	4/4/2016 Compliance Filing; Page 2; Column (f) Lines 36-39	\$ 105.3	\$ 114.4	\$ 27.6	\$ 247.3
2	Incremental Revenue Requirement Based on Estimated 5/31/2016 Rate Base	Calculation: 4/4/2016 Compliance Filing (Page 27, Column (f) Lines 36-39) minus Line 1	\$ 2.2	\$ 4.3	\$ 0.9	\$ 7.4
3	Annual Revenue Requirement Based on Estimated 5/31/2016 Rate Base	Calculation: SUM [ Line 1 through Line 2 ]	\$ 107.5	\$ 118.7	\$ 28.6	\$ 254.7

**Rider DCR**  
**Actual Distribution Rate Base Additions as of 2/29/2016**  
**Revenue Requirement Calculation**

(\$ millions)

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

		(A)	(B)	(C) = (B) - (A)	(D)	
	<b>Gross Plant</b>	<b>5/31/2007*</b>	<b>2/29/2016</b>	<b>Incremental</b>	<b>Source of Column (B)</b>	
(1)	CEI	1,927.1	2,890.7	963.7	Sch B2.1 (Actual) Line 45	
(2)	OE	2,074.0	3,266.8	1,192.8	Sch B2.1 (Actual) Line 47	
(3)	TE	771.5	1,135.5	364.0	Sch B2.1 (Actual) Line 44	
(4)	<b>Total</b>	<b>4,772.5</b>	<b>7,293.0</b>	<b>2,520.4</b>	<b>Sum: [ (1) through (3) ]</b>	
	<b>Accumulated Reserve</b>					
(5)	CEI	(773.0)	(1,223.1)	(450.1)	-Sch B3 (Actual) Line 46	
(6)	OE	(803.0)	(1,268.0)	(464.9)	-Sch B3 (Actual) Line 48	
(7)	TE	(376.8)	(556.6)	(179.8)	-Sch B3 (Actual) Line 45	
(8)	<b>Total</b>	<b>(1,952.8)</b>	<b>(3,047.6)</b>	<b>(1,094.8)</b>	<b>Sum: [ (5) through (7) ]</b>	
	<b>Net Plant In Service</b>					
(9)	CEI	1,154.0	1,667.7	513.6	(1) + (5)	
(10)	OE	1,271.0	1,998.8	727.9	(2) + (6)	
(11)	TE	394.7	578.8	184.1	(3) + (7)	
(12)	<b>Total</b>	<b>2,819.7</b>	<b>4,245.3</b>	<b>1,425.6</b>	<b>Sum: [ (9) through (11) ]</b>	
	<b>ADIT</b>					
(13)	CEI	(246.4)	(466.9)	(220.5)	- ADIT Balances (Actual) Line 3	
(14)	OE	(197.1)	(530.1)	(333.0)	- ADIT Balances (Actual) Line 3	
(15)	TE	(10.3)	(149.8)	(139.5)	- ADIT Balances (Actual) Line 3	
(16)	<b>Total</b>	<b>(453.8)</b>	<b>(1,146.7)</b>	<b>(693.0)</b>	<b>Sum: [ (13) through (15) ]</b>	
	<b>Rate Base</b>					
(17)	CEI	907.7	1,200.8	293.1	(9) + (13)	
(18)	OE	1,073.9	1,468.7	394.8	(10) + (14)	
(19)	TE	384.4	429.1	44.7	(11) + (15)	
(20)	<b>Total</b>	<b>2,366.0</b>	<b>3,098.6</b>	<b>732.6</b>	<b>Sum: [ (17) through (19) ]</b>	
	<b>Depreciation Exp</b>					
(21)	CEI	60.0	93.5	33.6	Sch B-3.2 (Actual) Line 46	
(22)	OE	62.0	98.8	36.8	Sch B-3.2 (Actual) Line 48	
(23)	TE	24.5	37.4	12.9	Sch B-3.2 (Actual) Line 45	
(24)	<b>Total</b>	<b>146.5</b>	<b>229.8</b>	<b>83.3</b>	<b>Sum: [ (21) through (23) ]</b>	
	<b>Property Tax Exp</b>					
(25)	CEI	65.0	103.1	38.2	Sch C-3.10a (Actual) Line 4	
(26)	OE	57.4	89.8	32.4	Sch C-3.10a (Actual) Line 4	
(27)	TE	20.1	29.7	9.6	Sch C-3.10a (Actual) Line 4	
(28)	<b>Total</b>	<b>142.4</b>	<b>222.6</b>	<b>80.2</b>	<b>Sum: [ (25) through (27) ]</b>	
	<b>Revenue Requirement</b>	<b>Rate Base</b>	<b>Return 8.48%</b>	<b>Deprec</b>	<b>Prop Tax</b>	<b>Rev. Req.</b>
(29)	CEI	293.1	24.9	33.6	38.2	<b>96.6</b>
(30)	OE	394.8	33.5	36.8	32.4	<b>102.7</b>
(31)	TE	44.7	3.8	12.9	9.6	<b>26.3</b>
(32)	<b>Total</b>	<b>732.6</b>	<b>62.1</b>	<b>83.3</b>	<b>80.2</b>	<b>225.6</b>

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

	(a)	(b)	(c)	(d)	(e)	(f)
	<b>Revenue Requirement with Tax</b>	<b>Equity Return</b>	<b>Tax Rate</b>	<b>Income Tax</b>	<b>CAT 0.26%</b>	<b>Taxes</b>
(36)	CEI	15.1	35.95%	8.5	0.3	8.7
(37)	OE	20.3	35.85%	11.4	0.3	11.6
(38)	TE	2.3	35.70%	1.3	0.1	1.3
(39)	<b>Total</b>	<b>37.7</b>		<b>21.1</b>	<b>0.6</b>	<b>21.7</b>
						<b>Rev. Req. + Tax</b>
						<b>105.3</b>
						<b>114.4</b>
						<b>27.6</b>
						<b>247.3</b>

(a) = Weighted Cost of Equity x Rate Base

(b) = Current composite income tax rates

(c) = (a) x (1 / (1-(b)) - 1)

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

(e) = (c) + (d)

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

Ohio Edison Company: 15-1596-EL-RDR  
2/29/2016 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)

Page 1 of 4

NOTE: Column A contains actual plant in service balances as of 2/29/2016, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR Audit Reports. 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: Actual 2/29/2016 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	\$ 95,232,903	100%	\$ 95,232,903	\$ (86,957,937)	\$ 8,274,967
2	352	Structures & Improvements	\$ 11,925,964	100%	\$ 11,925,964		\$ 11,925,964
3	353	Station Equipment	\$ 109,508,530	100%	\$ 109,508,530		\$ 109,508,530
4	354	Towers & Fixtures	\$ 276,919	100%	\$ 276,919		\$ 276,919
5	355	Poles & Fixtures	\$ 27,068,713	100%	\$ 27,068,713		\$ 27,068,713
6	356	Overhead Conductors & Devices	\$ 37,236,422	100%	\$ 37,236,422		\$ 37,236,422
7	357	Underground Conduit	\$ 1,540,142	100%	\$ 1,540,142		\$ 1,540,142
8	358	Underground Conductors & Devices	\$ 16,441,486	100%	\$ 16,441,486		\$ 16,441,486
9	359	Roads & Trails	\$ 34,419	100%	\$ 34,419		\$ 34,419
10		Total Transmission Plant	\$ 299,265,498	100%	\$ 299,265,498	\$ (86,957,937)	\$ 212,307,561

Ohio Edison Company: 15-1596-EL-RDR  
2/29/2016 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)

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NOTE: Column A contains actual plant in service balances as of 2/29/2016, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR Audit Reports. 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: Actual 2/29/2016 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>DISTRIBUTION PLANT</u>							
11	360	Land & Land Rights	\$ 12,626,334	100%	\$ 12,626,334		\$ 12,626,334
12	361	Structures & Improvements	\$ 14,749,400	100%	\$ 14,749,400		\$ 14,749,400
13	362	Station Equipment	\$ 248,862,291	100%	\$ 248,862,291		\$ 248,862,291
14	364	Poles, Towers & Fixtures	\$ 485,028,162	100%	\$ 485,028,162		\$ 485,028,162
15	365	Overhead Conductors & Devices	\$ 710,965,692	100%	\$ 710,965,692		\$ 710,965,692
16	366	Underground Conduit	\$ 66,779,090	100%	\$ 66,779,090		\$ 66,779,090
17	367	Underground Conductors & Devices	\$ 302,386,536	100%	\$ 302,386,536		\$ 302,386,536
18	368	Line Transformers	\$ 481,618,122	100%	\$ 481,618,122		\$ 481,618,122
19	369	Services	\$ 130,412,620	100%	\$ 130,412,620		\$ 130,412,620
20	370	Meters	\$ 148,650,634	100%	\$ 148,650,634		\$ 148,650,634
21	371	Installation on Customer Premises	\$ 24,169,343	100%	\$ 24,169,343		\$ 24,169,343
22	373	Street Lighting & Signal Systems	\$ 72,726,266	100%	\$ 72,726,266		\$ 72,726,266
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	100%	\$ 22,272		\$ 22,272
24		Total Distribution Plant	\$ 2,698,996,762	100%	\$ 2,698,996,762	\$ -	\$ 2,698,996,762

Ohio Edison Company: 15-1596-EL-RDR  
2/29/2016 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)

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NOTE: Column A contains actual plant in service balances as of 2/29/2016, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR Audit Reports. 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: Actual 2/29/2016 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>GENERAL PLANT</u>							
25	389	Land & Land Rights	\$ 3,257,286	100%	\$ 3,257,286		\$ 3,257,286
26	390	Structures & Improvements	\$ 89,487,940	100%	\$ 89,487,940		\$ 89,487,940
27	390.3	Leasehold Improvements	\$ 108,959	100%	\$ 108,959		\$ 108,959
28	391.1	Office Furniture & Equipment	\$ 6,886,655	100%	\$ 6,886,655		\$ 6,886,655
29	391.2	Data Processing Equipment	\$ 10,075,532	100%	\$ 10,075,532		\$ 10,075,532
30	392	Transportation Equipment	\$ 2,242,732	100%	\$ 2,242,732		\$ 2,242,732
31	393	Stores Equipment	\$ 1,296,852	100%	\$ 1,296,852		\$ 1,296,852
32	394	Tools, Shop & Garage Equipment	\$ 15,612,784	100%	\$ 15,612,784		\$ 15,612,784
33	395	Laboratory Equipment	\$ 5,598,646	100%	\$ 5,598,646		\$ 5,598,646
34	396	Power Operated Equipment	\$ 3,657,960	100%	\$ 3,657,960		\$ 3,657,960
35	397	Communication Equipment	\$ 26,207,109	100%	\$ 26,207,109		\$ 26,207,109
36	398	Miscellaneous Equipment	\$ 459,000	100%	\$ 459,000		\$ 459,000
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	100%	\$ 303,410		\$ 303,410
38		Total General Plant	\$ 165,194,863	100%	\$ 165,194,863	\$ -	\$ 165,194,863

Ohio Edison Company: 15-1596-EL-RDR  
2/29/2016 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)

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NOTE: Column A contains actual plant in service balances as of 2/29/2016, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR Audit Reports. 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: Actual 2/29/2016 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>OTHER PLANT</u>							
39	301	Organization	\$ 89,746	100%	\$ 89,746		\$ 89,746
40	303	Intangible Software	\$ 73,443,389	100%	\$ 73,443,389		\$ 73,443,389
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	100%	\$ 2,023,278		\$ 2,023,278
42	303	Intangible FAS 109 Distribution	\$ 1,593,443	100%	\$ 1,593,443		\$ 1,593,443
43	303	Intangible FAS 109 General	\$ 199,091	100%	\$ 199,091		\$ 199,091
44		Total Other Plant	\$ 77,348,948		\$ 77,348,948	\$ -	\$ 77,348,948
45		Company Total Plant	<u>\$ 3,240,806,071</u>	100%	<u>\$ 3,240,806,071</u>	<u>\$ (86,957,937)</u>	<u>\$ 3,153,848,134</u>
46		Service Company Plant Allocated*					\$ 112,944,432
47		Grand Total Plant (45 + 46)					<u>\$ 3,266,792,566</u>

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



Ohio Edison Company: 15-1596-EL-RDR  
2/29/2016 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)  
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NOTE: Column B contains actual reserve for accumulated depreciation balances as of 2/29/2016, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR Audit Reports. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 2/29/2016 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
			Sch B2.1 (Actual) Column E					
<u>TRANSMISSION PLANT</u>								
1	350	Land & Land Rights	\$ 8,274,967	\$ 459	100%	\$ 459		\$ 459
2	352	Structures & Improvements	\$ 11,925,964	\$ 7,920,088	100%	\$ 7,920,088		\$ 7,920,088
3	353	Station Equipment	\$ 109,508,530	\$ 57,353,022	100%	\$ 57,353,022		\$ 57,353,022
4	354	Towers & Fixtures	\$ 276,919	\$ 302,866	100%	\$ 302,866		\$ 302,866
5	355	Poles & Fixtures	\$ 27,068,713	\$ 22,102,829	100%	\$ 22,102,829		\$ 22,102,829
6	356	Overhead Conductors & Devices	\$ 37,236,422	\$ 19,934,501	100%	\$ 19,934,501		\$ 19,934,501
7	357	Underground Conduit	\$ 1,540,142	\$ 900,258	100%	\$ 900,258		\$ 900,258
8	358	Underground Conductors & Devices	\$ 16,441,486	\$ 5,079,211	100%	\$ 5,079,211		\$ 5,079,211
9	359	Roads & Trails	\$ 34,419	\$ 246	100%	\$ 246		\$ 246
10		Total Transmission Plant	\$ 212,307,561	\$ 113,593,480	100%	\$ 113,593,480	\$0	\$ 113,593,480

Ohio Edison Company: 15-1596-EL-RDR  
2/29/2016 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)  
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NOTE: Column B contains actual reserve for accumulated depreciation balances as of 2/29/2016, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR Audit Reports. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 2/29/2016 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company		Reserve Balances								
			Plant Investment		Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction				
			Sch B2.1 (Actual)	Column E						(B)	(C)	(D) = (B) * (C)	(E)
<u>DISTRIBUTION PLANT</u>													
11	360	Land & Land Rights	\$	12,626,334	\$	-	100%	\$	-	\$	-		
12	361	Structures & Improvements	\$	14,749,400	\$	5,618,172	100%	\$	5,618,172	\$	5,618,172		
13	362	Station Equipment	\$	248,862,291	\$	100,563,841	100%	\$	100,563,841	\$	100,563,841		
14	364	Poles, Towers & Fixtures	\$	485,028,162	\$	227,488,819	100%	\$	227,488,819	\$	227,488,819		
15	365	Overhead Conductors & Devices	\$	710,965,692	\$	171,741,909	100%	\$	171,741,909	\$	171,741,909		
16	366	Underground Conduit	\$	66,779,090	\$	24,457,621	100%	\$	24,457,621	\$	24,457,621		
17	367	Underground Conductors & Devices	\$	302,386,536	\$	75,214,071	100%	\$	75,214,071	\$	75,214,071		
18	368	Line Transformers	\$	481,618,122	\$	209,526,931	100%	\$	209,526,931	\$	209,526,931		
19	369	Services	\$	130,412,620	\$	82,853,704	100%	\$	82,853,704	\$	82,853,704		
20	370	Meters	\$	148,650,634	\$	38,645,403	100%	\$	38,645,403	\$	38,645,403		
21	371	Installation on Customer Premises	\$	24,169,343	\$	14,183,574	100%	\$	14,183,574	\$	14,183,574		
22	373	Street Lighting & Signal Systems	\$	72,726,266	\$	37,724,155	100%	\$	37,724,155	\$	37,724,155		
23	374	Asset Retirement Costs for Distribution Plant	\$	22,272	\$	13,433	100%	\$	13,433	\$	13,433		
24		Total Distribution Plant	\$	2,698,996,762	\$	988,031,633	100%	\$	988,031,633	\$	-	\$	988,031,633

Ohio Edison Company: 15-1596-EL-RDR  
2/29/2016 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)  
Page 3 of 4

NOTE: Column B contains actual reserve for accumulated depreciation balances as of 2/29/2016, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR Audit Reports. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 2/29/2016 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted
			Sch B2.1 (Actual) Column E	Company	%	Total		Jurisdiction
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
GENERAL PLANT								
25	389	Land & Land Rights	\$ 3,257,286	\$ (74,752)	100%	\$ (74,752)		\$ (74,752)
26	390	Structures & Improvements	\$ 89,487,940	\$ 37,995,826	100%	\$ 37,995,826		\$ 37,995,826
27	390.3	Leasehold Improvements	\$ 108,959	\$ 108,959	100%	\$ 108,959		\$ 108,959
28	391.1	Office Furniture & Equipment	\$ 6,886,655	\$ 5,652,141	100%	\$ 5,652,141		\$ 5,652,141
29	391.2	Data Processing Equipment	\$ 10,075,532	\$ 2,336,920	100%	\$ 2,336,920		\$ 2,336,920
30	392	Transportation Equipment	\$ 2,242,732	\$ 168,897	100%	\$ 168,897		\$ 168,897
31	393	Stores Equipment	\$ 1,296,852	\$ 802,349	100%	\$ 802,349		\$ 802,349
32	394	Tools, Shop & Garage Equipment	\$ 15,612,784	\$ 2,774,683	100%	\$ 2,774,683		\$ 2,774,683
33	395	Laboratory Equipment	\$ 5,598,646	\$ 2,915,203	100%	\$ 2,915,203		\$ 2,915,203
34	396	Power Operated Equipment	\$ 3,657,960	\$ 3,308,655	100%	\$ 3,308,655		\$ 3,308,655
35	397	Communication Equipment	\$ 26,207,109	\$ 17,782,616	100%	\$ 17,782,616		\$ 17,782,616
36	398	Miscellaneous Equipment	\$ 459,000	\$ 406,898	100%	\$ 406,898		\$ 406,898
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	\$ 186,763	100%	\$ 186,763		\$ 186,763
38		Total General Plant	\$ 165,194,863	\$ 74,365,159	100%	\$ 74,365,159	\$ -	\$ 74,365,159

Ohio Edison Company: 15-1596-EL-RDR  
2/29/2016 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)  
Page 4 of 4

NOTE: Column B contains actual reserve for accumulated depreciation balances as of 2/29/2016, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR Audit Reports. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 2/29/2016 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances					
			Plant Investment	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction	
			Sch B2.1 (Actual) Column E						(B)
			(A)						
OTHER PLANT									
39	301	Organization	\$ 89,746	\$ -	100%	\$ -			\$ -
40	303	Intangible Software	\$ 73,443,389	\$ 54,744,658	100%	\$ 54,744,658			\$ 54,744,658
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	\$ 697,049	100%	\$ 697,049			\$ 697,049
42	303	Intangible FAS 109 Distribution	\$ 1,593,443	\$ 1,556,361	100%	\$ 1,556,361			\$ 1,556,361
43	303	Intangible FAS 109 General	\$ 199,091	\$ 180,037	100%	\$ 180,037			\$ 180,037
44		Total Other Plant	\$ 77,348,948	\$ 57,178,105		\$ 57,178,105	\$ -		\$ 57,178,105
45		Removal Work in Progress (RWIP)		\$ (14,643,697)	100%	\$ (14,643,697)			\$ (14,643,697)
46		Company Total Plant (Reserve)	\$ 3,153,848,134	\$ 1,218,524,680	100%	\$ 1,218,524,680	\$ -		\$ 1,218,524,680
47		Service Company Reserve Allocated*							\$ 49,439,922
48		Grand Total Plant (Reserve) (46 + 47)							\$ 1,267,964,602

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

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR  
 Ohio Edison Company: 15-1596-EL-RDR  
 The Toledo Edison Company: 15-1597-EL-RDR

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

	<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>SC</u>
(1) Ending Bal. 2/29/2016*	457,717,950	518,990,671	144,879,857	64,489,345
(2) Service Company Allocated ADIT**	\$ 9,163,936	\$ 11,105,065	\$ 4,888,292	
(3) Grand Total ADIT Balance***	<u>\$ 466,881,886</u>	<u>\$ 530,095,736</u>	<u>\$ 149,768,149</u>	

\*Source: Actual 2/29/2016 balances.

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

\*\*\* Calculation : Line 1 + Line 2

Ohio Edison Company: 15-1596-EL-RDR  
Annual Depreciation Expense on Actual Plant Balances as of February 29, 2016

Schedule B-3.2 (Actual)  
Page 1 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 8,274,967	\$ 459	0.00%	\$ -
2	352	Structures & Improvements	\$ 11,925,964	\$ 7,920,088	2.06%	\$ 245,675
3	353	Station Equipment	\$ 109,508,530	\$ 57,353,022	2.20%	\$ 2,409,188
4	354	Towers & Fixtures	\$ 276,919	\$ 302,866	1.82%	\$ 5,040
5	355	Poles & Fixtures	\$ 27,068,713	\$ 22,102,829	2.98%	\$ 806,648
6	356	Overhead Conductors & Devices	\$ 37,236,422	\$ 19,934,501	2.55%	\$ 949,529
7	357	Underground Conduit	\$ 1,540,142	\$ 900,258	1.67%	\$ 25,720
8	358	Underground Conductors & Devices	\$ 16,441,486	\$ 5,079,211	2.00%	\$ 328,830
9	359	Roads & Trails	\$ 34,419	\$ 246	0.00%	\$ -
10		Total Transmission	\$ 212,307,561	\$ 113,593,480		\$ 4,770,630

Ohio Edison Company: 15-1596-EL-RDR  
Annual Depreciation Expense on Actual Plant Balances as of February 29, 2016

Schedule B-3.2 (Actual)  
Page 2 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 12,626,334	\$ -	0.00%	\$ -
12	361	Structures & Improvements	\$ 14,749,400	\$ 5,618,172	2.45%	\$ 361,360
13	362	Station Equipment	\$ 248,862,291	\$ 100,563,841	2.55%	\$ 6,345,988
14	364	Poles, Towers & Fixtures	\$ 485,028,162	\$ 227,488,819	2.93%	\$ 14,211,325
15	365	Overhead Conductors & Devices	\$ 710,965,692	\$ 171,741,909	2.70%	\$ 19,196,074
16	366	Underground Conduit	\$ 66,779,090	\$ 24,457,621	1.50%	\$ 1,001,686
17	367	Underground Conductors & Devices	\$ 302,386,536	\$ 75,214,071	2.07%	\$ 6,259,401
18	368	Line Transformers	\$ 481,618,122	\$ 209,526,931	3.50%	\$ 16,856,634
19	369	Services	\$ 130,412,620	\$ 82,853,704	3.13%	\$ 4,081,915
20	370	Meters	\$ 148,650,634	\$ 38,645,403	3.24%	\$ 4,816,281
21	371	Installation on Customer Premises	\$ 24,169,343	\$ 14,183,574	4.44%	\$ 1,073,119
22	373	Street Lighting & Signal Systems	\$ 72,726,266	\$ 37,724,155	4.20%	\$ 3,054,503
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	\$ 13,433	0.00%	\$ -
24		Total Distribution	\$ 2,698,996,762	\$ 988,031,633		\$ 77,258,286

Ohio Edison Company: 15-1596-EL-RDR  
Annual Depreciation Expense on Actual Plant Balances as of February 29, 2016

Schedule B-3.2 (Actual)  
Page 3 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 3,257,286	\$ (74,752)	0.00%	\$ -
26	390	Structures & Improvements	\$ 89,487,940	\$ 37,995,826	2.50%	\$ 2,237,198
27	390.3	Leasehold Improvements	\$ 108,959	\$ 108,959	20.78%	\$ 22,642
28	391.1	Office Furniture & Equipment	\$ 6,886,655	\$ 5,652,141	3.80%	\$ 261,693
29	391.2	Data Processing Equipment	\$ 10,075,532	\$ 2,336,920	17.00%	\$ 1,712,840
30	392	Transportation Equipment	\$ 2,242,732	\$ 168,897	7.31%	\$ 163,944
31	393	Stores Equipment	\$ 1,296,852	\$ 802,349	2.56%	\$ 33,199
32	394	Tools, Shop & Garage Equipment	\$ 15,612,784	\$ 2,774,683	3.17%	\$ 494,925
33	395	Laboratory Equipment	\$ 5,598,646	\$ 2,915,203	3.80%	\$ 212,749
34	396	Power Operated Equipment	\$ 3,657,960	\$ 3,308,655	3.48%	\$ 127,297
35	397	Communication Equipment	\$ 26,207,109	\$ 17,782,616	5.00%	\$ 1,310,355
36	398	Miscellaneous Equipment	\$ 459,000	\$ 406,898	4.00%	\$ 18,360
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	\$ 186,763	0.00%	\$ -
38		Total General	\$ 165,194,863	\$ 74,365,159		\$ 6,595,202



Ohio Edison Company: 15-1596-EL-RDR  
Annual Depreciation Expense on Actual Plant Balances as of February 29, 2016

Schedule B-3.2 (Actual)  
Page 4 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>OTHER PLANT</u>						
39	301	Organization	\$ 89,746	\$ -	0.00%	*
40	303	Intangible Software	\$ 73,443,389	\$ 54,744,658	14.29%	*
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	\$ 697,049	2.33%	*
42	303	Intangible FAS 109 Distribution	\$ 1,593,443	\$ 1,556,361	2.89%	*
43	303	Intangible FAS 109 General	\$ 199,091	\$ 180,037	3.87%	*
44		Total Other	\$ 77,348,948	\$ 57,178,105		\$ 4,579,253
45		Removal Work in Progress (RWIP)		(14,643,697)		
46		Company Total Depreciation	\$ 3,153,848,134	\$ 1,218,524,680		\$ 93,203,371
47		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 112,944,432	\$ 49,439,922		\$ 5,622,607
48		GRAND TOTAL (46 + 47)	<u>\$ 3,266,792,566</u>	<u>\$ 1,267,964,602</u>		<u>\$ 98,825,978</u>

\* Please see the "Intangible Depreciation Expense Calculation: Actual 2/29/2016 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.

Ohio Edison Company: 15-1596-EL-RDR

Annual Property Tax Expense on Actual Plant Balances as of February 29, 2016

Schedule C-3.10a (Actual)

Page 1 of 1

Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes - See Schedule C-3.10a1 (Actual)	\$ 88,389,390
2	Real Property Taxes - See Schedule C-3.10a2 (Actual)	\$ 1,338,314
3	Incremental Property Tax Associated with Allocated Service Company Plant <sup>§</sup>	<u>\$ 56,098</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 89,783,802</u></u>
* Source: Line 7 of the "Service Company Allocations to the Ohio Operating Companies (Actual)" workpaper		

## Ohio Edison Company: 15-1596-EL-RDR

## Annual Personal Property Tax Expense on Actual Plant Balances as of February 29, 2016

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)	\$ 212,307,561	\$ 2,698,996,762	\$ 165,194,863
2	Jurisdictional Real Property (b)	\$ 20,200,931	\$ 27,375,733	\$ 92,854,185
3	Jurisdictional Personal Property (1 - 2)	\$ 192,106,630	\$ 2,671,621,029	\$ 72,340,678
	<u>Exclusions and Exemptions</u>			
4	Capitalized Asset Retirement Costs (a)	\$ -	\$ 22,272	\$ 303,410
5	Exempt Facilities (c)	\$ 575,438	\$ 2,655,801	\$ -
6	Real Property Classified as Personal Property (c)	\$ -	\$ 157,386,834	\$ -
7	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ 3,889,004
8	Capitalized Interest (f)	\$ 13,263,810	\$ 111,529,491	\$ -
9	Total Exclusions and Exemptions (4 thru 8)	\$ 13,839,248	\$ 271,594,399	\$ 4,192,414
10	Net Cost of Taxable Personal Property (3 - 9)	\$ 178,267,382	\$ 2,400,026,630	\$ 68,148,264
11	True Value Percentage (c)	38.9390%	47.5770%	37.4920%
12	True Value of Taxable Personal Property (10 x 11)	\$ 69,415,536	\$ 1,141,860,670	\$ 25,550,147
13	Assessment Percentage (d)	85.00%	85.00%	24.00%
14	Assessment Value (12 x 13)	\$ 59,003,206	\$ 970,581,570	\$ 6,132,035
15	Personal Property Tax Rate (e)	8.4887604%	8.4887604%	8.4887604%
16	Personal Property Tax (14 x 15)	\$ 5,008,641	\$ 82,390,344	\$ 520,534
17	State Mandated Software Adjustment (c)	\$ -	\$ -	\$ 469,871
18	Total Personal Property Tax (16 + 17)			<u>\$ 88,389,390</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: OE's most recent Ohio Annual Property Tax Return Filing

(d) Statutory Assessment for Personal Property

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

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

## Ohio Edison Company: 15-1596-EL-RDR

## Annual Real Property Tax Expense on Actual Plant Balances as of February 29, 2016

Schedule C-3.10a2 (Actual)

Page 1 of 1

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Real Property (a)	\$ 20,200,931	\$ 27,375,733	\$ 92,854,185
2	Real Property Tax Rate (b)	<u>0.953006%</u>	<u>0.953006%</u>	<u>0.953006%</u>
3	Real Property Tax (1 x 2)	\$ 192,516	\$ 260,892	\$ 884,906
4	Total Real Property Tax (Sum of 3)			<u><u>\$ 1,338,314</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	\$ 221,359,132	Book cost of real property used to compare to assessed value of real property to derive a true value percentage Calculation: (2) / (1)
(2) Real Property Taxes Paid	<u>\$2,109,565</u>	
(3) Real Property Tax Rate (Paid vs. Capital Costs)	<u><u>0.953006%</u></u>	

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR  
 Ohio Edison Company: 15-1596-EL-RDR  
 The Toledo Edison Company: 15-1597-EL-RDR

**Summary of Exclusions per Case No. 14-1297-EL-SSO  
 Actual 2/29/2016 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	\$ 56,418,950	\$ 86,957,937	\$ 15,628,312
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 Only CEI has an AMI project so this exclusion does not impact OE or TE.  
 Source: 2/29/2016 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	\$ (1,800,527)	\$ 137,655
362	\$ 5,171,683	\$ 786,652
364	\$ 207,959	\$ 99,401
365	\$ 1,560,419	\$ 724,699
367	\$ 11,080	\$ 1,162
368	\$ 205,810	\$ 65,170
370	\$ 15,335,433	\$ 4,163,075
397	\$ 4,798,115	\$ 1,219,337
Grand Total	\$ 25,489,971	\$ 7,197,152

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	\$ 295	\$ (239)
356	\$ (2,172)	\$ (65)
358	\$ 48,900	\$ (2,157)
360	\$ -	\$ -
362	\$ 5,319	\$ 659
364	\$ (289)	\$ 95
365	\$ (416)	\$ 111
366	\$ (0)	\$ 1,976
367	\$ 214,037	\$ 3,495
368	\$ (225)	\$ 65
369	\$ 0	\$ 17
370	\$ (53)	\$ 2
371	\$ 0	\$ 1
373	\$ -	\$ -
390	\$ 2,336	\$ 121
Grand Total	\$ 267,732	\$ 4,082

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR  
 Ohio Edison Company: 15-1596-EL-RDR  
 The Toledo Edison Company: 15-1597-EL-RDR

**Service Company Allocations to the Ohio Operating Companies (Actual)**

	(A)	(B)	(C)	(D)	(E)
	Service Company	CEI	OE	TE	TOTAL
(1) Allocation Factors from Case 07-551		14.21%	17.22%	7.58%	
(2) Gross Plant	\$ 655,891,010	\$ 93,202,113	\$ 112,944,432	\$ 49,716,539	\$ 255,863,083
(3) Reserve	\$ 287,107,563	\$ 40,797,985	\$ 49,439,922	\$ 21,762,753	\$ 112,000,660
(4) ADIT	\$ 64,489,345	\$ 9,163,936	\$ 11,105,065	\$ 4,888,292	\$ 25,157,294
(5) <b>Rate Base</b>		<b>\$ 43,240,192</b>	<b>\$ 52,399,444</b>	<b>\$ 23,065,493</b>	<b>\$ 118,705,129</b>
(6) Depreciation Expense (Incremental)		\$ 4,639,793	\$ 5,622,607	\$ 2,474,992	\$ 12,737,392
(7) Property Tax Expense (Incremental)		\$ 46,292	\$ 56,098	\$ 24,694	\$ 127,084
(8) <b>Total Expenses</b>		<b>\$ 4,686,086</b>	<b>\$ 5,678,705</b>	<b>\$ 2,499,685</b>	<b>\$ 12,864,476</b>

- (2) Gross Plant = Actual Service Company General and Intangible plant in-service as of 2/29/2016, adjusted to incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR audit reports.
- (3) Reserve = Actual Service Company General and Intangible Plant depreciation reserve as of 2/29/2016, adjusted to incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR audit reports.
- (4) ADIT: Actual ADIT Balances as of 2/29/2016.
- (5) Rate Base = Gross Plant - Reserve - ADIT
- (6) Estimated incremental depreciation expense. Additional details provided on "Incremental Depreciation and Property Tax Associated with Service Company Plant: Case No. 07-551-EL-AIR vs. Actual 2/29/2016"
- (7) Estimated incremental property tax expense. Additional details provided on "Incremental Depreciation and Property Tax Associated with Service Company Plant: Case No. 07-551-EL-AIR vs. Actual 2/29/2016"
- (8) Total Expenses = Depreciation Expense + Property Tax Expense

All Service Company Allocations for Gross Plant and Reserve can be found on Sch B2.1 (Actual) and Sch B3 (Actual), respectively, in order to determine the Grand Totals shown on the "Rider DCR Actual Distribution Rate Base Additions as of 2/29/2016: Revenue Requirement" worksheet.

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR  
 Ohio Edison Company: 15-1596-EL-RDR  
 The Toledo Edison Company: 15-1597-EL-RDR

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

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

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

#### NOTES

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

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

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

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

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

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

\* Includes accounts 390.1 and 390.2.

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

\*\*\* Includes accounts 397 and 397.1

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR  
 Ohio Edison Company: 15-1596-EL-RDR  
 The Toledo Edison Company: 15-1597-EL-RDR

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

**II. Estimated Depreciation Accrual Rate for Actual Service Company Plant as of February 29, 2016**

Line No.	(A) Account	(B) Account Description	(C) 2/29/2016 Actual Balances			(F) Accrual Rates				(J) Depreciation Expense
			Gross	Reserve	Net	CEI	OE	TE	Average	
28	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
29	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
<b>GENERAL PLANT</b>										
30	389	Fee Land & Easements	\$ 230,947	\$ -	\$ 230,947	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	\$ 44,438,895	\$ 20,871,238	\$ 23,567,657	2.20%	2.50%	2.20%	2.33%	\$ 1,036,505
32	390.3	Struct Imprv, Leasehold Imp **	\$ 14,155,230	\$ 6,403,997	\$ 7,751,233	22.34%	20.78%	0.00%	21.49%	\$ 3,041,294
33	391.1	Office Furn., Mech. Equip.	\$ 17,251,459	\$ 9,957,369	\$ 7,294,090	7.60%	3.80%	3.80%	5.18%	\$ 894,352
34	391.2	Data Processing Equipment	\$ 146,323,381	\$ 37,588,473	\$ 108,734,908	10.56%	17.00%	9.50%	13.20%	\$ 19,310,020
35	392	Transportation Equipment	\$ 313,166	\$ 68,411	\$ 244,755	6.07%	7.31%	6.92%	6.78%	\$ 21,241
36	393	Stores Equipment	\$ 16,733	\$ 6,404	\$ 10,329	6.67%	2.56%	3.13%	4.17%	\$ 697
37	394	Tools, Shop, Garage Equip.	\$ 204,993	\$ 17,762	\$ 187,231	4.62%	3.17%	3.33%	3.73%	\$ 7,645
38	395	Laboratory Equipment	\$ 110,440	\$ 26,906	\$ 83,534	2.31%	3.80%	2.86%	3.07%	\$ 3,396
39	396	Power Operated Equipment	\$ 346,410	\$ 61,703	\$ 284,708	4.47%	3.48%	5.28%	4.19%	\$ 14,516
40	397	Communication Equipment ***	\$ 104,245,286	\$ 30,143,729	\$ 74,101,557	7.50%	5.00%	5.88%	6.08%	\$ 6,339,840
41	398	Misc. Equipment	\$ 3,215,264	\$ 874,721	\$ 2,340,543	6.67%	4.00%	3.33%	4.84%	\$ 155,696
42	399.1	ARC General Plant	\$ 40,721	\$ 25,065	\$ 15,656	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 330,892,925	\$ 106,045,777	\$ 224,847,148					\$ 30,825,201
<b>INTANGIBLE PLANT</b>										
44	301	FECO 101/6-301 Organization Fst	\$ 49,344	\$ 49,344	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
45	303	FECO 101/6-303 Intangibles	\$ 6,769,006	\$ 8,987,437	\$ (2,218,431)	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	\$ 15,200,980	\$ 768,119	14.29%	14.29%	14.29%	14.29%	\$ 768,119
54	303	FECO 101/6-303 2010 Software	\$ 19,353,964	\$ 15,946,066	\$ 3,407,898	14.29%	14.29%	14.29%	14.29%	\$ 2,765,681
55	303	FECO 101/6-303 2011 Software	\$ 53,742,285	\$ 35,310,579	\$ 18,431,706	14.29%	14.29%	14.29%	14.29%	\$ 7,679,772
56	303	FECO 101/6-303 2012 Software	\$ 38,042,303	\$ 17,613,078	\$ 20,429,225	14.29%	14.29%	14.29%	14.29%	\$ 5,436,245
57	303	FECO 101/6-303 2013 Software	\$ 79,856,605	\$ 22,983,750	\$ 56,872,855	14.29%	14.29%	14.29%	14.29%	\$ 11,411,509
58	303	FECO 101/6-303 2014 Software	\$ 23,783,789	\$ 4,139,384	\$ 19,644,405	14.29%	14.29%	14.29%	14.29%	\$ 3,398,703
59	303	FECO 101/6-303 2015 Software	\$ 26,210,775	\$ 1,056,618	\$ 25,154,156	14.29%	14.29%	14.29%	14.29%	\$ 3,745,520
60	304	FECO 101/6-303 2016 Software	\$ 1,460,026	\$ 23,841	\$ 1,436,185	14.29%	14.29%	14.29%	14.29%	\$ 208,638
61			\$ 324,998,085	\$ 181,071,965	\$ 143,926,119					\$ 35,414,188
62	Removal Work in Progress (RWIP)		\$ (10,180)							
63	<b>TOTAL - GENERAL &amp; INTANGIBLE</b>		\$ 655,891,010	\$ 287,107,563	\$ 368,773,268					<b>10.10% \$ 66,239,389</b>

**NOTES**

- (C) - (E) Service Company plant balances as of February 29, 2016 adjusted to incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR audit reports.
- (F) - (H) Source: Schedule B3.2 (Actual).
- (I) Weighted average of columns F through H based on Service Company allocation factors on Line 29.
- (J) 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 2/29/2016. 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: 15-1595-EL-RDR  
 Ohio Edison Company: 15-1596-EL-RDR  
 The Toledo Edison Company: 15-1597-EL-RDR

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

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

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

#### NOTES

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

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR  
 Ohio Edison Company: 15-1596-EL-RDR  
 The Toledo Edison Company: 15-1597-EL-RDR

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

#### **III. Average Real Property Tax Rates on Actual General Plant as of February 29, 2016 \***

(A)		(B)	(C)	(D)	(E)	(F)
No.	Category	CEI	OE	TE	Average **	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	1.77%	0.95%	1.13%	1.28%	Schedule C3.10a2 (Actual)

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

\*\* Weighted average based on Service Company allocation factors.

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

#### **IV. Estimated Property Tax Rate for Service Company Actual General Plant as of February 29, 2016**

(A)		(B)	(C)	(D)	(E)	(F)
No.	Account	Account Description	Tax Category	Avg. Tax Rate	Gross Plant	Property Tax
27	389	Fee Land & Easements	Real	1.28%	\$ 230,947	\$ 2,964
28	390	Structures, Improvements	Real	1.28%	\$ 44,438,895	\$ 570,345
29	390.3	Struct Imprv, Leasehold Imp	Real	1.28%	\$ 14,155,230	\$ 181,673
30	391.1	Office Furn., Mech. Equip.	Personal		\$ 17,251,459	\$ -
31	391.2	Data Processing Equipment	Personal		\$ 146,323,381	\$ -
32	392	Transportation Equipment	Personal		\$ 313,166	\$ -
33	393	Stores Equipment	Personal		\$ 16,733	\$ -
34	394	Tools, Shop, Garage Equip.	Personal		\$ 204,993	\$ -
35	395	Laboratory Equipment	Personal		\$ 110,440	\$ -
36	396	Power Operated Equipment	Personal		\$ 346,410	\$ -
37	397	Communication Equipment	Personal		\$ 104,245,286	\$ -
38	398	Misc. Equipment	Personal		\$ 3,215,264	\$ -
39	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
40	<b>TOTAL - GENERAL PLANT</b>				\$ 330,892,925	\$ 754,982
41	<b>TOTAL - INTANGIBLE PLANT</b>				\$ 324,998,085	\$ -
42	<b>TOTAL - GENERAL &amp; INTANGIBLE PLANT</b>				\$ 655,891,010	\$ 754,982
43	<b>Average Effective Real Property Tax Rate</b>					<b>0.12%</b>

#### **NOTES**

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

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

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

(E) Service Company General gross plant balances as of 2/29/2016 adjusted to incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR audit reports.

(F) Calculation: Column D x Column E

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR  
 Ohio Edison Company: 15-1596-EL-RDR  
 The Toledo Edison Company: 15-1597-EL-RDR

<b>Incremental Depreciation and Property Tax Associated with Service Company Plant (Actual)</b>							
<b>Case No. 07-551-EL-AIR vs. Actual 2/29/2016 Balances</b>							
<b>I. Allocated Service Company Plant and Related Expenses as of February 29, 2016</b>							
Line	Category	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
1	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
2	Gross Plant	\$ 655,891,010	\$ 93,202,113	\$ 112,944,432	\$ 49,716,539	\$ 255,863,083	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 63 x Line 1
3	Accum. Reserve	\$ (287,107,563)	\$ (40,797,985)	\$ (49,439,922)	\$ (21,762,753)	\$ (112,000,660)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 63 x Line 1
4	Net Plant	\$ 368,783,447	\$ 52,404,128	\$ 63,504,510	\$ 27,953,785	\$ 143,862,423	Line 2 + Line 3
5	Depreciation *	10.10%	\$ 9,412,617	\$ 11,406,423	\$ 5,020,946	\$ 25,839,986	Average Rate x Line 2
6	Property Tax *	0.12%	\$ 107,283	\$ 130,008	\$ 57,228	\$ 294,519	Average Rate x Line 2
7	Total Expenses		\$ 9,519,900	\$ 11,536,431	\$ 5,078,173	\$ 26,134,504	
* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 2/29/2016. See line 63 of the "Depreciation Rate for Service Company Plant (Actual)" workpaper and line 43 of the "Property Tax Rate for Service Company Plant (Actual)" workpaper for more details.							
<b>II. Allocated Service Company Plant and Related Expenses as of May 31, 2007</b>							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
8	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
9	Gross Plant	\$ 314,463,678	\$ 44,685,289	\$ 54,150,645	\$ 23,836,347	\$ 122,672,281	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 27 x Line 8
10	Accum. Reserve	\$ (141,912,431)	\$ (20,165,756)	\$ (24,437,321)	\$ (10,756,962)	\$ (55,360,039)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 27 x Line 8
11	Net Plant	\$ 172,551,247	\$ 24,519,532	\$ 29,713,325	\$ 13,079,385	\$ 67,312,242	Line 9 + Line 10
12	Depreciation *	10.68%	\$ 4,772,824	\$ 5,783,816	\$ 2,545,954	\$ 13,102,594	Average Rate x Line 9
13	Property Tax *	0.14%	\$ 60,990	\$ 73,910	\$ 32,534	\$ 167,434	Average Rate x Line 9
14	Total Expenses		\$ 4,833,814	\$ 5,857,726	\$ 2,578,488	\$ 13,270,028	Line 12 + Line 13
* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant as of 5/31/07. See line 27 of the "Depreciation Rate for Service Company Plant (Actual)" workpaper and line 23 of the "Property Tax Rate for Service Company Plant (Actual)" workpaper for more details.							
<b>III. Incremental Expenses Associated with Allocated Service Company Plant *</b>							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
15	Depreciation	-0.58%	\$ 4,639,793	\$ 5,622,607	\$ 2,474,992	\$ 12,737,392	Line 5 - Line 12
16	Property Tax	-0.02%	\$ 46,292	\$ 56,098	\$ 24,694	\$ 127,084	Line 6 - Line 13
17	Total Expenses		\$ 4,686,086	\$ 5,678,705	\$ 2,499,685	\$ 12,864,476	Line 15 + Line 16
* In Case No. 07-551-EL-AIR, test year operating expenses included allocated depreciation and property tax associated with Service Company plant. This section calculates the difference between the estimated level of these expenses included in base rates and the estimated expenses incurred based on actual Service Company plant balances as of February 29, 2016. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.							

**Intangible Depreciation Expense Calculation**  
**Actual 2/29/2016 Balances**

**NOTE**

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

Company (A)	Utility Account (B)	Function (C)	Gross Plant Feb-16 (D)	Reserve Feb-16 (E)	Net Plant Feb-16 (F)	Accrual Rates (G)	Depreciation Exp (H)
CECO The Illuminating Co.	CECO 101/6-303 2002 Software	Intangible Plant	\$ 2,966,784	\$ 2,966,784	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2003 Software	Intangible Plant	\$ 1,307,067	\$ 1,307,067	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2004 Software	Intangible Plant	\$ 3,596,344	\$ 3,596,344	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2005 Software	Intangible Plant	\$ 1,219,862	\$ 1,219,862	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2006 Software	Intangible Plant	\$ 1,808,778	\$ 1,808,778	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2007 Software	Intangible Plant	\$ 5,870,456	\$ 5,870,456	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2008 Software	Intangible Plant	\$ 1,068,042	\$ 1,068,042	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2009 Software	Intangible Plant	\$ 3,242,050	\$ 3,069,407	\$ 172,643	14.29%	\$ 172,643
CECO The Illuminating Co.	CECO 101/6-303 2010 Software	Intangible Plant	\$ 2,803,986	\$ 2,283,521	\$ 520,465	14.29%	\$ 400,690
CECO The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,812,975	\$ 3,888,816	\$ 1,924,159	14.29%	\$ 830,674
CECO The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant	\$ 761,398	\$ 323,385	\$ 438,014	14.29%	\$ 108,804
CECO The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 2,280,211	\$ 821,058	\$ 1,459,154	14.29%	\$ 325,842
CECO The Illuminating Co.	CECO 101/6-303 2014 Software	Intangible Plant	\$ 3,165,470	\$ 480,686	\$ 2,684,785	14.29%	\$ 452,346
CECO The Illuminating Co.	CECO 101/6-303 2015 Software	Intangible Plant	\$ 1,663,176	\$ 67,382	\$ 1,595,795	14.29%	\$ 237,668
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	\$ 1,072,246	\$ 104,093	2.15%	\$ 25,291
CECO The Illuminating Co.	CECO 101/6-303 Software	Intangible Plant	\$ 1,663,454	\$ 733,328	\$ 930,126	14.29%	\$ 237,708
CECO The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
<b>Total</b>			<b>\$ 54,861,920</b>	<b>\$ 45,032,688</b>	<b>\$ 9,829,232</b>		<b>\$ 2,791,665</b>
OECO Ohio Edison Co.	OECO 101/6-301 Organization	Intangible Plant	\$ 89,746	\$ -	\$ 89,746	0.00%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2002 Software	Intangible Plant	\$ 3,690,067	\$ 3,690,067	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2003 Software	Intangible Plant	\$ 17,568,726	\$ 17,568,726	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2004 Software	Intangible Plant	\$ 4,524,343	\$ 4,524,343	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2005 Software	Intangible Plant	\$ 1,469,370	\$ 1,469,370	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2006 Software	Intangible Plant	\$ 2,754,124	\$ 2,754,124	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2007 Software	Intangible Plant	\$ 7,208,211	\$ 7,208,211	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2008 Software	Intangible Plant	\$ 1,343,335	\$ 1,343,335	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2009 Software	Intangible Plant	\$ 4,181,304	\$ 3,997,043	\$ 184,261	14.29%	\$ 184,261
OECO Ohio Edison Co.	OECO 101/6-303 2010 Software	Intangible Plant	\$ 3,293,501	\$ 2,736,399	\$ 557,102	14.29%	\$ 470,641
OECO Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 8,201,370	\$ 5,316,640	\$ 2,884,731	14.29%	\$ 1,171,976
OECO Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant	\$ 963,533	\$ 488,058	\$ 475,475	14.29%	\$ 137,689
OECO Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$ 5,934,325	\$ 1,701,851	\$ 4,232,474	14.29%	\$ 848,015
OECO Ohio Edison Co.	OECO 101/6-303 2014 Software	Intangible Plant	\$ 5,455,190	\$ 875,341	\$ 4,579,849	14.29%	\$ 779,547
OECO Ohio Edison Co.	OECO 101/6-303 2015 Software	Intangible Plant	\$ 1,331,670	\$ 57,017	\$ 1,274,653	14.29%	\$ 190,296
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Dist Land	Intangible Plant	\$ 37,082	\$ -	\$ 37,082	2.89%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 1,556,361	\$ 1,556,361	\$ -	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	\$ 180,037	\$ 11,276	3.87%	\$ 7,404
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	\$ 5,524,320	\$ 1,014,133	\$ 4,510,186	14.29%	\$ 789,425
<b>Total</b>			<b>\$ 77,348,948</b>	<b>\$ 57,178,105</b>	<b>\$ 20,170,843</b>		<b>\$ 4,579,253</b>
TECO Toledo Edison Co.	TECO 101/6-303 2002 Software	Intangible Plant	\$ 1,708,412	\$ 1,708,412	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2003 Software	Intangible Plant	\$ 7,478,386	\$ 7,478,386	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2004 Software	Intangible Plant	\$ 862,457	\$ 862,457	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2005 Software	Intangible Plant	\$ 699,602	\$ 699,602	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2006 Software	Intangible Plant	\$ 834,729	\$ 834,729	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2007 Software	Intangible Plant	\$ 3,182,778	\$ 3,182,778	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2008 Software	Intangible Plant	\$ 578,266	\$ 578,266	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2009 Software	Intangible Plant	\$ 1,878,487	\$ 1,763,365	\$ 115,122	14.29%	\$ 115,122
TECO Toledo Edison Co.	TECO 101/6-303 2010 Software	Intangible Plant	\$ 1,456,633	\$ 1,197,258	\$ 259,374	14.29%	\$ 208,153
TECO Toledo Edison Co.	TECO 101/6-303 2011 Software	Intangible Plant	\$ 2,259,874	\$ 1,508,135	\$ 751,739	14.29%	\$ 322,936
TECO Toledo Edison Co.	TECO 101/6-303 2012 Software	Intangible Plant	\$ 554,860	\$ 221,126	\$ 333,734	14.29%	\$ 79,289
TECO Toledo Edison Co.	TECO 101/6-303 2013 Software	Intangible Plant	\$ 1,617,920	\$ 407,743	\$ 1,210,177	14.29%	\$ 231,201
TECO Toledo Edison Co.	TECO 101/6-303 2014 Software	Intangible Plant	\$ 1,966,589	\$ 331,640	\$ 1,634,950	14.29%	\$ 281,026
TECO Toledo Edison Co.	TECO 101/6-303 2015 Software	Intangible Plant	\$ 612,310	\$ 28,414	\$ 583,896	14.29%	\$ 87,499
TECO Toledo Edison Co.	TECO 101/6-303 2016 Software	Intangible Plant	\$ 228,775	\$ 5,636	\$ 223,139	14.29%	\$ 32,692
TECO Toledo Edison Co.	TECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 240,093	\$ 240,093	\$ -	3.10%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 FAS109 Transmission	Intangible Plant	\$ 54,210	\$ 49,663	\$ 4,547	2.37%	\$ 1,285
TECO Toledo Edison Co.	TECO 101/6-303 Software	Intangible Plant	\$ (142,158)	\$ 352,536	\$ (494,694)	14.29%	\$ -
<b>Total</b>			<b>\$ 26,072,222</b>	<b>\$ 21,450,238</b>	<b>\$ 4,621,984</b>		<b>\$ 1,359,203</b>

**NOTES**

(D) - (F) Source: Actual 2/29/2016 balances, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR Audit Reports.

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

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

**Rider DCR**  
**Estimated Distribution Rate Base Additions as of 5/31/2016**  
**Revenue Requirement Calculation**

(\$ millions)

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

		(A)	(B)	(C) = (B) - (A)	(D)
	<b>Gross Plant</b>	<b>5/31/2007*</b>	<b>5/31/2016</b>	<b>Incremental</b>	<b>Source of Column (B)</b>
(1)	CEI	1,927.1	2,913.2	986.1	Sch B2.1 (Estimate) Line 45
(2)	OE	2,074.0	3,303.7	1,229.7	Sch B2.1 (Estimate) Line 47
(3)	TE	771.5	1,145.1	373.6	Sch B2.1 (Estimate) Line 44
(4)	<b>Total</b>	<b>4,772.5</b>	<b>7,362.0</b>	<b>2,589.5</b>	<b>Sum: [ (1) through (3) ]</b>
	<b>Accumulated Reserve</b>				
(5)	CEI	(773.0)	(1,243.5)	(470.5)	-Sch B3 (Estimate) Line 46
(6)	OE	(803.0)	(1,283.3)	(480.2)	-Sch B3 (Estimate) Line 48
(7)	TE	(376.8)	(564.0)	(187.2)	-Sch B3 (Estimate) Line 45
(8)	<b>Total</b>	<b>(1,952.8)</b>	<b>(3,090.8)</b>	<b>(1,137.9)</b>	<b>Sum: [ (5) through (7) ]</b>
	<b>Net Plant In Service</b>				
(9)	CEI	1,154.0	1,669.7	515.6	(1) + (5)
(10)	OE	1,271.0	2,020.5	749.5	(2) + (6)
(11)	TE	394.7	581.1	186.4	(3) + (7)
(12)	<b>Total</b>	<b>2,819.7</b>	<b>4,271.3</b>	<b>1,451.6</b>	<b>Sum: [ (9) through (11) ]</b>
	<b>ADIT</b>				
(13)	CEI	(246.4)	(466.7)	(220.3)	- ADIT Balances (Estimate) Line 3
(14)	OE	(197.1)	(530.0)	(333.0)	- ADIT Balances (Estimate) Line 3
(15)	TE	(10.3)	(150.3)	(139.9)	- ADIT Balances (Estimate) Line 3
(16)	<b>Total</b>	<b>(453.8)</b>	<b>(1,147.0)</b>	<b>(693.2)</b>	<b>Sum: [ (13) through (15) ]</b>
	<b>Rate Base</b>				
(17)	CEI	907.7	1,203.0	295.3	(9) + (13)
(18)	OE	1,073.9	1,490.4	416.5	(10) + (14)
(19)	TE	384.4	430.9	46.5	(11) + (15)
(20)	<b>Total</b>	<b>2,366.0</b>	<b>3,124.3</b>	<b>758.3</b>	<b>Sum: [ (17) through (19) ]</b>
	<b>Depreciation Exp</b>				
(21)	CEI	60.0	94.2	34.2	Sch B-3.2 (Estimate) Line 46
(22)	OE	62.0	99.7	37.7	Sch B-3.2 (Estimate) Line 48
(23)	TE	24.5	37.7	13.2	Sch B-3.2 (Estimate) Line 45
(24)	<b>Total</b>	<b>146.5</b>	<b>231.6</b>	<b>85.1</b>	<b>Sum: [ (21) through (23) ]</b>
	<b>Property Tax Exp</b>				
(25)	CEI	65.0	104.4	39.5	Sch C-3.10a (Estimate) Line 4
(26)	OE	57.4	90.7	33.4	Sch C-3.10a (Estimate) Line 4
(27)	TE	20.1	30.1	10.0	Sch C-3.10a (Estimate) Line 4
(28)	<b>Total</b>	<b>142.4</b>	<b>225.3</b>	<b>82.9</b>	<b>Sum: [ (25) through (27) ]</b>

	<b>Revenue Requirement</b>	<b>Rate Base</b>	<b>Return 8.48%</b>	<b>Deprec</b>	<b>Prop Tax</b>	<b>Rev. Req.</b>
(29)	CEI	295.3	25.0	34.2	39.5	<b>98.7</b>
(30)	OE	416.5	35.3	37.7	33.4	<b>106.4</b>
(31)	TE	46.5	3.9	13.2	10.0	<b>27.2</b>
(32)	<b>Total</b>	<b>758.3</b>	<b>64.3</b>	<b>85.1</b>	<b>82.9</b>	<b>232.2</b>

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

	(a)	(b)	(c)	(d)	(e)	(f)
	<b>Revenue Requirement with Tax</b>	<b>Equity Return</b>	<b>Tax Rate</b>	<b>Income Tax</b>	<b>CAT 0.26%</b>	<b>Taxes</b>
(36)	CEI	15.2	35.95%	8.5	0.3	8.8
(37)	OE	21.4	35.85%	12.0	0.3	12.3
(38)	TE	2.4	35.70%	1.3	0.1	1.4
(39)	<b>Total</b>	<b>39.0</b>		<b>21.8</b>	<b>0.7</b>	<b>22.5</b>
						<b>Rev. Req. + Tax</b>
						<b>107.5</b>
						<b>118.7</b>
						<b>28.6</b>
						<b>254.7</b>

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

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

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

Ohio Edison Company: 15-1596-EL-RDR  
5/31/2016 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 5/31/2016 from the forecast as of March 2016, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR Audit Reports, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 5/31/2016 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	\$ 95,296,113	100%	\$ 95,296,113	\$ (86,957,937)	\$ 8,338,177
2	352	Structures & Improvements	\$ 11,925,964	100%	\$ 11,925,964		\$ 11,925,964
3	353	Station Equipment	\$ 110,091,932	100%	\$ 110,091,932		\$ 110,091,932
4	354	Towers & Fixtures	\$ 276,919	100%	\$ 276,919		\$ 276,919
5	355	Poles & Fixtures	\$ 27,068,713	100%	\$ 27,068,713		\$ 27,068,713
6	356	Overhead Conductors & Devices	\$ 37,589,739	100%	\$ 37,589,739		\$ 37,589,739
7	357	Underground Conduit	\$ 1,540,142	100%	\$ 1,540,142		\$ 1,540,142
8	358	Underground Conductors & Devices	\$ 16,441,486	100%	\$ 16,441,486		\$ 16,441,486
9	359	Roads & Trails	\$ 34,419	100%	\$ 34,419		\$ 34,419
10		Total Transmission Plant	\$ 300,265,428	100%	\$ 300,265,428	\$ (86,957,937)	\$ 213,307,491

Ohio Edison Company: 15-1596-EL-RDR  
5/31/2016 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 5/31/2016 from the forecast as of March 2016, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR Audit Reports, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 5/31/2016 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>DISTRIBUTION PLANT</u>							
11	360	Land & Land Rights	\$ 12,641,009	100%	\$ 12,641,009		\$ 12,641,009
12	361	Structures & Improvements	\$ 15,288,337	100%	\$ 15,288,337		\$ 15,288,337
13	362	Station Equipment	\$ 255,646,075	100%	\$ 255,646,075		\$ 255,646,075
14	364	Poles, Towers & Fixtures	\$ 489,150,799	100%	\$ 489,150,799		\$ 489,150,799
15	365	Overhead Conductors & Devices	\$ 716,431,399	100%	\$ 716,431,399		\$ 716,431,399
16	366	Underground Conduit	\$ 66,779,090	100%	\$ 66,779,090		\$ 66,779,090
17	367	Underground Conductors & Devices	\$ 305,694,476	100%	\$ 305,694,476		\$ 305,694,476
18	368	Line Transformers	\$ 485,023,674	100%	\$ 485,023,674		\$ 485,023,674
19	369	Services	\$ 131,093,081	100%	\$ 131,093,081		\$ 131,093,081
20	370	Meters	\$ 150,011,964	100%	\$ 150,011,964		\$ 150,011,964
21	371	Installation on Customer Premises	\$ 24,213,847	100%	\$ 24,213,847		\$ 24,213,847
22	373	Street Lighting & Signal Systems	\$ 73,543,803	100%	\$ 73,543,803		\$ 73,543,803
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	100%	\$ 22,272		\$ 22,272
24		Total Distribution Plant	\$ 2,725,539,825	100%	\$ 2,725,539,825	\$ -	\$ 2,725,539,825

Ohio Edison Company: 15-1596-EL-RDR  
5/31/2016 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 5/31/2016 from the forecast as of March 2016, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR Audit Reports, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 5/31/2016 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>GENERAL PLANT</u>							
25	389	Land & Land Rights	\$ 3,257,286	100%	\$ 3,257,286		\$ 3,257,286
26	390	Structures & Improvements	\$ 95,714,468	100%	\$ 95,714,468		\$ 95,714,468
27	390.3	Leasehold Improvements	\$ 108,959	100%	\$ 108,959		\$ 108,959
28	391.1	Office Furniture & Equipment	\$ 6,886,655	100%	\$ 6,886,655		\$ 6,886,655
29	391.2	Data Processing Equipment	\$ 10,101,172	100%	\$ 10,101,172		\$ 10,101,172
30	392	Transportation Equipment	\$ 2,242,732	100%	\$ 2,242,732		\$ 2,242,732
31	393	Stores Equipment	\$ 1,296,852	100%	\$ 1,296,852		\$ 1,296,852
32	394	Tools, Shop & Garage Equipment	\$ 15,751,590	100%	\$ 15,751,590		\$ 15,751,590
33	395	Laboratory Equipment	\$ 5,598,646	100%	\$ 5,598,646		\$ 5,598,646
34	396	Power Operated Equipment	\$ 3,657,960	100%	\$ 3,657,960		\$ 3,657,960
35	397	Communication Equipment	\$ 28,646,711	100%	\$ 28,646,711		\$ 28,646,711
36	398	Miscellaneous Equipment	\$ 459,000	100%	\$ 459,000		\$ 459,000
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	100%	\$ 303,410		\$ 303,410
38		Total General Plant	\$ 174,025,439	100%	\$ 174,025,439	\$0	\$ 174,025,439



Ohio Edison Company: 15-1596-EL-RDR  
5/31/2016 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 5/31/2016 from the forecast as of March 2016, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR Audit Reports, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 5/31/2016 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>OTHER PLANT</u>							
39	301	Organization	\$ 89,746	100%	\$ 89,746		\$ 89,746
40	303	Intangible Software	\$ 73,443,116	100%	\$ 73,443,116		\$ 73,443,116
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	100%	\$ 2,023,278		\$ 2,023,278
42	303	Intangible FAS 109 Distribution	\$ 1,593,443	100%	\$ 1,593,443		\$ 1,593,443
43	303	Intangible FAS 109 General	\$ 199,091	100%	\$ 199,091		\$ 199,091
44		Total Other Plant	\$ 77,348,675		\$ 77,348,675	\$ -	\$ 77,348,675
45		Company Total Plant	<u>\$ 3,277,179,367</u>	100%	<u>\$ 3,277,179,367</u>	<u>\$ (86,957,937)</u>	<u>\$ 3,190,221,430</u>
46		Service Company Plant Allocated*					\$ 113,524,019
47		Grand Total Plant (45 + 46)					<u>\$ 3,303,745,448</u>

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

Ohio Edison Company: 15-1596-EL-RDR  
5/31/2016 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

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NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 5/31/2016 from the forecast as of March 2016, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR Audit Reports, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 5/31/2016 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company Plant Investment	Reserve Balances				
			Sch B2.1 (Estimate) Column E	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
<u>TRANSMISSION PLANT</u>								
1	350	Land & Land Rights	\$ 8,338,177	\$ (6,565)	100%	\$ (6,565)		\$ (6,565)
2	352	Structures & Improvements	\$ 11,925,964	\$ 7,981,449	100%	\$ 7,981,449		\$ 7,981,449
3	353	Station Equipment	\$ 110,091,932	\$ 57,892,323	100%	\$ 57,892,323		\$ 57,892,323
4	354	Towers & Fixtures	\$ 276,919	\$ 302,866	100%	\$ 302,866		\$ 302,866
5	355	Poles & Fixtures	\$ 27,068,713	\$ 22,304,370	100%	\$ 22,304,370		\$ 22,304,370
6	356	Overhead Conductors & Devices	\$ 37,589,739	\$ 20,134,138	100%	\$ 20,134,138		\$ 20,134,138
7	357	Underground Conduit	\$ 1,540,142	\$ 906,664	100%	\$ 906,664		\$ 906,664
8	358	Underground Conductors & Devices	\$ 16,441,486	\$ 5,161,265	100%	\$ 5,161,265		\$ 5,161,265
9	359	Roads & Trails	\$ 34,419	\$ 360	100%	\$ 360		\$ 360
10		Total Transmission Plant	\$ 213,307,491	\$ 114,676,871	100%	\$ 114,676,871	\$ -	\$ 114,676,871

Ohio Edison Company: 15-1596-EL-RDR  
5/31/2016 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

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NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 5/31/2016 from the forecast as of March 2016, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR Audit Reports, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 5/31/2016 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted
			Sch B2.1 (Estimate) Column E (A)	Company (B)	% (C)	Total (D) = (B) * (C)		
<u>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$ 12,641,009	\$ (1,631)	100%	\$ (1,631)		\$ (1,631)
12	361	Structures & Improvements	\$ 15,288,337	\$ 5,653,412	100%	\$ 5,653,412		\$ 5,653,412
13	362	Station Equipment	\$ 255,646,075	\$ 101,086,768	100%	\$ 101,086,768		\$ 101,086,768
14	364	Poles, Towers & Fixtures	\$ 230,300,684	\$ 230,300,684	100%	\$ 230,300,684		\$ 230,300,684
15	365	Overhead Conductors & Devices	\$ 174,905,161	\$ 174,905,161	100%	\$ 174,905,161		\$ 174,905,161
16	366	Underground Conduit	\$ 66,779,090	\$ 24,707,588	100%	\$ 24,707,588		\$ 24,707,588
17	367	Underground Conductors & Devices	\$ 305,694,476	\$ 75,889,162	100%	\$ 75,889,162		\$ 75,889,162
18	368	Line Transformers	\$ 485,023,674	\$ 212,404,930	100%	\$ 212,404,930		\$ 212,404,930
19	369	Services	\$ 131,093,081	\$ 83,826,745	100%	\$ 83,826,745		\$ 83,826,745
20	370	Meters	\$ 150,011,964	\$ 39,717,320	100%	\$ 39,717,320		\$ 39,717,320
21	371	Installation on Customer Premises	\$ 24,213,847	\$ 14,446,853	100%	\$ 14,446,853		\$ 14,446,853
22	373	Street Lighting & Signal Systems	\$ 73,543,803	\$ 37,794,080	100%	\$ 37,794,080		\$ 37,794,080
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	\$ 13,545	100%	\$ 13,545		\$ 13,545
24		Total Distribution Plant	\$ 1,925,163,473	\$ 1,000,744,619	100%	\$ 1,000,744,619	\$ -	\$ 1,000,744,619

Ohio Edison Company: 15-1596-EL-RDR  
5/31/2016 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)  
Page 3 of 4

NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 5/31/2016 from the forecast as of March 2016, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR Audit Reports, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 5/31/2016 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted
			Sch B2.1 (Estimate) Column E	Company	%	Total		Jurisdiction
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
<u>GENERAL PLANT</u>								
25	389	Land & Land Rights	\$ 3,257,286	\$ (74,752)	100%	\$ (74,752)		\$ (74,752)
26	390	Structures & Improvements	\$ 95,714,468	\$ 37,405,093	100%	\$ 37,405,093		\$ 37,405,093
27	390.3	Leasehold Improvements	\$ 108,959	\$ 108,959	100%	\$ 108,959		\$ 108,959
28	391.1	Office Furniture & Equipment	\$ 6,886,655	\$ 5,717,556	100%	\$ 5,717,556		\$ 5,717,556
29	391.2	Data Processing Equipment	\$ 10,101,172	\$ 2,762,570	100%	\$ 2,762,570		\$ 2,762,570
30	392	Transportation Equipment	\$ 2,242,732	\$ 209,883	100%	\$ 209,883		\$ 209,883
31	393	Stores Equipment	\$ 1,296,852	\$ 810,649	100%	\$ 810,649		\$ 810,649
32	394	Tools, Shop & Garage Equipment	\$ 15,751,590	\$ 2,883,440	100%	\$ 2,883,440		\$ 2,883,440
33	395	Laboratory Equipment	\$ 5,598,646	\$ 2,968,390	100%	\$ 2,968,390		\$ 2,968,390
34	396	Power Operated Equipment	\$ 3,657,960	\$ 3,340,480	100%	\$ 3,340,480		\$ 3,340,480
35	397	Communication Equipment	\$ 28,646,711	\$ 17,526,590	100%	\$ 17,526,590		\$ 17,526,590
36	398	Miscellaneous Equipment	\$ 459,000	\$ 411,326	100%	\$ 411,326		\$ 411,326
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	\$ 188,491	100%	\$ 188,491		\$ 188,491
38		Total General Plant	\$ 174,025,439	\$ 74,258,674	100%	\$ 74,258,674	\$ -	\$ 74,258,674

Ohio Edison Company: 15-1596-EL-RDR  
5/31/2016 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)  
Page 4 of 4

NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 5/31/2016 from the forecast as of March 2016, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR Audit Reports, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 5/31/2016 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total Company	Allocation %	Allocated Total	Adjusted Jurisdiction	
			Sch B2.1 (Estimate) Column E (A)					(B)
<u>OTHER PLANT</u>								
39	301	Organization	\$ 89,746	\$ -	100%	\$ -		\$ -
40	303	Intangible Software	\$ 73,443,116	\$ 56,036,428	100%	\$ 56,036,428		\$ 56,036,428
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	\$ 697,049	100%	\$ 697,049		\$ 697,049
42	303	Intangible FAS 109 Distribution	\$ 1,593,443	\$ 1,556,361	100%	\$ 1,556,361		\$ 1,556,361
43	303	Intangible FAS 109 General	\$ 199,091	\$ 181,367	100%	\$ 181,367		\$ 181,367
44		Total Other Plant	\$ 77,348,675	\$ 58,471,205		\$ 58,471,205	\$ -	\$ 58,471,205
45		Removal Work in Progress (RWIP)		\$ (17,143,697)	100%	\$ (17,143,697)		\$ (17,143,697)
46		Company Total Plant (Reserve)	\$ 2,389,845,077	\$ 1,231,007,672	100%	\$ 1,231,007,672	\$ -	\$ 1,231,007,672
47		Service Company Reserve Allocated*						\$ 52,265,506
48		Grand Total Plant (Reserve) (46 + 47)						\$ 1,283,273,178

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

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR  
 Ohio Edison Company: 15-1596-EL-RDR  
 The Toledo Edison Company: 15-1597-EL-RDR

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

	<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>SC</u>
(1) Ending Bal. 5/31/2016*	455,977,030	517,041,626	144,537,861	75,497,134
(2) Service Company Allocated ADIT**	\$ 10,728,143	\$ 13,000,607	\$ 5,722,683	
(3) Grand Total ADIT Balance***	<u>\$ 466,705,172</u>	<u>\$ 530,042,233</u>	<u>\$ 150,260,544</u>	

\*Source: Estimated 5/31/2016 ADIT balances from the forecast as of March 2016.

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

\*\*\* Calculation : Line 1 + Line 2

Ohio Edison Company: 15-1596-EL-RDR  
Annual Depreciation Expense on Estimated Plant Balances as of May 31, 2016

Schedule B-3.2 (Estimate)  
Page 1 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment	Reserve Balance		
			Sch. B-2.1 (Estimate)	Sch. B-3 (Estimate)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 8,338,177	\$ (6,565)	0.00%	\$ -
2	352	Structures & Improvements	\$ 11,925,964	\$ 7,981,449	2.06%	\$ 245,675
3	353	Station Equipment	\$ 110,091,932	\$ 57,892,323	2.20%	\$ 2,422,023
4	354	Towers & Fixtures	\$ 276,919	\$ 302,866	1.82%	\$ 5,040
5	355	Poles & Fixtures	\$ 27,068,713	\$ 22,304,370	2.98%	\$ 806,648
6	356	Overhead Conductors & Devices	\$ 37,589,739	\$ 20,134,138	2.55%	\$ 958,538
7	357	Underground Conduit	\$ 1,540,142	\$ 906,664	1.67%	\$ 25,720
8	358	Underground Conductors & Devices	\$ 16,441,486	\$ 5,161,265	2.00%	\$ 328,830
9	359	Roads & Trails	\$ 34,419	\$ 360	0.00%	\$ -
10		Total Transmission	\$ 213,307,491	\$ 114,676,871		\$ 4,792,474

Ohio Edison Company: 15-1596-EL-RDR  
Annual Depreciation Expense on Estimated Plant Balances as of May 31, 2016

Schedule B-3.2 (Estimate)  
Page 2 of 4

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

Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment	Reserve Balance		
			Sch. B-2.1 (Estimate)	Sch. B-3 (Estimate)		
			(D)	(E)		
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 12,641,009	\$ (1,631)	0.00%	\$ -
12	361	Structures & Improvements	\$ 15,288,337	\$ 5,653,412	2.45%	\$ 374,564
13	362	Station Equipment	\$ 255,646,075	\$ 101,086,768	2.55%	\$ 6,518,975
14	364	Poles, Towers & Fixtures	\$ 489,150,799	\$ 230,300,684	2.93%	\$ 14,332,118
15	365	Overhead Conductors & Devices	\$ 716,431,399	\$ 174,905,161	2.70%	\$ 19,343,648
16	366	Underground Conduit	\$ 66,779,090	\$ 24,707,588	1.50%	\$ 1,001,686
17	367	Underground Conductors & Devices	\$ 305,694,476	\$ 75,889,162	2.07%	\$ 6,327,876
18	368	Line Transformers	\$ 485,023,674	\$ 212,404,930	3.50%	\$ 16,975,829
19	369	Services	\$ 131,093,081	\$ 83,826,745	3.13%	\$ 4,103,213
20	370	Meters	\$ 150,011,964	\$ 39,717,320	3.24%	\$ 4,860,388
21	371	Installation on Customer Premises	\$ 24,213,847	\$ 14,446,853	4.44%	\$ 1,075,095
22	373	Street Lighting & Signal Systems	\$ 73,543,803	\$ 37,794,080	4.20%	\$ 3,088,840
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	\$ 13,545	0.00%	\$ -
24		Total Distribution	\$ 2,725,539,825	\$ 1,000,744,619		\$ 78,002,232



Ohio Edison Company: 15-1596-EL-RDR  
Annual Depreciation Expense on Estimated Plant Balances as of May 31, 2016

Schedule B-3.2 (Estimate)  
Page 3 of 4

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

Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment	Reserve		
			Sch. B-2.1 (Estimate) (D)	Sch. B-3 (Estimate) (E)		
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 3,257,286	\$ (74,752)	0.00%	\$ -
26	390	Structures & Improvements	\$ 95,714,468	\$ 37,405,093	2.50%	\$ 2,392,862
27	390.3	Leasehold Improvements	\$ 108,959	\$ 108,959	20.78%	\$ 22,642
28	391.1	Office Furniture & Equipment	\$ 6,886,655	\$ 5,717,556	3.80%	\$ 261,693
29	391.2	Data Processing Equipment	\$ 10,101,172	\$ 2,762,570	17.00%	\$ 1,717,199
30	392	Transportation Equipment	\$ 2,242,732	\$ 209,883	7.31%	\$ 163,944
31	393	Stores Equipment	\$ 1,296,852	\$ 810,649	2.56%	\$ 33,199
32	394	Tools, Shop & Garage Equipment	\$ 15,751,590	\$ 2,883,440	3.17%	\$ 499,325
33	395	Laboratory Equipment	\$ 5,598,646	\$ 2,968,390	3.80%	\$ 212,749
34	396	Power Operated Equipment	\$ 3,657,960	\$ 3,340,480	3.48%	\$ 127,297
35	397	Communication Equipment	\$ 28,646,711	\$ 17,526,590	5.00%	\$ 1,432,336
36	398	Miscellaneous Equipment	\$ 459,000	\$ 411,326	4.00%	\$ 18,360
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	\$ 188,491	0.00%	\$ -
38		Total General	\$ 174,025,439	\$ 74,258,674		\$ 6,881,606

Ohio Edison Company: 15-1596-EL-RDR  
Annual Depreciation Expense on Estimated Plant Balances as of May 31, 2016

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	Reserve Balance		
			Sch. B-2.1 (Estimate) (D)	Sch. B-3 (Estimate) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
OTHER PLANT						
39	301	Organization	\$ 89,746	\$ -	0.00%	*
40	303	Intangible Software	\$ 73,443,116	\$ 56,036,428	14.29%	*
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	\$ 697,049	2.33%	*
42	303	Intangible FAS 109 Distribution	\$ 1,593,443	\$ 1,556,361	2.89%	*
43	303	Intangible FAS 109 General	\$ 199,091	\$ 181,367	3.87%	*
44		Total Other	\$ 77,348,675	\$ 58,471,205		\$ 4,423,023
45		Removal Work in Progress (RWIP)		(17,143,697)		
46		Total Company Depreciation	\$ 3,190,221,430	\$ 1,231,007,672		\$ 94,099,335
47		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 113,524,019	\$ 52,265,506		\$ 5,579,073
48		GRAND TOTAL (46 + 47)	\$ 3,303,745,448	\$ 1,283,273,178		\$ 99,678,407

\* Please see the "Intangible Depreciation Expense Calculation: Estimated 5/31/2016 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.

Ohio Edison Company: 15-1596-EL-RDR

Annual Property Tax Expense on Estimated Plant Balances as of May 31, 2016

Schedule C-3.10a (Estimate)

Page 1 of 1

Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes - See Schedule C-3.10a1 (Estimate)	\$ 89,288,726
2	Real Property Taxes - See Schedule C-3.10a2 (Estimate)	\$ 1,403,531
3	Incremental Property Tax Associated with Allocated Service Company Plant <sup>§</sup>	<u>\$ 56,919</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 90,749,176</u></u>
* Source: Line 7 of the "Service Company Allocations to the Ohio Operating Companies (Estimate)" workpaper		

## Annual Personal Property Tax Expense on Estimated Plant Balances as of May 31, 2016

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)	\$ 213,307,491	\$ 2,725,539,825	\$ 174,025,439
2	Jurisdictional Real Property (b)	\$ 20,264,141	\$ 27,929,347	\$ 99,080,713
3	Jurisdictional Personal Property (1 - 2)	\$ 193,043,350	\$ 2,697,610,478	\$ 74,944,726
	<u>Exclusions and Exemptions</u>			
4	Capitalized Asset Retirement Costs (a)	\$ -	\$ 22,272	\$ 303,410
5	Exempt Facilities (c)	\$ 575,438	\$ 2,655,801	\$ -
6	Real Property Classified as Personal Property (c)	\$ -	\$ 157,386,834	\$ -
7	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ 3,889,004
8	Capitalized Interest (f)	\$ 13,328,485	\$ 112,614,447	\$ -
9	Total Exclusions and Exemptions (4 thru 8)	\$ 13,903,923	\$ 272,679,354	\$ 4,192,414
10	Net Cost of Taxable Personal Property (3 - 9)	\$ 179,139,427	\$ 2,424,931,124	\$ 70,752,312
11	True Value Percentage (c)	38.9390%	47.5770%	37.4920%
12	True Value of Taxable Personal Property (10 x 11)	\$ 69,755,101	\$ 1,153,709,481	\$ 26,526,457
13	Assessment Percentage (d)	85.00%	85.00%	24.00%
14	Assessment Value (12 x 13)	\$ 59,291,836	\$ 980,653,059	\$ 6,366,350
15	Personal Property Tax Rate (e)	8.4887604%	8.4887604%	8.4887604%
16	Personal Property Tax (14 x 15)	\$ 5,033,142	\$ 83,245,289	\$ 540,424
17	State Mandated Software Adjustment (c)	\$ -	\$ -	\$ 469,871
18	Total Personal Property Tax (16 + 17)			\$ 89,288,726

(a) Schedule B-2.1 (Estimate)

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

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

(d) Statutory Assessment for Personal Property

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

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

## Annual Real Property Tax Expense on Estimated Plant Balances as of May 31, 2016

Schedule C-3.10a2 (Estimate)

Page 1 of 1

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Real Property (a)	\$ 20,264,141	\$ 27,929,347	\$ 99,080,713
2	Real Property Tax Rate (b)	<u>0.953006%</u>	<u>0.953006%</u>	<u>0.953006%</u>
3	Real Property Tax (1 x 2)	\$ 193,118	\$ 266,168	\$ 944,245
4	Total Real Property Tax (Sum of 3)			<u>1,403,531</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	\$ 221,359,132	Book cost of real property used to compare to assessed value of real property to derive a true value percentage Calculation: (2) / (1)
(2) Real Property Taxes Paid	<u>\$2,109,565</u>	
(3) Real Property Tax Rate (Paid vs. Capital Costs)	<u><u>0.953006%</u></u>	

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR  
 Ohio Edison Company: 15-1596-EL-RDR  
 The Toledo Edison Company: 15-1597-EL-RDR

**Summary of Exclusions per Case No. 14-1297-EL-SSO  
 Estimated 5/31/2016 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	\$ 56,418,950	\$ 86,957,937	\$ 15,628,312
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 Only CEI has an AMI project so this exclusion does not impact OE or TE.  
 Source: Forecast as of March 2016, 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	\$ (1,800,527)	\$ 92,642
362	\$ 5,171,683	\$ 915,944
364	\$ 207,959	\$ 104,600
365	\$ 1,560,419	\$ 763,710
367	\$ 11,080	\$ 1,439
368	\$ 205,810	\$ 70,315
370	\$ 15,335,433	\$ 4,546,461
397	\$ 4,798,115	\$ 1,309,302
Grand Total	\$ 25,489,971	\$ 7,804,413

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	\$ (8,753)	\$ (259)
356	\$ (2,172)	\$ (65)
358	\$ 41,912	\$ (2,174)
360	\$ 9,234	\$ -
362	\$ (44,442)	\$ 547
364	\$ (93)	\$ 96
365	\$ (9,348)	\$ 67
366	\$ (0)	\$ 1,976
367	\$ 205,087	\$ 3,468
368	\$ (216)	\$ 65
369	\$ 0	\$ 17
370	\$ (4,576)	\$ (16)
371	\$ 0	\$ 1
373	\$ 27	\$ 0
390	\$ 2,336	\$ 121
Grand Total	\$ 188,996	\$ 3,845

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR  
 Ohio Edison Company: 15-1596-EL-RDR  
 The Toledo Edison Company: 15-1597-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	\$ 659,256,787	\$ 93,680,389	\$ 113,524,019	\$ 49,971,664	\$ 257,176,073
(3) Reserve	\$ 303,516,295	\$ 43,129,665	\$ 52,265,506	\$ 23,006,535	\$ 118,401,707
(4) ADIT	\$ 75,497,134	\$ 10,728,143	\$ 13,000,607	\$ 5,722,683	\$ 29,451,432
(5) <b>Rate Base</b>	<b>\$ 39,822,581</b>	<b>\$ 48,257,906</b>	<b>\$ 21,242,447</b>	<b>\$ 109,322,934</b>	
(6) Depreciation Expense (Incremental)	\$ 4,603,869	\$ 5,579,073	\$ 2,455,829	\$ 12,638,771	
(7) Property Tax Expense (Incremental)	\$ 46,969	\$ 56,919	\$ 25,055	\$ 128,943	
(8) <b>Total Expenses</b>	<b>\$ 4,650,839</b>	<b>\$ 5,635,992</b>	<b>\$ 2,480,884</b>	<b>\$ 12,767,714</b>	

- (2) Estimated Gross Plant = 5/31/2016 General and Intangible Plant Balances in the forecast as of March 2016 adjusted to reflect current assumptions and incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR audit reports
- (3) Estimated Reserve = 5/31/2016 General and Intangible Reserve Balances in the forecast as of March 2016 adjusted to reflect current assumptions and incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR audit reports
- (4) ADIT: Estimated ADIT Balances as of 5/31/2016
- (5) Rate Base = Gross Plant - Reserve - ADIT
- (6) Estimated incremental depreciation expense. Additional details provided on "Incremental Depreciation and Property Tax Associated with Service Company Plant: Case No. 07-551-EL-AIR vs. Estimated 5/31/2016 Balances" workpaper.
- (7) Estimated incremental property tax expense. Additional details provided on "Incremental Depreciation and Property Tax Associated with Service Company Plant: Case No. 07-551-EL-AIR vs. Estimated 5/31/2016 Balances" workpaper.
- (8) Total Expenses = Depreciation Expense + Property Tax Expense

All Service Company Allocations for Gross Plant and Reserve can be found on Sch B2.1 (Estimate) and Sch B3 (Estimate), respectively, in order to determine the Grand Totals shown on the "Rider DCR Estimated Distribution Rate Base Additions as of 5/31/2016: Revenue Requirement" workpaper.

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR  
 Ohio Edison Company: 15-1596-EL-RDR  
 The Toledo Edison Company: 15-1597-EL-RDR

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

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

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

#### NOTES

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

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

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

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

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

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

\* Includes accounts 390.1 and 390.2.

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

\*\*\* Includes accounts 397 and 397.1



The Cleveland Electric Illuminating Company: 15-1595-EL-RDR  
 Ohio Edison Company: 15-1596-EL-RDR  
 The Toledo Edison Company: 15-1597-EL-RDR

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

#### II. Estimated Depreciation Accrual Rate for Service Company Plant as of May 31, 2016

Line No.	Account	Account Description	Estimated 5/31/2016 Balances			Accrual Rates				Depreciation Expense
			Gross	Reserve	Net	CEI	OE	TE	Average	
28	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
29	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
<b>GENERAL PLANT</b>										
30	389	Fee Land & Easements	\$ 230,947	\$ -	\$ 230,947	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	\$ 44,707,550	\$ 21,394,278	\$ 23,313,272	2.20%	2.50%	2.20%	2.33%	\$ 1,042,771
32	390.3	Struct Imprv, Leasehold Imp **	\$ 14,257,758	\$ 6,572,308	\$ 7,685,449	22.34%	20.78%	0.00%	21.49%	\$ 3,063,322
33	391.1	Office Furn., Mech. Equip.	\$ 17,251,459	\$ 10,093,834	\$ 7,157,625	7.60%	3.80%	3.80%	5.18%	\$ 894,352
34	391.2	Data Processing Equipment	\$ 148,587,536	\$ 41,202,205	\$ 107,385,330	10.56%	17.00%	9.50%	13.20%	\$ 19,608,816
35	392	Transportation Equipment	\$ 313,166	\$ 82,040	\$ 231,125	6.07%	7.31%	6.92%	6.78%	\$ 21,241
36	393	Stores Equipment	\$ 16,733	\$ 6,551	\$ 10,182	6.67%	2.56%	3.13%	4.17%	\$ 697
37	394	Tools, Shop, Garage Equip.	\$ 204,993	\$ 19,535	\$ 185,458	4.62%	3.17%	3.33%	3.73%	\$ 7,645
38	395	Laboratory Equipment	\$ 110,440	\$ 27,789	\$ 82,651	2.31%	3.80%	2.86%	3.07%	\$ 3,396
39	396	Power Operated Equipment	\$ 346,410	\$ 66,414	\$ 279,997	4.47%	3.48%	5.28%	4.19%	\$ 14,516
40	397	Communication Equipment ***	\$ 104,245,286	\$ 31,681,196	\$ 72,564,089	7.50%	5.00%	5.88%	6.08%	\$ 6,339,840
41	398	Misc. Equipment	\$ 3,136,566	\$ 913,780	\$ 2,222,785	6.67%	4.00%	3.33%	4.84%	\$ 151,885
42	399.1	ARC General Plant	\$ 40,721	\$ 25,297	\$ 15,424	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 333,449,566	\$ 112,085,230	\$ 221,364,335					\$ 31,148,480
<b>INTANGIBLE PLANT</b>										
44	301	FECO 101/6-301 Organization Fst	\$ 49,344	\$ 49,344	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
45	303	FECO 101/6 303 Intangibles	\$ 7,578,143	\$ 9,390,763	\$ (1,812,620)	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	\$ 15,777,069	\$ 192,030	14.29%	14.29%	14.29%	14.29%	\$ 192,030
54	303	FECO 101/6-303 2010 Software	\$ 19,353,964	\$ 16,585,047	\$ 2,768,917	14.29%	14.29%	14.29%	14.29%	\$ 2,765,681
55	303	FECO 101/6-303 2011 Software	\$ 53,742,285	\$ 37,285,404	\$ 16,456,880	14.29%	14.29%	14.29%	14.29%	\$ 7,679,772
56	303	FECO 101/6-303 2012 Software	\$ 38,042,303	\$ 19,145,281	\$ 18,897,022	14.29%	14.29%	14.29%	14.29%	\$ 5,436,245
57	303	FECO 101/6-303 2013 Software	\$ 79,856,605	\$ 26,264,876	\$ 53,591,729	14.29%	14.29%	14.29%	14.29%	\$ 11,411,509
58	303	FECO 101/6-303 2014 Software	\$ 23,783,789	\$ 5,060,224	\$ 18,723,565	14.29%	14.29%	14.29%	14.29%	\$ 3,398,703
59	303	FECO 101/6-303 2015 Software	\$ 26,210,775	\$ 2,049,546	\$ 24,161,229	14.29%	14.29%	14.29%	14.29%	\$ 3,745,520
60	303	FECO 101/6-303 2016 Software	\$ 1,460,026	\$ 72,802	\$ 1,387,224	14.29%	14.29%	14.29%	14.29%	\$ 208,638
61			\$ 325,807,221	\$ 191,441,244	\$ 134,365,977					\$ 34,838,099
62	Removal Work in Progress (RWIP)		\$ (10,180)							
63	<b>TOTAL - GENERAL &amp; INTANGIBLE</b>		\$ 659,256,787	\$ 303,516,295	\$ 355,730,313				<b>10.01%</b>	\$ <b>65,986,579</b>

#### NOTES

- (C) - (E) Estimated 5/31/2016 balances. Source: The forecast as of March 2016 adjusted to reflect current assumptions and incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR audit reports.
- (F) - (H) Source: Schedule B3.2 (Estimate).
- (I) Weighted average of columns F through H based on Service Company allocation factors on Line 29.
- (J) Assumes that the accrual rate, by account, for Service Company plant is equal to the weighted average of the three operating companies.
- \* Estimated depreciation expense associated with Service Company plant as of 5/31/2016. 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: 15-1595-EL-RDR  
Ohio Edison Company: 15-1596-EL-RDR  
The Toledo Edison Company: 15-1597-EL-RDR

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

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

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

#### NOTES

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

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR  
 Ohio Edison Company: 15-1596-EL-RDR  
 The Toledo Edison Company: 15-1597-EL-RDR

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

III. Estimated Average Real Property Tax Rates on General Plant as of May 31, 2016 *						
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	1.77%	0.95%	1.13%	1.28%	Schedule C3.10a2 (Estimate)
* Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax. Accordingly, for purposes of determining the average Property Tax rate applicable to Service Company plant, only Real Property Tax is considered.						
** Weighted average based on Service Company allocation factors.						
Assumes that the tax rate for Service Company plant is equal to the weighted average of the three operating companies.						

IV. Estimated Property Tax Rate for Service Company General Plant as of May 31, 2016						
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	1.28%	\$ 230,947	\$ 2,964
28	390	Structures, Improvements	Real	1.28%	\$ 44,707,550	\$ 573,793
29	390.3	Struct Imprv, Leasehold Imp	Real	1.28%	\$ 14,257,758	\$ 182,989
30	391.1	Office Furn., Mech. Equip.	Personal		\$ 17,251,459	\$ -
31	391.2	Data Processing Equipment	Personal		\$ 148,587,536	\$ -
32	392	Transportation Equipment	Personal		\$ 313,166	\$ -
33	393	Stores Equipment	Personal		\$ 16,733	\$ -
34	394	Tools, Shop, Garage Equip.	Personal		\$ 204,993	\$ -
35	395	Laboratory Equipment	Personal		\$ 110,440	\$ -
36	396	Power Operated Equipment	Personal		\$ 346,410	\$ -
37	397	Communication Equipment	Personal		\$ 104,245,286	\$ -
38	398	Misc. Equipment	Personal		\$ 3,136,566	\$ -
39	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
40	<b>TOTAL - GENERAL PLANT</b>				\$ 333,449,566	\$ 759,746
41	<b>TOTAL - INTANGIBLE PLANT</b>				\$ 325,807,221	\$ -
42	<b>TOTAL - GENERAL &amp; INTANGIBLE PLANT</b>				\$ 659,256,787	\$ 759,746
43	<b>Average Effective Real Property Tax Rate</b>					<b>0.12%</b>

#### NOTES

- (C) Source: Schedule C3.10 (Estimate). Classification of General Plant account as Real or Personal Property
- (D) Weighted average property tax rate across CEI, OE, and TE. See Section III above.  
 Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax.
- (E) Estimated Service Company General gross plant balances as of 5/31/2016. Source: The forecast as of March 2016 adjusted to reflect current assumptions and incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR audit reports.
- (F) Calculation: Column D x Column E

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR  
Ohio Edison Company: 15-1596-EL-RDR  
The Toledo Edison Company: 15-1597-EL-RDR

**Incremental Depreciation and Property Tax Associated with Service Company Plant**  
**Case No. 07-551-EL-AIR vs. Estimated 5/31/2016 Balances**

<b>I. Estimated Allocated Service Company Plant and Related Expenses as of May 31, 2016</b>							
Line	Category	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
1	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
2	Gross Plant	\$ 659,256,787	\$ 93,680,389	\$ 113,524,019	\$ 49,971,664	\$ 257,176,073	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 63 x Line 1
3	Accum. Reserve	\$ (303,516,295)	\$ (43,129,665)	\$ (52,265,506)	\$ (23,006,535)	\$ (118,401,707)	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 63 x Line 1
4	Net Plant	<u>\$ 355,740,492</u>	<u>\$ 50,550,724</u>	<u>\$ 61,258,513</u>	<u>\$ 26,965,129</u>	<u>\$ 138,774,366</u>	Line 2 + Line 3
5	Depreciation *	10.01%	\$ 9,376,693	\$ 11,362,889	\$ 5,001,783	\$ 25,741,365	Average Rate x Line 2
6	Property Tax *	0.12%	\$ 107,960	\$ 130,828	\$ 57,589	\$ 296,377	Average Rate x Line 2
7	Total Expenses		<u>\$ 9,484,653</u>	<u>\$ 11,493,717</u>	<u>\$ 5,059,371</u>	<u>\$ 26,037,741</u>	
<p>* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 5/31/2016.  See line 63 of the "Depreciation Rate for Service Company Plant (Estimate)" workpaper and line 43 of the "Property Tax Rate for Service Company Plant (Estimate)" workpaper for more details.</p>							

<b>II. Estimated Allocated Service Company Plant and Related Expenses as of May 31, 2007</b>							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
8	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
9	Gross Plant	\$ 314,463,678	\$ 44,685,289	\$ 54,150,645	\$ 23,836,347	\$ 122,672,281	"Depreciation Rate for Service Company Plant (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>							

<b>III. Estimated Incremental Expenses Associated with Allocated Service Company Plant *</b>							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
15	Depreciation	-0.67%	\$ 4,603,869	\$ 5,579,073	\$ 2,455,829	\$ 12,638,771	Line 5 - Line 12
16	Property Tax	-0.02%	\$ 46,969	\$ 56,919	\$ 25,055	\$ 128,943	Line 6 - Line 13
17	Total Expenses		<u>\$ 4,650,839</u>	<u>\$ 5,635,992</u>	<u>\$ 2,480,884</u>	<u>\$ 12,767,714</u>	Line 15 + Line 16
<p>* In Case No. 07-551-EL-AIR, test year operating expenses included allocated depreciation and property tax associated with Service Company plant. This section calculates the difference between the estimated level of these expenses included in base rates and the expected expenses to be incurred based on Service Company plant balances as of May 31, 2016.  The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.</p>							

**Intangible Depreciation Expense Calculation**  
**Estimated 5/31/2016 Balances**

**NOTE**

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

Company (A)	Utility Account (B)	Function (C)	Gross Plant May-16 (D)	Reserve May-16 (E)	Net Plant May-16 (F)	Accrual Rates (G)	Depreciation Exp (H)
CECO	The Illuminating Co.	CECO 101/6-303 2002 Software	Intangible Plant \$ 2,966,784	\$ 2,966,784	\$ -	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2003 Software	Intangible Plant \$ 1,307,067	\$ 1,307,067	\$ -	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2004 Software	Intangible Plant \$ 3,596,344	\$ 3,596,344	\$ -	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2005 Software	Intangible Plant \$ 1,219,862	\$ 1,219,862	\$ -	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2006 Software	Intangible Plant \$ 1,808,778	\$ 1,808,778	\$ -	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2007 Software	Intangible Plant \$ 5,870,456	\$ 5,870,456	\$ -	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2008 Software	Intangible Plant \$ 1,068,042	\$ 1,068,042	\$ -	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2009 Software	Intangible Plant \$ 3,242,050	\$ 3,198,890	\$ 43,161	14.29%	\$ 43,161
CECO	The Illuminating Co.	CECO 101/6-303 2010 Software	Intangible Plant \$ 2,803,986	\$ 2,381,108	\$ 422,878	14.29%	\$ 400,690
CECO	The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant \$ 5,812,975	\$ 4,094,975	\$ 1,717,999	14.29%	\$ 830,674
CECO	The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant \$ 761,398	\$ 356,287	\$ 405,112	14.29%	\$ 108,804
CECO	The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant \$ 2,280,211	\$ 910,627	\$ 1,369,584	14.29%	\$ 325,842
CECO	The Illuminating Co.	CECO 101/6-303 2014 Software	Intangible Plant \$ 3,165,470	\$ 606,535	\$ 2,558,935	14.29%	\$ 452,346
CECO	The Illuminating Co.	CECO 101/6-303 2015 Software	Intangible Plant \$ 1,663,176	\$ 130,374	\$ 1,532,803	14.29%	\$ 237,668
CECO	The Illuminating Co.	CECO 101/6-303 FAS109 Dist- Forecast	Intangible Plant \$ 2,001,124	\$ 2,001,124	\$ -	3.18%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 FAS109 Transm-FCT	Intangible Plant \$ 1,176,339	\$ 1,079,246	\$ 97,094	2.15%	\$ 25,291
CECO	The Illuminating Co.	CECO 101/6-303 Software	Intangible Plant \$ 2,790,609	\$ 808,228	\$ 1,982,381	14.29%	\$ 398,778
CECO	The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant \$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
<b>Total</b>			<b>\$ 55,989,075</b>	<b>\$ 45,859,128</b>	<b>\$ 10,129,947</b>		<b>\$ 2,823,253</b>
OECO	Ohio Edison Co.	OECO 101/6-301 Organization	Intangible Plant \$ 89,746	\$ -	\$ 89,746	0.00%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2002 Software	Intangible Plant \$ 3,690,067	\$ 3,690,067	\$ -	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2003 Software	Intangible Plant \$ 17,568,726	\$ 17,568,726	\$ -	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2004 Software	Intangible Plant \$ 4,524,343	\$ 4,524,343	\$ -	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2005 Software	Intangible Plant \$ 1,469,370	\$ 1,469,370	\$ -	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2006 Software	Intangible Plant \$ 2,754,124	\$ 2,754,124	\$ -	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2007 Software	Intangible Plant \$ 7,208,211	\$ 7,208,211	\$ -	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2008 Software	Intangible Plant \$ 1,343,335	\$ 1,343,335	\$ -	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2009 Software	Intangible Plant \$ 4,181,304	\$ 4,135,238	\$ 46,065	14.29%	\$ 46,065
OECO	Ohio Edison Co.	OECO 101/6-303 2010 Software	Intangible Plant \$ 3,293,501	\$ 2,840,856	\$ 452,645	14.29%	\$ 452,645
OECO	Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant \$ 8,201,370	\$ 5,625,718	\$ 2,575,652	14.29%	\$ 1,171,976
OECO	Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant \$ 963,533	\$ 523,719	\$ 439,814	14.29%	\$ 137,689
OECO	Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant \$ 5,934,325	\$ 1,946,032	\$ 3,988,293	14.29%	\$ 848,015
OECO	Ohio Edison Co.	OECO 101/6-303 2014 Software	Intangible Plant \$ 5,455,190	\$ 1,090,022	\$ 4,365,169	14.29%	\$ 779,547
OECO	Ohio Edison Co.	OECO 101/6-303 2015 Software	Intangible Plant \$ 1,331,670	\$ 107,332	\$ 1,224,338	14.29%	\$ 190,296
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 Dist Land	Intangible Plant \$ 37,082	\$ -	\$ 37,082	2.89%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 Distribution	Intangible Plant \$ 1,556,361	\$ 1,556,361	\$ -	2.89%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 General Lan	Intangible Plant \$ 7,778	\$ -	\$ 7,778	3.87%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 General Plt	Intangible Plant \$ 191,313	\$ 181,367	\$ 9,947	3.87%	\$ 7,404
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 Trans Land	Intangible Plant \$ 1,326,229	\$ -	\$ 1,326,229	2.33%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 Transmissio	Intangible Plant \$ 697,049	\$ 697,049	\$ -	2.33%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 Intangibles	Intangible Plant \$ 5,524,047	\$ 1,209,336	\$ 4,314,711	14.29%	\$ 789,386
<b>Total</b>			<b>\$ 77,348,675</b>	<b>\$ 58,471,205</b>	<b>\$ 18,877,470</b>		<b>\$ 4,423,023</b>
TECO	Toledo Edison Co.	TECO 101/6-303 2002 Software	Intangible Plant \$ 1,708,412	\$ 1,708,412	\$ -	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2003 Software	Intangible Plant \$ 7,478,386	\$ 7,478,386	\$ -	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2004 Software	Intangible Plant \$ 862,457	\$ 862,457	\$ -	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2005 Software	Intangible Plant \$ 699,602	\$ 699,602	\$ -	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2006 Software	Intangible Plant \$ 834,729	\$ 834,729	\$ -	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2007 Software	Intangible Plant \$ 3,182,778	\$ 3,182,778	\$ -	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2008 Software	Intangible Plant \$ 578,266	\$ 578,266	\$ -	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2009 Software	Intangible Plant \$ 1,878,487	\$ 1,849,707	\$ 28,781	14.29%	\$ 28,781
TECO	Toledo Edison Co.	TECO 101/6-303 2010 Software	Intangible Plant \$ 1,456,633	\$ 1,245,891	\$ 210,742	14.29%	\$ 208,153
TECO	Toledo Edison Co.	TECO 101/6-303 2011 Software	Intangible Plant \$ 2,259,874	\$ 1,588,678	\$ 671,196	14.29%	\$ 322,936
TECO	Toledo Edison Co.	TECO 101/6-303 2012 Software	Intangible Plant \$ 554,860	\$ 246,156	\$ 308,704	14.29%	\$ 79,289
TECO	Toledo Edison Co.	TECO 101/6-303 2013 Software	Intangible Plant \$ 1,617,920	\$ 477,561	\$ 1,140,359	14.29%	\$ 231,201
TECO	Toledo Edison Co.	TECO 101/6-303 2014 Software	Intangible Plant \$ 1,966,589	\$ 408,278	\$ 1,558,311	14.29%	\$ 281,026
TECO	Toledo Edison Co.	TECO 101/6-303 2015 Software	Intangible Plant \$ 612,310	\$ 51,462	\$ 560,847	14.29%	\$ 87,499
TECO	Toledo Edison Co.	TECO 101/6-303 2016 Software	Intangible Plant \$ 228,775	\$ 13,243	\$ 215,532	14.29%	\$ 32,692
TECO	Toledo Edison Co.	TECO 101/6-303 FAS109 Distribution	Intangible Plant \$ 240,093	\$ 240,091	\$ 2	3.10%	\$ 2
TECO	Toledo Edison Co.	TECO 101/6-303 FAS109 Transmission	Intangible Plant \$ 54,210	\$ 49,976	\$ 4,234	2.37%	\$ 1,285
TECO	Toledo Edison Co.	TECO 101/6-303 Software	Intangible Plant \$ 446,068	\$ 351,641	\$ 94,427	14.29%	\$ 63,743
<b>Total</b>			<b>\$ 26,680,448</b>	<b>\$ 21,867,313</b>	<b>\$ 4,793,135</b>		<b>\$ 1,336,606</b>

**NOTES**

(D) - (F) Source: The forecast as of March 2016 adjusted to reflect current assumptions and incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR audit reports.

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

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

Rider Charge Calculation - Rider DCR

I. Annual Revenue Requirement For June - August 2016 Rider DCR Rates

	(A)	(B)
	Company	Rev Req 5/31/2016
(1)	CEI	\$ 107,499,096
(2)	OE	\$ 118,663,820
(3)	TE	\$ 28,577,298
(4)	TOTAL	\$ 254,740,214

NOTES

(B) Annual Revenue Requirement based on estimated 5/31/2016 Rate Base

II. Quarterly Revenue Requirement Additions

	(A)	(B)	(C)	(D)
	Description	CEI	OE	TE
(1)	DCR Audit Expense Recovery	\$ 11,772	\$ 11,250	\$ 11,760
	March - May 2016 Reconciliation			
(2)	Amount Adjusted for June - August 2016	\$ 262,782	\$ 1,656,811	\$ (115,556)
(3)	Total Reconciliation	\$ 274,554	\$ 1,668,061	\$ (103,797)

SOURCES

- Line 1: Source: Remaining DCR Audit Expenses to be recovered during June - August 2016.  
Line 2: Source: "Quarterly Revenue Requirement Additions: Calculation of March - May 2016 Reconciliation Amount Adjusted for June - August 2016" workpaper, Section III, Col. G  
Line 3: Calculation: Line 1 + Line 2

**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	5,345,805,037	31.62%	\$ 33,992,247	\$ 86,817
(2)		GS, GP, GSU	11,560,085,578	68.38%	\$ 73,506,849	\$ 187,737
(3)			16,905,890,615	100.00%	\$ 107,499,096	\$ 274,554
(4)	OE	RS	8,900,690,892	46.54%	\$ 55,221,052	\$ 776,244
(5)		GS, GP, GSU	10,225,890,989	53.46%	\$ 63,442,767	\$ 891,817
(6)			19,126,581,881	100.00%	\$ 118,663,820	\$ 1,668,061
(7)	TE	RS	2,426,556,673	43.67%	\$ 12,479,357	\$ (45,327)
(8)		GS, GP, GSU	3,130,174,696	56.33%	\$ 16,097,941	\$ (58,470)
(9)			5,556,731,369	100.00%	\$ 28,577,298	\$ (103,797)
(10)	OH	RS	16,673,052,602	40.09%	\$ 101,692,656	\$ 817,734
(11)	TOTAL	GS, GP, GSU	24,916,151,263	59.91%	\$ 153,047,558	\$ 1,021,085
(12)			41,589,203,865	100.00%	\$ 254,740,214	\$ 1,838,819

**NOTES**

- (C) Source: Forecast for June 2016 through May 2017 (All forecasted numbers associated with the forecast as of March 2016)  
(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 3 x Column D

**Rider Charge Calculation - Rider DCR**

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

	(A) Company	(B) Rate Schedule	(C) Stipulation Allocation			(F) Annual Rev Req Allocations	(G) Quarterly Reconciliation
			% of Total	% of Non-RS	DCR Jurisd.		
(1)	CEI	RS	47.55%	0.00%	0.00%	\$ -	\$ -
(2)		GS	42.23%	80.52%	90.02%	\$ 66,169,689	\$ 168,998
(3)		GP	0.63%	1.19%	1.33%	\$ 980,542	\$ 2,504
(4)		GSU	4.06%	7.74%	8.65%	\$ 6,356,618	\$ 16,235
(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%	\$ 73,506,849	\$ 187,737
(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%	\$ 51,866,342	\$ 729,087
(13)		GP	5.20%	13.85%	15.69%	\$ 9,953,747	\$ 139,920
(14)		GSU	0.85%	2.26%	2.56%	\$ 1,622,678	\$ 22,810
(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%	\$ 63,442,767	\$ 891,817
(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%	\$ 13,963,315	\$ (50,717)
(23)		GP	4.80%	11.42%	12.97%	\$ 2,088,404	\$ (7,585)
(24)		GSU	0.11%	0.25%	0.29%	\$ 46,222	\$ (168)
(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%	\$ 16,097,941	\$ (58,470)
(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	\$ 33,992,247	5,345,805,037	\$ 0.006359
(2)	OE	RS	\$ 55,221,052	8,900,690,892	\$ 0.006204
(3)	TE	RS	\$ 12,479,357	2,426,556,673	\$ 0.005143
(4)			\$ 101,692,656	16,673,052,602	

**NOTES**

- (C) Source: Section III, Column E.  
(D) Source: Forecast for June 2016 through May 2017 (All forecasted numbers associated with the forecast as of March 2016).  
(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	\$ 66,169,689	21,406,230	\$ 3.0911 per kW
(2)		GP	\$ 980,542	897,672	\$ 1.0923 per kW
(3)		GSU	\$ 6,356,618	8,345,349	\$ 0.7617 per kW
(4)			\$ 73,506,849		
(5)	OE	GS	\$ 51,866,342	23,646,798	\$ 2.1934 per kW
(6)		GP	\$ 9,953,747	6,082,739	\$ 1.6364 per kW
(7)		GSU	\$ 1,622,678	2,337,565	\$ 0.6942 per kVa
(8)			\$ 63,442,767		
(9)	TE	GS	\$ 13,963,315	7,382,162	\$ 1.8915 per kW
(10)		GP	\$ 2,088,404	2,748,783	\$ 0.7598 per kW
(11)		GSU	\$ 46,222	227,783	\$ 0.2029 per kVa
(12)			\$ 16,097,941		

**NOTES**

- (C) Source: Section IV, Column F.  
(D) Source: Forecast for June 2016 through May 2017 (All forecasted numbers associated with the forecast as of March 2016).  
(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	\$ 86,817	1,502,542,706	\$ 0.000058
(2)	OE	RS	\$ 776,244	2,369,186,228	\$ 0.000328
(3)	TE	RS	\$ (45,327)	727,116,941	\$ (0.000062)
(4)			\$ 817,734	4,598,845,874	

**NOTES**

- (C) Source: Section III, Column F.  
(D) Source: Forecast for June through August 2016 (All forecasted numbers associated with the forecast as of March 2016).  
(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	\$ 168,998	5,668,030	\$ 0.0298 per kW
(2)		GP	\$ 2,504	229,745	\$ 0.0109 per kW
(3)		GSU	\$ 16,235	2,152,488	\$ 0.0075 per kW
(4)			\$ 187,737		
(5)	OE	GS	\$ 729,087	6,221,607	\$ 0.1172 per kW
(6)		GP	\$ 139,920	1,607,126	\$ 0.0871 per kW
(7)		GSU	\$ 22,810	601,576	\$ 0.0379 per kVa
(8)			\$ 891,817		
(9)	TE	GS	\$ (50,717)	1,963,850	\$ (0.0258) per kW
(10)		GP	\$ (7,585)	715,302	\$ (0.0106) per kW
(11)		GSU	\$ (168)	55,552	\$ (0.0030) per kVa
(12)			\$ (58,470)		

**NOTES**

- (C) Source: Section IV, Column G.  
(D) Source: Forecast for June through August 2016 (All forecasted numbers associated with the forecast as of March 2016).  
(E) Calculation: Column C / Column D.

**Rider Charge Calculation - Rider DCR**

IX. Rider DCR Charge Calculation

	(A)	(B)	(C)	(D)	(E)
	Company	Rate Schedule	Annual Rev Req Charge	Quarterly Reconciliation	Proposed DCR Charge For June - August 2016
(1)	CEI	RS	\$ 0.006359 per kWh	\$ 0.000058 per kWh	\$ 0.004102 per kWh
(2)		GS	\$ 3.0911 per kW	\$ 0.0298 per kW	\$ 1.9954 per kW
(3)		GP	\$ 1.0923 per kW	\$ 0.0109 per kW	\$ 0.7054 per kW
(4)		GSU	\$ 0.7617 per kW	\$ 0.0075 per kW	\$ 0.4918 per kW
(5)					
(6)	OE	RS	\$ 0.006204 per kWh	\$ 0.000328 per kWh	\$ 0.004176 per kWh
(7)		GS	\$ 2.1934 per kW	\$ 0.1172 per kW	\$ 1.4773 per kW
(8)		GP	\$ 1.6364 per kW	\$ 0.0871 per kW	\$ 1.1019 per kW
(9)		GSU	\$ 0.6942 per kVa	\$ 0.0379 per kVa	\$ 0.4681 per kVa
(10)					
(11)	TE	RS	\$ 0.005143 per kWh	\$ (0.000062) per kWh	\$ 0.003248 per kWh
(12)		GS	\$ 1.8915 per kW	\$ (0.0258) per kW	\$ 1.1928 per kW
(13)		GP	\$ 0.7598 per kW	\$ (0.0106) per kW	\$ 0.4790 per kW
(14)		GSU	\$ 0.2029 per kVa	\$ (0.0030) per kVa	\$ 0.1278 per kVa
(15)					

**NOTES**

- (C) Source: Sections V and VI, Column E  
(D) Source: Sections VII and VIII, Column E  
(E) Calculation: Column C + Column D. Rates for CEI, OE, and TE adjusted such that the estimated 2016 Rider DCR revenue does not exceed the annual aggregate revenue cap.

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

X. Annual Rider DCR Revenue Through February 29, 2016

	(A)	(B)	(C)	(D)	(E)	(F)
Company	Annual Revenue Thru 2/29/2016	2015 Revenue vs. Revenue Cap	2016 Revenue Cap	Actual 2016 Revenue Cap	Under (Over) 2016 Revenue Cap	
CEI	\$ 16,999,239			\$ 155,374,944	\$ 138,375,704	
OE	\$ 17,832,354			\$ 110,982,103	\$ 93,149,749	
TE	\$ 4,600,973			\$ 66,589,262	\$ 61,988,289	
Total	\$ 39,432,566	\$ (5,535,795)	\$ 227,500,000	\$ 221,964,205	\$ 182,531,639	

**NOTES**

- (C) The actual annual 2015 Rider DCR revenue cap was equal to \$201,542,263. Actual annual 2015 Rider DCR revenue billed was equal to \$207,078,057. 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 the Application in Case No. 14-1297-EL-SSO (Page 13).  
(D) Source: Case No. 12-1230-EL-SSO and Case No. 14-1297-EL-SSO. Note that the 2016 revenue cap is calculated as the equivalent of 5 months of the June 2015 - May 2016 cap of \$210M plus the equivalent of 7 months of the June 2016 - May 2017 cap of \$240M.  
(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 the Application in Case No. 14-1297-EL-SSO (Page 13).  
(F) Calculation: Column E - Column B

**Quarterly Revenue Requirement Additions: Calculation of March - May 2016 Reconciliation Amount Adjusted for June - August 2016**

**I. Rider DCR March - May 2016 Rates Based on Estimated 2/29/2016 Rate Base**

(A) Company	(B) Rate Schedule	(C) Allocation	(D) Annual Revenue Requirements			(E) Quarterly Reconciliation			(J) March - May 2016 Rate Estimated Rate Base
			Rev. Req	Billing Units	Rate	Rev. Req	Billing Units	Rate	
CEI	RS	33.05%	\$ 34,429,730	5,347,934,056	\$ 0.006438 per kWh	\$ (319,262)	1,193,631,220	\$ (0.000267) per kWh	\$ 0.006170 per kWh
	GS	60.27%	\$ 62,782,901	22,103,044	\$ 2.8405 per kW	\$ (582,176)	5,295,111	\$ (0.1099) per kW	\$ 2.7305 per kW
	GP	0.89%	\$ 930,355	854,223	\$ 1.0891 per kW	\$ (8,627)	201,093	\$ (0.0429) per kW	\$ 1.0462 per kW
	GSU	5.79%	\$ 6,031,265	8,467,301	\$ 0.7123 per kW	\$ (55,927)	2,048,627	\$ (0.0273) per kW	\$ 0.6850 per kW
		100.00%	\$ 104,174,250			\$ (965,992)			
OE	RS	46.44%	\$ 49,816,184	8,957,426,990	\$ 0.005561 per kWh	\$ (460,711)	2,035,509,290	\$ (0.000226) per kWh	\$ 0.005335 per kWh
	GS	43.79%	\$ 46,966,513	24,578,259	\$ 1.9109 per kW	\$ (434,357)	5,848,841	\$ (0.0743) per kW	\$ 1.8366 per kW
	GP	8.40%	\$ 9,013,413	6,369,948	\$ 1.4150 per kW	\$ (83,358)	1,526,673	\$ (0.0546) per kW	\$ 1.3604 per kW
	GSU	1.37%	\$ 1,469,383	2,503,034	\$ 0.5870 per kVa	\$ (13,589)	603,741	\$ (0.0225) per kVa	\$ 0.5645 per kVa
		100.00%	\$ 107,265,493			\$ (992,016)			
TE	RS	43.34%	\$ 12,202,763	2,427,261,170	\$ 0.005027 per kWh	\$ (481,245)	506,415,537	\$ (0.000950) per kWh	\$ 0.004077 per kWh
	GS	49.14%	\$ 13,835,840	7,564,082	\$ 1.8292 per kW	\$ (545,650)	1,790,031	\$ (0.3048) per kW	\$ 1.5243 per kW
	GP	7.35%	\$ 2,069,339	2,743,239	\$ 0.7543 per kW	\$ (81,609)	659,073	\$ (0.1238) per kW	\$ 0.6305 per kW
	GSU	0.16%	\$ 45,800	221,673	\$ 0.2066 per kVa	\$ (1,806)	53,564	\$ (0.0337) per kVa	\$ 0.1729 per kVa
		100.00%	\$ 28,153,742			\$ (1,110,311)			
<b>TOTAL</b>			<b>\$ 239,593,485</b>			<b>\$ (3,068,318)</b>			

**Notes:**

Source: See "Rider Charge Calculation - Rider DCR" workpaper from Rider DCR filing December 31, 2015.

**Quarterly Revenue Requirement Additions: Calculation of March - May 2016 Reconciliation Amount Adjusted for June - August 2011**

**II. Rider DCR March - May 2016 Rates Based on Actual 2/29/2016 Rate Base**

(A) Company	(B) Rate Schedule	(C) Allocation	(D) Annual Revenue Requirements			(F) Quarterly Reconciliation			(J) March - May 2016 Rate Actual Rate Base
			Rev. Req	Billing Units	Rate	Rev. Req	Billing Units	Rate	
CEI	RS	33.05%	\$ 34,800,478	5,347,934,056	\$ 0.006507 per kWh	\$ (319,262)	1,193,631,220	\$ (0.000267) per kWh	\$ 0.006240 per kWh
	GS	60.27%	\$ 63,458,964	22,103,044	\$ 2.8711 per kW	\$ (582,176)	5,295,111	\$ (0.1099) per kW	\$ 2.7611 per kW
	GP	0.89%	\$ 940,373	854,223	\$ 1.1009 per kW	\$ (8,627)	201,093	\$ (0.0429) per kW	\$ 1.0580 per kW
	GSU	5.79%	\$ 6,096,211	8,467,301	\$ 0.7200 per kW	\$ (55,927)	2,048,627	\$ (0.0273) per kW	\$ 0.6927 per kW
		100.00%	\$ 105,296,026			\$ (965,992)			
OE	RS	46.44%	\$ 53,116,102	8,957,426,990	\$ 0.005930 per kWh	\$ (460,711)	2,035,509,290	\$ (0.000226) per kWh	\$ 0.005704 per kWh
	GS	43.79%	\$ 50,077,663	24,578,259	\$ 2.0375 per kW	\$ (434,357)	5,848,841	\$ (0.0743) per kW	\$ 1.9632 per kW
	GP	8.40%	\$ 9,610,479	6,369,948	\$ 1.5087 per kW	\$ (83,358)	1,526,673	\$ (0.0546) per kW	\$ 1.4541 per kW
	GSU	1.37%	\$ 1,566,718	2,503,034	\$ 0.6259 per kVa	\$ (13,589)	603,741	\$ (0.0225) per kVa	\$ 0.6034 per kVa
		100.00%	\$ 114,370,961			\$ (992,016)			
TE	RS	43.34%	\$ 11,979,942	2,427,261,170	\$ 0.004936 per kWh	\$ (481,245)	506,415,537	\$ (0.000950) per kWh	\$ 0.003985 per kWh
	GS	49.14%	\$ 13,583,199	7,564,082	\$ 1.7957 per kW	\$ (545,650)	1,790,031	\$ (0.3048) per kW	\$ 1.4909 per kW
	GP	7.35%	\$ 2,031,553	2,743,239	\$ 0.7406 per kW	\$ (81,609)	659,073	\$ (0.1238) per kW	\$ 0.6167 per kW
	GSU	0.16%	\$ 44,964	221,673	\$ 0.2028 per kVa	\$ (1,806)	53,564	\$ (0.0337) per kVa	\$ 0.1691 per kVa
		100.00%	\$ 27,639,658			\$ (1,110,311)			
<b>TOTAL</b>			<b>\$ 247,306,645</b>			<b>\$ (3,068,318)</b>			

- (C) Source: Rider DCR filing December 31, 2015  
(D) Calculation: Annual DCR Revenue Requirement based on actual 2/29/2016 Rate Base x Column C  
(E) Estimated billing units for March 2016 - February 2017. Source: Rider DCR filing December 31, 2015.  
(F) Calculation: Column D / Column E  
(G) Source: Rider DCR filing December 31, 2015  
(H) Estimated billing units for March - May 2016. Source: Rider DCR filing December 31, 2015.  
(I) Calculation: Column G / Column H  
(J) Calculation: Column F + Column I

Quarterly Revenue Requirement Additions: Calculation of March - May 2016 Reconciliation Amount Adjusted for June - August 2016

III. Estimated Rider DCR Reconciliation Amount for March - May 2016

(A) Company	(B) Rate Schedule	(C) March - May 2016 Rate Estimated Rate Base	(D) March - May 2016 Rate Actual Rate Base	(E) Difference	(F) Billing Units	(G) Reconciliation Amount
CEI	RS	\$ 0.006170 per kWh	\$ 0.006240 per kWh	\$ 0.000069 per kWh	1,193,631,220	\$ 82,749
	GS	\$ 2.7305 per kW	\$ 2.7611 per kW	\$ 0.0306 per kW	5,295,111	\$ 161,961
	GP	\$ 1.0462 per kW	\$ 1.0580 per kW	\$ 0.0117 per kW	201,093	\$ 2,358
	GSU	\$ 0.6850 per kW	\$ 0.6927 per kW	\$ 0.0077 per kW	2,048,627	\$ 15,713
						\$ 262,782
OE	RS	\$ 0.005335 per kWh	\$ 0.005704 per kWh	\$ 0.000368 per kWh	2,035,509,290	\$ 749,882
	GS	\$ 1.836633 per kW	\$ 1.963214 per kW	\$ 0.1266 per kW	5,848,841	\$ 740,354
	GP	\$ 1.360389 per kW	\$ 1.454120 per kW	\$ 0.0937 per kW	1,526,673	\$ 143,097
	GSU	\$ 0.564533 per kVa	\$ 0.603419 per kVa	\$ 0.0389 per kVa	603,741	\$ 23,477
						\$ 1,656,811
TE	RS	\$ 0.004077 per kWh	\$ 0.003985 per kWh	\$ (0.000092) per kWh	506,415,537	\$ (46,489)
	GS	\$ 1.5243 per kW	\$ 1.4909 per kW	\$ (0.0334) per kW	1,790,031	\$ (59,787)
	GP	\$ 0.6305 per kW	\$ 0.6167 per kW	\$ (0.0138) per kW	659,073	\$ (9,078)
	GSU	\$ 0.1729 per kVa	\$ 0.1691 per kVa	\$ (0.0038) per kVa	53,564	\$ (202)
						\$ (115,556)
<b>TOTAL</b>						<b>\$ 1,804,037</b>

(C) Source: Section I, Column J.

(D) Source: Section II, Column J.

(E) Calculation: Column D - Column C

(F) Estimated billing units for March - May 2016. Source: Rider DCR filing December 31, 2015.

(G) Calculation: Column E x Column F

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR  
 Ohio Edison Company: 15-1596-EL-RDR  
 The Toledo Edison Company: 15-1597-EL-RDR

## Energy and Demand Forecast

Source: All forecasted numbers associated with the 2016 forecast as of March 2016.

### **Annual Energy (June 2016 - May 2017) :**

Source: Forecast as of March 2016.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	5,345,805,037	8,900,690,892	2,426,556,673	16,673,052,602
GS	kWh	6,416,962,449	6,434,653,397	1,973,725,045	14,825,340,891
GP	kWh	596,034,380	2,543,559,846	1,040,818,529	4,180,412,756
GSU	kWh	4,547,088,748	1,247,677,745	115,631,122	5,910,397,616
Total		16,905,890,615	19,126,581,881	5,556,731,369	41,589,203,865

### **Annual Demand (June 2016 - May 2017):**

Source: Forecast as of March 2016.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	21,406,230	23,646,798	7,382,162
GP	kW	897,672	6,082,739	2,748,783
GSU	kW/kVA	8,345,349	2,337,565	227,783

### **June - August 2016 Energy:**

Source: Forecast as of March 2016.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	1,502,542,706	2,369,186,228	727,116,941	4,598,845,874
GS	kWh	1,727,415,880	1,733,452,869	579,614,615	4,040,483,364
GP	kWh	153,566,225	682,130,819	272,156,085	1,107,853,128
GSU	kWh	1,183,147,397	323,850,354	28,068,825	1,535,066,576
Total		4,566,672,208	5,108,620,269	1,606,956,465	11,282,248,942

### **June - August 2016 Demand:**

Source: Forecast as of March 2016.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	5,668,030	6,221,607	1,963,850
GP	kW	229,745	1,607,126	715,302
GSU	kW/kVA	2,152,488	601,576	55,552

Ohio Edison Company  
Case No. 15-1596-EL-RDR  
Typical Bills - Comparison (DCR Q3 2016 vs. DCR Q2 2016)

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	\$ 38.50	\$ 38.21	\$ (0.29)	-0.8%
2	0	500	\$ 72.85	\$ 72.27	\$ (0.58)	-0.8%
3	0	750	\$ 107.20	\$ 106.33	\$ (0.87)	-0.8%
4	0	1,000	\$ 141.51	\$ 140.35	\$ (1.16)	-0.8%
5	0	1,250	\$ 175.84	\$ 174.39	\$ (1.45)	-0.8%
6	0	1,500	\$ 210.19	\$ 208.45	\$ (1.74)	-0.8%
7	0	2,000	\$ 278.87	\$ 276.55	\$ (2.32)	-0.8%
8	0	2,500	\$ 347.34	\$ 344.44	\$ (2.90)	-0.8%
9	0	3,000	\$ 415.76	\$ 412.28	\$ (3.48)	-0.8%
10	0	3,500	\$ 484.20	\$ 480.14	\$ (4.06)	-0.8%
11	0	4,000	\$ 552.66	\$ 548.02	\$ (4.64)	-0.8%
12	0	4,500	\$ 621.10	\$ 615.88	\$ (5.22)	-0.8%
13	0	5,000	\$ 689.59	\$ 683.80	\$ (5.79)	-0.8%
14	0	5,500	\$ 758.00	\$ 751.63	\$ (6.37)	-0.8%
15	0	6,000	\$ 826.43	\$ 819.48	\$ (6.95)	-0.8%
16	0	6,500	\$ 894.90	\$ 887.37	\$ (7.53)	-0.8%
17	0	7,000	\$ 963.36	\$ 955.25	\$ (8.11)	-0.8%
18	0	7,500	\$ 1,031.80	\$ 1,023.11	\$ (8.69)	-0.8%
19	0	8,000	\$ 1,100.22	\$ 1,090.95	\$ (9.27)	-0.8%
20	0	8,500	\$ 1,168.68	\$ 1,158.83	\$ (9.85)	-0.8%
21	0	9,000	\$ 1,237.14	\$ 1,226.71	\$ (10.43)	-0.8%
22	0	9,500	\$ 1,305.57	\$ 1,294.56	\$ (11.01)	-0.8%
23	0	10,000	\$ 1,374.01	\$ 1,362.42	\$ (11.59)	-0.8%
24	0	10,500	\$ 1,442.47	\$ 1,430.30	\$ (12.17)	-0.8%
25	0	11,000	\$ 1,510.89	\$ 1,498.14	\$ (12.75)	-0.8%



Ohio Edison Company  
Case No. 15-1596-EL-RDR  
Typical Bills - Comparison (DCR Q3 2016 vs. DCR Q2 2016)

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	\$ 38.50	\$ 38.21	\$ (0.29)	-0.8%
2	0	500	\$ 72.85	\$ 72.27	\$ (0.58)	-0.8%
3	0	750	\$ 98.02	\$ 97.15	\$ (0.87)	-0.9%
4	0	1,000	\$ 123.16	\$ 122.00	\$ (1.16)	-0.9%
5	0	1,250	\$ 148.31	\$ 146.86	\$ (1.45)	-1.0%
6	0	1,500	\$ 173.49	\$ 171.75	\$ (1.74)	-1.0%
7	0	2,000	\$ 223.82	\$ 221.50	\$ (2.32)	-1.0%
8	0	2,500	\$ 273.94	\$ 271.04	\$ (2.90)	-1.1%
9	0	3,000	\$ 324.01	\$ 320.53	\$ (3.48)	-1.1%
10	0	3,500	\$ 374.10	\$ 370.04	\$ (4.06)	-1.1%
11	0	4,000	\$ 424.21	\$ 419.57	\$ (4.64)	-1.1%
12	0	4,500	\$ 474.30	\$ 469.08	\$ (5.22)	-1.1%
13	0	5,000	\$ 524.44	\$ 518.65	\$ (5.79)	-1.1%
14	0	5,500	\$ 574.50	\$ 568.13	\$ (6.37)	-1.1%
15	0	6,000	\$ 624.58	\$ 617.63	\$ (6.95)	-1.1%
16	0	6,500	\$ 674.70	\$ 667.17	\$ (7.53)	-1.1%
17	0	7,000	\$ 724.81	\$ 716.70	\$ (8.11)	-1.1%
18	0	7,500	\$ 774.90	\$ 766.21	\$ (8.69)	-1.1%
19	0	8,000	\$ 824.97	\$ 815.70	\$ (9.27)	-1.1%
20	0	8,500	\$ 875.08	\$ 865.23	\$ (9.85)	-1.1%
21	0	9,000	\$ 925.19	\$ 914.76	\$ (10.43)	-1.1%
22	0	9,500	\$ 975.27	\$ 964.26	\$ (11.01)	-1.1%
23	0	10,000	\$ 1,025.36	\$ 1,013.77	\$ (11.59)	-1.1%
24	0	10,500	\$ 1,075.47	\$ 1,063.30	\$ (12.17)	-1.1%
25	0	11,000	\$ 1,125.54	\$ 1,112.79	\$ (12.75)	-1.1%

Ohio Edison Company  
Case No. 15-1596-EL-RDR  
Typical Bills - Comparison (DCR Q3 2016 vs. DCR Q2 2016)

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	\$ 38.50	\$ 38.21	\$ (0.29)	-0.8%
2	0	500	\$ 72.85	\$ 72.27	\$ (0.58)	-0.8%
3	0	750	\$ 102.77	\$ 101.90	\$ (0.87)	-0.8%
4	0	1,000	\$ 132.66	\$ 131.50	\$ (1.16)	-0.9%
5	0	1,250	\$ 162.56	\$ 161.11	\$ (1.45)	-0.9%
6	0	1,500	\$ 192.49	\$ 190.75	\$ (1.74)	-0.9%
7	0	2,000	\$ 252.32	\$ 250.00	\$ (2.32)	-0.9%
8	0	2,500	\$ 311.94	\$ 309.04	\$ (2.90)	-0.9%
9	0	3,000	\$ 371.51	\$ 368.03	\$ (3.48)	-0.9%
10	0	3,500	\$ 431.10	\$ 427.04	\$ (4.06)	-0.9%
11	0	4,000	\$ 490.71	\$ 486.07	\$ (4.64)	-0.9%
12	0	4,500	\$ 550.30	\$ 545.08	\$ (5.22)	-0.9%
13	0	5,000	\$ 609.94	\$ 604.15	\$ (5.79)	-1.0%
14	0	5,500	\$ 669.50	\$ 663.13	\$ (6.37)	-1.0%
15	0	6,000	\$ 729.08	\$ 722.13	\$ (6.95)	-1.0%
16	0	6,500	\$ 788.70	\$ 781.17	\$ (7.53)	-1.0%
17	0	7,000	\$ 848.31	\$ 840.20	\$ (8.11)	-1.0%
18	0	7,500	\$ 907.90	\$ 899.21	\$ (8.69)	-1.0%
19	0	8,000	\$ 967.47	\$ 958.20	\$ (9.27)	-1.0%
20	0	8,500	\$ 1,027.08	\$ 1,017.23	\$ (9.85)	-1.0%
21	0	9,000	\$ 1,086.69	\$ 1,076.26	\$ (10.43)	-1.0%
22	0	9,500	\$ 1,146.27	\$ 1,135.26	\$ (11.01)	-1.0%
23	0	10,000	\$ 1,205.86	\$ 1,194.27	\$ (11.59)	-1.0%
24	0	10,500	\$ 1,265.47	\$ 1,253.30	\$ (12.17)	-1.0%
25	0	11,000	\$ 1,325.04	\$ 1,312.29	\$ (12.75)	-1.0%

Ohio Edison Company  
Case No. 15-1596-EL-RDR  
Typical Bills - Comparison (DCR Q3 2016 vs. DCR Q2 2016)

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	\$ 185.81	\$ 182.22	\$ (3.59)	-1.9%
2	10	2,000	\$ 273.67	\$ 270.08	\$ (3.59)	-1.3%
3	10	3,000	\$ 361.09	\$ 357.50	\$ (3.59)	-1.0%
4	10	4,000	\$ 448.50	\$ 444.91	\$ (3.59)	-0.8%
5	10	5,000	\$ 535.92	\$ 532.33	\$ (3.59)	-0.7%
6	10	6,000	\$ 623.29	\$ 619.70	\$ (3.59)	-0.6%
7	1,000	100,000	\$ 19,149.68	\$ 18,790.38	\$ (359.30)	-1.9%
8	1,000	200,000	\$ 27,834.21	\$ 27,474.91	\$ (359.30)	-1.3%
9	1,000	300,000	\$ 36,518.73	\$ 36,159.43	\$ (359.30)	-1.0%
10	1,000	400,000	\$ 45,203.26	\$ 44,843.96	\$ (359.30)	-0.8%
11	1,000	500,000	\$ 53,887.79	\$ 53,528.49	\$ (359.30)	-0.7%
12	1,000	600,000	\$ 62,572.31	\$ 62,213.01	\$ (359.30)	-0.6%

Ohio Edison Company  
Case No. 15-1596-EL-RDR  
Typical Bills - Comparison (DCR Q3 2016 vs. DCR Q2 2016)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Primary (Rate GP)						
1	500	50,000	\$ 7,852.70	\$ 7,723.45	\$ (129.25)	-1.6%
2	500	100,000	\$ 11,744.46	\$ 11,615.21	\$ (129.25)	-1.1%
3	500	150,000	\$ 15,636.22	\$ 15,506.97	\$ (129.25)	-0.8%
4	500	200,000	\$ 19,527.99	\$ 19,398.74	\$ (129.25)	-0.7%
5	500	250,000	\$ 23,419.75	\$ 23,290.50	\$ (129.25)	-0.6%
6	500	300,000	\$ 27,311.51	\$ 27,182.26	\$ (129.25)	-0.5%
7	5,000	500,000	\$ 76,993.07	\$ 75,700.57	\$ (1,292.50)	-1.7%
8	5,000	1,000,000	\$ 115,231.06	\$ 113,938.56	\$ (1,292.50)	-1.1%
9	5,000	1,500,000	\$ 152,113.84	\$ 150,821.34	\$ (1,292.50)	-0.8%
10	5,000	2,000,000	\$ 188,996.62	\$ 187,704.12	\$ (1,292.50)	-0.7%
11	5,000	2,500,000	\$ 225,879.40	\$ 224,586.90	\$ (1,292.50)	-0.6%
12	5,000	3,000,000	\$ 262,762.18	\$ 261,469.68	\$ (1,292.50)	-0.5%

Ohio Edison Company  
Case No. 15-1596-EL-RDR  
Typical Bills - Comparison (DCR Q3 2016 vs. DCR Q2 2016)

Bill Data						
Line No.	Level of Demand (kVa) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Subtransmission (Rate GSU)						
1	1,000	100,000	\$ 11,498.80	\$ 11,402.40	\$ (96.40)	-0.8%
2	1,000	200,000	\$ 18,402.43	\$ 18,306.03	\$ (96.40)	-0.5%
3	1,000	300,000	\$ 25,306.05	\$ 25,209.65	\$ (96.40)	-0.4%
4	1,000	400,000	\$ 32,209.68	\$ 32,113.28	\$ (96.40)	-0.3%
5	1,000	500,000	\$ 39,113.31	\$ 39,016.91	\$ (96.40)	-0.2%
6	1,000	600,000	\$ 46,016.93	\$ 45,920.53	\$ (96.40)	-0.2%
7	10,000	1,000,000	\$ 112,309.70	\$ 111,345.70	\$ (964.00)	-0.9%
8	10,000	2,000,000	\$ 177,276.26	\$ 176,312.26	\$ (964.00)	-0.5%
9	10,000	3,000,000	\$ 242,242.82	\$ 241,278.82	\$ (964.00)	-0.4%
10	10,000	4,000,000	\$ 307,209.38	\$ 306,245.38	\$ (964.00)	-0.3%
11	10,000	5,000,000	\$ 372,175.95	\$ 371,211.95	\$ (964.00)	-0.3%
12	10,000	6,000,000	\$ 437,142.51	\$ 436,178.51	\$ (964.00)	-0.2%

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

**APPLICABILITY:**

Applicable to any customer who receives electric service under the Company's rate schedules set forth below. The Delivery Capital Recovery Rider (DCR) charges will apply, by rate schedule, effective for bills rendered beginning June 1, 2016. This Rider is not avoidable for customers who take electric generation service from a certified supplier.

**RATE:**

RS (all kWhs, per kWh)	0.4176¢
GS (per kW of Billing Demand)	\$1.4773
GP (per kW of Billing Demand)	\$1.1019
GSU (per kVa of Billing Demand)	\$0.4681

**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 foregoing document was electronically filed with the Public Utilities**

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**in**

**Case No(s). 15-1596-EL-RDR, 89-6006-EL-TRF**

Summary: Tariff Update of Rider DCR electronically filed by Ms. Tamera J Singleton on behalf of Ohio Edison Company and Mikkelsen, Eileen M