

February 3, 2012

Betty McCauley
Chief of Docketing
The Public Utilities Commission of Ohio
180 East Broad Street
Columbus, OH 43215

SUBJECT: Case Nos. 12-523-EL-RDR
89-6008-EL-TRF

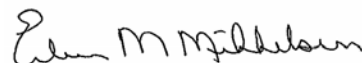
Dear Ms. McCauley:

In accordance with the Commission Order in The Toledo Edison Company's most recent Electric Security Plan proceeding, please file the attached schedules, bill impacts, and tariff page on behalf of The Toledo Edison Company. The attached schedules demonstrate that the revenue requirement is below the permitted cap for 2012 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 Combined Stipulation and Order in The Toledo Edison Company's most recent Electric Security Plan proceeding.

Further, as set forth in the Combined Stipulation, there have been no net job losses at the Company, or at FirstEnergy Service Company specifically as to employees of the FirstEnergy Service Company who are located in Ohio and provide support for distribution services provided by the Company as a result of involuntary attrition as a result of the merger between FirstEnergy Corp. and Allegheny Energy, Inc. Also included with the filing are estimated bill impacts for multiple usage levels for the different rate schedules reflecting the impact of the Delivery Capital Recovery Rider charges effective on January 1, 2012 and the Delivery Capital Recovery Rider (DCR) charges commencing on April 1, 2012.

Finally, attached is a tariff page that reflects the quarterly pricing update of Rider DCR. Please file one copy of the tariffs in each of the above mentioned Case Nos. 12-523-EL-RDR and 89-6008-EL-TRF, and distribute two copies to the Staff. Thank you.

Sincerely,



Eileen M. Mikkelsen
Director, Rates & Regulatory Affairs

Enclosures

The Toledo Edison Company
Delivery Capital Recovery Rider (DCR)
Quarterly Filing
February 3, 2012

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**Rider DCR
Q2 2012
Revenue Requirement Summary**
(\$ millions)

Calculation of Annual Revenue Requirement Based on Estimated 3/31/2012 Rate Base

Line No.	Description	Source	CEI	OE	TE	TOTAL
1	Annual Revenue Requirement Based on Actual 12/31/2011 Rate Base	2/2/2012 Compliance Filing; Page 2; Column (f) Lines 36-39	\$58.6	\$49.1	\$12.7	\$120.5
2	Incremental Revenue Requirement Based on Estimated 3/31/2012 Rate Base	Calculation: 2/2/2012 Compliance Filing (Page 27, Column (f) Lines 36-39) minus Line 1	\$9.7	\$8.2	\$2.6	\$20.6
3	Annual Revenue Requirement Based on 3/31/2012 Rate Base	Calculation: SUM [Line 1 through Line 2]	\$68.4	\$57.3	\$15.3	\$141.0

Rider DCR
Actual Distribution Rate Base Additions as of 12/31/11
Revenue Requirement Calculation

(\$ millions)

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

	(A)	(B)	(C) = (B) - (A)	(D)
Gross Plant	5/31/2007*	12/31/2011	Incremental	Source of Column (B)
(1) CEI	1,927.1	2,486.3	559.2	Sch B2.1 Line 45
(2) OE	2,074.0	2,698.2	624.2	Sch B2.1 Line 47
(3) TE	771.5	999.7	228.2	Sch B2.1 Line 45
(4) Total	4,772.5	6,184.2	1,411.7	Sum: [(1) through (3)]
Accumulated Reserve				
(5) CEI	(773.0)	(1,028.3)	(255.3)	-Sch B3 Line 45
(6) OE	(803.0)	(1,071.6)	(268.6)	-Sch B3 Line 47
(7) TE	(376.8)	(497.0)	(120.2)	-Sch B3 Line 45
(8) Total	(1,952.8)	(2,597.0)	(644.2)	Sum: [(5) through (7)]
Net Plant In Service				
(9) CEI	1,154.0	1,458.0	303.9	(1) + (5)
(10) OE	1,271.0	1,626.6	355.6	(2) + (6)
(11) TE	394.7	502.7	108.0	(3) + (7)
(12) Total	2,819.7	3,587.3	767.5	Sum: [(9) through (11)]
ADIT				
(13) CEI	(246.4)	(376.0)	(129.6)	- DIT Balances Line 3
(14) OE	(197.1)	(423.9)	(226.9)	- DIT Balances Line 3
(15) TE	(10.3)	(115.2)	(104.9)	- DIT Balances Line 3
(16) Total	(453.8)	(915.2)	(461.4)	Sum: [(13) through (15)]
Rate Base				
(17) CEI	907.7	1,082.0	174.3	(9) + (13)
(18) OE	1,073.9	1,202.7	128.8	(10) + (14)
(19) TE	384.4	387.4	3.1	(11) + (15)
(20) Total	2,366.0	2,672.1	306.1	Sum: [(17) through (19)]
Depreciation Exp				
(21) CEI	60.0	78.6	18.6	Sch B-3.2 Line 44
(22) OE	62.0	78.9	16.9	Sch B-3.2 Line 46
(23) TE	24.5	31.9	7.3	Sch B-3.2 Line 44
(24) Total	146.5	189.4	42.9	Sum: [(21) through (23)]
Property Tax Exp				
(25) CEI	65.0	85.0	20.0	Sch C-3.10a Line 4
(26) OE	57.4	74.8	17.5	Sch C-3.10a Line 4
(27) TE	20.1	25.1	5.0	Sch C-3.10a Line 4
(28) Total	142.4	184.9	42.5	Sum: [(25) through (27)]

	Revenue Requirement	Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(29) CEI		174.3	14.8	18.6	20.0	53.4
(30) OE		128.8	10.9	16.9	17.5	45.3
(31) TE		3.1	0.3	7.3	5.0	12.6
(32) Total		306.1	26.0	42.9	42.5	111.3

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

	(a)	(b)	(c)	(d)	(e)	(f)
	Equity Return	Tax Rate	Income Tax	CAT 0.26%	Taxes	Rev. Req. + Tax
(36) CEI	9.0	36.17%	5.1	0.2	5.2	58.6
(37) OE	6.6	35.90%	3.7	0.1	3.8	49.1
(38) TE	0.2	35.77%	0.1	0.0	0.1	12.7
(39) Total	15.8		8.9	0.3	9.2	120.5

(a) = Weighted Cost of Equity x Rate Base

(b) = Current composite income tax rates

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

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

(e) = (c) + (d)

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

The Toledo Edison Company
12/31/2011 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1
Page 1 of 4

NOTE: Column A contains actual plant in service balances as of 12/31/2011, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting. Columns B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Exclusions" workpaper / tab.

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	\$17,348,214	100%	\$17,348,214	(\$15,628,800)	\$1,719,414
2	352	Structures & Improvements	223,102	100%	\$223,102		\$223,102
3	353	Station Equipment	9,366,479	100%	\$9,366,479		\$9,366,479
4	354	Towers & Fixtures	34,264	100%	\$34,264		\$34,264
5	355	Poles & Fixtures	3,004,508	100%	\$3,004,508		\$3,004,508
6	356	Overhead Conductors & Devices	5,281,715	100%	\$5,281,715		\$5,281,715
7	357	Underground Conduit	372,576	100%	\$372,576		\$372,576
8	358	Underground Conductors & Devices	385,693	100%	\$385,693		\$385,693
9	359	Roads & Trails	0	100%	\$0		\$0
10		Total Transmission Plant	\$36,016,552	100%	\$36,016,552	(\$15,628,800)	\$20,387,752

The Toledo Edison Company
12/31/2011 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1
Page 2 of 4

NOTE: Column A contains actual plant in service balances as of 12/31/2011, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting. Columns B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Exclusions" workpaper / tab.

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	\$4,966,395	100%	\$4,966,395		\$4,966,395
12	361	Structures & Improvements	5,885,714	100%	5,885,714		5,885,714
13	362	Station Equipment	87,661,361	100%	87,661,361		87,661,361
14	364	Poles, Towers & Fixtures	144,044,716	100%	144,044,716		144,044,716
15	365	Overhead Conductors & Devices	177,395,451	100%	177,395,451		177,395,451
16	366	Underground Conduit	12,056,865	100%	12,056,865		12,056,865
17	367	Underground Conductors & Devices	109,671,381	100%	109,671,381		109,671,381
18	368	Line Transformers	143,938,331	100%	143,938,331		143,938,331
19	369	Services	66,210,920	100%	66,210,920		66,210,920
20	370	Meters	36,466,648	100%	36,466,648		36,466,648
21	371	Installation on Customer Premises	6,136,257	100%	6,136,257		6,136,257
22	372	Leased Property on Customer Premises	0	100%	0		0
23	373	Street Lighting & Signal Systems	52,106,973	100%	52,106,973		52,106,973
24	374	Asset Retirement Costs for Distribution Plant	7,901	100%	7,901		7,901
25		Total Distribution Plant	\$846,548,912	100%	\$846,548,912	\$0	\$846,548,912

The Toledo Edison Company
12/31/2011 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1
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NOTE: Column A contains actual plant in service balances as of 12/31/2011, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting. Columns B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Exclusions" workpaper / tab.

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>							
26	389	Land & Land Rights	\$1,826,097	100%	\$1,826,097		\$1,826,097
27	390	Structures & Improvements	46,713,648	100%	\$46,713,648		\$46,713,648
28	391.1	Office Furniture & Equipment	2,551,397	100%	\$2,551,397		\$2,551,397
29	391.2	Data Processing Equipment	8,648,730	100%	\$8,648,730		\$8,648,730
30	392	Transportation Equipment	1,126,890	100%	\$1,126,890		\$1,126,890
31	393	Stores Equipment	671,990	100%	\$671,990		\$671,990
32	394	Tools, Shop & Garage Equipment	4,897,356	100%	\$4,897,356		\$4,897,356
33	395	Laboratory Equipment	1,841,025	100%	\$1,841,025		\$1,841,025
34	396	Power Operated Equipment	1,037,367	100%	\$1,037,367		\$1,037,367
35	397	Communication Equipment	7,783,073	100%	\$7,783,073		\$7,783,073
36	398	Miscellaneous Equipment	474,507	100%	\$474,507		\$474,507
37	399.1	Asset Retirement Costs for General Plant	<u>264,831</u>	100%	<u>\$264,831</u>		<u>\$264,831</u>
38		Total General Plant	\$77,836,911	100%	\$77,836,911	\$0	\$77,836,911

The Toledo Edison Company
12/31/2011 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1
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NOTE: Column A contains actual plant in service balances as of 12/31/2011, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting. Columns B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Exclusions" workpaper / tab.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>OTHER PLANT</u>							
39	303	Intangible Software	\$23,082,484	100%	\$23,082,484		\$23,082,484
40	303	Intangible FAS 109 Transmission	\$54,210	100%	\$54,210		\$54,210
41	303	Intangible FAS 109 Distribution	\$240,093	100%	\$240,093		\$240,093
42		Total Other Plant	\$23,376,788		\$23,376,788	\$0	\$23,376,788
43		Company Total Plant	<u>\$983,779,163</u>	100%	<u>\$983,779,163</u>	<u>(\$15,628,800)</u>	<u>\$968,150,363</u>
44		Service Company Plant Allocated*					\$31,533,716
45		Grand Total Plant (43 + 44)					<u>\$999,684,079</u>

* Source: Line 2 of the Service Company Allocations workpaper.

The Toledo Edison Company
12/31/2011 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3

Page 1 of 4

NOTE: Column B contains actual reserve for accumulated depreciation balances as of 12/31/2011, adjusted 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 Exclusions tab.

Line No.	Account No.	Major Property Groupings & Account Titles	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted
			Sch B2.1 Column E	Company	%	Total		Jurisdiction
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
<u>TRANSMISSION PLANT</u>								
1	350	Land & Land Rights	\$1,719,414	\$0	100%	\$0		\$0
2	352	Structures & Improvements	\$223,102	182,039	100%	182,039		182,039
3	353	Station Equipment	\$9,366,479	4,197,115	100%	4,197,115		4,197,115
4	354	Towers & Fixtures	\$34,264	40,543	100%	40,543		40,543
5	355	Poles & Fixtures	\$3,004,508	2,563,633	100%	2,563,633		2,563,633
6	356	Overhead Conductors & Devices	\$5,281,715	2,877,677	100%	2,877,677		2,877,677
7	357	Underground Conduit	\$372,576	139,348	100%	139,348		139,348
8	358	Underground Conductors & Devices	\$385,693	135,174	100%	135,174		135,174
9	359	Roads & Trails	\$0	0	100%	0		0
10		Total Transmission Plant	\$20,387,752	\$10,135,530	100%	\$10,135,530	\$0	\$10,135,530

The Toledo Edison Company
12/31/2011 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3

Page 2 of 4

NOTE: Column B contains actual reserve for accumulated depreciation balances as of 12/31/2011, adjusted 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 Exclusions tab.

Line No.	Account No.	Major Property Groupings & Account Titles	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted
			Sch B2.1 Column E (A)	Company (B)	% (C)	Total (D) = (B) * (C)	(E)	Jurisdiction (F) = (D) + (E)
<u>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$4,966,395	\$0	100%	\$0		\$0
12	361	Structures & Improvements	\$5,885,714	1,506,617	100%	1,506,617		1,506,617
13	362	Station Equipment	\$87,661,361	28,269,956	100%	28,269,956		28,269,956
14	364	Poles, Towers & Fixtures	\$144,044,716	95,914,350	100%	95,914,350		95,914,350
15	365	Overhead Conductors & Devices	\$177,395,451	82,224,586	100%	82,224,586		82,224,586
16	366	Underground Conduit	\$12,056,865	6,829,762	100%	6,829,762		6,829,762
17	367	Underground Conductors & Devices	\$109,671,381	36,587,563	100%	36,587,563		36,587,563
18	368	Line Transformers	\$143,938,331	61,011,616	100%	61,011,616		61,011,616
19	369	Services	\$66,210,920	59,394,502	100%	59,394,502		59,394,502
20	370	Meters	\$36,466,648	19,490,734	100%	19,490,734		19,490,734
21	371	Installation on Customer Premises	\$6,136,257	3,336,040	100%	3,336,040		3,336,040
22	372	Leased Property on Customer Premises	\$0	0	100%	0		0
23	373	Street Lighting & Signal Systems	\$52,106,973	32,246,179	100%	32,246,179		32,246,179
24	374	Asset Retirement Costs for Distribution Plant	\$7,901	4,380	100%	4,380		4,380
25		Total Distribution Plant	\$846,548,912	\$426,816,285	100%	\$426,816,285	\$0	\$426,816,285

The Toledo Edison Company
12/31/2011 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3

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NOTE: Column B contains actual reserve for accumulated depreciation balances as of 12/31/2011, adjusted 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 Exclusions tab.

Line No.	Account No.	Major Property Groupings & Account Titles	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted
			Sch B2.1 Column E (A)	Company (B)	% (C)	Total (D) = (B) * (C)	(E)	Jurisdiction (F) = (D) + (E)
<u>GENERAL PLANT</u>								
26	389	Land & Land Rights	\$1,826,097	\$0	100%	\$0		\$0
27	390	Structures & Improvements	\$46,713,648	17,873,448	100%	\$17,873,448		\$17,873,448
28	391.1	Office Furniture & Equipment	\$2,551,397	\$2,100,790	100%	\$2,100,790		\$2,100,790
29	391.2	Data Processing Equipment	\$8,648,730	\$3,023,783	100%	\$3,023,783		\$3,023,783
30	392	Transportation Equipment	\$1,126,890	\$991,420	100%	\$991,420		\$991,420
31	393	Stores Equipment	\$671,990	\$375,508	100%	\$375,508		\$375,508
32	394	Tools, Shop & Garage Equipment	\$4,897,356	\$1,840,176	100%	\$1,840,176		\$1,840,176
33	395	Laboratory Equipment	\$1,841,025	\$1,041,348	100%	\$1,041,348		\$1,041,348
34	396	Power Operated Equipment	\$1,037,367	\$810,888	100%	\$810,888		\$810,888
35	397	Communication Equipment	\$7,783,073	\$6,639,607	100%	\$6,639,607		\$6,639,607
36	398	Miscellaneous Equipment	\$474,507	\$153,460	100%	\$153,460		\$153,460
37	399.1	Asset Retirement Costs for General Plant	\$264,831	127,556	100%	\$127,556		\$127,556
38		Total General Plant Plant	\$77,836,911	\$34,977,983	100%	\$34,977,983	\$0	\$34,977,983

The Toledo Edison Company
12/31/2011 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3

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NOTE: Column B contains actual reserve for accumulated depreciation balances as of 12/31/2011, adjusted 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 Exclusions tab.

Line No.	Account No.	Major Property Groupings & Account Titles	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted
			Sch B2.1 Column E	Company	%	Total		Jurisdiction
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
<u>OTHER PLANT</u>								
39	303	Intangible Software	\$23,082,484	\$15,138,139	100%	\$15,138,139		\$15,138,139
40	303	Intangible FAS 109 Transmission	\$54,210	\$44,446	100%	\$44,446		\$44,446
41	303	Intangible FAS 109 Distribution	\$240,093	\$212,520	100%	\$212,520		\$212,520
42		Total Other Plant	\$23,376,788	\$15,395,105		\$15,395,105	\$0	\$15,395,105
43		Company Total Plant (Reserve)	\$968,150,363	\$487,324,902	100%	\$487,324,902	\$0	\$487,324,902
44		Service Company Reserve Allocated*						\$9,693,556
45		Grand Total Plant (Reserve) (43 + 44)						\$497,018,459

* Source: Line 3 of the Service Company Allocations workpaper.

FirstEnergy Companies
ADIT Balances (281 & 282 Property Accounts)

	<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>SC</u>
(1) Ending Bal. 12/31/11*	366,534,879	412,466,559	110,175,136	66,632,539
(2) Service Company Allocated ADIT**	\$9,468,484	\$11,474,123	\$5,050,746	
(3) Grand Total ADIT Balance***	<u>\$376,003,363</u>	<u>\$423,940,683</u>	<u>\$115,225,883</u>	

*Source: Actual 12/31/11 balances.

** Line 4 on Service Company Allocations workpaper

*** Calculation : Line 1 + Line 2

The Toledo Edison Company
Depreciation Accrual Rates and 12/31/2011 Actual Jurisdictional Reserve Balances by Accounts and Subaccounts

Schedule B-3.2
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 (D)	Reserve Balance Sch. B-3 (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$1,719,414	\$0	0.00%	\$0
2	352	Structures & Improvements	\$223,102	\$182,039	2.50%	\$5,578
3	353	Station Equipment	\$9,366,479	\$4,197,115	1.80%	\$168,597
4	354	Towers & Fixtures	\$34,264	\$40,543	1.85%	\$634
5	355	Poles & Fixtures	\$3,004,508	\$2,563,633	3.75%	\$112,669
6	356	Overhead Conductors & Devices	\$5,281,715	\$2,877,677	2.67%	\$141,022
7	357	Underground Conduit	\$372,576	\$139,348	2.00%	\$7,452
8	358	Underground Conductors & Devices	\$385,693	\$135,174	2.86%	\$11,031
9	359	Roads & Trails	\$0	\$0		\$0
10		Total Transmission	\$20,387,752	\$10,135,530		\$446,983

The Toledo Edison Company
Depreciation Accrual Rates and 12/31/2011 Actual Jurisdictional Reserve Balances by Accounts and Subaccounts

Schedule B-3.2
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 (D)	Reserve Balance Sch. B-3 (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$4,966,395	\$0	0.00%	\$0
12	361	Structures & Improvements	\$5,885,714	\$1,506,617	2.50%	147,143
13	362	Station Equipment	\$87,661,361	\$28,269,956	2.25%	1,972,381
14	364	Poles, Towers & Fixtures	\$144,044,716	\$95,914,350	3.78%	5,444,890
15	365	Overhead Conductors & Devices	\$177,395,451	\$82,224,586	3.75%	6,652,329
16	366	Underground Conduit	\$12,056,865	\$6,829,762	2.08%	250,783
17	367	Underground Conductors & Devices	\$109,671,381	\$36,587,563	2.20%	2,412,770
18	368	Line Transformers	\$143,938,331	\$61,011,616	2.62%	3,771,184
19	369	Services	\$66,210,920	\$59,394,502	3.17%	2,098,886
20	370	Meters	\$36,466,648	\$19,490,734	3.43%	1,250,806
21	371	Installation on Customer Premises	\$6,136,257	\$3,336,040	4.00%	245,450
22	372	Leased Property on Customer Premises	\$0	\$0		0
23	373	Street Lighting & Signal Systems	\$52,106,973	\$32,246,179	3.93%	2,047,804
24	374	Asset Retirement Costs for Distribution Plant	\$7,901	\$4,380	0.00%	0
25		Total Distribution	\$846,548,912	\$426,816,285		\$26,294,426

The Toledo Edison Company
Depreciation Accrual Rates and 12/31/2011 Actual Jurisdictional Reserve Balances by Accounts and Subaccounts

Schedule B-3.2
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 (D)	Reserve Balance Sch. B-3 (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>GENERAL PLANT</u>						
26	389	Land & Land Rights	\$1,826,097	\$0	0.00%	\$0
27	390	Structures & Improvements	\$46,713,648	\$17,873,448	2.20%	\$1,027,700
28	391.1	Office Furniture & Equipment	\$2,551,397	\$2,100,790	3.80%	\$96,953
29	391.2	Data Processing Equipment	\$8,648,730	\$3,023,783	9.50%	\$821,629
30	392	Transportation Equipment	\$1,126,890	\$991,420	6.92%	\$77,981
31	393	Stores Equipment	\$671,990	\$375,508	3.13%	\$21,033
32	394	Tools, Shop & Garage Equipment	\$4,897,356	\$1,840,176	3.33%	\$163,082
33	395	Laboratory Equipment	\$1,841,025	\$1,041,348	2.86%	\$52,653
34	396	Power Operated Equipment	\$1,037,367	\$810,888	5.28%	\$54,773
35	397	Communication Equipment	\$7,783,073	\$6,639,607	5.88%	\$457,645
36	398	Miscellaneous Equipment	\$474,507	\$153,460	3.33%	\$15,801
37	399.1	Asset Retirement Costs for General Plant	\$264,831	\$127,556	0.00%	\$0
38		Total General	\$77,836,911	\$34,977,983		\$2,789,250

The Toledo Edison Company
#REF!
Depreciation Accrual Rates and 12/31/2011 Actual Jurisdictional Reserve Balances by Accounts and Subaccounts

Schedule B-3.2
Page 4 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment	Reserve Balance		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>OTHER PLANT</u>						
39	303	Intangible Software	\$23,082,484	\$15,138,139	14.29%	**
40	303	Intangible FAS 109 Transmission	\$54,210	\$44,446	2.37%	**
41	303	Intangible FAS 109 Distribution	\$240,093	\$212,520	3.10%	**
42		Total Other	\$23,376,788	\$15,395,105		\$1,829,486
43		Incremental Depreciation Associated with Allocated Service Company Plant ***	31,533,716	9,693,556		491,294
44		GRAND TOTAL	\$999,684,079	\$497,018,459		\$31,851,440

** Please see tab / workpaper "Intangible Depreciation Expense" for more details behind the calculation of depreciation expense associated with Intangible Plant.

*** Source: Line 6 of workpaper "Service Company"

The Toledo Edison Company

Annual Property Tax Expense on Actual Plant Balances as of December 31, 2011

Schedule C-3.10a
Page 1 of 1

Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes (See Schedule C-3.10a1)	\$24,228,704
2	Real Property Taxes (See Schedule C-3.10a2)	842,565
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>28,820</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$25,100,089</u></u>

* Source: Line 7 of workpaper "Service Company Allocation Summary" page 18 of filing.

The Toledo Edison Company

Annual Personal Property Tax Expense on Actual Plant Balances as of December 31, 2011

Schedule C-3.10a1

Page 1 of 1

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Plant in Service (a)	\$20,387,752	\$846,548,912	\$77,836,911
2	Jurisdictional Real Property (b)	1,942,516	10,852,109	48,539,745
3	Jurisdictional Personal Property (1 - 2)	18,445,236	835,696,803	29,297,166
4	Purchase Accting Adjustment (f)	(12,705,341)	(471,389,010)	0
5	Adjusted Jurisdictional Personal Property (3 + 4)	5,739,894	364,307,793	29,297,166
<u>Exclusions and Exemptions</u>				
6	Capitalized Asset Retirement Costs (a)	0	7,901	264,831
7	Exempt Facilities (c)	0	0	0
8	Licensed Motor Vehicles (c)	0	0	1,421,787
9	Capitalized Interest (c)	321,154	2,156,099	0
10	Total Exclusions and Exemptions (6 thru 9)	321,154	2,164,000	1,686,618
11	Net Cost of Taxable Personal Property (5 - 10)	\$5,418,741	\$362,143,792	\$27,610,548
12	True Value Percentage (c)	79.5548%	79.0620%	30.7135%
13	True Value of Taxable Personal Property (11 x 12)	\$4,310,867	\$286,318,019	\$8,480,153
14	Assessment Percentage (d)	85.00%	85.00%	24.00%
15	Assessment Value (13 x 14)	\$3,664,237	\$243,370,316	\$2,035,237
16	Personal Property Tax Rate (e)	8.4499%	8.4499%	8.4499%
17	Personal Property Tax (15 x 16)	\$309,624	\$20,564,548	171,975
18	Purchase Accounting Adjustment (f)	163,644	\$3,018,913	0
19	Total Personal Property Tax (17 + 18)			\$24,228,704

(a) Schedule B-2.1

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

(c) Source: TE's 2011 Ohio annual property tax filing.

(d) Statutory Assessment for Personal Property

(e) Estimated tax rate for Personal Property based on 2011 Ohio Annual Property Tax return filing

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

The Toledo Edison Company

Annual Real Property Tax Expense on Actual Plant Balances as of December 31, 2011

Schedule C-3.10a2
Page 1 of 1

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Real Property (a)	\$1,942,516	\$10,852,109	\$48,539,745
2	True Value Percentage (b)	51.65%	51.65%	51.65%
3	True Value of Taxable Real Property (1 x 2)	\$1,003,240	\$5,604,729	\$25,069,052
4	Assessment Percentage (c)	35.00%	35.00%	35.00%
5	Assessment Value (3 x 4)	\$351,134	\$1,961,655	\$8,774,168
6	Real Property Tax Rate (d)	7.5996%	7.5996%	7.5996%
7	Real Property Tax (5 x 6)	\$26,685	\$149,078	\$666,802
8	Total Real Property Tax (Sum of 7)			\$842,565
(a)	Schedule C-3.10a1			
(b)	Calculated as follows:			
	(1) Real Property Assessed Value	13,375,990	Source: TE's 2011 Property Tax return filing Statutory Assessment for Real Property Calculation: (1) / (2) Book cost of real property used to compare to assessed value of real property to derive a true value percentage Calculation: (3) / (4)	
	(2) Assessment Percentage	35.00%		
	(3) Real Property True Value	38,217,114		
	(4) Real Property Capitalized Cost	73,997,572		
	(5) Real Property True Value Percentage	51.65%		
(c)	Statutory Assessment for Real Property			
(d)	Estimated tax rate for Real Estate based on 2011 Property Tax return filing.			

Summary of Exclusions per Case No. 10-388-EL-SSO
Actual 12/31/2011 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	\$57,266,431	\$85,290,624	\$15,628,800
Reserve	\$0	\$0	\$0

ESP2 Adjustments

In the ESP2 Stipulation (Case No. 10-388-EL-SSO, page 14), it says "capital additions recovered through Riders LEX, EDR, and AMI will be identified and excluded from Rider DCR and the annual cap allowance."

AMI Only CEI has an AMI project so this exclusion does not impact OE or TE.
Source: 12/31/2011 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
362	\$215,663	\$5,620
364	\$189,367	\$6,720
365	\$1,879,519	\$16,208
370	\$280,593	\$14,544
Grand Total	\$2,565,141	\$43,091

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 As of 12/31/2011, there is no plant in service associated with Rider EDR (provision g).

Service Company Allocations to the Ohio Operating Companies

	Service Company	CEI	OE	TE	TOTAL
(1) Allocation Factors from Case 07-551		14.21%	17.22%	7.58%	
(2) Gross Plant	\$416,012,083	\$59,115,317	\$71,637,281	\$31,533,716	\$162,286,313
(3) Reserve	\$127,883,331	\$18,172,221	\$22,021,510	\$9,693,556	\$49,887,287
(4) ADIT	\$66,632,539	\$9,468,484	\$11,474,123	\$5,050,746	\$25,993,353
(5) Rate Base	\$221,496,213	\$31,474,612	\$38,141,648	\$16,789,413	\$86,405,673
(6) Depreciation Expense (Incremental)		\$921,015	\$1,116,107	\$491,294	\$2,528,416
(7) Property Tax Expense (Incremental)		\$54,027	\$65,472	\$28,820	\$148,319
(8) Total Expenses		\$975,042	\$1,181,579	\$520,114	\$2,676,735

- (2) Gross Plant = Actual Service Company General and Intangible plant in-service as of 12/31/11
 (3) Reserve = Actual Service Company General and Intangible Plant depreciation reserve as of 12/31/11.
 (4) ADIT: Actual ADIT Balances as of December 31, 2011.
 (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"
 (7) Estimated incremental property tax expense. Additional details provided on "Incremental Depreciation and Property Tax Associated with Service Company Plant"
 (8) Total Expenses = Depreciation Expense + Property Tax Expense

All Service Company Allocations for Gross Plant and Reserve can be found on Sch B2.1 and Sch B3, respectively, in order to determine the Grand Totals shown on the Revenue Requirement Calculation sheet.

Depreciation Rate for Service Company Plant

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

Line No.	(A) Account	(B) Account Description	(C) 5/31/2007			(F) Accrual Rates				(J) Depreciation Expense
			Gross	Reserve	Net	CEI	OE	TE	Average	
1	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
2	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
GENERAL PLANT										
3	389	Fee Land & Easements	\$556,979	\$0	\$556,979	0.00%	0.00%	0.00%	0.00%	\$0
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%	\$0
16			\$234,896,167	\$91,821,447	\$143,074,720					\$22,576,438
INTANGIBLE PLANT										
17	301	Organization	\$49,344	\$49,344	\$0	0.00%	0.00%	0.00%	0.00%	\$0
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	\$0	14.29%	14.29%	14.29%	14.29%	\$0
22	303	Impairment June 2000	\$77	\$77	(\$0)	14.29%	14.29%	14.29%	14.29%	\$0
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	\$0	3.87%	3.87%	3.87%	3.87%	\$0
25	303	Debt Gross-up (FAS109): G/P Land	\$1,135	\$1,137	(\$2)	3.87%	3.87%	3.87%	3.87%	\$0
26			\$79,567,511	\$50,090,984	\$29,476,527					\$11,011,344
27	TOTAL - GENERAL & INTANGIBLE		\$314,463,678	\$141,912,431	\$172,551,247				10.68%	\$33,587,782

NOTES

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

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

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

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

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

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

* Includes accounts 390.1 and 390.2.

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

*** Includes accounts 397 and 397.1

Depreciation Rate for Service Company Plant

II. Estimated Depreciation Accrual Rate for Actual Service Company Plant as of December 31, 2011

Line No.	(A) Account	(B) Account Description	(C) 12/31/11 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%	
GENERAL PLANT										
30	389	Fee Land & Easements	\$230,947	\$0	\$230,947	0.00%	0.00%	0.00%	0.00%	\$0
31	390	Structures, Improvements *	\$38,695,596	\$11,257,535	\$27,438,061	2.20%	2.50%	2.20%	2.33%	\$902,547
32	390.3	Struct Imprv, Leasehold Imp **	\$14,068,908	\$3,279,413	\$10,789,495	22.34%	20.78%	0.00%	21.49%	\$3,022,747
33	391.1	Office Furn., Mech. Equip.	\$16,797,448	\$8,963,804	\$7,833,644	7.60%	3.80%	3.80%	5.18%	\$870,815
34	391.2	Data Processing Equipment	\$105,545,735	\$23,818,684	\$81,727,051	10.56%	17.00%	9.50%	13.20%	\$13,928,671
35	392	Transportation Equipment	\$27,535	\$19,267	\$8,268	6.07%	7.31%	6.92%	6.78%	\$1,868
36	393	Stores Equipment	\$16,773	\$3,994	\$12,779	6.67%	2.56%	3.13%	4.17%	\$699
37	394	Tools, Shop, Garage Equip.	\$227,515	\$8,331	\$219,184	4.62%	3.17%	3.33%	3.73%	\$8,485
38	395	Laboratory Equipment	\$118,259	\$19,478	\$98,781	2.31%	3.80%	2.86%	3.07%	\$3,636
39	396	Power Operated Equipment	\$41,518	\$17,995	\$23,523	4.47%	3.48%	5.28%	4.19%	\$1,740
40	397	Communication Equipment ***	\$88,567,228	\$10,664,095	\$77,903,133	7.50%	5.00%	5.88%	6.08%	\$5,386,354
41	398	Misc. Equipment	\$3,217,158	\$355,747	\$2,861,411	6.67%	4.00%	3.33%	4.84%	\$155,788
42	399.1	ARC General Plant	\$40,721	\$21,200	\$19,521	0.00%	0.00%	0.00%	0.00%	\$0
43			\$267,595,341	\$58,429,541	\$209,165,800					\$24,283,349
INTANGIBLE PLANT										
44	303	FECO 101/6-303 Intangibles	\$2,752,298	\$1,679,435	\$1,072,863	14.29%	14.29%	14.29%	14.29%	\$393,303
45	301	FECO 101/6-301 Organization Fst	\$49,344	\$49,344	\$0	0.00%	0.00%	0.00%	0.00%	\$0
46	303	FECO 101/6-303 2003 Software	\$24,400,196	\$24,400,196	\$0	14.29%	14.29%	14.29%	14.29%	\$0
47	303	FECO 101/6-303 2004 Software	\$12,676,215	\$12,676,215	\$0	14.29%	14.29%	14.29%	14.29%	\$0
48	303	FECO 101/6-303 2005 Software	\$1,086,776	\$1,041,808	\$44,968	14.29%	14.29%	14.29%	14.29%	\$44,968
49	303	FECO 101/6-303 2006 Software	\$5,455,678	\$4,293,435	\$1,162,243	14.29%	14.29%	14.29%	14.29%	\$779,616
50	303	FECO 101/6-303 2007 Software	\$7,245,250	\$6,217,163	\$1,028,087	14.29%	14.29%	14.29%	14.29%	\$1,028,087
51	303	FECO 101/6-303 2008 Software	\$7,404,178	\$5,393,624	\$2,010,554	14.29%	14.29%	14.29%	14.29%	\$1,058,057
52	303	FECO 101/6-303 2009 Software	\$15,968,197	\$5,599,922	\$10,368,275	14.29%	14.29%	14.29%	14.29%	\$2,281,855
53	303	FECO 101/6-303 2010 Software	\$20,145,332	\$5,033,395	\$15,111,937	14.29%	14.29%	14.29%	14.29%	\$2,878,768
54	303	FECO 101/6-303 2011 Software	\$51,233,277	\$3,069,252	\$48,164,026	14.29%	14.29%	14.29%	14.29%	\$7,321,235
55			\$148,416,741	\$69,453,790	\$78,962,951					\$15,785,890
56	TOTAL - GENERAL & INTANGIBLE		\$416,012,083	\$127,883,331	\$288,128,752				9.63%	\$40,069,239

NOTES

(C) - (E) Service Company plant balances as of December 31, 2011.

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

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

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

(J) Estimated depreciation expense associated with Service Company plant as of 12/31/11. Calculation: Column C x Column I.

* Includes accounts 390.1 and 390.2.

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

*** Includes accounts 397 and 397.1

Property Tax Rate for Service Company Plant

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

No.	(A) Category	(B) CEI	(C) OE	(D) TE	(E) Average **	(F) Source / Calculation
1	Allocation Factors	14.21%	17.22%	7.58%	39.01%	Service Company 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. Assumes that the tax rate for Service Company plant is equal to the weighted average of the three operating companies.</p>						

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

No.	(A) Account	(B) Account Description	(C) Tax Category	(D) Avg. Tax Rate	(E) Gross Plant	(F) Property Tax
7	389	Fee Land & Easements	Real	1.49%	\$556,979	\$8,294
8	390	Structures, Improvements	Real	1.49%	\$21,328,601	\$317,594
9	390.3	Struct Imprv, Leasehold Imp	Real	1.49%	\$6,938,688	\$103,321
10	391.1	Office Furn., Mech. Equip.	Personal		\$31,040,407	\$0
11	391.2	Data Processing Equipment	Personal		\$117,351,991	\$0
12	392	Transportation Equipment	Personal		\$11,855	\$0
13	393	Stores Equipment	Personal		\$16,787	\$0
14	394	Tools, Shop, Garage Equip.	Personal		\$11,282	\$0
15	395	Laboratory Equipment	Personal		\$127,988	\$0
16	396	Power Operated Equipment	Personal		\$160,209	\$0
17	397	Communication Equipment	Personal		\$56,845,501	\$0
18	398	Misc. Equipment	Personal		\$465,158	\$0
19	399.1	ARC General Plant	Personal		\$40,721	\$0
20	TOTAL - GENERAL PLANT				\$234,896,167	\$429,208
21	TOTAL - INTANGIBLE PLANT				\$79,567,511	\$0
22	TOTAL - GENERAL & INTANGIBLE PLANT				\$314,463,678	\$429,208
23	Average Effective Real Property Tax Rate					0.14%

NOTES

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

Property Tax Rate for Service Company Plant

III. Average Real Property Tax Rates on Actual General Plant as of December 31, 2011 *

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 workpaper
25	Weighted Allocation Factors	36.43%	44.14%	19.43%	100.00%	Weighted Line 24
<u>Real Property Tax</u>						
26	True Value Percentage	75.38%	57.50%	51.65%	62.88%	Schedule C3.10a2
27	Assessment Percentage	35.00%	35.00%	35.00%	35.00%	Schedule C3.10a2
28	Real Property Tax Rate	7.44%	6.24%	7.60%	6.94%	Schedule C3.10a2
29	Average Rate	1.96%	1.26%	1.37%	1.53%	Line 26 x Line 27 x Line 28
<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>						

IV. Estimated Property Tax Rate for Service Company Actual General Plant as of December 31, 2011

No.	(A) Account	(B) Account Description	(C) Tax Category	(D) Avg. Tax Rate	(E) Gross Plant	(F) Property Tax
30	389	Fee Land & Easements	Real	1.53%	\$230,947	\$3,527
31	390	Structures, Improvements	Real	1.53%	\$38,695,596	\$591,009
32	390.3	Struct Imprv, Leasehold Imp	Real	1.53%	\$14,068,908	\$214,879
33	391.1	Office Furn., Mech. Equip.	Personal		\$16,797,448	\$0
34	391.2	Data Processing Equipment	Personal		\$105,545,735	\$0
35	392	Transportation Equipment	Personal		\$27,535	\$0
36	393	Stores Equipment	Personal		\$16,773	\$0
37	394	Tools, Shop, Garage Equip.	Personal		\$227,515	\$0
38	395	Laboratory Equipment	Personal		\$118,259	\$0
39	396	Power Operated Equipment	Personal		\$41,518	\$0
40	397	Communication Equipment	Personal		\$88,567,228	\$0
41	398	Misc. Equipment	Personal		\$3,217,158	\$0
42	399.1	ARC General Plant	Personal		\$40,721	\$0
43	TOTAL - GENERAL PLANT				\$267,595,341	\$809,415
44	TOTAL - INTANGIBLE PLANT				\$148,416,741	\$0
45	TOTAL - GENERAL & INTANGIBLE PLANT				\$416,012,083	\$809,415
46	Average Effective Real Property Tax Rate					0.19%

NOTES

- (C) Source: Schedule C3.10. Classification of General Plant account as Real or Personal Property
- (D) Weighted 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 gross plant balances as of 12/31/11.
- (F) Calculation: Column D x Column E

Incremental Depreciation and Property Tax Associated with Service Company Plant
Case No. 07-551-EL-AIR vs. Actual 12/31/11 Balances

I. Allocated Service Company Plant and Related Expenses as of December 31, 2011

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	\$416,012,083	\$59,115,317	\$71,637,281	\$31,533,716	\$162,286,313	Service Co. Depreciation Rate, Line 56 x Line 1
3	Accum. Reserve	(\$127,883,331)	(\$18,172,221)	(\$22,021,510)	(\$9,693,556)	(\$49,887,287)	Service Co. Depreciation Rate, Line 56 x Line 1
4	Net Plant	<u>\$288,128,752</u>	<u>\$40,943,096</u>	<u>\$49,615,771</u>	<u>\$21,840,159</u>	<u>\$112,399,026</u>	Line 2 + Line 3
5	Depreciation *	9.63%	\$5,693,839	\$6,899,923	\$3,037,248	\$15,631,010	Average Rate x Line 2
6	Property Tax *	0.19%	\$115,018	\$139,381	\$61,354	\$315,753	Average Rate x Line 2
7	Total Expenses		<u>\$5,808,857</u>	<u>\$7,039,304</u>	<u>\$3,098,602</u>	<u>\$15,946,763</u>	

* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 12/31/11.
See line 56 on workpaper "Service Co. Depreciation Rate" and line 46 on workpaper "Service Co. Property Tax Rate" for more details.

II. Allocated Service Company Plant and Related Expenses as of May 31, 2007

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

* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant as of 5/31/07.
See line 27 on workpaper "Service Co. Depreciation Rate" and line 23 on workpaper "Service Co. Property Tax Rate" for more details.

III. Incremental Expenses Associated with Allocated Service Company Plant *

Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
15	Depreciation	-1.05%	\$921,015	\$1,116,107	\$491,294	\$2,528,416	Line 5 - Line 12
16	Property Tax	0.06%	\$54,027	\$65,472	\$28,820	\$148,319	Line 6 - Line 13
17	Total Expenses		<u>\$975,042</u>	<u>\$1,181,579</u>	<u>\$520,114</u>	<u>\$2,676,735</u>	Line 15 + Line 16

* In Case No. 07-551-EL-AIR, test year operating expenses included allocated depreciation and property tax associated with Service Company plant. This section calculates the difference between the estimated level of these expenses included in base rates and the estimated expenses incurred based on actual Service Company plant balances as of December 31, 2011. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.

Intangible Depreciation Expense Calculation

Actual 12/31/2011 Balances

NOTE

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

Company (A)	Utility Account (B)	Function (C)	Gross Plant Dec-11 (D)	Reserve Dec-11 (E)	Net Plant Dec-11 (F)	Accrual Rates (G)	Depreciation Expense (H)	
			Source: Actual Balances as of 12/31/2011			Case # 07-551-EL-AIR	Accrual rate only applies to the gross plant of those accounts that are not fully amortized and those accounts that have reserve balances	
CECO	The Illuminating Co.	CECO 101/6-303 2002 Software	Intangible Plant	2,966,784.11	2,966,784.11	0.00	14.29%	\$0.00
CECO	The Illuminating Co.	CECO 101/6-303 2003 Software	Intangible Plant	1,307,066.95	1,307,066.95	0.00	14.29%	\$0.00
CECO	The Illuminating Co.	CECO 101/6-303 2004 Software	Intangible Plant	3,596,344.42	3,596,344.42	0.00	14.29%	\$0.00
CECO	The Illuminating Co.	CECO 101/6-303 2005 Software	Intangible Plant	1,219,861.54	1,134,746.53	85,115.01	14.29%	\$85,115.01
CECO	The Illuminating Co.	CECO 101/6-303 2006 Software	Intangible Plant	1,808,777.88	1,428,065.73	380,712.15	14.29%	\$258,474.36
CECO	The Illuminating Co.	CECO 101/6-303 2007 Software	Intangible Plant	5,870,455.85	3,692,867.96	2,177,587.89	14.29%	\$838,888.14
CECO	The Illuminating Co.	CECO 101/6-303 2008 Software	Intangible Plant	2,852,517.24	1,477,341.13	1,375,176.11	14.29%	\$407,624.71
CECO	The Illuminating Co.	CECO 101/6-303 2009 Software	Intangible Plant	3,238,317.74	902,326.50	2,335,991.24	14.29%	\$462,755.61
CECO	The Illuminating Co.	CECO 101/6-303 2010 Software	Intangible Plant	2,716,031.14	650,308.98	2,065,722.16	14.29%	\$388,120.85
CECO	The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	7,662,997.14	159,090.92	7,503,906.22	14.29%	\$1,095,042.29
CECO	The Illuminating Co.	CECO 101/6-303 FAS109 Dist- Forecast	Intangible Plant	2,001,380.25	1,914,742.30	86,637.95	3.18%	\$63,643.89
CECO	The Illuminating Co.	CECO 101/6-303 FAS109 Transm-FCT	Intangible Plant	1,176,339.38	955,592.90	220,746.48	2.15%	\$25,291.30
CECO	The Illuminating Co.	CECO 101/6-303 Software	Intangible Plant	736,161.53	100,380.81	635,780.72	14.29%	\$105,197.48
CECO	The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	12,454,403.18	12,454,403.18	0.00	14.29%	\$0.00
Total				49,607,438.35	32,740,062.42	16,867,375.93		\$3,730,153.64
OECO	Ohio Edison Co.	OECO 101/6-301 Organization	Intangible Plant	89,746.46	0.00	89,746.46	0.00%	\$0.00
OECO	Ohio Edison Co.	OECO 101/6-303 2002 Software	Intangible Plant	3,690,066.71	3,690,066.71	0.00	14.29%	\$0.00
OECO	Ohio Edison Co.	OECO 101/6-303 2003 Software	Intangible Plant	17,568,726.13	17,568,726.13	0.00	14.29%	\$0.00
OECO	Ohio Edison Co.	OECO 101/6-303 2004 Software	Intangible Plant	4,524,342.87	4,524,342.87	0.00	14.29%	\$0.00
OECO	Ohio Edison Co.	OECO 101/6-303 2005 Software	Intangible Plant	1,469,370.24	1,469,370.24	0.00	14.29%	\$0.00
OECO	Ohio Edison Co.	OECO 101/6-303 2006 Software	Intangible Plant	2,754,123.71	2,759,190.00	(5,066.29)	14.29%	\$0.00
OECO	Ohio Edison Co.	OECO 101/6-303 2007 Software	Intangible Plant	7,208,211.44	6,479,760.48	728,450.96	14.29%	\$728,450.96
OECO	Ohio Edison Co.	OECO 101/6-303 2008 Software	Intangible Plant	3,495,653.48	3,072,846.43	422,807.05	14.29%	\$422,807.05
OECO	Ohio Edison Co.	OECO 101/6-303 2009 Software	Intangible Plant	4,771,510.65	1,515,919.66	3,255,590.99	14.29%	\$681,848.87
OECO	Ohio Edison Co.	OECO 101/6-303 2010 Software	Intangible Plant	3,645,397.53	897,815.45	2,747,582.08	14.29%	\$520,927.31
OECO	Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	7,632,266.26	158,647.80	7,473,618.46	14.29%	\$1,090,650.85
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 Dist Land	Intangible Plant	37,082.00	0.00	37,082.00	2.89%	\$0.00
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 Distribution	Intangible Plant	1,556,299.00	1,556,299.00	0.00	2.89%	\$0.00
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 G/P Land	Intangible Plant	7,778.00	0.00	7,778.00	3.87%	\$0.00
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 General Lan	Intangible Plant	191,313.37	157,876.54	33,436.83	3.87%	\$0.00
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 Transm Land	Intangible Plant	1,326,229.00	0.00	1,326,229.00	2.33%	\$0.00
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 Transmissiom	Intangible Plant	697,049.00	697,049.00	0.00	2.33%	\$0.00
OECO	Ohio Edison Co.	OECO 101/6-303 Intangibles	Intangible Plant	0.00	0.00	0.00	14.29%	\$0.00
OECO	Ohio Edison Co.	OECO 101/6-303 Software	Intangible Plant	1,470,107.01	77,471.53	1,392,635.48	14.29%	\$210,078.29
Total				62,135,272.86	44,625,381.84	17,509,891.02		\$3,654,763.33
TECO	Toledo Edison Co.	TECO 101/6-303 2002 Software	Intangible Plant	1,705,113.91	1,705,113.91	0.00	14.29%	\$0.00
TECO	Toledo Edison Co.	TECO 101/6-303 2003 Software	Intangible Plant	7,446,711.94	7,446,711.94	0.00	14.29%	\$0.00
TECO	Toledo Edison Co.	TECO 101/6-303 2004 Software	Intangible Plant	854,820.65	854,820.65	0.00	14.29%	\$0.00
TECO	Toledo Edison Co.	TECO 101/6-303 2005 Software	Intangible Plant	670,679.46	622,617.87	48,061.59	14.29%	\$48,061.59
TECO	Toledo Edison Co.	TECO 101/6-303 2006 Software	Intangible Plant	834,729.01	656,605.98	178,123.03	14.29%	\$119,282.78
TECO	Toledo Edison Co.	TECO 101/6-303 2007 Software	Intangible Plant	3,095,001.76	1,937,965.09	1,157,036.67	14.29%	\$442,275.75
TECO	Toledo Edison Co.	TECO 101/6-303 2008 Software	Intangible Plant	1,445,575.18	829,305.51	616,269.67	14.29%	\$206,572.69
TECO	Toledo Edison Co.	TECO 101/6-303 2009 Software	Intangible Plant	2,063,024.71	606,287.66	1,456,737.05	14.29%	\$294,806.23
TECO	Toledo Edison Co.	TECO 101/6-303 2010 Software	Intangible Plant	1,589,514.04	388,388.69	1,201,125.35	14.29%	\$227,141.56
TECO	Toledo Edison Co.	TECO 101/6-303 2011 Software	Intangible Plant	3,191,925.46	63,129.07	3,128,796.39	14.29%	\$456,126.15
TECO	Toledo Edison Co.	TECO 101/6-303 FAS109 Distribution	Intangible Plant	240,093.46	212,519.66	27,573.80	3.10%	\$7,442.90
TECO	Toledo Edison Co.	TECO 101/6-303 FAS109 Transmission	Intangible Plant	54,210.29	44,445.80	9,764.49	2.37%	\$1,284.78
TECO	Toledo Edison Co.	TECO 101/6-303 Intangible	Intangible Plant	0.00	0.00	0.00	14.29%	\$0.00
TECO	Toledo Edison Co.	TECO 101/6-303 Software	Intangible Plant	185,387.98	27,192.97	158,195.01	14.29%	\$26,491.94
Total				23,376,787.85	15,395,104.80	7,981,683.05		\$1,829,486.37

Rider DCR
Estimated Distribution Rate Base Additions as of 3/31/2012
Revenue Requirement Calculation

(\$ millions)

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

	(A)	(B)	(C) = (B) - (A)	(D)
Gross Plant	5/31/2007*	3/31/2012	Incremental	Source of Column (B)
(1) CEI	1,927.1	2,540.5	613.4	Sch B2.1 Line 45
(2) OE	2,074.0	2,759.4	685.4	Sch B2.1 Line 47
(3) TE	771.5	1,016.9	245.4	Sch B2.1 Line 45
(4) Total	4,772.5	6,316.7	1,544.2	Sum: [(1) through (3)]
Accumulated Reserve				
(5) CEI	(773.0)	(1,033.3)	(260.3)	-Sch B3 Line 45
(6) OE	(803.0)	(1,081.7)	(278.6)	-Sch B3 Line 47
(7) TE	(376.8)	(499.5)	(122.7)	-Sch B3 Line 45
(8) Total	(1,952.8)	(2,614.4)	(661.6)	Sum: [(5) through (7)]
Net Plant In Service				
(9) CEI	1,154.0	1,507.2	353.1	(1) + (5)
(10) OE	1,271.0	1,677.7	406.8	(2) + (6)
(11) TE	394.7	517.4	122.7	(3) + (7)
(12) Total	2,819.7	3,702.3	882.6	Sum: [(9) through (11)]
ADIT				
(13) CEI	(246.4)	(387.0)	(140.6)	- DIT Balances Line 3
(14) OE	(197.1)	(434.7)	(237.6)	- DIT Balances Line 3
(15) TE	(10.3)	(119.9)	(109.6)	- DIT Balances Line 3
(16) Total	(453.8)	(941.6)	(487.8)	Sum: [(13) through (15)]
Rate Base				
(17) CEI	907.7	1,120.2	212.5	(9) + (13)
(18) OE	1,073.9	1,243.0	169.1	(10) + (14)
(19) TE	384.4	397.5	13.1	(11) + (15)
(20) Total	2,366.0	2,760.7	394.8	Sum: [(17) through (19)]
Depreciation Exp				
(21) CEI	60.0	80.5	20.5	Sch B-3.2 Line 44
(22) OE	62.0	80.6	18.5	Sch B-3.2 Line 46
(23) TE	24.5	32.3	7.8	Sch B-3.2 Line 44
(24) Total	146.5	193.4	46.8	Sum: [(21) through (23)]
Property Tax Exp				
(25) CEI	65.0	88.5	23.5	Sch C-3.10a Line 4
(26) OE	57.4	76.8	19.4	Sch C-3.10a Line 4
(27) TE	20.1	26.0	5.9	Sch C-3.10a Line 4
(28) Total	142.4	191.3	48.9	Sum: [(25) through (27)]

	Revenue Requirement	Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(29) CEI		212.5	18.0	20.5	23.5	62.0
(30) OE		169.1	14.3	18.5	19.4	52.3
(31) TE		13.1	1.1	7.8	5.9	14.9
(32) Total		394.8	33.5	46.8	48.9	129.2

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

	(a)	(b)	(c)	(d)	(e)	(f)
	Equity Return	Tax Rate	Income Tax	CAT 0.26%	Taxes	Rev. Req. + Tax
(36) CEI	10.9	36.14%	6.2	0.2	6.4	68.4
(37) OE	8.7	35.88%	4.9	0.1	5.0	57.3
(38) TE	0.7	35.74%	0.4	0.0	0.4	15.3
(39) Total	20.3		11.4	0.4	11.8	141.0

(a) = Weighted Cost of Equity x Rate Base

(b) = Current composite income tax rates

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

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

(e) = (c) + (d)

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

The Toledo Edison Company
3/31/2012 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1
Page 1 of 4

NOTE: Column A contains estimated 3/31/12 plant in service balances from the 2012 Budget V12 as adjusted to include 2011 CWIP ,associated with a change in pension accounting, that is expected to be moved to plant in- service in 1Q 2012 , and to remove the cumulative pre-2007 impact of the 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 "Exclusions" workpaper / tab."

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	\$17,348,214	100%	\$17,348,214	(\$15,628,800)	\$1,719,414
2	352	Structures & Improvements	225,416	100%	\$225,416		\$225,416
3	353	Station Equipment	9,384,010	100%	\$9,384,010		\$9,384,010
4	354	Towers & Fixtures	36,082	100%	\$36,082		\$36,082
5	355	Poles & Fixtures	3,153,727	100%	\$3,153,727		\$3,153,727
6	356	Overhead Conductors & Devices	5,505,842	100%	\$5,505,842		\$5,505,842
7	357	Underground Conduit	387,243	100%	\$387,243		\$387,243
8	358	Underground Conductors & Devices	400,035	100%	\$400,035		\$400,035
9	359	Roads & Trails	0	100%	\$0		\$0
10		Total Transmission Plant	\$36,440,569	100%	\$36,440,569	(\$15,628,800)	\$20,811,769

The Toledo Edison Company
3/31/2012 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1
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NOTE: Column A contains estimated 3/31/12 plant in service balances from the 2012 Budget V12 as adjusted to include 2011 CWIP ,associated with a change in pension accounting, that is expected to be moved to plant in- service in 1Q 2012 , and to remove the cumulative pre-2007 impact of the 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 "Exclusions" workpaper / tab."

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	\$4,967,106	100%	\$4,967,106		\$4,967,106
12	361	Structures & Improvements	5,956,088	100%	5,956,088		5,956,088
13	362	Station Equipment	88,854,592	100%	88,854,592		88,854,592
14	364	Poles, Towers & Fixtures	147,328,897	100%	147,328,897		147,328,897
15	365	Overhead Conductors & Devices	180,591,355	100%	180,591,355		180,591,355
16	366	Underground Conduit	12,303,604	100%	12,303,604		12,303,604
17	367	Underground Conductors & Devices	111,309,215	100%	111,309,215		111,309,215
18	368	Line Transformers	146,395,697	100%	146,395,697		146,395,697
19	369	Services	68,082,765	100%	68,082,765		68,082,765
20	370	Meters	37,184,321	100%	37,184,321		37,184,321
21	371	Installation on Customer Premises	6,258,345	100%	6,258,345		6,258,345
22	372	Leased Property on Customer Premises	0	100%	0		0
23	373	Street Lighting & Signal Systems	53,236,526	100%	53,236,526		53,236,526
24	374	Asset Retirement Costs for Distribution Plant	7,901	100%	7,901		7,901
25		Total Distribution Plant	\$862,476,411	100%	\$862,476,411	\$0	\$862,476,411

The Toledo Edison Company
3/31/2012 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1
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NOTE: Column A contains estimated 3/31/12 plant in service balances from the 2012 Budget V12 as adjusted to include 2011 CWIP ,associated with a change in pension accounting, that is expected to be moved to plant in- service in 1Q 2012 , and to remove the cumulative pre-2007 impact of the 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 "Exclusions" workpaper / tab."

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>							
26	389	Land & Land Rights	\$1,826,097	100%	\$1,826,097		\$1,826,097
27	390	Structures & Improvements	48,206,520	100%	\$48,206,520		\$48,206,520
28	391.1	Office Furniture & Equipment	2,471,913	100%	\$2,471,913		\$2,471,913
29	392.2	Data Processing Equipment	8,379,295	100%	\$8,379,295		\$8,379,295
30	392	Transportation Equipment	1,091,784	100%	\$1,091,784		\$1,091,784
31	393	Stores Equipment	651,055	100%	\$651,055		\$651,055
32	394	Tools, Shop & Garage Equipment	4,744,788	100%	\$4,744,788		\$4,744,788
33	395	Laboratory Equipment	1,783,671	100%	\$1,783,671		\$1,783,671
34	396	Power Operated Equipment	1,005,050	100%	\$1,005,050		\$1,005,050
35	397	Communication Equipment	7,540,606	100%	\$7,540,606		\$7,540,606
36	398	Miscellaneous Equipment	459,725	100%	\$459,725		\$459,725
37	399.1	Asset Retirement Costs for General Plant	<u>264,831</u>	100%	<u>\$264,831</u>		<u>\$264,831</u>
38		Total General Plant	\$78,425,333	100%	\$78,425,333	\$0	\$78,425,333

The Toledo Edison Company
3/31/2012 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1
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NOTE: Column A contains estimated 3/31/12 plant in service balances from the 2012 Budget V12 as adjusted to include 2011 CWIP ,associated with a change in pension accounting, that is expected to be moved to plant in- service in 1Q 2012 , and to remove the cumulative pre-2007 impact of the 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 "Exclusions" workpaper / tab."

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>OTHER PLANT</u>							
39	303	Intangible Software	\$22,752,006	100%	\$22,752,006		\$22,752,006
40	303	Intangible FAS 109 Transmission	\$54,210	100%	\$54,210		\$54,210
41	303	Intangible FAS 109 Distribution	\$240,093	100%	\$240,093		\$240,093
42		Total Other Plant	\$23,046,310		\$23,046,310	\$0	\$23,046,310
43		Company Total Plant Balance	<u>\$1,000,388,623</u>	100%	<u>\$1,000,388,623</u>	<u>(\$15,628,800)</u>	<u>\$984,759,823</u>
44		Service Company Plant Allocated*					\$32,103,401
45		Grand Total Plant (43 + 44)					<u>\$1,016,863,225</u>

* Source: Line 2 of the Service Company Allocations workpaper.

The Toledo Edison Company
3/31/12 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3
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NOTE: Column B contains estimated 3/31/12 reserve for accumulated depreciation balances from the 2012 Budget V12 as adjusted to reflect 2011 CWIP associated with a change in pension accounting moved to plant in- service in 1Q 2012, and to remove the pre-2007 impact of the 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 Exclusions tab.

Line No.	Account No.	Major Property Groupings & Account Titles	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted
			Sch B2.1 Column E	Company	%	Total		Jurisdiction
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
<u>TRANSMISSION PLANT</u>								
1	350	Land & Land Rights	\$1,719,414	\$0	100%	\$0		\$0
2	352	Structures & Improvements	\$225,416	172,463	100%	172,463		172,463
3	353	Station Equipment	\$9,384,010	3,945,154	100%	3,945,154		3,945,154
4	354	Towers & Fixtures	\$36,082	40,981	100%	40,981		40,981
5	355	Poles & Fixtures	\$3,153,727	2,588,105	100%	2,588,105		2,588,105
6	356	Overhead Conductors & Devices	\$5,505,842	2,891,064	100%	2,891,064		2,891,064
7	357	Underground Conduit	\$387,243	139,244	100%	139,244		139,244
8	358	Underground Conductors & Devices	\$400,035	134,704	100%	134,704		134,704
9	359	Roads & Trails	\$0	0	100%	0		0
10		Total Transmission Plant	\$20,811,769	\$9,911,716	100%	\$9,911,716	\$0	\$9,911,716

The Toledo Edison Company
3/31/12 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3

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NOTE: Column B contains estimated 3/31/12 reserve for accumulated depreciation balances from the 2012 Budget V12 as adjusted to reflect 2011 CWIP associated with a change in pension accounting moved to plant in- service in 1Q 2012, and to remove the pre-2007 impact of the 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 Exclusions tab.

Line No.	Account No.	Major Property Groupings & Account Titles	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted
			Sch B2.1 Column E (A)	Company (B)	% (C)	Total (D) = (B) * (C)	(E)	Jurisdiction (F) = (D) + (E)
<u>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$4,967,106	\$0	100%	\$0		\$0
12	361	Structures & Improvements	\$5,956,088	1,486,882	100%	1,486,882		1,486,882
13	362	Station Equipment	\$88,854,592	28,072,231	100%	28,072,231		28,072,231
14	364	Poles, Towers & Fixtures	\$147,328,897	96,466,122	100%	96,466,122		96,466,122
15	365	Overhead Conductors & Devices	\$180,591,355	82,298,343	100%	82,298,343		82,298,343
16	366	Underground Conduit	\$12,303,604	6,855,512	100%	6,855,512		6,855,512
17	367	Underground Conductors & Devices	\$111,309,215	36,390,182	100%	36,390,182		36,390,182
18	368	Line Transformers	\$146,395,697	60,972,776	100%	60,972,776		60,972,776
19	369	Services	\$68,082,765	59,905,990	100%	59,905,990		59,905,990
20	370	Meters	\$37,184,321	19,549,259	100%	19,549,259		19,549,259
21	371	Installation on Customer Premises	\$6,258,345	3,346,883	100%	3,346,883		3,346,883
22	372	Leased Property on Customer Premises	\$0	0	100%	0		0
23	373	Street Lighting & Signal Systems	\$53,236,526	32,404,367	100%	32,404,367		32,404,367
24	374	Asset Retirement Costs for Distribution Plant	\$7,901	4,428	100%	4,428		4,428
25		Total Distribution Plant	\$862,476,411	\$427,752,975	100%	\$427,752,975	\$0	\$427,752,975

The Toledo Edison Company
3/31/12 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3

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NOTE: Column B contains estimated 3/31/12 reserve for accumulated depreciation balances from the 2012 Budget V12 as adjusted to reflect 2011 CWIP associated with a change in pension accounting moved to plant in- service in 1Q 2012, and to remove the pre-2007 impact of the 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 Exclusions tab.

Line No.	Account No.	Major Property Groupings & Account Titles	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted
			Sch B2.1 Column E	Company	%	Total		Jurisdiction
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
GENERAL PLANT								
26	389	Land & Land Rights	\$1,826,097	\$0	100%	\$0		\$0
27	390	Structures & Improvements	\$48,206,520	18,139,282	100%	\$18,139,282		\$18,139,282
28	391.1	Office Furniture & Equipment	\$2,471,913	\$2,151,467	100%	\$2,151,467		\$2,151,467
29	391.2	Data Processing Equipment	\$8,379,295	\$3,096,725	100%	\$3,096,725		\$3,096,725
30	392	Transportation Equipment	\$1,091,784	\$1,015,335	100%	\$1,015,335		\$1,015,335
31	393	Stores Equipment	\$651,055	\$384,566	100%	\$384,566		\$384,566
32	394	Tools, Shop & Garage Equipment	\$4,744,788	\$1,884,566	100%	\$1,884,566		\$1,884,566
33	395	Laboratory Equipment	\$1,783,671	\$1,066,468	100%	\$1,066,468		\$1,066,468
34	396	Power Operated Equipment	\$1,005,050	\$830,449	100%	\$830,449		\$830,449
35	397	Communication Equipment	\$7,540,606	\$6,799,774	100%	\$6,799,774		\$6,799,774
36	398	Miscellaneous Equipment	\$459,725	\$157,162	100%	\$157,162		\$157,162
37	399.1	Asset Retirement Costs for General Plant	\$264,831	128,927	100%	\$128,927		\$128,927
38		Total General Plant	\$78,425,333	\$35,654,722	100%	\$35,654,722	\$0	\$35,654,722

The Toledo Edison Company
3/31/12 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3

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NOTE: Column B contains estimated 3/31/12 reserve for accumulated depreciation balances from the 2012 Budget V12 as adjusted to reflect 2011 CWIP associated with a change in pension accounting moved to plant in- service in 1Q 2012, and to remove the pre-2007 impact of the 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 Exclusions tab.

Line No.	Account No.	Major Property Groupings & Account Titles	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted
			Sch B2.1 Column E	Company	%	Total		Jurisdiction
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
<u>OTHER PLANT</u>								
39	303	Intangible Software	\$22,752,006	\$7,467,916	100%	\$7,467,916		\$7,467,916
40	303	Intangible FAS 109 Transmission	\$54,210	\$7,446,712	100%	\$7,446,712		\$7,446,712
41	303	Intangible FAS 109 Distribution	\$240,093	\$854,821	100%	\$854,821		\$854,821
42		Total Other Plant	\$23,046,310	\$15,769,448		\$15,769,448	\$0	\$15,769,448
43		Company Total Plant (Reserve)	\$984,759,823	\$489,088,861	100%	\$489,088,861	\$0	\$489,088,861
44		Service Company Reserve Allocated*						\$10,367,309
45		Grand Total Plant (Reserve) (43 + 44)						\$499,456,169

* Source: Line 3 of the Service Company Allocations workpaper.

FirstEnergy Companies
ADIT Balances (281 & 282 Property Accounts)

	<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>SC</u>
(1) Ending Bal. 3/31/12*	377,163,534	422,814,390	114,649,711	69,091,522
(2) Service Company Allocated ADIT**	\$9,817,905	\$11,897,560	\$5,237,137	
(3) Grand Total ADIT Balance***	<u>\$386,981,439</u>	<u>\$434,711,950</u>	<u>\$119,886,848</u>	

*Source: Estimated 3/31/12 balances.

** Line 4 on Service Company Allocations workpaper

*** Calculation : Line 1 + Line 2

The Toledo Edison Company
Depreciation Accrual Rates and
Jurisdictional Reserve Balances by Accounts

Schedule B-3.2
Page 1 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 (D)	Reserve Balance (E)		
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$1,719,414	\$0	0.00%	\$0
2	352	Structures & Improvements	\$225,416	172,463	2.50%	\$5,635
3	353	Station Equipment	\$9,384,010	3,945,154	1.80%	\$168,912
4	354	Towers & Fixtures	\$36,082	40,981	1.85%	\$668
5	355	Poles & Fixtures	\$3,153,727	2,588,105	3.75%	\$118,265
6	356	Overhead Conductors & Devices	\$5,505,842	2,891,064	2.67%	\$147,006
7	357	Underground Conduit	\$387,243	139,244	2.00%	\$7,745
8	358	Underground Conductors & Devices	\$400,035	134,704	2.86%	\$11,441
9	359	Roads & Trails	\$0	0		\$0
10		Total Transmission	\$20,811,769	\$9,911,716		\$459,672

The Toledo Edison Company
Depreciation Accrual Rates and
Jurisdictional Reserve Balances by Accounts

Schedule B-3.2
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 (D)	Reserve Balance (E)		
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	4,967,106	\$0	0.00%	\$0
12	361	Structures & Improvements	5,956,088	1,486,882	2.50%	148,902
13	362	Station Equipment	88,854,592	28,072,231	2.25%	1,999,228
14	364	Poles, Towers & Fixtures	147,328,897	96,466,122	3.78%	5,569,032
15	365	Overhead Conductors & Devices	180,591,355	82,298,343	3.75%	6,772,176
16	366	Underground Conduit	12,303,604	6,855,512	2.08%	255,915
17	367	Underground Conductors & Devices	111,309,215	36,390,182	2.20%	2,448,803
18	368	Line Transformers	146,395,697	60,972,776	2.62%	3,835,567
19	369	Services	68,082,765	59,905,990	3.17%	2,158,224
20	370	Meters	37,184,321	19,549,259	3.43%	1,275,422
21	371	Installation on Customer Premises	6,258,345	3,346,883	4.00%	250,334
22	372	Leased Property on Customer Premises	0	0		0
23	373	Street Lighting & Signal Systems	53,236,526	32,404,367	3.93%	2,092,195
24	374	Asset Retirement Costs for Distribution Plant	7,901	4,428	0.00%	0
25		Total Distribution	\$862,476,411	\$427,752,975		\$26,805,798

The Toledo Edison Company
Depreciation Accrual Rates and
Jurisdictional Reserve Balances by Accounts

Schedule B-3.2
Page 3 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment	Reserve Balance		
			(D)	(E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=Dx F)
<u>GENERAL PLANT</u>						
26	389	Land & Land Rights	\$1,826,097	\$0	0.00%	\$0
27	390	Structures & Improvements	\$48,206,520	\$18,139,282	2.20%	\$1,060,543
28	391.1	Office Furniture & Equipment	\$2,471,913	\$2,151,467	3.80%	\$93,933
29	391.2	Data Processing Equipment	\$8,379,295	\$3,096,725	9.50%	\$796,033
30	392	Transportation Equipment	\$1,091,784	\$1,015,335	6.92%	\$75,551
31	393	Stores Equipment	\$651,055	\$384,566	3.13%	\$20,378
32	394	Tools, Shop & Garage Equipment	\$4,744,788	\$1,884,566	3.33%	\$158,001
33	395	Laboratory Equipment	\$1,783,671	\$1,066,468	2.86%	\$51,013
34	396	Power Operated Equipment	\$1,005,050	\$830,449	5.28%	\$53,067
35	397	Communication Equipment	\$7,540,606	\$6,799,774	5.88%	\$443,388
36	398	Miscellaneous Equipment	\$459,725	\$157,162	3.33%	\$15,309
37	399.1	Asset Retirement Costs for General Plant	\$264,831	\$128,927	0.00%	\$0
38		Total General	\$78,425,333	\$35,654,722		\$2,767,216

The Toledo Edison Company
Depreciation Accrual Rates and
Jurisdictional Reserve Balances by Accounts

Schedule B-3.2
Page 4 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment	Reserve Balance		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>OTHER PLANT</u>						
39	303	Intangible Software	\$22,752,006	\$7,467,916	14.29%	**
40	303	Intangible FAS 109 Transmission	\$54,210	\$7,446,712	2.37%	**
41	303	Intangible FAS 109 Distribution	\$240,093	\$854,821	3.10%	**
42			\$23,046,310	\$15,769,448		\$1,758,230
43		Incremental Depreciation Associated with Allocated Service Company Plant ***	32,103,401	10,367,309		545,194
44		GRAND TOTAL	\$1,016,863,225	\$499,456,169		\$32,336,110

** Please see tab / workpaper "Intangible Depreciation Expense" for more details behind the calculation of depreciation expense associated with Intangible Plant.

*** Source: Line 6 of workpaper "Service Company"

The Toledo Edison Company

Annual Property Tax Expense on Forecasted Plant Balances as of March 31, 2012

Schedule C-3.10a
Page 1 of 1

Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes	\$25,147,583
2	Real Property Taxes	864,081
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>31,495</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$26,043,159</u></u>

* Source: Line 7 of workpaper "Service Company Allocation Summary" page 18 of filing.

The Toledo Edison Company

Annual Personal Property Tax Expense on Forecasted Plant Balances as of March 31, 2012

Schedule C-3.10a1

Page 1 of 1

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Plant in Service (a)	\$20,811,769	\$862,476,411	\$78,425,333
2	Jurisdictional Real Property (b)	1,944,830	10,923,193	50,032,617
3	Jurisdictional Personal Property (1 - 2)	18,866,939	851,553,218	28,392,716
4	Purchase Accting Adjustment (f)	(12,705,341)	(471,389,010)	0
5	Adjusted Jurisdictional Personal Property (3 + 4)	6,161,598	380,164,207	28,392,716
<u>Exclusions and Exemptions</u>				
6	Capitalized Asset Retirement Costs (a)	0	7,901	264,831
7	Exempt Facilities (c)	0	0	0
8	Licensed Motor Vehicles (c)	0	0	1,421,787
9	Capitalized Interest (c)	321,154	2,156,099	0
10	Total Exclusions and Exemptions (6 thru 9)	321,154	2,164,000	1,686,618
11	Net Cost of Taxable Personal Property (5 - 10)	\$5,840,444	\$378,000,207	\$26,706,098
12	True Value Percentage (c)	79.5548%	79.0620%	30.7135%
13	True Value of Taxable Personal Property (11 x 12)	\$4,646,352	\$298,854,413	\$8,202,365
14	Assessment Percentage (d)	85.00%	85.00%	24.00%
15	Assessment Value (13 x 14)	\$3,949,399	\$254,026,251	\$1,968,568
16	Personal Property Tax Rate (e)	8.4499%	8.4499%	8.4499%
17	Personal Property Tax (15 x 16)	\$333,720	\$21,464,964	166,342
18	Purchase Accounting Adjustment (f)	163,644	\$3,018,913	0
19	Total Personal Property Tax (17 + 18)			\$25,147,583

(a) Schedule B-2.1

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

(c) Source: TE's 2011 Ohio annual property tax filing.

(d) Statutory Assessment for Personal Property

(e) Estimated tax rate for Personal Property based on 2011 Ohio Annual Property Tax return filing

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

The Toledo Edison Company

Annual Real Property Tax Expense on Forecasted Plant Balances as of March 31, 2012

Schedule C-3.10a2
Page 1 of 1

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Real Property (a)	\$1,944,830	\$10,923,193	\$50,032,617
2	True Value Percentage (b)	51.65%	51.65%	51.65%
3	True Value of Taxable Real Property (1 x 2)	\$1,004,436	\$5,641,441	\$25,840,068
4	Assessment Percentage (c)	35.00%	35.00%	35.00%
5	Assessment Value (3 x 4)	\$351,553	\$1,974,504	\$9,044,024
6	Real Property Tax Rate (d)	7.5996%	7.5996%	7.5996%
7	Real Property Tax (5 x 6)	\$26,717	\$150,054	\$687,310
8	Total Real Property Tax (Sum of 7)			\$864,081
(a)	Schedule C-3.10a1			
(b)	Calculated as follows:			
	(1) Real Property Assessed Value	13,375,990	Source: TE's 2011 Property Tax return filing Statutory Assessment for Real Property Calculation: (1) / (2) Book cost of real property used to compare to assessed value of real property to derive a true value percentage Calculation: (3) / (4)	
	(2) Assessment Percentage	35.00%		
	(3) Real Property True Value	38,217,114		
	(4) Real Property Capitalized Cost	73,997,572		
	(5) Real Property True Value Percentage	51.65%		
(c)	Statutory Assessment for Real Property			
(d)	Estimated tax rate for Real Estate based on 2011 Property Tax return filing.			

**Summary of Exclusions per Case No. 10-388-EL-SSO
Estimated 3/31/2012 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	\$57,266,431	\$85,290,624	\$15,628,800
Reserve	\$0	\$0	\$0

ESP2 Adjustments

In the ESP2 Stipulation (Case No. 10-388-EL-SSO, page 14), it says "capital additions recovered through Riders LEX, EDR, and AMI will be identified and excluded from Rider DCR and the annual cap allowance."

AMI Only CEI has an AMI project so this exclusion does not impact OE or TE. Sourced from the 2012 Budget, Version 12. Exclusions related to Rider AMI are determined by specific depreciation groups in PowerPlant and WBS CE-004000

FERC Account	CEI	
	Gross	Reserve
362	\$352,921	\$8,835
364	\$309,889	\$7,757
365	\$3,075,729	\$76,995
370	\$459,175	\$11,495
Grand Total	\$4,197,714	\$105,082

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 There is no plant in service estimated for 3/31/2012 associated with Rider EDR (provision g)

Service Company Allocations to the Ohio Operating Companies

	Service Company	CEI	OE	TE	TOTAL
(1) Allocation Factors from Case 07-551		14.21%	17.22%	7.58%	
(2) Gross Plant	\$423,527,722	\$60,183,289	\$72,931,474	\$32,103,401	\$165,218,164
(3) Reserve	\$136,771,882	\$19,435,284	\$23,552,118	\$10,367,309	\$53,354,711
(4) ADIT	\$69,091,522	\$9,817,905	\$11,897,560	\$5,237,137	\$26,952,603
(5) Rate Base	\$217,664,318	\$30,930,100	\$37,481,796	\$16,498,955	\$84,910,851
(6) Depreciation Expense (Incremental)		\$1,022,059	\$1,238,554	\$545,194	\$2,805,807
(7) Property Tax Expense (Incremental)		\$59,043	\$71,549	\$31,495	\$162,087
(8) Total Expenses		\$1,081,102	\$1,310,103	\$576,689	\$2,967,894

- (2) Gross Plant = 3/31/2012 General and Intangible Plant Balances in the 2012 Budget
- (3) Reserve = 3/31/2012 General and Intangible Reserve Balances in the 2012 Budget
- (4) ADIT: See ADIT Balances
- (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"
- (7) Estimated incremental property tax expense. Additional details provided on "Incremental Depreciation and Property Tax Associated with Service Company Plant"
- (8) Total Expenses = Depreciation Expense + Property Tax Expense

All Service Company Allocations for Gross Plant and Reserve can be found on Sch B2.1 and Sch B3, respectively, in order to determine the Grand Totals shown on the Revenue Requirement Calculation sheet.

Depreciation Rate for Service Company Plant

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
Line No.	Account	Account Description	5/31/2007			Accrual Rates				Depreciation Expense
			Gross	Reserve	Net	CEI	OE	TE	Average	
1	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
2	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
GENERAL PLANT										
3	389	Fee Land & Easements	\$556,979	\$0	\$556,979	0.00%	0.00%	0.00%	0.00%	\$0
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%	\$0
16			\$234,896,167	\$91,821,447	\$143,074,720					\$22,576,438
INTANGIBLE PLANT										
17	301	Organization	\$49,344	\$49,344	\$0	0.00%	0.00%	0.00%	0.00%	\$0
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	\$0	14.29%	14.29%	14.29%	14.29%	\$0
22	303	Impairment June 2000	\$77	\$77	(\$0)	14.29%	14.29%	14.29%	14.29%	\$0
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	\$0	3.87%	3.87%	3.87%	3.87%	\$0
25	303	Debt Gross-up (FAS109): G/P Land	\$1,135	\$1,137	(\$2)	3.87%	3.87%	3.87%	3.87%	\$0
26			\$79,567,511	\$50,090,984	\$29,476,527					\$11,011,344
27	TOTAL - GENERAL & INTANGIBLE		\$314,463,678	\$141,912,431	\$172,551,247				10.68%	\$33,587,782

NOTES

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

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

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

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

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

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

* Includes accounts 390.1 and 390.2.

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

*** Includes accounts 397 and 397.1

Depreciation Rate for Service Company Plant

II. Estimated Depreciation Accrual Rate for Service Company Plant as of March 31, 2012

Line No.	(A) Account	(B) Account Description	(C) (D) (E) Estimated 3/31/12 Balances			(F) (G) (H) (I) Accrual Rates				(J) Depreciation Expense
			Gross	Reserve	Net	CEI	OE	TE	Average	
28	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
29	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
GENERAL PLANT										
30	389	Fee Land & Easements	\$230,947	\$0	\$230,947	0.00%	0.00%	0.00%	0.00%	\$0
31	390	Structures, Improvements *	\$40,390,315	\$11,793,844	\$28,596,471	2.20%	2.50%	2.20%	2.33%	\$942,075
32	390.3	Struct Imprv, Leasehold Imp **	\$14,685,072	\$3,435,644	\$11,249,428	22.34%	20.78%	0.00%	21.49%	\$3,155,132
33	391.1	Office Furn., Mech. Equip.	\$16,863,231	\$9,924,457	\$6,938,774	7.60%	3.80%	3.80%	5.18%	\$874,225
34	391.2	Data Processing Equipment	\$105,959,075	\$26,371,338	\$79,587,738	10.56%	17.00%	9.50%	13.20%	\$13,983,219
35	392	Transportation Equipment	\$27,643	\$21,331	\$6,311	6.07%	7.31%	6.92%	6.78%	\$1,875
36	393	Stores Equipment	\$16,839	\$4,422	\$12,417	6.67%	2.56%	3.13%	4.17%	\$702
37	394	Tools, Shop, Garage Equip.	\$228,406	\$9,224	\$219,183	4.62%	3.17%	3.33%	3.73%	\$8,518
38	395	Laboratory Equipment	\$118,722	\$21,565	\$97,157	2.31%	3.80%	2.86%	3.07%	\$3,650
39	396	Power Operated Equipment	\$41,681	\$19,924	\$21,757	4.47%	3.48%	5.28%	4.19%	\$1,747
40	397	Communication Equipment ***	\$89,388,698	\$12,174,625	\$77,214,073	7.50%	5.00%	5.88%	6.08%	\$5,436,313
41	398	Misc. Equipment	\$3,229,757	\$393,872	\$2,835,885	6.67%	4.00%	3.33%	4.84%	\$156,398
42	399.1	ARC General Plant	\$40,721	\$21,432	\$19,289	0.00%	0.00%	0.00%	0.00%	\$0
43			\$271,221,108	\$64,191,677	\$207,029,431					\$24,563,853
INTANGIBLE PLANT										
44	303	FECO 101/6 303 Intangibles	\$24,450,694	\$2,021,177	\$22,429,518	14.29%	14.29%	14.29%	14.29%	\$3,494,004
45	301	FECO 101/6-301 Organization Fst	\$49,344	\$49,344	\$0	0.00%	0.00%	0.00%	0.00%	\$0
46	303	FECO 101/6-303 2003 Software	\$24,400,196	\$24,400,196	\$0	14.29%	14.29%	14.29%	14.29%	\$0
47	303	FECO 101/6-303 2004 Software	\$12,676,215	\$12,676,215	\$0	14.29%	14.29%	14.29%	14.29%	\$0
48	303	FECO 101/6-303 2005 Software	\$1,086,776	\$1,064,292	\$22,484	14.29%	14.29%	14.29%	14.29%	\$22,484
49	303	FECO 101/6-303 2006 Software	\$5,455,678	\$4,487,142	\$968,536	14.29%	14.29%	14.29%	14.29%	\$779,616
50	303	FECO 101/6-303 2007 Software	\$7,245,250	\$6,319,972	\$925,278	14.29%	14.29%	14.29%	14.29%	\$925,278
51	303	FECO 101/6-303 2008 Software	\$7,404,178	\$5,537,235	\$1,866,943	14.29%	14.29%	14.29%	14.29%	\$1,058,057
52	303	FECO 101/6-303 2009 Software	\$15,968,197	\$6,175,938	\$9,792,259	14.29%	14.29%	14.29%	14.29%	\$2,281,855
	303	FECO 101/6-303 2010 Software	\$20,145,154	\$5,720,292	\$14,424,862	14.29%	14.29%	14.29%	14.29%	\$2,878,743
53	303	FECO 101/6-303 2011 Software	\$33,424,931	\$4,128,402	\$29,296,529	14.29%	14.29%	14.29%	14.29%	\$4,776,423
54			\$152,306,614	\$72,580,204	\$79,726,409					\$16,216,460
55	TOTAL - GENERAL & INTANGIBLE		\$423,527,722	\$136,771,882	\$286,755,840				9.63%	\$40,780,313

NOTES

(C) - (E) Estimated 3/31/12 balances. Source: 2012 budget.

Note: Accounts 391.1 - 398 are aggregated together in the 2012 budget and were allocated based on December 2011 actual balances.

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

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

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

(J) Estimated depreciation expense associated with Service Company plant as of 3/31/12. Calculation: Column C x Column I.

* Includes accounts 390.1 and 390.2.

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

*** Includes accounts 397 and 397.1

Property Tax Rate for Service Company Plant

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

No.	(A) Category	(B) CEI	(C) OE	(D) TE	(E) Average **	(F) Source / Calculation
1	Allocation Factors	14.21%	17.22%	7.58%	39.01%	Service Company 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. Assumes that the tax rate for Service Company plant is equal to the weighted average of the three operating companies.</p>						

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

No.	(A) Account	(B) Account Description	(C) Tax Category	(D) Avg. Tax Rate	(E) Gross Plant	(F) Property Tax
7	389	Fee Land & Easements	Real	1.49%	\$556,979	\$8,294
8	390	Structures, Improvements	Real	1.49%	\$21,328,601	\$317,594
9	390.3	Struct Imprv, Leasehold Imp	Real	1.49%	\$6,938,688	\$103,321
10	391.1	Office Furn., Mech. Equip.	Personal		\$31,040,407	\$0
11	391.2	Data Processing Equipment	Personal		\$117,351,991	\$0
12	392	Transportation Equipment	Personal		\$11,855	\$0
13	393	Stores Equipment	Personal		\$16,787	\$0
14	394	Tools, Shop, Garage Equip.	Personal		\$11,282	\$0
15	395	Laboratory Equipment	Personal		\$127,988	\$0
16	396	Power Operated Equipment	Personal		\$160,209	\$0
17	397	Communication Equipment	Personal		\$56,845,501	\$0
18	398	Misc. Equipment	Personal		\$465,158	\$0
19	399.1	ARC General Plant	Personal		\$40,721	\$0
20	TOTAL - GENERAL PLANT				\$234,896,167	\$429,208
21	TOTAL - INTANGIBLE PLANT				\$79,567,511	\$0
22	TOTAL - GENERAL & INTANGIBLE PLANT				\$314,463,678	\$429,208
23	Average Effective Real Property Tax Rate					0.14%

NOTES

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

Property Tax Rate for Service Company Plant

III. Estimated Average Real Property Tax Rates on General Plant as of March 31, 2012 *

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 workpaper
25	Weighted Allocation Factors	36.43%	44.14%	19.43%	100.00%	Weighted Line 24
<u>Real Property Tax</u>						
26	True Value Percentage	75.38%	57.50%	51.65%	62.88%	Schedule C3.10a2
27	Assessment Percentage	35.00%	35.00%	35.00%	35.00%	Schedule C3.10a2
28	Real Property Tax Rate	7.44%	6.24%	7.60%	6.94%	Schedule C3.10a2
29	Average Rate	1.96%	1.26%	1.37%	1.53%	Line 26 x Line 27 x Line 28
<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>						

IV. Estimated Property Tax Rate for Service Company General Plant as of March 31, 2012

No.	(A) Account	(B) Account Description	(C) Tax Category	(D) Avg. Tax Rate	(E) Gross Plant	(F) Property Tax
30	389	Fee Land & Easements	Real	1.53%	\$230,947	\$3,527
31	390	Structures, Improvements	Real	1.53%	\$40,390,315	\$616,893
32	390.3	Struct Imprv, Leasehold Imp	Real	1.53%	\$14,685,072	\$224,289
33	391.1	Office Furn., Mech. Equip.	Personal		\$16,863,231	\$0
34	391.2	Data Processing Equipment	Personal		\$105,959,075	\$0
35	392	Transportation Equipment	Personal		\$27,643	\$0
36	393	Stores Equipment	Personal		\$16,839	\$0
37	394	Tools, Shop, Garage Equip.	Personal		\$228,406	\$0
38	395	Laboratory Equipment	Personal		\$118,722	\$0
39	396	Power Operated Equipment	Personal		\$41,681	\$0
40	397	Communication Equipment	Personal		\$89,388,698	\$0
41	398	Misc. Equipment	Personal		\$3,229,757	\$0
42	399.1	ARC General Plant	Personal		\$40,721	\$0
43	TOTAL - GENERAL PLANT				\$271,221,108	\$844,710
44	TOTAL - INTANGIBLE PLANT				\$152,306,614	\$0
45	TOTAL - GENERAL & INTANGIBLE PLANT				\$423,527,722	\$844,710
46	Average Effective Real Property Tax Rate					0.20%

NOTES

- (C) Source: Schedule C3.10. Classification of General Plant account as Real or Personal Property
- (D) Weighted 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) Estimated Service Company General gross plant balances as of 3/31/12. Source: 2012 budget.
- (F) Calculation: Column D x Column E

Incremental Depreciation and Property Tax Associated with Service Company Plant
Case No. 07-551-EL-AIR vs. Estimated 3/31/12 Balances

I. Estimated Allocated Service Company Plant and Related Expenses as of March 31, 2012

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	\$423,527,722	\$60,183,289	\$72,931,474	\$32,103,401	\$165,218,164	Service Co. Depreciation Rate, Line 55 x Line 1
3	Accum. Reserve	(\$136,771,882)	(\$19,435,284)	(\$23,552,118)	(\$10,367,309)	(\$53,354,711)	Service Co. Depreciation Rate, Line 55 x Line 1
4	Net Plant	<u>\$286,755,840</u>	<u>\$40,748,005</u>	<u>\$49,379,356</u>	<u>\$21,736,093</u>	<u>\$111,863,453</u>	Line 2 + Line 3
5	Depreciation *	9.63%	\$5,794,883	\$7,022,370	\$3,091,148	\$15,908,400	Average Rate x Line 2
6	Property Tax *	0.20%	\$120,033	\$145,459	\$64,029	\$329,521	Average Rate x Line 2
7	Total Expenses		<u>\$5,914,916</u>	<u>\$7,167,829</u>	<u>\$3,155,177</u>	<u>\$16,237,922</u>	

* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 3/31/12.
See line 55 on workpaper "Service Co. Depreciation Rate" and line 46 on workpaper "Service Co. Property Tax Rate" for more details.

II. Estimated Allocated Service Company Plant and Related Expenses as of May 31, 2007

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

* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant as of 5/31/07.
See line 27 on workpaper "Service Co. Depreciation Rate" and line 23 on workpaper "Service Co. Property Tax Rate" for more details.

III. Estimated Incremental Expenses Associated with Allocated Service Company Plant *

Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
15	Depreciation	-1.05%	\$1,022,059	\$1,238,554	\$545,194	\$2,805,807	Line 5 - Line 12
16	Property Tax	0.06%	\$59,043	\$71,549	\$31,495	\$162,087	Line 6 - Line 13
17	Total Expenses		<u>\$1,081,102</u>	<u>\$1,310,103</u>	<u>\$576,689</u>	<u>\$2,967,894</u>	Line 15 + Line 16

* In Case No. 07-551-EL-AIR, test year operating expenses included allocated depreciation and property tax associated with Service Company plant. This section calculates the difference between the estimated level of these expenses included in base rates and the expected expenses to be incurred based on Service Company plant balances as of March 31, 2012. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.

Intangible Depreciation Expense Calculation
Estimated 3/31/2012 Balances

NOTE

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

Company (A)	Utility Account (B)	Function (C)	Gross Plant Mar-12 (D)	Reserve Mar-12 (E)	Net Plant Mar-12 (F)	Accrual Rates (G)	Depreciation Expense (H)	
			Source: 2012 Budget, Version 12			Case # 07-551-EL-AIR	Accrual rate only applies to the gross plant of those accounts that are not fully amortized and those accounts that have reserve balances	
CECO	The Illuminating Co.	CECO 101/6-303 2002 Software	Intangible Plant	2,966,784.11	2,966,784.11	0.00	14.29%	\$0.00
CECO	The Illuminating Co.	CECO 101/6-303 2003 Software	Intangible Plant	1,307,066.95	1,307,066.95	0.00	14.29%	\$0.00
CECO	The Illuminating Co.	CECO 101/6-303 2004 Software	Intangible Plant	3,596,344.42	3,596,344.42	0.00	14.29%	\$0.00
CECO	The Illuminating Co.	CECO 101/6-303 2005 Software	Intangible Plant	1,219,861.54	1,177,304.04	42,557.50	14.29%	\$42,557.50
CECO	The Illuminating Co.	CECO 101/6-303 2006 Software	Intangible Plant	1,808,777.88	1,491,517.76	317,260.12	14.29%	\$258,474.36
CECO	The Illuminating Co.	CECO 101/6-303 2007 Software	Intangible Plant	5,870,455.85	3,910,626.71	1,959,829.14	14.29%	\$838,888.14
CECO	The Illuminating Co.	CECO 101/6-303 2008 Software	Intangible Plant	2,852,517.24	1,575,567.99	1,276,949.25	14.29%	\$407,624.71
CECO	The Illuminating Co.	CECO 101/6-303 2009 Software	Intangible Plant	3,238,317.74	1,032,103.81	2,206,213.93	14.29%	\$462,755.61
CECO	The Illuminating Co.	CECO 101/6-303 2010 Software	Intangible Plant	2,716,031.14	744,205.43	1,971,825.71	14.29%	\$388,120.85
CECO	The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	5,943,715.36	371,113.48	5,572,601.88	14.29%	\$849,356.92
CECO	The Illuminating Co.	CECO 101/6-303 FAS109 Dist- Forcast	Intangible Plant	2,001,380.25	1,931,954.18	69,426.07	3.18%	\$63,643.89
CECO	The Illuminating Co.	CECO 101/6-303 FAS109 Transm-FCT	Intangible Plant	1,176,339.38	962,592.11	213,747.27	2.15%	\$25,291.30
CECO	The Illuminating Co.	CECO 101/6-303 Intangible	Intangible Plant	879,856.04	(51,124.94)	992,584.35	14.29%	\$125,731.43
CECO	The Illuminating Co.	CECO 101/6-303 Software	Intangible Plant	1,164,804.85	49,907.30	1,114,897.55	14.29%	\$166,450.61
CECO	The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	12,454,403.18	12,454,403.18	0.00	14.29%	\$0.00
Total				49,196,655.93	33,520,366.53	15,737,892.77		\$3,628,895.32
OECO	Ohio Edison Co.	OECO 101/6-301 Organization	Intangible Plant	89,746.46	0.00	89,746.46	0.00%	\$0.00
OECO	Ohio Edison Co.	OECO 101/6-303 2002 Software	Intangible Plant	3,690,066.71	3,690,066.71	0.00	14.29%	\$0.00
OECO	Ohio Edison Co.	OECO 101/6-303 2003 Software	Intangible Plant	17,568,726.13	17,568,726.13	0.00	14.29%	\$0.00
OECO	Ohio Edison Co.	OECO 101/6-303 2004 Software	Intangible Plant	4,524,342.87	4,524,342.87	0.00	14.29%	\$0.00
OECO	Ohio Edison Co.	OECO 101/6-303 2005 Software	Intangible Plant	1,469,370.24	1,469,370.24	0.00	14.29%	\$0.00
OECO	Ohio Edison Co.	OECO 101/6-303 2006 Software	Intangible Plant	2,754,123.71	2,758,345.61	(4,221.90)	14.29%	\$0.00
OECO	Ohio Edison Co.	OECO 101/6-303 2007 Software	Intangible Plant	7,208,211.44	6,552,605.55	655,605.89	14.29%	\$655,605.89
OECO	Ohio Edison Co.	OECO 101/6-303 2008 Software	Intangible Plant	3,495,653.48	3,103,046.92	392,606.56	14.29%	\$392,606.56
OECO	Ohio Edison Co.	OECO 101/6-303 2009 Software	Intangible Plant	4,771,510.65	1,696,785.82	3,074,724.83	14.29%	\$681,848.87
OECO	Ohio Edison Co.	OECO 101/6-303 2010 Software	Intangible Plant	3,645,397.53	1,022,705.55	2,622,691.98	14.29%	\$520,927.31
OECO	Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	5,485,662.74	350,469.43	5,135,193.31	14.29%	\$783,901.21
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 Dist Land	Intangible Plant	37,082.00	0.00	37,082.00	2.89%	\$0.00
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 Distribution	Intangible Plant	1,556,299.00	1,556,299.00	0.00	2.89%	\$0.00
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 General Lan	Intangible Plant	7,778.00	0.00	7,778.00	3.87%	\$0.00
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 General Plt	Intangible Plant	191,313.37	159,206.17	32,107.20	3.87%	\$7,403.83
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 Trans Land	Intangible Plant	1,326,229.00	0.00	1,326,229.00	2.33%	\$0.00
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 Transmissio	Intangible Plant	697,049.00	697,049.00	0.00	2.33%	\$0.00
OECO	Ohio Edison Co.	OECO 101/6-303 Intangibles	Intangible Plant	3,173,155.60	48,612.66	3,034,994.28	14.29%	\$453,443.94
Total				61,691,717.93	45,197,631.66	16,404,537.61		\$3,495,737.60
TECO	Toledo Edison Co.	TECO 101/6-303 2002 Software	Intangible Plant	1,705,113.91	1,705,113.91	0.00	14.29%	\$0.00
TECO	Toledo Edison Co.	TECO 101/6-303 2003 Software	Intangible Plant	7,446,711.94	7,446,711.94	0.00	14.29%	\$0.00
TECO	Toledo Edison Co.	TECO 101/6-303 2004 Software	Intangible Plant	854,820.65	854,820.65	0.00	14.29%	\$0.00
TECO	Toledo Edison Co.	TECO 101/6-303 2005 Software	Intangible Plant	670,679.46	646,648.67	24,030.79	14.29%	\$24,030.79
TECO	Toledo Edison Co.	TECO 101/6-303 2006 Software	Intangible Plant	834,729.01	686,293.14	148,435.87	14.29%	\$119,282.78
TECO	Toledo Edison Co.	TECO 101/6-303 2007 Software	Intangible Plant	3,095,001.76	2,053,668.78	1,041,332.98	14.29%	\$442,275.75
TECO	Toledo Edison Co.	TECO 101/6-303 2008 Software	Intangible Plant	1,445,575.18	873,324.78	572,250.40	14.29%	\$206,572.69
TECO	Toledo Edison Co.	TECO 101/6-303 2009 Software	Intangible Plant	2,063,024.71	687,217.50	1,375,807.21	14.29%	\$294,806.23
TECO	Toledo Edison Co.	TECO 101/6-303 2010 Software	Intangible Plant	1,589,514.04	442,985.30	1,146,528.74	14.29%	\$227,141.56
TECO	Toledo Edison Co.	TECO 101/6-303 2011 Software	Intangible Plant	2,226,097.62	140,442.45	2,085,655.17	14.29%	\$318,109.35
TECO	Toledo Edison Co.	TECO 101/6-303 FAS109 Distribution	Intangible Plant	240,093.46	214,632.47	25,460.99	3.10%	\$7,442.90
TECO	Toledo Edison Co.	TECO 101/6-303 FAS109 Transmission	Intangible Plant	54,210.29	44,758.85	9,451.44	2.37%	\$1,284.78
TECO	Toledo Edison Co.	TECO 101/6-303 Intangible	Intangible Plant	480,615.53	(42,842.16)	404,437.19	14.29%	\$68,679.96
TECO	Toledo Edison Co.	TECO 101/6-303 Software	Intangible Plant	340,122.23	15,671.99	324,450.24	14.29%	\$48,603.47
Total				23,046,309.79	15,769,448.27	7,157,841.02		\$1,758,230.25

Rider Charge Calculation - Rider DCR

I. Q1 Rider DCR Reconciliation

	(A)	(B)	(C)	(D)
	Description	CEI	OE	TE
(1)	Annual Revenue Requirement Based on Estimated 12/31/2011 Rate Base	\$59.0	\$41.7	\$10.3
(2)	Annual Revenue Requirement Based on Actual 12/31/2011 Rate Base	\$58.6	\$49.1	\$12.7
(3)	Q1 2012 Reconciliation Amount	(\$0.3)	\$7.4	\$2.4

SOURCES

Line 1: 11/1/2011 Compliance Filing; Page 1; Column (f) Lines 36-39
Line 2: 2/2/2012 Compliance Filing; Page 2; Column (f) Lines 36-39
Line 3: Calculation: Line 2 - Line 1

II. Annual Revenue Requirement For Q2 2012 Rider DCR Rates

	(A)	(B)	(C)	(D)	(E)	(F)
	Company	Revenue Requirement				Annual KWH Sales
		3/31/2012	Q1 Reconciliation \$	Q2 \$	% Total	
(1)	CEI	\$68,381,049	(\$320,743)	\$68,060,306	45.21%	19,117,702,000
(2)	OE	\$57,345,620	\$7,435,651	\$64,781,271	43.03%	24,290,795,000
(3)	TE	\$15,286,812	\$2,421,398	\$17,708,211	11.76%	10,971,889,000
(4)	TOTAL	\$141,013,481	\$9,536,306	\$150,549,787	100.00%	54,380,386,000

NOTES

(B) Annual Revenue Requirement Based on Estimated 3/31/2012 Rate Base
(C) Section I, Line 3
(D) Calculation: (B) + (C)
(E) Percent of Total Ohio Revenue Requirements.
(F) Source: Forecast for April 2012 through March 2013 (All forecasted numbers associated with 2012 Budget Version 12)

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)
	Company	Rate Schedule	Annual KWH Sales		DCR Revenue Allocations
			Total	% Total	
(1)	CEI	RS	5,488,152,000	32.56%	\$22,163,424
(2)		GS, GP, GSU	11,365,079,000	67.44%	\$45,896,882
(3)			16,853,231,000	100.00%	\$68,060,306
(4)	OE	RS	9,075,435,000	46.51%	\$30,129,794
(5)		GS, GP, GSU	10,437,417,000	53.49%	\$34,651,477
(6)			19,512,852,000	100.00%	\$64,781,271
(7)	TE	RS	2,495,076,000	42.85%	\$7,587,488
(8)		GS, GP, GSU	3,328,107,000	57.15%	\$10,120,723
(9)			5,823,183,000	100.00%	\$17,708,211
(10)	OH	RS	17,058,663,000	40.43%	\$59,880,706
(11)	TOTAL	GS, GP, GSU	25,130,603,000	59.57%	\$90,669,081
(12)			42,189,266,000	100.00%	\$150,549,787

NOTES

- (C) Source: Forecast for April 2012 through March 2013 (All forecasted numbers associated with 2012 Budget Version 12)
(D) Calculation: Individual Rate Schedule Total / Total for RS, GS, GP, GSU
(E) Calculation: Annual DCR Revenue from Section II, Column D x Column D

Rider Charge Calculation - Rider DCR

IV. Allocation of DCR Revenue Amongst Non-RS Schedules

(A)		(B)	(C)	(D)	(E)	(F)
Company		Rate Schedule	Stipulation Allocation			DCR Revenue Allocations
			% of Total	% of Non-RS	DCR Jurisd.	
(1)	CEI	RS	47.55%	0.00%	0.00%	\$0
(2)		GS	42.23%	80.52%	90.02%	\$41,315,638
(3)		GP	0.63%	1.19%	1.33%	\$612,240
(4)		GSU	4.06%	7.74%	8.65%	\$3,969,004
(5)		GT	0.18%	0.35%	0.00%	\$0
(6)		STL	3.53%	6.73%	0.00%	\$0
(7)		POL	1.79%	3.41%	0.00%	\$0
(8)		TRF	0.03%	0.06%	0.00%	\$0
(9)			100.00%	100.00%	100.00%	\$45,896,882
(10)		Subtotal (GT, STL, POL, TRF)		10.55%		
(11)	OE	RS	62.45%	0.00%	0.00%	\$0
(12)		GS	27.10%	72.17%	81.75%	\$28,328,609
(13)		GP	5.20%	13.85%	15.69%	\$5,436,585
(14)		GSU	0.85%	2.26%	2.56%	\$886,282
(15)		GT	2.19%	5.84%	0.00%	\$0
(16)		STL	1.39%	3.70%	0.00%	\$0
(17)		POL	0.76%	2.02%	0.00%	\$0
(18)		TRF	0.06%	0.16%	0.00%	\$0
(19)			100.00%	100.00%	100.00%	\$34,651,477
(20)		Subtotal (GT, STL, POL, TRF)		11.72%		
(21)	TE	RS	57.93%	0.00%	0.00%	\$0
(22)		GS	32.13%	76.36%	86.74%	\$8,778,690
(23)		GP	4.80%	11.42%	12.97%	\$1,312,973
(24)		GSU	0.11%	0.25%	0.29%	\$29,060
(25)		GT	1.38%	3.29%	0.00%	\$0
(26)		STL	2.91%	6.92%	0.00%	\$0
(27)		POL	0.69%	1.64%	0.00%	\$0
(28)		TRF	0.05%	0.12%	0.00%	\$0
(29)			100.00%	100.00%	100.00%	\$10,120,723
(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 Schedule 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 DCR Revenue Allocated to Non-RS customers from Section III x Column E.

Rider Charge Calculation - Rider DCR

V. Rider DCR Charge Calculation - Rate RS

	(A)	(B)	(C)	(D)	(E)
	Company	Rate Schedule	Annual DCR Revenue	Annual KWH Sales	DCR Charge (\$ / KWH)
(1)	CEI	RS	\$22,163,424	5,488,152,000	\$0.004038
(2)	OE	RS	\$30,129,794	9,075,435,000	\$0.003320
(3)	TE	RS	\$7,587,488	2,495,076,000	\$0.003041
(4)			\$59,880,706	17,058,663,000	

NOTES

(C) Source: Section III.

(D) Source: Forecast for April 2012 through March 2013 (All forecasted numbers associated with 2012 Budget Version 12)

(E) Calculation: Column C / Column D.

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

	(A)	(B)	(C)	(D)	(E)
	Company	Rate Schedule	Annual DCR Revenue	Billing Units (kW / kVa)	DCR Charge (\$ / kW or \$ / kVa)
(1)	CEI	GS	\$41,315,638	23,870,858	\$1.7308 per kW
(2)		GP	\$612,240	770,392	\$0.7947 per kW
(3)		GSU	\$3,969,004	8,270,529	\$0.4799 per kW
(4)			\$45,896,882		
(5)	OE	GS	\$28,328,609	23,841,092	\$1.1882 per kW
(6)		GP	\$5,436,585	6,435,639	\$0.8448 per kW
(7)		GSU	\$886,282	2,506,618	\$0.3536 per kVa
(8)			\$34,651,477		
(9)	TE	GS	\$8,778,690	7,730,519	\$1.1356 per kW
(10)		GP	\$1,312,973	2,561,889	\$0.5125 per kW
(11)		GSU	\$29,060	167,099	\$0.1739 per kVa
(12)			\$10,120,723		

NOTES

(C) Source: Section IV.

(D) Source: Forecast for April 2012 through March 2013 (All forecasted numbers associated with 2012 Budget Version 12)

(E) Calculation: Column C / Column D.

Energy and Demand Forecast / April 2012 – March 2013

Source: Forecast for April 2012 through March 2013 (All forecasted numbers associated with 2012 Budget Version 12)

Energy:

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	5,488,152,000	9,075,435,000	2,495,076,000	17,058,663,000
GS	kWh	7,023,587,000	6,700,416,000	2,147,872,000	15,871,875,000
GP	kWh	411,451,000	2,724,185,000	1,068,304,000	4,203,940,000
GSU	kWh	3,930,041,000	1,012,816,000	111,931,000	5,054,788,000
GT	kWh	2,042,285,000	4,603,494,000	5,084,491,000	11,730,270,000
STL	kWh	138,084,000	25,003,000	49,699,000	212,786,000
POL	kWh	60,884,000	35,856,000	10,714,000	107,454,000
TRF	kWh	23,218,000	17,705,000	3,802,000	44,725,000
ESIP	kWh	-	95,885,000	-	95,885,000
Total		19,117,702,000	24,290,795,000	10,971,889,000	54,380,386,000

Demand:

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	23,870,858	23,841,092	7,730,519
GP	kW	770,392	6,435,639	2,561,889
GSU	kW/kVA	8,270,529	2,506,618	167,099

The Toledo Edison Company
Case No. 12-523-EL-RDR
Typical Bills - Comparison (DCR Q1 vs. DCR Q2)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Current Winter Bill (\$) (C)	Proposed Winter Bill (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
Residential Service - Standard (Rate RS)						
1	0	250	\$ 35.35	\$ 35.67	\$ 0.32	0.9%
2	0	500	\$ 66.71	\$ 67.34	\$ 0.63	1.0%
3	0	750	\$ 97.98	\$ 98.93	\$ 0.95	1.0%
4	0	1,000	\$ 129.32	\$ 130.59	\$ 1.27	1.0%
5	0	1,250	\$ 160.61	\$ 162.20	\$ 1.59	1.0%
6	0	1,500	\$ 191.94	\$ 193.84	\$ 1.90	1.0%
7	0	2,000	\$ 254.51	\$ 257.05	\$ 2.54	1.0%
8	0	2,500	\$ 316.95	\$ 320.12	\$ 3.17	1.0%
9	0	3,000	\$ 379.35	\$ 383.16	\$ 3.81	1.0%
10	0	3,500	\$ 441.70	\$ 446.14	\$ 4.44	1.0%
11	0	4,000	\$ 504.10	\$ 509.18	\$ 5.08	1.0%
12	0	4,500	\$ 566.49	\$ 572.20	\$ 5.71	1.0%
13	0	5,000	\$ 628.91	\$ 635.26	\$ 6.35	1.0%
14	0	5,500	\$ 691.27	\$ 698.25	\$ 6.98	1.0%
15	0	6,000	\$ 753.63	\$ 761.24	\$ 7.61	1.0%
16	0	6,500	\$ 816.05	\$ 824.30	\$ 8.25	1.0%
17	0	7,000	\$ 878.42	\$ 887.30	\$ 8.88	1.0%
18	0	7,500	\$ 940.84	\$ 950.36	\$ 9.52	1.0%
19	0	8,000	\$ 1,003.21	\$ 1,013.36	\$ 10.15	1.0%
20	0	8,500	\$ 1,065.59	\$ 1,076.38	\$ 10.79	1.0%
21	0	9,000	\$ 1,127.98	\$ 1,139.40	\$ 11.42	1.0%
22	0	9,500	\$ 1,190.37	\$ 1,202.43	\$ 12.06	1.0%
23	0	10,000	\$ 1,252.75	\$ 1,265.44	\$ 12.69	1.0%
24	0	10,500	\$ 1,315.16	\$ 1,328.48	\$ 13.32	1.0%
25	0	11,000	\$ 1,377.54	\$ 1,391.50	\$ 13.96	1.0%

The Toledo Edison Company
Case No. 12-523-EL-RDR
Typical Bills - Comparison (DCR Q1 vs. DCR Q2)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Current Winter Bill (\$) (C)	Proposed Winter Bill (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
Residential Service - All-Electric (Rate RS)						
1	0	250	\$ 35.35	\$ 35.67	\$ 0.32	0.9%
2	0	500	\$ 66.71	\$ 67.34	\$ 0.63	1.0%
3	0	750	\$ 88.83	\$ 89.78	\$ 0.95	1.1%
4	0	1,000	\$ 111.02	\$ 112.29	\$ 1.27	1.1%
5	0	1,250	\$ 133.16	\$ 134.75	\$ 1.59	1.2%
6	0	1,500	\$ 155.34	\$ 157.24	\$ 1.90	1.2%
7	0	2,000	\$ 199.61	\$ 202.15	\$ 2.54	1.3%
8	0	2,500	\$ 228.25	\$ 231.42	\$ 3.17	1.4%
9	0	3,000	\$ 256.85	\$ 260.66	\$ 3.81	1.5%
10	0	3,500	\$ 285.40	\$ 289.84	\$ 4.44	1.6%
11	0	4,000	\$ 314.00	\$ 319.08	\$ 5.08	1.6%
12	0	4,500	\$ 342.59	\$ 348.30	\$ 5.71	1.7%
13	0	5,000	\$ 371.21	\$ 377.56	\$ 6.34	1.7%
14	0	5,500	\$ 399.77	\$ 406.75	\$ 6.98	1.7%
15	0	6,000	\$ 428.33	\$ 435.94	\$ 7.61	1.8%
16	0	6,500	\$ 456.95	\$ 465.20	\$ 8.25	1.8%
17	0	7,000	\$ 485.52	\$ 494.40	\$ 8.88	1.8%
18	0	7,500	\$ 514.14	\$ 523.66	\$ 9.52	1.9%
19	0	8,000	\$ 542.71	\$ 552.86	\$ 10.15	1.9%
20	0	8,500	\$ 571.29	\$ 582.08	\$ 10.79	1.9%
21	0	9,000	\$ 599.88	\$ 611.30	\$ 11.42	1.9%
22	0	9,500	\$ 628.47	\$ 640.53	\$ 12.06	1.9%
23	0	10,000	\$ 657.05	\$ 669.74	\$ 12.69	1.9%
24	0	10,500	\$ 685.66	\$ 698.98	\$ 13.32	1.9%
25	0	11,000	\$ 714.24	\$ 728.20	\$ 13.96	2.0%

The Toledo Edison Company
Case No. 12-523-EL-RDR
Typical Bills - Comparison (DCR Q1 vs. DCR Q2)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Current Winter Bill (\$) (C)	Proposed Winter Bill (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
Residential Service - All-Electric Apt. (Rate RS)						
1	0	250	\$ 25.15	\$ 25.47	\$ 0.32	1.3%
2	0	500	\$ 46.31	\$ 46.94	\$ 0.63	1.4%
3	0	750	\$ 58.23	\$ 59.18	\$ 0.95	1.6%
4	0	1,000	\$ 70.22	\$ 71.49	\$ 1.27	1.8%
5	0	1,250	\$ 82.16	\$ 83.75	\$ 1.59	1.9%
6	0	1,500	\$ 94.14	\$ 96.04	\$ 1.90	2.0%
7	0	2,000	\$ 118.01	\$ 120.55	\$ 2.54	2.2%
8	0	2,500	\$ 162.15	\$ 165.32	\$ 3.17	2.0%
9	0	3,000	\$ 206.25	\$ 210.06	\$ 3.81	1.8%
10	0	3,500	\$ 250.30	\$ 254.74	\$ 4.44	1.8%
11	0	4,000	\$ 294.40	\$ 299.48	\$ 5.08	1.7%
12	0	4,500	\$ 338.49	\$ 344.20	\$ 5.71	1.7%
13	0	5,000	\$ 382.61	\$ 388.96	\$ 6.34	1.7%
14	0	5,500	\$ 426.67	\$ 433.65	\$ 6.98	1.6%
15	0	6,000	\$ 470.73	\$ 478.34	\$ 7.61	1.6%
16	0	6,500	\$ 514.85	\$ 523.10	\$ 8.25	1.6%
17	0	7,000	\$ 558.92	\$ 567.80	\$ 8.88	1.6%
18	0	7,500	\$ 603.04	\$ 612.56	\$ 9.52	1.6%
19	0	8,000	\$ 647.11	\$ 657.26	\$ 10.15	1.6%
20	0	8,500	\$ 691.19	\$ 701.98	\$ 10.79	1.6%
21	0	9,000	\$ 735.28	\$ 746.70	\$ 11.42	1.6%
22	0	9,500	\$ 779.37	\$ 791.43	\$ 12.06	1.5%
23	0	10,000	\$ 823.45	\$ 836.14	\$ 12.69	1.5%
24	0	10,500	\$ 867.56	\$ 880.88	\$ 13.32	1.5%
25	0	11,000	\$ 911.64	\$ 925.60	\$ 13.96	1.5%

The Toledo Edison Company
Case No. 12-523-EL-RDR
Typical Bills - Comparison (DCR Q1 vs. DCR Q2)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Current Winter Bill (\$) (C)	Proposed Winter Bill (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
Residential Service - Water Heating (Rate RS)						
1	0	250	\$ 35.35	\$ 35.67	\$ 0.32	0.9%
2	0	500	\$ 66.71	\$ 67.34	\$ 0.63	1.0%
3	0	750	\$ 92.33	\$ 93.28	\$ 0.95	1.0%
4	0	1,000	\$ 118.02	\$ 119.29	\$ 1.27	1.1%
5	0	1,250	\$ 143.66	\$ 145.25	\$ 1.59	1.1%
6	0	1,500	\$ 169.34	\$ 171.24	\$ 1.90	1.1%
7	0	2,000	\$ 220.61	\$ 223.15	\$ 2.54	1.2%
8	0	2,500	\$ 271.75	\$ 274.92	\$ 3.17	1.2%
9	0	3,000	\$ 322.85	\$ 326.66	\$ 3.81	1.2%
10	0	3,500	\$ 373.90	\$ 378.34	\$ 4.44	1.2%
11	0	4,000	\$ 425.00	\$ 430.08	\$ 5.08	1.2%
12	0	4,500	\$ 476.09	\$ 481.80	\$ 5.71	1.2%
13	0	5,000	\$ 527.21	\$ 533.56	\$ 6.35	1.2%
14	0	5,500	\$ 578.27	\$ 585.25	\$ 6.98	1.2%
15	0	6,000	\$ 629.33	\$ 636.94	\$ 7.61	1.2%
16	0	6,500	\$ 680.45	\$ 688.70	\$ 8.25	1.2%
17	0	7,000	\$ 731.52	\$ 740.40	\$ 8.88	1.2%
18	0	7,500	\$ 782.64	\$ 792.16	\$ 9.52	1.2%
19	0	8,000	\$ 833.71	\$ 843.86	\$ 10.15	1.2%
20	0	8,500	\$ 884.79	\$ 895.58	\$ 10.79	1.2%
21	0	9,000	\$ 935.88	\$ 947.30	\$ 11.42	1.2%
22	0	9,500	\$ 986.97	\$ 999.03	\$ 12.06	1.2%
23	0	10,000	\$ 1,038.05	\$ 1,050.74	\$ 12.69	1.2%
24	0	10,500	\$ 1,089.16	\$ 1,102.48	\$ 13.32	1.2%
25	0	11,000	\$ 1,140.24	\$ 1,154.20	\$ 13.96	1.2%

The Toledo Edison Company
Case No. 12-523-EL-RDR
Typical Bills - Comparison (DCR Q1 vs. DCR Q2)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Current Winter Bill (\$) (C)	Proposed Winter Bill (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Secondary (Rate GS)						
1	10	1,000	\$ 162.39	\$ 167.18	\$ 4.79	3.0%
2	10	2,000	\$ 244.94	\$ 249.73	\$ 4.79	2.0%
3	10	3,000	\$ 327.10	\$ 331.89	\$ 4.79	1.5%
4	10	4,000	\$ 409.20	\$ 413.99	\$ 4.79	1.2%
5	10	5,000	\$ 491.34	\$ 496.13	\$ 4.79	1.0%
6	10	6,000	\$ 573.43	\$ 578.22	\$ 4.79	0.8%
7	1,000	100,000	\$ 18,315.51	\$ 18,794.81	\$ 479.30	2.6%
8	1,000	200,000	\$ 26,471.41	\$ 26,950.71	\$ 479.30	1.8%
9	1,000	300,000	\$ 34,627.30	\$ 35,106.60	\$ 479.30	1.4%
10	1,000	400,000	\$ 42,783.20	\$ 43,262.50	\$ 479.30	1.1%
11	1,000	500,000	\$ 50,939.10	\$ 51,418.40	\$ 479.30	0.9%
12	1,000	600,000	\$ 59,094.99	\$ 59,574.29	\$ 479.30	0.8%

The Toledo Edison Company
Case No. 12-523-EL-RDR
Typical Bills - Comparison (DCR Q1 vs. DCR Q2)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Current Winter Bill (\$) (C)	Proposed Winter Bill (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Primary (Rate GP)						
1	500	50,000	\$ 5,459.98	\$ 5,568.13	\$ 108.15	2.0%
2	500	100,000	\$ 9,106.97	\$ 9,215.12	\$ 108.15	1.2%
3	500	150,000	\$ 12,753.97	\$ 12,862.12	\$ 108.15	0.8%
4	500	200,000	\$ 16,400.97	\$ 16,509.12	\$ 108.15	0.7%
5	500	250,000	\$ 20,047.97	\$ 20,156.12	\$ 108.15	0.5%
6	500	300,000	\$ 23,694.96	\$ 23,803.11	\$ 108.15	0.5%
7	5,000	500,000	\$ 53,128.46	\$ 54,209.96	\$ 1,081.50	2.0%
8	5,000	1,000,000	\$ 88,687.54	\$ 89,769.04	\$ 1,081.50	1.2%
9	5,000	1,500,000	\$ 122,430.27	\$ 123,511.77	\$ 1,081.50	0.9%
10	5,000	2,000,000	\$ 156,173.00	\$ 157,254.50	\$ 1,081.50	0.7%
11	5,000	2,500,000	\$ 189,915.73	\$ 190,997.23	\$ 1,081.50	0.6%
12	5,000	3,000,000	\$ 223,658.46	\$ 224,739.96	\$ 1,081.50	0.5%

The Toledo Edison Company
Case No. 12-523-EL-RDR
Typical Bills - Comparison (DCR Q1 vs. DCR Q2)

Bill Data						
Line No.	Level of Demand (kVa) (A)	Level of Usage (kWH) (B)	Current Winter Bill (\$) (C)	Proposed Winter Bill (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Subtransmission (Rate GSU)						
1	1,000	100,000	\$ 9,474.13	\$ 9,547.53	\$ 73.40	0.8%
2	1,000	200,000	\$ 16,455.33	\$ 16,528.73	\$ 73.40	0.4%
3	1,000	300,000	\$ 23,436.52	\$ 23,509.92	\$ 73.40	0.3%
4	1,000	400,000	\$ 30,417.72	\$ 30,491.12	\$ 73.40	0.2%
5	1,000	500,000	\$ 37,398.92	\$ 37,472.32	\$ 73.40	0.2%
6	1,000	600,000	\$ 44,380.11	\$ 44,453.51	\$ 73.40	0.2%
7	10,000	1,000,000	\$ 91,909.50	\$ 92,643.50	\$ 734.00	0.8%
8	10,000	2,000,000	\$ 156,266.96	\$ 157,000.96	\$ 734.00	0.5%
9	10,000	3,000,000	\$ 220,624.42	\$ 221,358.42	\$ 734.00	0.3%
10	10,000	4,000,000	\$ 284,981.88	\$ 285,715.88	\$ 734.00	0.3%
11	10,000	5,000,000	\$ 349,339.35	\$ 350,073.35	\$ 734.00	0.2%
12	10,000	6,000,000	\$ 413,696.81	\$ 414,430.81	\$ 734.00	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 April 1, 2012. This Rider is not avoidable for customers who take electric generation service from a certified supplier.

RATE:

RS (all kWhs, per kWh)	0.3041¢
GS (per kW of Billing Demand)	\$1.1356
GP (per kW of Billing Demand)	\$0.5125
GSU (per kVa of Billing Demand)	\$.01739

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. No later than October 31st, January 31st, April 30th and July 30th of each year, the Company will file with the PUCO a request for approval of the Rider charges which, unless otherwise ordered by the PUCO, shall become effective on a bills rendered basis on January 1st, April 1st, July 1st and October 1st of each year.

This foregoing document was electronically filed with the Public Utilities

Commission of Ohio Docketing Information System on

2/3/2012 9:00:52 AM

in

Case No(s). 89-6008-EL-TRF, 12-0523-EL-RDR

Summary: Application In the matter of the application of The Toledo Edison Company's Delivery Capital Recovery Rider (DCR) Quarterly Filing for April 1, 2012 electronically filed by Ms. Tamera J Singleton on behalf of Mikkelsen, Eileen M