

February 28, 2012

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

SUBJECT: Case Nos. 12-522-EL-RDR
89-6006-EL-TRF

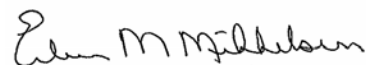
Dear Ms. McCauley:

Please file the attached updated schedules, bill impacts, and tariff page on behalf of Ohio Edison Company pertaining to the Delivery Capital Recovery Rider (DCR). The attached schedules reflect updates to the schedules filed on February 3, 2012 in the above referenced docket arising from a correction of an overstatement of Ohio Edison Company's Accumulated Deferred Income Tax balance as of December 31, 2011. Consistent with the February 3, 2012 filing, the attached updated schedules demonstrate that the revenue requirement is below the permitted cap for 2012. The updated schedules contain all of the 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 as was included in the February 3, 2012 filing, but reflecting the correction discussed above.

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 updated estimated bill impacts for multiple usage levels for the different rate schedules reflecting the impact of the Rider DCR charges effective on January 1, 2012 and the Rider DCR charges commencing on April 1, 2012.

Finally, attached is an updated tariff page that reflects the quarterly pricing update of Rider DCR reflecting the correction discussed above. Please file one copy of the tariffs in each of the above mentioned Case Nos. 12-522-EL-RDR and 89- 6006-EL-TRF, and distribute two copies to the Staff. Thank you.

Sincerely,



Eileen M. Mikkelsen
Director, Rates & Regulatory Affairs

Enclosures

Ohio Edison Company
Delivery Capital Recovery Rider (DCR)
Revised Quarterly Filing
February 28, 2012

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**Rider DCR
Q2 2012
Revised 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	2/28/2012 Update to the 2/2/2012 Compliance Filing; Page 2; Column (f) Lines 36-39	\$58.6	\$50.0	\$12.7	\$121.3
2	Incremental Revenue Requirement Based on Estimated 3/31/2012 Rate Base	Calculation: 2/28/2012 Update to the 2/2/2012 Compliance Filing (Page 27, Column (f) Lines 36-39) minus Line 1	\$9.7	\$7.4	\$2.6	\$19.7
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

(\$ millions)

	(A)	(B)	(C) = (B) - (A)	(D)
Gross Plant	5/31/2007*	12/31/2011	Incremental	Source of Column (B)
CEI	1,927.1	2,486.3	559.2	Sch B2.1 Line 45
OE	2,074.0	2,698.2	624.2	Sch B2.1 Line 47
TE	771.5	999.7	228.2	Sch B2.1 Line 45
Total	4,772.5	6,184.2	1,411.7	Sum: [(1) through (3)]
Accumulated Reserve				
CEI	(773.0)	(1,028.3)	(255.3)	-Sch B3 Line 45
OE	(803.0)	(1,071.6)	(268.6)	-Sch B3 Line 47
TE	(376.8)	(497.0)	(120.2)	-Sch B3 Line 45
Total	(1,952.8)	(2,597.0)	(644.2)	Sum: [(5) through (7)]
Net Plant In Service				
CEI	1,154.0	1,458.0	303.9	(1) + (5)
OE	1,271.0	1,626.6	355.6	(2) + (6)
TE	394.7	502.7	108.0	(3) + (7)
Total	2,819.7	3,587.3	767.5	Sum: [(9) through (11)]
ADIT				
CEI	(246.4)	(376.0)	(129.6)	- DIT Balances Line 3
OE	(197.1)	(416.2)	(219.2)	- DIT Balances Line 3
TE	(10.3)	(115.2)	(104.9)	- DIT Balances Line 3
Total	(453.8)	(907.5)	(453.7)	Sum: [(13) through (15)]
Rate Base				
CEI	907.7	1,082.0	174.3	(9) + (13)
OE	1,073.9	1,210.4	136.5	(10) + (14)
TE	384.4	387.4	3.1	(11) + (15)
Total	2,366.0	2,679.8	313.8	Sum: [(17) through (19)]
Depreciation Exp				
CEI	60.0	78.6	18.6	Sch B-3.2 Line 44
OE	62.0	78.9	16.9	Sch B-3.2 Line 46
TE	24.5	31.9	7.3	Sch B-3.2 Line 44
Total	146.5	189.4	42.9	Sum: [(21) through (23)]
Property Tax Exp				
CEI	65.0	85.0	20.0	Sch C-3.10a Line 4
OE	57.4	74.8	17.5	Sch C-3.10a Line 4
TE	20.1	25.1	5.0	Sch C-3.10a Line 4
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	136.5	11.6	16.9	17.5	45.9
(31)	TE	3.1	0.3	7.3	5.0	12.6
(32)	Total	313.8	26.6	42.9	42.5	111.9

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

		(a)	(b)	(c)	(d)	(e)	(f)
	Revenue Requirement with Tax	Equity Return	Tax Rate	Income Tax	CAT 0.26%	Taxes	Rev. Req. + Tax
(36)	CEI	9.0	36.17%	5.1	0.2	5.2	58.6
(37)	OE	7.0	35.90%	3.9	0.1	4.1	50.0
(38)	TE	0.2	35.77%	0.1	0.0	0.1	12.7
(39)	Total	16.1		9.1	0.3	9.4	121.3

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

Ohio 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	\$93,557,712	100%	\$93,557,712	(\$85,290,624)	\$8,267,088
2	352	Structures & Improvements	11,083,242	100%	11,083,242		11,083,242
3	353	Station Equipment	105,036,492	100%	105,036,492		105,036,492
4	354	Towers & Fixtures	276,919	100%	276,919		276,919
5	355	Poles & Fixtures	25,309,698	100%	25,309,698		25,309,698
6	356	Overhead Conductors & Devices	33,322,281	100%	33,322,281		33,322,281
7	357	Underground Conduit	1,537,621	100%	1,537,621		1,537,621
8	358	Underground Conductors & Devices	14,841,716	100%	14,841,716		14,841,716
9	359	Roads & Trails	0	100%	0		0
10		Total Transmission Plant	\$284,965,680	100%	\$284,965,680	(\$85,290,624)	\$199,675,056

Ohio 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	\$12,508,334	100%	\$12,508,334		\$12,508,334
12	361	Structures & Improvements	9,294,444	100%	9,294,444		9,294,444
13	362	Station Equipment	198,423,258	100%	198,423,258		198,423,258
14	364	Poles, Towers & Fixtures	401,423,889	100%	401,423,889		401,423,889
15	365	Overhead Conductors & Devices	537,003,482	100%	537,003,482		537,003,482
16	366	Underground Conduit	63,975,315	100%	63,975,315		63,975,315
17	367	Underground Conductors & Devices	239,628,103	100%	239,628,103		239,628,103
18	368	Line Transformers	427,012,974	100%	427,012,974		427,012,974
19	369	Services	123,678,559	100%	123,678,559		123,678,559
20	370	Meters	131,235,069	100%	131,235,069		131,235,069
21	371	Installation on Customer Premises	21,840,178	100%	21,840,178		21,840,178
22	373	Street Lighting & Signal Systems	59,697,977	100%	59,697,977		59,697,977
23	374	Asset Retirement Costs for Distribution Plant	<u>22,272</u>	100%	<u>22,272</u>		<u>22,272</u>
24		Total Distribution Plant	\$2,225,743,853	100%	\$2,225,743,853	\$0	\$2,225,743,853

Ohio 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>							
25	389	Land & Land Rights	\$3,332,037	100%	\$3,332,037		\$3,332,037
26	390	Structures & Improvements	74,635,626	100%	\$74,635,626		\$74,635,626
27	390.3	Leasehold Improvements	108,959	100%	\$108,959		\$108,959
28	391.1	Office Furniture & Equipment	7,609,349	100%	\$7,609,349		\$7,609,349
29	391.2	Data Processing Equipment	9,629,384	100%	\$9,629,384		\$9,629,384
30	392	Transportation Equipment	2,138,535	100%	\$2,138,535		\$2,138,535
31	393	Stores Equipment	1,398,971	100%	\$1,398,971		\$1,398,971
32	394	Tools, Shop & Garage Equipment	11,807,803	100%	\$11,807,803		\$11,807,803
33	395	Laboratory Equipment	6,384,009	100%	\$6,384,009		\$6,384,009
34	396	Power Operated Equipment	3,577,113	100%	\$3,577,113		\$3,577,113
35	397	Communication Equipment	17,477,478	100%	\$17,477,478		\$17,477,478
36	398	Miscellaneous Equipment	652,140	100%	\$652,140		\$652,140
37	399.1	Asset Retirement Costs for General Plant	303,410	100%	\$303,410		\$303,410
38		Total General Plant	\$139,054,815	100%	\$139,054,815	\$0	\$139,054,815

Ohio 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	301	Organization	\$89,746	100%	89,746		89,746
40	303	Intangible Software	58,229,776	100%	58,229,776		58,229,776
41	303	Intangible FAS 109 Transmission	2,023,278	100%	2,023,278		2,023,278
42	303	Intangible FAS 109 Distribution	1,593,381	100%	1,593,381		1,593,381
43	303	Intangible FAS 109 General	199,091	100%	199,091		199,091
44		Total Other Plant	62,135,273		62,135,273	0	62,135,273
45		Company Total Plant	<u>\$2,711,899,622</u>	100%	<u>\$2,711,899,622</u>	<u>(\$85,290,624)</u>	<u>\$2,626,608,998</u>
46		Service Company Plant Allocated*					\$71,637,281
47		Grand Total Plant (45 + 46)					<u>\$2,698,246,278</u>

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

Ohio 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	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	\$8,267,088	\$0	100%	\$0		\$0
2	352	Structures & Improvements	\$11,083,242	7,073,288	100%	7,073,288		7,073,288
3	353	Station Equipment	\$105,036,492	50,036,200	100%	50,036,200		50,036,200
4	354	Towers & Fixtures	\$276,919	301,841	100%	301,841		301,841
5	355	Poles & Fixtures	\$25,309,698	19,472,170	100%	19,472,170		19,472,170
6	356	Overhead Conductors & Devices	\$33,322,281	17,374,556	100%	17,374,556		17,374,556
7	357	Underground Conduit	\$1,537,621	801,638	100%	801,638		801,638
8	358	Underground Conductors & Devices	\$14,841,716	3,803,702	100%	3,803,702		3,803,702
9	359	Roads & Trails	\$0	0	100%	0		0
10		Total Transmission Plant	\$199,675,056	\$98,863,396	100%	\$98,863,396	\$0	\$98,863,396

Ohio 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	Company	%	Total		Jurisdiction
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
<u>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$12,508,334	\$0	100%	\$0		\$0
12	361	Structures & Improvements	\$9,294,444	4,610,478	100%	4,610,478		4,610,478
13	362	Station Equipment	\$198,423,258	83,098,275	100%	83,098,275		83,098,275
14	364	Poles, Towers & Fixtures	\$401,423,889	195,906,930	100%	195,906,930		195,906,930
15	365	Overhead Conductors & Devices	\$537,003,482	141,497,024	100%	141,497,024		141,497,024
16	366	Underground Conduit	\$63,975,315	20,506,069	100%	20,506,069		20,506,069
17	367	Underground Conductors & Devices	\$239,628,103	62,519,119	100%	62,519,119		62,519,119
18	368	Line Transformers	\$427,012,974	167,303,423	100%	167,303,423		167,303,423
19	369	Services	\$123,678,559	70,049,998	100%	70,049,998		70,049,998
20	370	Meters	\$131,235,069	51,986,733	100%	51,986,733		51,986,733
21	371	Installation on Customer Premises	\$21,840,178	11,473,568	100%	11,473,568		11,473,568
22	373	Street Lighting & Signal Systems	\$59,697,977	35,452,374	100%	35,452,374		35,452,374
23	374	Asset Retirement Costs for Distribution Plant	\$22,272	11,368	100%	11,368		11,368
24		Total Distribution Plant	\$2,225,743,853	\$844,415,358	100%	\$844,415,358	\$0	\$844,415,358

Ohio 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)
GENERAL PLANT								
25	389	Land & Land Rights	\$3,332,037	\$0	100%	\$0		\$0
26	390	Structures & Improvements	\$74,635,626	32,634,923	100%	\$32,634,923		\$32,634,923
27	390.3	Leasehold Improvements	\$108,959	106,517	100%	\$106,517		\$106,517
28	391.1	Office Furniture & Equipment	\$7,609,349	5,542,767	100%	\$5,542,767		\$5,542,767
29	391.2	Data Processing Equipment	\$9,629,384	(227,755)	100%	(\$227,755)		(\$227,755)
30	392	Transportation Equipment	\$2,138,535	(283,421)	100%	(\$283,421)		(\$283,421)
31	393	Stores Equipment	\$1,398,971	760,421	100%	\$760,421		\$760,421
32	394	Tools, Shop & Garage Equipment	\$11,807,803	2,145,037	100%	\$2,145,037		\$2,145,037
33	395	Laboratory Equipment	\$6,384,009	2,749,452	100%	\$2,749,452		\$2,749,452
34	396	Power Operated Equipment	\$3,577,113	2,901,218	100%	\$2,901,218		\$2,901,218
35	397	Communication Equipment	\$17,477,478	14,720,394	100%	\$14,720,394		\$14,720,394
36	398	Miscellaneous Equipment	\$652,140	510,722	100%	\$510,722		\$510,722
37	399.1	Asset Retirement Costs for General Plant	\$303,410	157,962	100%	\$157,962		\$157,962
38		Total General Plant	\$139,054,815	\$61,718,236	100%	\$61,718,236	\$0	\$61,718,236

Ohio 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	Adjusted	
			Sch B2.1 Column E	Company	%	Total		Jurisdiction
			(A)	(B)	(C)	(D) = (B) * (C)	Adjustments (E)	(F) = (D) + (E)
OTHER PLANT								
39	301	Organization	\$89,746	0	100%	\$0		\$0
40	303	Intangible Software	\$58,229,776	42,214,157	100%	\$42,214,157		\$42,214,157
41	303	Intangible FAS 109 Transmission	\$2,023,278	697,049	100%	\$697,049		\$697,049
42	303	Intangible FAS 109 Distribution	\$1,593,381	1,556,299	100%	\$1,556,299		\$1,556,299
43	303	Intangible FAS 109 General	\$199,091	157,877	100%	\$157,877		\$157,877
44		Total Other Plant	\$62,135,273	44,625,382		44,625,382	0	44,625,382
45		Company Total Plant (Reserve)	\$2,626,608,998	\$1,049,622,372	100%	\$1,049,622,372	\$0	\$1,049,622,372
46		Service Company Reserve Allocated*						\$22,021,510
47		Grand Total Plant (Reserve) (45 + 46)						\$1,071,643,882

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

FirstEnergy Companies
Revised 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	404,767,285	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>\$416,241,408</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 12/31/11 ADIT Ending Balance for OE was revised to exclude \$7,699,274 of production related ADIT associated with the sale / leaseback arrangements that was inadvertently included in the February 2, 2012 Rider DCR filing.

Ohio 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	8,267,088	\$0	0.00%	\$0
2	352	Structures & Improvements	11,083,242	\$7,073,288	2.06%	\$228,315
3	353	Station Equipment	105,036,492	\$50,036,200	2.20%	\$2,310,803
4	354	Towers & Fixtures	276,919	\$301,841	1.82%	\$5,040
5	355	Poles & Fixtures	25,309,698	\$19,472,170	2.98%	\$754,229
6	356	Overhead Conductors & Devices	33,322,281	\$17,374,556	2.55%	\$849,718
7	357	Underground Conduit	1,537,621	\$801,638	1.67%	\$25,678
8	358	Underground Conductors & Devices	14,841,716	\$3,803,702	2.00%	\$296,834
9	359	Roads & Trails	0	\$0	0.00%	\$0
10		Total Transmission	\$199,675,056	\$98,863,396		\$4,470,617

Ohio 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	Reserve Balance Sch. B-3		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$12,508,334	\$0	0.00%	\$0
12	361	Structures & Improvements	\$9,294,444	\$4,610,478	2.45%	227,714
13	362	Station Equipment	\$198,423,258	\$83,098,275	2.55%	5,059,793
14	364	Poles, Towers & Fixtures	\$401,423,889	\$195,906,930	2.93%	11,761,720
15	365	Overhead Conductors & Devices	\$537,003,482	\$141,497,024	2.70%	14,499,094
16	366	Underground Conduit	\$63,975,315	\$20,506,069	1.50%	959,630
17	367	Underground Conductors & Devices	\$239,628,103	\$62,519,119	2.07%	4,960,302
18	368	Line Transformers	\$427,012,974	\$167,303,423	3.50%	14,945,454
19	369	Services	\$123,678,559	\$70,049,998	3.13%	3,871,139
20	370	Meters	\$131,235,069	\$51,986,733	3.24%	4,252,016
21	371	Installation on Customer Premises	\$21,840,178	\$11,473,568	4.44%	969,704
22	373	Street Lighting & Signal Systems	\$59,697,977	\$35,452,374	4.20%	2,507,315
23	374	Asset Retirement Costs for Distribution Plant	\$22,272	\$11,368	0.00%	0
24		Total Distribution	\$2,225,743,853	\$844,415,358		\$64,013,881

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

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	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>						
25	389	Land & Land Rights	\$3,332,037	\$0	0.00%	\$0
26	390	Structures & Improvements	\$74,635,626	\$32,634,923	2.50%	\$1,865,891
27	390.3	Leasehold Improvements	\$108,959	\$106,517	20.78%	\$22,642
28	391.1	Office Furniture & Equipment	\$7,609,349	\$5,542,767	3.80%	\$289,155
29	391.2	Data Processing Equipment	\$9,629,384	(\$227,755)	17.00%	\$1,636,995
30	392	Transportation Equipment	\$2,138,535	(\$283,421)	7.31%	\$156,327
31	393	Stores Equipment	\$1,398,971	\$760,421	2.56%	\$35,814
32	394	Tools, Shop & Garage Equipment	\$11,807,803	\$2,145,037	3.17%	\$374,307
33	395	Laboratory Equipment	\$6,384,009	\$2,749,452	3.80%	\$242,592
34	396	Power Operated Equipment	\$3,577,113	\$2,901,218	3.48%	\$124,484
35	397	Communication Equipment	\$17,477,478	\$14,720,394	5.00%	\$873,874
36	398	Miscellaneous Equipment	\$652,140	\$510,722	4.00%	\$26,086
37	399.1	Asset Retirement Costs for General Plant	\$303,410	\$157,962	0.00%	\$0
38		Total General	\$139,054,815	\$61,718,236		\$5,648,167

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

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	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>OTHER PLANT</u>						
39	301	Organization	\$89,746	\$0	0.00%	**
40	303	Intangible Software	\$58,229,776	\$42,214,157	14.29%	**
41	303	Intangible FAS 109 Transmission	\$2,023,278	\$697,049	2.33%	**
42	303	Intangible FAS 109 Distribution	\$1,593,381	\$1,556,299	2.89%	**
43	303	Intangible FAS 109 General	\$199,091	\$157,877	3.87%	**
44		Total Other	62,135,273	44,625,382		3,654,763
45		Incremental Depreciation Associated with Allocated Service Company Plant ***	71,637,281	22,021,510		1,116,107
46		GRAND TOTAL	\$2,698,246,278	\$1,071,643,882		\$78,903,535

** 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"

Ohio 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)	73,252,360
2	Real Property Taxes (See Schedule C-3.10a2)	1,497,296
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>65,472</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$74,815,128</u></u>
* Source: Line 7 of workpaper "Service Company Allocation Summary" page 18 of filing.		

Ohio 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)	\$199,675,056	\$2,225,743,853	\$139,054,815
2	Jurisdictional Real Property (b)	19,350,330	21,802,777	78,076,622
3	Jurisdictional Personal Property (1 - 2)	180,324,727	2,203,941,076	60,978,193
<u>Exclusions and Exemptions</u>				
4	Capitalized Asset Retirement Costs (a)	0	22,272	303,410
5	Exempt Facilities (c)	575,438	2,655,801	0
6	Licensed Motor Vehicles (c)	0	0	3,245,507
7	Capitalized Interest (c)	7,666,864	110,555,126	0
8	Total Exclusions and Exemptions (4 thru 7)	8,242,302	113,233,199	3,548,917
9	Net Cost of Taxable Personal Property (3 - 8)	\$172,082,425	\$2,090,707,877	\$57,429,276
10	True Value Percentage (c)	39.2022%	47.3338%	33.9494%
11	True Value of Taxable Personal Property (9 x 10)	\$67,460,034	\$989,611,993	\$19,496,905
12	Assessment Percentage (d)	85.00%	85.00%	24.00%
13	Assessment Value (11 x 12)	\$57,341,029	\$841,170,194	\$4,679,257
14	Personal Property Tax Rate (e)	8.1104%	8.1104%	8.1104%
15	Personal Property Tax (13 x 14)	\$4,650,587	\$68,222,267	379,506
16	Total Personal Property Tax (15)			<u>\$73,252,360</u>

(a) Schedule B-2.1

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

(c) Source: OE'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

Ohio 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)	\$19,350,330	\$21,802,777	\$78,076,622
2	True Value Percentage (b)	<u>57.50%</u>	<u>57.50%</u>	<u>57.50%</u>
3	True Value of Taxable Real Property (1 x 2)	\$11,125,975	\$12,536,074	\$44,892,184
4	Assessment Percentage (c)	<u>35.00%</u>	<u>35.00%</u>	<u>35.00%</u>
5	Assessment Value (3 x 4)	\$3,894,091	\$4,387,626	\$15,712,264
6	Real Property Tax Rate (d)	<u>6.2403%</u>	<u>6.2403%</u>	<u>6.2403%</u>
7	Real Property Tax (5 x 6)	\$243,003	\$273,801	\$980,492
8	Total Real Property Tax (7)			<u><u>\$1,497,296</u></u>
(a)	Schedule C-3.10a1			
(b)	Calculated as follows:			
	(1) Real Property Assessed Value	\$40,148,062	Source: OE's 2011 Property Tax return filing	
	(2) Assessment Percentage	<u>35.00%</u>	Statutory Assessment for Real Property	
	(3) Real Property True Value	\$114,708,749	Calculation: (1) / (2)	
	(4) Real Property Capitalized Cost	\$199,501,781	Book cost of real property used to compare to assessed value of real property to derive a true value percentage	
	(5) Real Property True Value Percentage	<u><u>57.50%</u></u>	Calculation: (3) / (4)	
(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

Ohio 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 move 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	\$93,557,712	100%	\$93,557,712	(\$85,290,624)	\$8,267,088
2	352	Structures & Improvements	10,722,024	100%	10,722,024		10,722,024
3	353	Station Equipment	101,661,759	100%	101,661,759		101,661,759
4	354	Towers & Fixtures	279,377	100%	279,377		279,377
5	355	Poles & Fixtures	25,550,591	100%	25,550,591		25,550,591
6	356	Overhead Conductors & Devices	33,662,502	100%	33,662,502		33,662,502
7	357	Underground Conduit	1,553,406	100%	1,553,406		1,553,406
8	358	Underground Conductors & Devices	15,004,224	100%	15,004,224		15,004,224
9	359	Roads & Trails	0	100%	0		0
10		Total Transmission Plant	\$281,991,593	100%	\$281,991,593	(\$85,290,624)	\$196,700,969

Ohio 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 move 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	\$12,508,334	100%	\$12,508,334		\$12,508,334
12	361	Structures & Improvements	9,620,990	100%	9,620,990		9,620,990
13	362	Station Equipment	205,433,952	100%	205,433,952		205,433,952
14	364	Poles, Towers & Fixtures	412,392,360	100%	412,392,360		412,392,360
15	365	Overhead Conductors & Devices	552,014,598	100%	552,014,598		552,014,598
16	366	Underground Conduit	65,753,203	100%	65,753,203		65,753,203
17	367	Underground Conductors & Devices	246,327,698	100%	246,327,698		246,327,698
18	368	Line Transformers	438,795,741	100%	438,795,741		438,795,741
19	369	Services	127,030,980	100%	127,030,980		127,030,980
20	370	Meters	134,854,522	100%	134,854,522		134,854,522
21	371	Installation on Customer Premises	22,434,748	100%	22,434,748		22,434,748
22	373	Street Lighting & Signal Systems	61,311,691	100%	61,311,691		61,311,691
23	374	Asset Retirement Costs for Distribution Plant	<u>22,272</u>	100%	<u>22,272</u>		<u>22,272</u>
24		Total Distribution Plant	\$2,288,501,091	100%	\$2,288,501,091	\$0	\$2,288,501,091

Ohio 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 move 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>							
25	389	Land & Land Rights	\$3,332,037	100%	\$3,332,037		\$3,332,037
26	390	Structures & Improvements	77,108,705	100%	\$77,108,705		\$77,108,705
27	390.3	Leasehold Improvements	112,569	100%	\$112,569		\$112,569
28	391.1	Office Furniture & Equipment	7,361,923	100%	\$7,361,923		\$7,361,923
29	391.2	Data Processing Equipment	9,316,275	100%	\$9,316,275		\$9,316,275
30	392	Transportation Equipment	2,068,998	100%	\$2,068,998		\$2,068,998
31	393	Stores Equipment	1,353,482	100%	\$1,353,482		\$1,353,482
32	394	Tools, Shop & Garage Equipment	11,423,860	100%	\$11,423,860		\$11,423,860
33	395	Laboratory Equipment	6,176,426	100%	\$6,176,426		\$6,176,426
34	396	Power Operated Equipment	3,460,799	100%	\$3,460,799		\$3,460,799
35	397	Communication Equipment	16,909,179	100%	\$16,909,179		\$16,909,179
36	398	Miscellaneous Equipment	630,935	100%	\$630,935		\$630,935
37	399.1	Asset Retirement Costs for General Plant	303,410	100%	\$303,410		\$303,410
38		Total General Plant	\$139,558,598	100%	\$139,558,598	\$0	\$139,558,598

Ohio 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 move 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	301	Organization	\$89,746	100%	89,746		89,746
40	303	Intangible Software	57,786,221	100%	57,786,221		57,786,221
41	303	Intangible FAS 109 Transmission	2,023,278	100%	2,023,278		2,023,278
42	303	Intangible FAS 109 Distribution	1,593,381	100%	1,593,381		1,593,381
43	303	Intangible FAS 109 General	199,091	100%	199,091		199,091
44		Total Other Plant	61,691,718		61,691,718	0	61,691,718
45		Company Total Plant	<u>\$2,771,743,000</u>	100%	<u>\$2,771,743,000</u>	<u>(\$85,290,624)</u>	<u>\$2,686,452,376</u>
46		Service Company Plant Allocated*					\$72,931,474
47		Grand Total Plant (45 + 46)					<u>\$2,759,383,850</u>

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

Ohio 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	\$8,267,088	\$0	100%	\$0		\$0
2	352	Structures & Improvements	\$10,722,024	7,114,627	100%	7,114,627		7,114,627
3	353	Station Equipment	\$101,661,759	50,270,660	100%	50,270,660		50,270,660
4	354	Towers & Fixtures	\$279,377	304,548	100%	304,548		304,548
5	355	Poles & Fixtures	\$25,550,591	19,634,299	100%	19,634,299		19,634,299
6	356	Overhead Conductors & Devices	\$33,662,502	17,496,168	100%	17,496,168		17,496,168
7	357	Underground Conduit	\$1,553,406	807,182	100%	807,182		807,182
8	358	Underground Conductors & Devices	\$15,004,224	3,814,127	100%	3,814,127		3,814,127
9	359	Roads & Trails	\$0	0	100%	0		0
10		Total Transmission Plant	\$196,700,969	\$99,441,610	100%	\$99,441,610	\$0	\$99,441,610

Ohio 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>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$12,508,334	\$0	100%	\$0		\$0
12	361	Structures & Improvements	\$9,620,990	4,649,719	100%	4,649,719		4,649,719
13	362	Station Equipment	\$205,433,952	83,741,593	100%	83,741,593		83,741,593
14	364	Poles, Towers & Fixtures	\$412,392,360	197,534,697	100%	197,534,697		197,534,697
15	365	Overhead Conductors & Devices	\$552,014,598	142,148,902	100%	142,148,902		142,148,902
16	366	Underground Conduit	\$65,753,203	20,628,861	100%	20,628,861		20,628,861
17	367	Underground Conductors & Devices	\$246,327,698	62,800,351	100%	62,800,351		62,800,351
18	368	Line Transformers	\$438,795,741	168,519,370	100%	168,519,370		168,519,370
19	369	Services	\$127,030,980	70,674,193	100%	70,674,193		70,674,193
20	370	Meters	\$134,854,522	52,367,254	100%	52,367,254		52,367,254
21	371	Installation on Customer Premises	\$22,434,748	11,572,848	100%	11,572,848		11,572,848
22	373	Street Lighting & Signal Systems	\$61,311,691	35,775,235	100%	35,775,235		35,775,235
23	374	Asset Retirement Costs for Distribution Plant	\$22,272	11,492	100%	11,492		11,492
24		Total Distribution Plant	\$2,288,501,091	\$850,424,514	100%	\$850,424,514	\$0	\$850,424,514

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

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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								
25	389	Land & Land Rights	\$3,332,037	\$0	100%	\$0		\$0
26	390	Structures & Improvements	\$77,108,705	33,116,937	100%	\$33,116,937		\$33,116,937
27	390.3	Leasehold Improvements	\$112,569	108,090	100%	\$108,090		\$108,090
28	391.1	Office Furniture & Equipment	\$7,361,923	5,703,549	100%	\$5,703,549		\$5,703,549
29	391.2	Data Processing Equipment	\$9,316,275	(234,361)	100%	(\$234,361)		(\$234,361)
30	392	Transportation Equipment	\$2,068,998	(291,643)	100%	(\$291,643)		(\$291,643)
31	393	Stores Equipment	\$1,353,482	782,479	100%	\$782,479		\$782,479
32	394	Tools, Shop & Garage Equipment	\$11,423,860	2,207,259	100%	\$2,207,259		\$2,207,259
33	395	Laboratory Equipment	\$6,176,426	2,829,207	100%	\$2,829,207		\$2,829,207
34	396	Power Operated Equipment	\$3,460,799	2,985,375	100%	\$2,985,375		\$2,985,375
35	397	Communication Equipment	\$16,909,179	15,147,397	100%	\$15,147,397		\$15,147,397
36	398	Miscellaneous Equipment	\$630,935	525,537	100%	\$525,537		\$525,537
37	399.1	Asset Retirement Costs for General Plant	\$303,410	159,690	100%	\$159,690		\$159,690
38		Total General Plant	\$139,558,598	\$63,039,517	100%	\$63,039,517	\$0	\$63,039,517

Ohio 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	Adjusted	
			Sch B2.1 Column E (A)	Company (B)	% (C)	Total (D) = (B) * (C)		Adjustments (E)
<u>OTHER PLANT</u>								
39	301	Organization	\$89,746	0	100%	\$0		\$0
40	303	Intangible Software	\$57,786,221	42,785,077	100%	\$42,785,077		\$42,785,077
41	303	Intangible FAS 109 Transmission	\$2,023,278	697,049	100%	\$697,049		\$697,049
42	303	Intangible FAS 109 Distribution	\$1,593,381	1,556,299	100%	\$1,556,299		\$1,556,299
43	303	Intangible FAS 109 General	\$199,091	159,206	100%	\$159,206		\$159,206
44		Total Other Plant	\$61,691,718	45,197,632		45,197,632	0	45,197,632
45		Company Total Plant (Reserve)	\$2,686,452,376	\$1,058,103,272	100%	\$1,058,103,272	\$0	\$1,058,103,272
46		Service Company Reserve Allocated*						\$23,552,118
47		Grand Total Plant (Reserve) (45 + 46)						\$1,081,655,390

* 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

Ohio 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.

			Adjusted Jurisdiction		Current	Calculated
Line	Account	Account Title	Plant	Reserve	Accrual	Depr.
No.	No.		Investment	Balance	Rate	Expense
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	8,267,088	\$0	0.00%	\$0
2	352	Structures & Improvements	10,722,024	7,114,627	2.06%	\$220,874
3	353	Station Equipment	101,661,759	50,270,660	2.20%	\$2,236,559
4	354	Towers & Fixtures	279,377	304,548	1.82%	\$5,085
5	355	Poles & Fixtures	25,550,591	19,634,299	2.98%	\$761,408
6	356	Overhead Conductors & Devices	33,662,502	17,496,168	2.55%	\$858,394
7	357	Underground Conduit	1,553,406	807,182	1.67%	\$25,942
8	358	Underground Conductors & Devices	15,004,224	3,814,127	2.00%	\$300,084
9	359	Roads & Trails	0	0	0.00%	
10		Total Transmission	\$196,700,969	\$99,441,610		\$4,408,346

Ohio 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.	Account No.	Account Title	Adjusted Jurisdiction		Current	Calculated
			Plant Investment	Reserve Balance	Accrual Rate	Depr. Expense
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	12,508,334	\$0	0.00%	\$0
12	361	Structures & Improvements	9,620,990	4,649,719	2.45%	235,714
13	362	Station Equipment	205,433,952	83,741,593	2.55%	5,238,566
14	364	Poles, Towers & Fixtures	412,392,360	197,534,697	2.93%	12,083,096
15	365	Overhead Conductors & Devices	552,014,598	142,148,902	2.70%	14,904,394
16	366	Underground Conduit	65,753,203	20,628,861	1.50%	986,298
17	367	Underground Conductors & Devices	246,327,698	62,800,351	2.07%	5,098,983
18	368	Line Transformers	438,795,741	168,519,370	3.50%	15,357,851
19	369	Services	127,030,980	70,674,193	3.13%	3,976,070
20	370	Meters	134,854,522	52,367,254	3.24%	4,369,287
21	371	Installation on Customer Premises	22,434,748	11,572,848	4.44%	996,103
22	373	Street Lighting & Signal Systems	61,311,691	35,775,235	4.20%	2,575,091
23	374	Asset Retirement Costs for Distribution Plant	22,272	11,492	0.00%	0
24		Total Distribution	\$2,288,501,091	\$850,424,514		\$65,821,453

Ohio 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	Calculated
			Plant Investment	Reserve Balance	Accrual Rate	Depr. Expense
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	3,332,037	\$0	0.00%	\$0
26	390	Structures & Improvements	77,108,705	\$33,116,937	2.50%	\$1,927,718
27	390.3	Leasehold Improvements	112,569	\$108,090	20.78%	\$23,392
28	391.1	Office Furniture & Equipment	7,361,923	\$5,703,549	3.80%	\$279,753
29	391.2	Data Processing Equipment	9,316,275	(\$234,361)	17.00%	\$1,583,767
30	392	Transportation Equipment	2,068,998	(\$291,643)	7.31%	\$151,244
31	393	Stores Equipment	1,353,482	\$782,479	2.56%	\$34,649
32	394	Tools, Shop & Garage Equipment	11,423,860	\$2,207,259	3.17%	\$362,136
33	395	Laboratory Equipment	6,176,426	\$2,829,207	3.80%	\$234,704
34	396	Power Operated Equipment	3,460,799	\$2,985,375	3.48%	\$120,436
35	397	Communication Equipment	16,909,179	\$15,147,397	5.00%	\$845,459
36	398	Miscellaneous Equipment	630,935	\$525,537	4.00%	\$25,237
37	399.1	Asset Retirement Costs for General Plant	303,410	\$159,690	0.00%	\$0
38		Total General	\$139,558,598	\$63,039,517		\$5,588,495

Ohio 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 (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment (D)	Reserve Balance (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
OTHER PLANT						
39	301	Organization	\$89,746	\$0	0.00%	**
40	303	Intangible Software	\$57,786,221	\$42,785,077	14.29%	**
41	303	Intangible FAS 109 Transmission	\$2,023,278	\$697,049	2.33%	**
42	303	Intangible FAS 109 Distribution	\$1,593,381	\$1,556,299	2.89%	**
43	303	Intangible FAS 109 General	\$199,091	\$159,206	3.87%	**
44		Total Other	61,691,718	45,197,632		3,495,738
45		Incremental Depreciation Associated with Allocated Service Company Plant ***	72,931,474	23,552,118		1,238,554
46		GRAND TOTAL	\$2,759,383,850	\$1,081,655,390		\$80,552,586

** 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"

Ohio 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	75,205,897
2	Real Property Taxes	1,527,964
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>71,549</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$76,805,410</u></u>
* Source: Line 7 of workpaper "Service Company Allocation Summary" page 18 of filing.		

Ohio 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)	\$196,700,969	\$2,288,501,091	\$139,558,598
2	Jurisdictional Real Property (b)	18,989,112	22,129,323	80,553,312
3	Jurisdictional Personal Property (1 - 2)	177,711,858	2,266,371,767	59,005,286
<u>Exclusions and Exemptions</u>				
4	Capitalized Asset Retirement Costs (a)	0	22,272	303,410
5	Exempt Facilities (c)	575,438	2,655,801	0
6	Licensed Motor Vehicles (c)	0	0	3,245,507
7	Capitalized Interest (c)	7,666,864	110,555,126	0
8	Total Exclusions and Exemptions (4 thru 7)	8,242,302	113,233,199	3,548,917
9	Net Cost of Taxable Personal Property (3 - 8)	\$169,469,556	\$2,153,138,568	\$55,456,370
10	True Value Percentage (c)	39.2022%	47.3338%	33.9494%
11	True Value of Taxable Personal Property (9 x 10)	\$66,435,733	\$1,019,162,826	\$18,827,115
12	Assessment Percentage (d)	85.00%	85.00%	24.00%
13	Assessment Value (11 x 12)	\$56,470,373	\$866,288,402	\$4,518,508
14	Personal Property Tax Rate (e)	8.1104%	8.1104%	8.1104%
15	Personal Property Tax (13 x 14)	\$4,579,973	\$70,259,455	366,469
16	Total Personal Property Tax (15)			<u>\$75,205,897</u>

(a) Schedule B-2.1

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

(c) Source: OE'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

Ohio 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)	\$18,989,112	\$22,129,323	\$80,553,312
2	True Value Percentage (b)	<u>57.50%</u>	<u>57.50%</u>	<u>57.50%</u>
3	True Value of Taxable Real Property (1 x 2)	\$10,918,284	\$12,723,830	\$46,316,221
4	Assessment Percentage (c)	<u>35.00%</u>	<u>35.00%</u>	<u>35.00%</u>
5	Assessment Value (3 x 4)	\$3,821,399	\$4,453,341	\$16,210,677
6	Real Property Tax Rate (d)	<u>6.2403%</u>	<u>6.2403%</u>	<u>6.2403%</u>
7	Real Property Tax (5 x 6)	\$238,467	\$277,902	\$1,011,595
8	Total Real Property Tax (7)			<u><u>\$1,527,964</u></u>
(a)	Schedule C-3.10a1			
(b)	Calculated as follows:			
	(1) Real Property Assessed Value	\$40,148,062	Source: OE's 2011 Property Tax return filing	
	(2) Assessment Percentage	<u>35.00%</u>	Statutory Assessment for Real Property	
	(3) Real Property True Value	\$114,708,749	Calculation: (1) / (2)	
	(4) Real Property Capitalized Cost	\$199,501,781	Book cost of real property used to compare to assessed value of real property to derive a true value percentage	
	(5) Real Property True Value Percentage	<u><u>57.50%</u></u>	Calculation: (3) / (4)	
(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

Revised 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	\$50.0	\$12.7
(3)	Q1 2012 Reconciliation Amount	(\$0.3)	\$8.3	\$2.4

SOURCES

Line 1: 11/1/2011 Compliance Filing; Page 1; Column (f) Lines 36-39
Line 2: 2/28/2012 Update to the 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	44.95%	19,117,702,000
(2)	OE	\$57,345,620	\$8,312,737	\$65,658,357	43.36%	24,290,795,000
(3)	TE	\$15,286,812	\$2,421,398	\$17,708,211	11.69%	10,971,889,000
(4)	TOTAL	\$141,013,481	\$10,413,392	\$151,426,873	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)

Revised 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%	\$30,537,727
(5)		GS, GP, GSU	10,437,417,000	53.49%	\$35,120,630
(6)			19,512,852,000	100.00%	\$65,658,357
(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%	\$60,288,639
(11)	TOTAL	GS, GP, GSU	25,130,603,000	59.57%	\$91,138,234
(12)			42,189,266,000	100.00%	\$151,426,873

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

Revised 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%	\$28,712,156
(13)		GP	5.20%	13.85%	15.69%	\$5,510,192
(14)		GSU	0.85%	2.26%	2.56%	\$898,282
(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%	\$35,120,630
(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.

Revised 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	\$30,537,727	9,075,435,000	\$0.003365
(3)	TE	RS	\$7,587,488	2,495,076,000	\$0.003041
(4)			\$60,288,639	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	\$28,712,156	23,841,092	\$1.2043 per kW
(6)		GP	\$5,510,192	6,435,639	\$0.8562 per kW
(7)		GSU	\$898,282	2,506,618	\$0.3584 per kVa
(8)			\$35,120,630		
(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

Ohio Edison Company
Case No. 12-522-EL-RDR
Typical Bills - Comparison (DCR Q1 vs. DCR Q2 Revised)

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	\$ 34.57	\$ 34.88	\$ 0.31	0.9%
2	0	500	\$ 65.15	\$ 65.77	\$ 0.62	0.9%
3	0	750	\$ 95.64	\$ 96.56	\$ 0.92	1.0%
4	0	1,000	\$ 126.17	\$ 127.40	\$ 1.23	1.0%
5	0	1,250	\$ 156.72	\$ 158.26	\$ 1.54	1.0%
6	0	1,500	\$ 187.25	\$ 189.10	\$ 1.85	1.0%
7	0	2,000	\$ 248.28	\$ 250.74	\$ 2.46	1.0%
8	0	2,500	\$ 309.14	\$ 312.22	\$ 3.08	1.0%
9	0	3,000	\$ 369.95	\$ 373.64	\$ 3.69	1.0%
10	0	3,500	\$ 430.78	\$ 435.09	\$ 4.30	1.0%
11	0	4,000	\$ 491.60	\$ 496.52	\$ 4.92	1.0%
12	0	4,500	\$ 552.43	\$ 557.97	\$ 5.54	1.0%
13	0	5,000	\$ 613.27	\$ 619.42	\$ 6.15	1.0%
14	0	5,500	\$ 674.08	\$ 680.85	\$ 6.77	1.0%
15	0	6,000	\$ 734.89	\$ 742.27	\$ 7.38	1.0%
16	0	6,500	\$ 795.73	\$ 803.73	\$ 7.99	1.0%
17	0	7,000	\$ 856.55	\$ 865.16	\$ 8.61	1.0%
18	0	7,500	\$ 917.40	\$ 926.63	\$ 9.22	1.0%
19	0	8,000	\$ 978.20	\$ 988.04	\$ 9.84	1.0%
20	0	8,500	\$ 1,039.04	\$ 1,049.50	\$ 10.45	1.0%
21	0	9,000	\$ 1,099.86	\$ 1,110.93	\$ 11.07	1.0%
22	0	9,500	\$ 1,160.68	\$ 1,172.37	\$ 11.68	1.0%
23	0	10,000	\$ 1,221.50	\$ 1,233.80	\$ 12.30	1.0%
24	0	10,500	\$ 1,282.36	\$ 1,295.28	\$ 12.92	1.0%
25	0	11,000	\$ 1,343.15	\$ 1,356.68	\$ 13.53	1.0%

Ohio Edison Company
Case No. 12-522-EL-RDR
Typical Bills - Comparison (DCR Q1 vs. DCR Q2 Revised)

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	\$ 34.57	\$ 34.88	\$ 0.31	0.9%
2	0	500	\$ 65.15	\$ 65.77	\$ 0.62	0.9%
3	0	750	\$ 86.46	\$ 87.38	\$ 0.92	1.1%
4	0	1,000	\$ 107.82	\$ 109.05	\$ 1.23	1.1%
5	0	1,250	\$ 129.19	\$ 130.73	\$ 1.54	1.2%
6	0	1,500	\$ 141.62	\$ 143.47	\$ 1.85	1.3%
7	0	2,000	\$ 166.45	\$ 168.91	\$ 2.46	1.5%
8	0	2,500	\$ 191.11	\$ 194.19	\$ 3.07	1.6%
9	0	3,000	\$ 215.72	\$ 219.41	\$ 3.69	1.7%
10	0	3,500	\$ 240.35	\$ 244.66	\$ 4.31	1.8%
11	0	4,000	\$ 264.97	\$ 269.89	\$ 4.92	1.9%
12	0	4,500	\$ 289.60	\$ 295.14	\$ 5.53	1.9%
13	0	5,000	\$ 314.24	\$ 320.39	\$ 6.15	2.0%
14	0	5,500	\$ 338.85	\$ 345.62	\$ 6.76	2.0%
15	0	6,000	\$ 363.46	\$ 370.84	\$ 7.38	2.0%
16	0	6,500	\$ 388.10	\$ 396.10	\$ 8.00	2.1%
17	0	7,000	\$ 412.72	\$ 421.33	\$ 8.61	2.1%
18	0	7,500	\$ 437.37	\$ 446.60	\$ 9.23	2.1%
19	0	8,000	\$ 461.97	\$ 471.81	\$ 9.84	2.1%
20	0	8,500	\$ 486.61	\$ 497.07	\$ 10.46	2.1%
21	0	9,000	\$ 511.23	\$ 522.30	\$ 11.07	2.2%
22	0	9,500	\$ 535.85	\$ 547.54	\$ 11.68	2.2%
23	0	10,000	\$ 560.47	\$ 572.77	\$ 12.30	2.2%
24	0	10,500	\$ 585.13	\$ 598.05	\$ 12.92	2.2%
25	0	11,000	\$ 609.72	\$ 623.25	\$ 13.53	2.2%

Ohio Edison Company
Case No. 12-522-EL-RDR
Typical Bills - Comparison (DCR Q1 vs. DCR Q2 Revised)

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	\$ 34.57	\$ 34.88	\$ 0.31	0.9%
2	0	500	\$ 65.15	\$ 65.77	\$ 0.62	0.9%
3	0	750	\$ 91.21	\$ 92.13	\$ 0.92	1.0%
4	0	1,000	\$ 117.32	\$ 118.55	\$ 1.23	1.0%
5	0	1,250	\$ 143.44	\$ 144.98	\$ 1.54	1.1%
6	0	1,500	\$ 169.55	\$ 171.40	\$ 1.85	1.1%
7	0	2,000	\$ 221.73	\$ 224.19	\$ 2.46	1.1%
8	0	2,500	\$ 273.74	\$ 276.82	\$ 3.08	1.1%
9	0	3,000	\$ 325.70	\$ 329.39	\$ 3.69	1.1%
10	0	3,500	\$ 377.68	\$ 381.99	\$ 4.30	1.1%
11	0	4,000	\$ 429.65	\$ 434.57	\$ 4.92	1.1%
12	0	4,500	\$ 481.63	\$ 487.17	\$ 5.53	1.1%
13	0	5,000	\$ 533.62	\$ 539.77	\$ 6.15	1.2%
14	0	5,500	\$ 585.58	\$ 592.35	\$ 6.77	1.2%
15	0	6,000	\$ 637.54	\$ 644.92	\$ 7.38	1.2%
16	0	6,500	\$ 689.53	\$ 697.53	\$ 7.99	1.2%
17	0	7,000	\$ 741.50	\$ 750.11	\$ 8.61	1.2%
18	0	7,500	\$ 793.50	\$ 802.73	\$ 9.22	1.2%
19	0	8,000	\$ 845.45	\$ 855.29	\$ 9.84	1.2%
20	0	8,500	\$ 897.44	\$ 907.90	\$ 10.45	1.2%
21	0	9,000	\$ 949.41	\$ 960.48	\$ 11.07	1.2%
22	0	9,500	\$ 1,001.38	\$ 1,013.07	\$ 11.69	1.2%
23	0	10,000	\$ 1,053.35	\$ 1,065.65	\$ 12.30	1.2%
24	0	10,500	\$ 1,105.36	\$ 1,118.28	\$ 12.92	1.2%
25	0	11,000	\$ 1,157.30	\$ 1,170.83	\$ 13.53	1.2%

Ohio Edison Company
Case No. 12-522-EL-RDR
Typical Bills - Comparison (DCR Q1 vs. DCR Q2 Revised)

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	\$ 144.14	\$ 148.58	\$ 4.44	3.1%
2	10	2,000	\$ 221.17	\$ 225.61	\$ 4.44	2.0%
3	10	3,000	\$ 297.79	\$ 302.23	\$ 4.44	1.5%
4	10	4,000	\$ 374.36	\$ 378.80	\$ 4.44	1.2%
5	10	5,000	\$ 450.96	\$ 455.40	\$ 4.44	1.0%
6	10	6,000	\$ 527.53	\$ 531.97	\$ 4.44	0.8%
7	1,000	100,000	\$ 15,036.94	\$ 15,480.84	\$ 443.90	3.0%
8	1,000	200,000	\$ 22,639.38	\$ 23,083.28	\$ 443.90	2.0%
9	1,000	300,000	\$ 30,241.81	\$ 30,685.71	\$ 443.90	1.5%
10	1,000	400,000	\$ 37,844.25	\$ 38,288.15	\$ 443.90	1.2%
11	1,000	500,000	\$ 45,446.69	\$ 45,890.59	\$ 443.90	1.0%
12	1,000	600,000	\$ 53,049.12	\$ 53,493.02	\$ 443.90	0.8%

Ohio Edison Company
Case No. 12-522-EL-RDR
Typical Bills - Comparison (DCR Q1 vs. DCR Q2 Revised)

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	\$ 5,797.20	\$ 5,955.00	\$ 157.80	2.7%
2	500	100,000	\$ 9,252.86	\$ 9,410.66	\$ 157.80	1.7%
3	500	150,000	\$ 12,708.53	\$ 12,866.33	\$ 157.80	1.2%
4	500	200,000	\$ 16,164.20	\$ 16,322.00	\$ 157.80	1.0%
5	500	250,000	\$ 19,619.87	\$ 19,777.67	\$ 157.80	0.8%
6	500	300,000	\$ 23,075.53	\$ 23,233.33	\$ 157.80	0.7%
7	5,000	500,000	\$ 56,500.66	\$ 58,078.66	\$ 1,578.00	2.8%
8	5,000	1,000,000	\$ 90,534.00	\$ 92,112.00	\$ 1,578.00	1.7%
9	5,000	1,500,000	\$ 123,523.78	\$ 125,101.78	\$ 1,578.00	1.3%
10	5,000	2,000,000	\$ 156,513.56	\$ 158,091.56	\$ 1,578.00	1.0%
11	5,000	2,500,000	\$ 189,503.34	\$ 191,081.34	\$ 1,578.00	0.8%
12	5,000	3,000,000	\$ 222,493.12	\$ 224,071.12	\$ 1,578.00	0.7%

Ohio Edison Company
Case No. 12-522-EL-RDR
Typical Bills - Comparison (DCR Q1 vs. DCR Q2 Revised)

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	\$ 9,186.27	\$ 9,318.37	\$ 132.10	1.4%
2	1,000	200,000	\$ 15,835.31	\$ 15,967.41	\$ 132.10	0.8%
3	1,000	300,000	\$ 22,484.34	\$ 22,616.44	\$ 132.10	0.6%
4	1,000	400,000	\$ 29,133.38	\$ 29,265.48	\$ 132.10	0.5%
5	1,000	500,000	\$ 35,782.42	\$ 35,914.52	\$ 132.10	0.4%
6	1,000	600,000	\$ 42,431.45	\$ 42,563.55	\$ 132.10	0.3%
7	10,000	1,000,000	\$ 89,418.46	\$ 90,739.46	\$ 1,321.00	1.5%
8	10,000	2,000,000	\$ 152,775.02	\$ 154,096.02	\$ 1,321.00	0.9%
9	10,000	3,000,000	\$ 216,131.58	\$ 217,452.58	\$ 1,321.00	0.6%
10	10,000	4,000,000	\$ 279,488.14	\$ 280,809.14	\$ 1,321.00	0.5%
11	10,000	5,000,000	\$ 342,844.71	\$ 344,165.71	\$ 1,321.00	0.4%
12	10,000	6,000,000	\$ 406,201.27	\$ 407,522.27	\$ 1,321.00	0.3%

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

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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)	0.3365¢
GS (per kW of Billing Demand)	\$1.2043
GP (per kW of Billing Demand)	\$0.8562
GSU (per kVa of Billing Demand)	\$0.3584

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

2/28/2012 4:00:53 PM

in

Case No(s). 12-0522-EL-RDR, 89-6006-EL-TRF

Summary: Notice Updated schedules, bill impacts, and tariff page on behalf of Ohio Edison Company pertaining to the Delivery Capital Recovery Rider (DCR) schedules filed on February 3, 2012 electronically filed by Ms. Tamera J Singleton on behalf of Mikkelsen, Eileen M