

May 1, 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

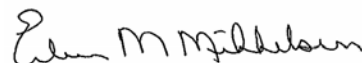
Dear Ms. McCauley:

In accordance with the Commission Order in Ohio Edison Company's most recent Electric Security Plan proceeding, please file the attached schedules, bill impacts, and tariff page on behalf of Ohio Edison Company. The attached schedules demonstrate that the revenue requirement is below the permitted cap for 2012 and provide detailed calculations related to plant in service, accumulated depreciation reserve, income taxes, commercial activity taxes, and property taxes, rate base, depreciation expense, and the resulting revenue requirement all as contemplated by the Combined Stipulation and Order in the Ohio Edison Company's most recent Electric Security Plan proceeding.

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

Finally, attached is a tariff page that reflects the quarterly pricing update of Rider DCR. Please file one copy of the tariffs in each of the above mentioned Case Nos. 12-522-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)
Quarterly Filing
May 1, 2012

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**Rider DCR
Q3 2012
Revenue Requirement Summary**

(\$ millions)

Calculation of Annual Revenue Requirement Based on Estimated 6/30/2012 Rate Base

Line No.	Description	Source	CEI	OE	TE	TOTAL
1	Annual Revenue Requirement Based on Actual 3/31/2012 Rate Base	4/30/2012 Compliance Filing; Page 2; Column (f) Lines 36-39	\$58.0	\$52.5	\$12.9	\$123.5
2	Incremental Revenue Requirement Based on Estimated 6/30/2012 Rate Base	Calculation: 5/1/2012 Compliance Filing (Page 27, Column (f) Lines 36-39) minus Line 1	\$2.9	\$2.9	\$0.9	\$6.8
3	Annual Revenue Requirement Based on 6/30/2012 Rate Base	Calculation: SUM [Line 1 through Line 2]	\$60.9	\$55.5	\$13.9	\$130.3

Rider DCR
Actual Distribution Rate Base Additions as of 3/31/12
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	2,496.4	569.4	Sch B2.1 Line 45
(2) OE	2,074.0	2,734.0	660.0	Sch B2.1 Line 47
(3) TE	771.5	1,006.8	235.4	Sch B2.1 Line 44
(4) Total	4,772.5	6,237.2	1,464.7	Sum: [(1) through (3)]
Accumulated Reserve				
(5) CEI	(773.0)	(1,045.0)	(272.0)	-Sch B3 Line 45
(6) OE	(803.0)	(1,088.8)	(285.8)	-Sch B3 Line 47
(7) TE	(376.8)	(503.9)	(127.1)	-Sch B3 Line 44
(8) Total	(1,952.8)	(2,637.7)	(684.9)	Sum: [(5) through (7)]
Net Plant In Service				
(9) CEI	1,154.0	1,451.4	297.3	(1) + (5)
(10) OE	1,271.0	1,645.2	374.2	(2) + (6)
(11) TE	394.7	502.9	108.2	(3) + (7)
(12) Total	2,819.7	3,599.5	779.8	Sum: [(9) through (11)]
ADIT				
(13) CEI	(246.4)	(384.3)	(137.9)	- DIT Balances Line 3
(14) OE	(197.1)	(429.5)	(232.4)	- DIT Balances Line 3
(15) TE	(10.3)	(118.8)	(108.5)	- DIT Balances Line 3
(16) Total	(453.8)	(932.6)	(478.8)	Sum: [(13) through (15)]
Rate Base				
(17) CEI	907.7	1,067.1	159.4	(9) + (13)
(18) OE	1,073.9	1,215.7	141.8	(10) + (14)
(19) TE	384.4	384.1	(0.2)	(11) + (15)
(20) Total	2,366.0	2,666.9	301.0	Sum: [(17) through (19)]
Depreciation Exp				
(21) CEI	60.0	79.0	19.0	Sch B-3.2 Line 44
(22) OE	62.0	79.9	17.9	Sch B-3.2 Line 46
(23) TE	24.5	32.1	7.5	Sch B-3.2 Line 43
(24) Total	146.5	190.9	44.4	Sum: [(21) through (23)]
Property Tax Exp				
(25) CEI	65.0	85.7	20.7	Sch C-3.10a Line 4
(26) OE	57.4	75.8	18.4	Sch C-3.10a Line 4
(27) TE	20.1	25.5	5.4	Sch C-3.10a Line 4
(28) Total	142.4	186.9	44.5	Sum: [(25) through (27)]

	Revenue Requirement	Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(29) CEI		159.4	13.5	19.0	20.7	53.2
(30) OE		141.8	12.0	17.9	18.4	48.3
(31) TE		(0.2)	(0.0)	7.5	5.4	12.9
(32) Total		301.0	25.5	44.4	44.5	114.4

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

	(a)	(b)	(c)	(d)	(e)	(f)
	Equity Return	Tax Rate	Income Tax	CAT 0.26%	Taxes	Rev. Req. + Tax
(36) CEI	8.2	36.14%	4.6	0.2	4.8	58.0
(37) OE	7.3	35.88%	4.1	0.1	4.2	52.5
(38) TE	(0.0)	35.74%	(0.0)	0.0	0.0	12.9
(39) Total	15.5		8.7	0.3	9.0	123.5

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

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

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

Ohio Edison Company
3/31/2012 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 3/31/2012, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Exclusions" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>TRANSMISSION PLANT</u>							
1	350	Land & Land Rights	\$93,556,547	100%	\$93,556,547	(\$85,290,624)	\$8,265,923
2	352	Structures & Improvements	11,128,093	100%	11,128,093		11,128,093
3	353	Station Equipment	105,591,688	100%	105,591,688		105,591,688
4	354	Towers & Fixtures	276,919	100%	276,919		276,919
5	355	Poles & Fixtures	25,572,150	100%	25,572,150		25,572,150
6	356	Overhead Conductors & Devices	33,745,906	100%	33,745,906		33,745,906
7	357	Underground Conduit	1,546,246	100%	1,546,246		1,546,246
8	358	Underground Conductors & Devices	14,965,919	100%	14,965,919		14,965,919
9	359	Roads & Trails	0	100%	0		0
10		Total Transmission Plant	\$286,383,468	100%	\$286,383,468	(\$85,290,624)	\$201,092,844

Ohio Edison Company
3/31/2012 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 3/31/2012, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Exclusions" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>DISTRIBUTION PLANT</u>							
11	360	Land & Land Rights	\$12,508,254	100%	\$12,508,254		\$12,508,254
12	361	Structures & Improvements	9,347,920	100%	9,347,920		9,347,920
13	362	Station Equipment	199,750,269	100%	199,750,269		199,750,269
14	364	Poles, Towers & Fixtures	406,299,775	100%	406,299,775		406,299,775
15	365	Overhead Conductors & Devices	550,713,932	100%	550,713,932		550,713,932
16	366	Underground Conduit	64,494,397	100%	64,494,397		64,494,397
17	367	Underground Conductors & Devices	243,222,709	100%	243,222,709		243,222,709
18	368	Line Transformers	432,949,932	100%	432,949,932		432,949,932
19	369	Services	124,604,766	100%	124,604,766		124,604,766
20	370	Meters	133,225,421	100%	133,225,421		133,225,421
21	371	Installation on Customer Premises	22,070,620	100%	22,070,620		22,070,620
22	373	Street Lighting & Signal Systems	60,532,782	100%	60,532,782		60,532,782
23	374	Asset Retirement Costs for Distribution Plant	22,272	100%	22,272		22,272
24		Total Distribution Plant	\$2,259,743,048	100%	\$2,259,743,048	\$0	\$2,259,743,048

Ohio Edison Company
3/31/2012 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 3/31/2012, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Exclusions" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>GENERAL PLANT</u>							
25	389	Land & Land Rights	\$3,332,037	100%	\$3,332,037		\$3,332,037
26	390	Structures & Improvements	74,643,821	100%	\$74,643,821		\$74,643,821
27	390.3	Leasehold Improvements	108,959	100%	\$108,959		\$108,959
28	391.1	Office Furniture & Equipment	7,636,992	100%	\$7,636,992		\$7,636,992
29	391.2	Data Processing Equipment	9,630,167	100%	\$9,630,167		\$9,630,167
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	12,142,463	100%	\$12,142,463		\$12,142,463
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	17,490,347	100%	\$17,490,347		\$17,490,347
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	\$139,438,964	100%	\$139,438,964	\$0	\$139,438,964

Ohio Edison Company
3/31/2012 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 3/31/2012, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Exclusions" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>OTHER PLANT</u>							
39	301	Organization	\$89,746	100%	89,746		89,746
40	303	Intangible Software	59,083,393	100%	59,083,393		59,083,393
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	<u>62,988,890</u>		<u>62,988,890</u>	0	<u>62,988,890</u>
45		Company Total Plant	<u>\$2,748,554,370</u>	100%	<u>\$2,748,554,370</u>	<u>(\$85,290,624)</u>	<u>\$2,663,263,746</u>
46		Service Company Plant Allocated*					\$70,705,117
47		Grand Total Plant (45 + 46)					<u>\$2,733,968,863</u>

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

Ohio Edison Company
3/31/2012 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 3/31/2012, 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 workpaper.

Line No.	Account No.	Account Title	Total Company Plant Investment Sch B2.1 Column E (A)	Reserve Balances				
				Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
<u>TRANSMISSION PLANT</u>								
1	350	Land & Land Rights	\$8,265,923	\$0	100%	\$0		\$0
2	352	Structures & Improvements	\$11,128,093	7,130,272	100%	7,130,272		7,130,272
3	353	Station Equipment	\$105,591,688	50,570,481	100%	50,570,481		50,570,481
4	354	Towers & Fixtures	\$276,919	301,841	100%	301,841		301,841
5	355	Poles & Fixtures	\$25,572,150	19,660,249	100%	19,660,249		19,660,249
6	356	Overhead Conductors & Devices	\$33,745,906	17,563,568	100%	17,563,568		17,563,568
7	357	Underground Conduit	\$1,546,246	808,032	100%	808,032		808,032
8	358	Underground Conductors & Devices	\$14,965,919	3,877,665	100%	3,877,665		3,877,665
9	359	Roads & Trails	\$0	0	100%	0		0
10		Total Transmission Plant	\$201,092,844	\$99,912,108	100%	\$99,912,108	\$0	\$99,912,108

Ohio Edison Company
3/31/2012 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 3/31/2012, 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 workpaper.

Line No.	Account No.	Account Title	Total Company		Reserve Balances			
			Sch B2.1 Column E (A)	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
<u>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$12,508,254	\$0	100%	\$0		\$0
12	361	Structures & Improvements	\$9,347,920	4,667,248	100%	4,667,248		4,667,248
13	362	Station Equipment	\$199,750,269	84,345,666	100%	84,345,666		84,345,666
14	364	Poles, Towers & Fixtures	\$406,299,775	198,551,089	100%	198,551,089		198,551,089
15	365	Overhead Conductors & Devices	\$550,713,932	143,940,144	100%	143,940,144		143,940,144
16	366	Underground Conduit	\$64,494,397	20,745,560	100%	20,745,560		20,745,560
17	367	Underground Conductors & Devices	\$243,222,709	63,694,258	100%	63,694,258		63,694,258
18	368	Line Transformers	\$432,949,932	169,998,544	100%	169,998,544		169,998,544
19	369	Services	\$124,604,766	70,975,275	100%	70,975,275		70,975,275
20	370	Meters	\$133,225,421	52,819,963	100%	52,819,963		52,819,963
21	371	Installation on Customer Premises	\$22,070,620	11,638,537	100%	11,638,537		11,638,537
22	373	Street Lighting & Signal Systems	\$60,532,782	35,481,446	100%	35,481,446		35,481,446
23	374	Asset Retirement Costs for Distribution Plant	\$22,272	11,492	100%	11,492		11,492
24		Total Distribution Plant	\$2,259,743,048	\$856,869,221	100%	\$856,869,221	\$0	\$856,869,221

Ohio Edison Company
3/31/2012 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 3/31/2012, 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 workpaper.

Line No.	Account No.	Account Title	Total Company		Reserve Balances			
			Sch B2.1 Column E (A)	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
<u>GENERAL PLANT</u>								
25	389	Land & Land Rights	\$3,332,037	\$0	100%	\$0		\$0
26	390	Structures & Improvements	\$74,643,821	33,101,438	100%	\$33,101,438		\$33,101,438
27	390.3	Leasehold Improvements	\$108,959	107,040	100%	\$107,040		\$107,040
28	391.1	Office Furniture & Equipment	\$7,636,992	5,615,148	100%	\$5,615,148		\$5,615,148
29	391.2	Data Processing Equipment	\$9,630,167	181,514	100%	\$181,514		\$181,514
30	392	Transportation Equipment	\$2,138,535	(244,340)	100%	(\$244,340)		(\$244,340)
31	393	Stores Equipment	\$1,398,971	769,374	100%	\$769,374		\$769,374
32	394	Tools, Shop & Garage Equipment	\$12,142,463	2,239,585	100%	\$2,239,585		\$2,239,585
33	395	Laboratory Equipment	\$6,384,009	2,810,100	100%	\$2,810,100		\$2,810,100
34	396	Power Operated Equipment	\$3,577,113	2,932,339	100%	\$2,932,339		\$2,932,339
35	397	Communication Equipment	\$17,490,347	14,938,941	100%	\$14,938,941		\$14,938,941
36	398	Miscellaneous Equipment	\$652,140	516,942	100%	\$516,942		\$516,942
37	399.1	Asset Retirement Costs for General Plant	\$303,410	159,690	100%	\$159,690		\$159,690
38		Total General Plant	\$139,438,964	\$63,127,771	100%	\$63,127,771	\$0	\$63,127,771

Ohio Edison Company
3/31/2012 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

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NOTE: Column B contains actual reserve for accumulated depreciation balances as of 3/31/2012, 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 workpaper.

Line No.	Account No.	Account Title	Total Company Plant Investment Sch B2.1 Column E (A)	Reserve Balances			
				Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)
<u>OTHER PLANT</u>							
39	301	Organization	\$89,746	0	100%	\$0	\$0
40	303	Intangible Software	\$59,083,393	42,964,614	100%	\$42,964,614	\$42,964,614
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	<u>\$62,988,890</u>	<u>45,377,169</u>		<u>45,377,169</u>	<u>0</u> 45,377,169
45		Company Total Plant (Reserve)	<u>\$2,663,263,746</u>	<u>\$1,065,286,268</u>	100%	<u>\$1,065,286,268</u>	<u>\$0</u> <u>\$1,065,286,268</u>
46		Service Company Reserve Allocated*					\$23,499,988
47		Grand Total Plant (Reserve) (45 + 46)					<u>\$1,088,786,256</u>

* 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*	374,492,320	417,598,700	113,549,289	69,031,791
(2) Service Company Allocated ADIT**	\$9,809,417	\$11,887,274	\$5,232,610	
(3) Grand Total ADIT Balance***	\$384,301,737	\$429,485,974	\$118,781,898	

*Source: Actual 3/31/12 balances.

** Line 4 on Service Company Allocations workpaper

*** Calculation : Line 1 + Line 2

Ohio Edison Company
 Depreciation Accrual Rates and 3/31/2012 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	Reserve Balance Sch. B-3		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	8,265,923	\$0	0.00%	\$0
2	352	Structures & Improvements	11,128,093	\$7,130,272	2.06%	\$229,239
3	353	Station Equipment	105,591,688	\$50,570,481	2.20%	\$2,323,017
4	354	Towers & Fixtures	276,919	\$301,841	1.82%	\$5,040
5	355	Poles & Fixtures	25,572,150	\$19,660,249	2.98%	\$762,050
6	356	Overhead Conductors & Devices	33,745,906	\$17,563,568	2.55%	\$860,521
7	357	Underground Conduit	1,546,246	\$808,032	1.67%	\$25,822
8	358	Underground Conductors & Devices	14,965,919	\$3,877,665	2.00%	\$299,318
9	359	Roads & Trails	0	\$0	0.00%	\$0
10		Total Transmission	\$201,092,844	\$99,912,108		\$4,505,007

Ohio Edison Company
 Depreciation Accrual Rates and 3/31/2012 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	\$12,508,254	\$0	0.00%	\$0
12	361	Structures & Improvements	\$9,347,920	\$4,667,248	2.45%	229,024
13	362	Station Equipment	\$199,750,269	\$84,345,666	2.55%	5,093,632
14	364	Poles, Towers & Fixtures	\$406,299,775	\$198,551,089	2.93%	11,904,583
15	365	Overhead Conductors & Devices	\$550,713,932	\$143,940,144	2.70%	14,869,276
16	366	Underground Conduit	\$64,494,397	\$20,745,560	1.50%	967,416
17	367	Underground Conductors & Devices	\$243,222,709	\$63,694,258	2.07%	5,034,710
18	368	Line Transformers	\$432,949,932	\$169,998,544	3.50%	15,153,248
19	369	Services	\$124,604,766	\$70,975,275	3.13%	3,900,129
20	370	Meters	\$133,225,421	\$52,819,963	3.24%	4,316,504
21	371	Installation on Customer Premises	\$22,070,620	\$11,638,537	4.44%	979,936
22	373	Street Lighting & Signal Systems	\$60,532,782	\$35,481,446	4.20%	2,542,377
23	374	Asset Retirement Costs for Distribution Plant	\$22,272	\$11,492	0.00%	0
24		Total Distribution	\$2,259,743,048	\$856,869,221		\$64,990,835

Ohio Edison Company
 Depreciation Accrual Rates and 3/31/2012 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	Reserve Balance Sch. B-3		
(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	\$74,643,821	\$33,101,438	2.50%	\$1,866,096
27	390.3	Leasehold Improvements	\$108,959	\$107,040	20.78%	\$22,642
28	391.1	Office Furniture & Equipment	\$7,636,992	\$5,615,148	3.80%	\$290,206
29	391.2	Data Processing Equipment	\$9,630,167	\$181,514	17.00%	\$1,637,128
30	392	Transportation Equipment	\$2,138,535	(\$244,340)	7.31%	\$156,327
31	393	Stores Equipment	\$1,398,971	\$769,374	2.56%	\$35,814
32	394	Tools, Shop & Garage Equipment	\$12,142,463	\$2,239,585	3.17%	\$384,916
33	395	Laboratory Equipment	\$6,384,009	\$2,810,100	3.80%	\$242,592
34	396	Power Operated Equipment	\$3,577,113	\$2,932,339	3.48%	\$124,484
35	397	Communication Equipment	\$17,490,347	\$14,938,941	5.00%	\$874,517
36	398	Miscellaneous Equipment	\$652,140	\$516,942	4.00%	\$26,086
37	399.1	Asset Retirement Costs for General Plant	\$303,410	\$159,690	0.00%	\$0
38		Total General	\$139,438,964	\$63,127,771		\$5,660,808

Ohio Edison Company
 Depreciation Accrual Rates and 3/31/2012 Actual Jurisdictional Reserve Balances by Accounts and Subaccounts

Schedule B-3.2
 Page 4 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1	Reserve Balance Sch. B-3		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>OTHER PLANT</u>						
39	301	Organization	\$89,746	\$0	0.00%	**
40	303	Intangible Software	\$59,083,393	\$42,964,614	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	<u>62,988,890</u>	<u>45,377,169</u>		<u>3,681,103</u>
45		Incremental Depreciation Associated with Allocated Service Company Plant ***	70,705,117	23,499,988		1,060,659
46		GRAND TOTAL	<u>\$2,733,968,863</u>	<u>\$1,088,786,256</u>		<u>\$79,898,412</u>

** Please see 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 March 31, 2012

Schedule C-3.10a
Page 1 of 1

Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes (See Schedule C-3.10a1)	74,183,276
2	Real Property Taxes (See Schedule C-3.10a2)	1,498,619
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>70,173</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$75,752,068</u></u>

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

Ohio Edison Company

Annual Personal Property Tax Expense on Actual 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)	\$201,092,844	\$2,259,743,048	\$139,438,964
2	Jurisdictional Real Property (b)	19,394,015	21,856,174	78,084,817
3	Jurisdictional Personal Property (1 - 2)	181,698,829	2,237,886,874	61,354,147
	<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)	12,661,767	113,133,970	0
8	Total Exclusions and Exemptions (4 thru 7)	13,237,205	115,812,043	3,548,917
9	Net Cost of Taxable Personal Property (3 - 8)	\$168,461,624	\$2,122,074,830	\$57,805,231
10	True Value Percentage (c)	39.2022%	47.3338%	33.9494%
11	True Value of Taxable Personal Property (9 x 10)	\$66,040,602	\$1,004,459,171	\$19,624,539
12	Assessment Percentage (d)	85.00%	85.00%	24.00%
13	Assessment Value (11 x 12)	\$56,134,512	\$853,790,295	\$4,709,889
14	Personal Property Tax Rate (e)	8.1107%	8.1107%	8.1107%
15	Personal Property Tax (13 x 14)	\$4,552,902	\$69,248,369	382,005
16	Total Personal Property Tax (15)			<u>\$74,183,276</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 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)	\$19,394,015	\$21,856,174	\$78,084,817
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)	\$11,151,093	\$12,566,776	\$44,896,896
4	Assessment Percentage (c)	<u>35.00%</u>	<u>35.00%</u>	<u>35.00%</u>
5	Assessment Value (3 x 4)	\$3,902,883	\$4,398,372	\$15,713,914
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)	\$243,552	\$274,472	\$980,595
8	Total Real Property Tax (7)			<u><u>\$1,498,619</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 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.
Source: 3/31/2012 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	\$203,929	\$10,871
364	\$201,472	\$11,705
365	\$1,889,590	\$63,399
368	\$13,704	\$252
370	\$245,080	\$20,816
Grand Total	\$2,553,774	\$107,043

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 3/31/2012, 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	\$410,598,822	\$58,346,093	\$70,705,117	\$31,123,391	\$160,174,600
(3) Reserve	\$136,469,152	\$19,392,267	\$23,499,988	\$10,344,362	\$53,236,616
(4) ADIT	\$69,031,791	\$9,809,417	\$11,887,274	\$5,232,610	\$26,929,302
(5) Rate Base		\$29,144,409	\$35,317,855	\$15,546,419	\$80,008,682
(6) Depreciation Expense (Incremental)		\$875,259	\$1,060,659	\$466,887	\$2,402,804
(7) Property Tax Expense (Incremental)		\$57,907	\$70,173	\$30,889	\$158,968
(8) Total Expenses		\$933,166	\$1,130,831	\$497,776	\$2,561,773

- (2) Gross Plant = Actual Service Company General and Intangible plant in-service as of 3/31/12
- (3) Reserve = Actual Service Company General and Intangible Plant depreciation reserve as of 3/31/12.
- (4) ADIT: Actual ADIT Balances as of 3/31/12.
- (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 March 31, 2012

Line No.	(A) Account	(B) Account Description	(C) - (E) 3/31/12 Actual Balances			(F) - (H) 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 *	\$40,482,987	\$11,767,979	\$28,715,009	2.20%	2.50%	2.20%	2.33%	\$944,236
32	390.3	Struct Imprv, Leasehold Imp **	\$14,068,908	\$3,446,083	\$10,622,825	22.34%	20.78%	0.00%	21.49%	\$3,022,747
33	391.1	Office Furn., Mech. Equip.	\$16,797,448	\$9,088,199	\$7,709,249	7.60%	3.80%	3.80%	5.18%	\$870,815
34	391.2	Data Processing Equipment	\$108,021,647	\$26,696,008	\$81,325,639	10.56%	17.00%	9.50%	13.20%	\$14,255,413
35	392	Transportation Equipment	\$27,535	\$19,427	\$8,108	6.07%	7.31%	6.92%	6.78%	\$1,868
36	393	Stores Equipment	\$16,773	\$4,141	\$12,632	6.67%	2.56%	3.13%	4.17%	\$699
37	394	Tools, Shop, Garage Equip.	\$227,515	\$10,299	\$217,216	4.62%	3.17%	3.33%	3.73%	\$8,485
38	395	Laboratory Equipment	\$118,259	\$20,424	\$97,835	2.31%	3.80%	2.86%	3.07%	\$3,636
39	396	Power Operated Equipment	\$41,518	\$18,560	\$22,958	4.47%	3.48%	5.28%	4.19%	\$1,740
40	397	Communication Equipment ***	\$78,606,104	\$11,899,105	\$66,706,999	7.50%	5.00%	5.88%	6.08%	\$4,780,553
41	398	Misc. Equipment	\$3,217,158	\$386,712	\$2,830,446	6.67%	4.00%	3.33%	4.84%	\$155,788
42	399.1	ARC General Plant	\$40,721	\$21,432	\$19,289	0.00%	0.00%	0.00%	0.00%	\$0
43			\$261,897,521	\$63,378,368	\$198,519,153					\$24,045,979
INTANGIBLE PLANT										
44	303	FECO 101/6-303 Intangibles	\$2,752,298	\$1,732,318	\$1,019,979	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	\$1,064,292	\$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
53	303	FECO 101/6-303 2010 Software	\$20,145,859	\$5,720,314	\$14,425,545	14.29%	14.29%	14.29%	14.29%	\$2,878,843
54	303	FECO 101/6-303 2011 Software	\$51,517,310	\$4,927,818	\$46,589,492	14.29%	14.29%	14.29%	14.29%	\$7,361,824
55			\$148,701,301	\$73,090,784	\$75,610,516					\$15,701,261
56	TOTAL - GENERAL & INTANGIBLE		\$410,598,822	\$136,469,152	\$274,129,670				9.68%	\$39,747,239

NOTES

(C) - (E) Service Company plant balances as of March 31, 2012.

(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 *						
	(A)	(B)	(C)	(D)	(E)	(F)
No.	Category	CEI	OE	TE	Average **	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						
	(A)	(B)	(C)	(D)	(E)	(F)
No.	Account	Account Description	Tax Category	Avg. Tax Rate	Gross Plant	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 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. 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 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%	\$40,482,987	\$618,309
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		\$108,021,647	\$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		\$78,606,104	\$0
41	398	Misc. Equipment	Personal		\$3,217,158	\$0
42	399.1	ARC General Plant	Personal		\$40,721	\$0
43	TOTAL - GENERAL PLANT				\$261,897,521	\$836,714
44	TOTAL - INTANGIBLE PLANT				\$148,701,301	\$0
45	TOTAL - GENERAL & INTANGIBLE PLANT				\$410,598,822	\$836,714
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) Service Company General gross plant balances as of 3/31/12.
- (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 3/31/12 Balances

I. 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	\$410,598,822	\$58,346,093	\$70,705,117	\$31,123,391	\$160,174,600	Service Co. Depreciation Rate, Line 56 x Line 1
3	Accum. Reserve	(\$136,469,152)	(\$19,392,267)	(\$23,499,988)	(\$10,344,362)	(\$53,236,616)	Service Co. Depreciation Rate, Line 56 x Line 1
4	Net Plant	<u>\$274,129,670</u>	<u>\$38,953,826</u>	<u>\$47,205,129</u>	<u>\$20,779,029</u>	<u>\$106,937,984</u>	Line 2 + Line 3
5	Depreciation *	9.68%	\$5,648,083	\$6,844,475	\$3,012,841	\$15,505,398	Average Rate x Line 2
6	Property Tax *	0.20%	\$118,897	\$144,082	\$63,423	\$326,402	Average Rate x Line 2
7	Total Expenses		<u>\$5,766,980</u>	<u>\$6,988,557</u>	<u>\$3,076,264</u>	<u>\$15,831,800</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 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	-1.00%	\$875,259	\$1,060,659	\$466,887	\$2,402,804	Line 5 - Line 12
16	Property Tax	0.07%	\$57,907	\$70,173	\$30,889	\$158,968	Line 6 - Line 13
17	Total Expenses		<u>\$933,166</u>	<u>\$1,130,831</u>	<u>\$497,776</u>	<u>\$2,561,773</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 March 31, 2012. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.

Intangible Depreciation Expense Calculation
Actual 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 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 Mar-12 (D)	Reserve Mar-12 (E)	Net Plant Mar-12 (F)	Accrual Rates (G)	Depreciation Expense (H)	
							Source: Actual Balances as of 3/31/2012	Case # 07-551-EL-AIR
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	1,491,517.75	317,260.13	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	1,032,103.82	2,206,213.92	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	7,662,997.14	447,702.71	7,215,294.43	14.29%	\$1,095,042.29
CECO	The Illuminating Co.	CECO 101/6-303 FAS109 Distribution	Intangible Plant	2,001,380.25	1,931,954.17	69,426.08	3.18%	\$63,643.89
CECO	The Illuminating Co.	CECO 101/6-303 FAS109 Transmission	Intangible Plant	1,176,339.38	962,592.12	213,747.26	2.15%	\$25,291.30
CECO	The Illuminating Co.	CECO 101/6-303 Software	Intangible Plant	1,073,927.70	144,863.87	929,063.83	14.29%	\$153,464.27
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				49,945,204.52	33,743,037.27	16,202,167.25		\$3,735,862.92
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	2,758,345.62	(4,221.91)	14.29%	\$0.00
OECO	Ohio Edison Co.	OECO 101/6-303 2007 Software	Intangible Plant	7,208,211.44	6,552,605.58	655,605.86	14.29%	\$655,605.86
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	1,696,785.79	3,074,724.86	14.29%	\$681,848.87
OECO	Ohio Edison Co.	OECO 101/6-303 2010 Software	Intangible Plant	3,645,397.53	1,022,705.56	2,622,691.97	14.29%	\$520,927.31
OECO	Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	7,632,266.26	446,094.67	7,186,171.59	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 Plant	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 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 Transmission	Intangible Plant	697,049.00	697,049.00	0.00	2.33%	\$0.00
OECO	Ohio Edison Co.	OECO 101/6-303 Software	Intangible Plant	2,323,723.86	132,524.40	2,191,199.46	14.29%	\$332,060.14
Total				62,988,889.71	45,377,168.66	17,611,721.05		\$3,681,103.41
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	2,053,668.76	1,041,333.00	14.29%	\$442,275.75
TECO	Toledo Edison Co.	TECO 101/6-303 2008 Software	Intangible Plant	1,445,575.18	873,324.79	572,250.39	14.29%	\$206,572.69
TECO	Toledo Edison Co.	TECO 101/6-303 2009 Software	Intangible Plant	2,063,024.71	687,217.49	1,375,807.22	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	3,191,925.46	183,467.41	3,008,458.05	14.29%	\$456,126.15
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 Software	Intangible Plant	334,746.43	41,050.88	293,695.55	14.29%	\$47,835.26
Total				23,526,146.30	15,880,694.26	7,645,452.04		\$1,826,798.89

Rider DCR
Estimated Distribution Rate Base Additions as of 6/30/2012
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*	6/30/2012	Incremental	Source of Column (B)
(1) CEI	1,927.1	2,524.1	597.0	Sch B2.1 Line 45
(2) OE	2,074.0	2,770.3	696.3	Sch B2.1 Line 47
(3) TE	771.5	1,018.1	246.6	Sch B2.1 Line 44
(4) Total	4,772.5	6,312.5	1,540.0	Sum: [(1) through (3)]
Accumulated Reserve				
(5) CEI	(773.0)	(1,063.1)	(290.1)	-Sch B3 Line 45
(6) OE	(803.0)	(1,106.6)	(303.5)	-Sch B3 Line 47
(7) TE	(376.8)	(510.9)	(134.1)	-Sch B3 Line 44
(8) Total	(1,952.8)	(2,680.5)	(727.7)	Sum: [(5) through (7)]
Net Plant In Service				
(9) CEI	1,154.0	1,461.0	306.9	(1) + (5)
(10) OE	1,271.0	1,663.7	392.8	(2) + (6)
(11) TE	394.7	507.3	112.6	(3) + (7)
(12) Total	2,819.7	3,632.0	812.3	Sum: [(9) through (11)]
ADIT				
(13) CEI	(246.4)	(394.5)	(148.1)	- DIT Balances Line 3
(14) OE	(197.1)	(443.9)	(246.8)	- DIT Balances Line 3
(15) TE	(10.3)	(124.2)	(113.8)	- DIT Balances Line 3
(16) Total	(453.8)	(962.5)	(508.7)	Sum: [(13) through (15)]
Rate Base				
(17) CEI	907.7	1,066.5	158.9	(9) + (13)
(18) OE	1,073.9	1,219.9	146.0	(10) + (14)
(19) TE	384.4	383.1	(1.3)	(11) + (15)
(20) Total	2,366.0	2,669.5	303.6	Sum: [(17) through (19)]
Depreciation Exp				
(21) CEI	60.0	80.6	20.6	Sch B-3.2 Line 44
(22) OE	62.0	81.5	19.5	Sch B-3.2 Line 46
(23) TE	24.5	32.7	8.2	Sch B-3.2 Line 44
(24) Total	146.5	194.7	48.2	Sum: [(21) through (23)]
Property Tax Exp				
(25) CEI	65.0	87.0	22.1	Sch C-3.10a Line 4
(26) OE	57.4	76.6	19.3	Sch C-3.10a Line 4
(27) TE	20.1	25.9	5.8	Sch C-3.10a Line 4
(28) Total	142.4	189.6	47.2	Sum: [(25) through (27)]

	Revenue Requirement	Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(29) CEI		158.9	13.5	20.6	22.1	56.1
(30) OE		146.0	12.4	19.5	19.3	51.1
(31) TE		(1.3)	(0.1)	8.2	5.8	13.9
(32) Total		303.6	25.7	48.2	47.2	121.1

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

	(a)	(b)	(c)	(d)	(e)	(f)
	Equity Return	Tax Rate	Income Tax	CAT 0.26%	Taxes	Rev. Req. + Tax
(36) CEI	8.2	36.14%	4.6	0.2	4.8	60.9
(37) OE	7.5	35.88%	4.2	0.1	4.3	55.5
(38) TE	(0.1)	35.74%	(0.0)	0.0	(0.0)	13.9
(39) Total	15.6		8.8	0.3	9.1	130.3

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

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

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

Ohio Edison Company
6/30/2012 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1

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NOTE: Column A contains estimated 6/30/12 gross plant in service balances based on estimated additions from the 2012 budget version 12, adjusted to (1) include 2011 CWIP associated with a change in pension accounting that is expected to go into service during Q2 2012, (2) include the impact of a reallocation of overheads from prior periods that is expected to be recorded during Q2, and (3) to remove the cumulative pre-2007 impact of the change in pension accounting.

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	\$93,556,547	100%	\$93,556,547	(\$85,290,624)	\$8,265,923
2	352	Structures & Improvements	11,133,047	100%	11,133,047		11,133,047
3	353	Station Equipment	106,524,257	100%	106,524,257		106,524,257
4	354	Towers & Fixtures	340,686	100%	340,686		340,686
5	355	Poles & Fixtures	25,562,928	100%	25,562,928		25,562,928
6	356	Overhead Conductors & Devices	33,759,992	100%	33,759,992		33,759,992
7	357	Underground Conduit	1,547,502	100%	1,547,502		1,547,502
8	358	Underground Conductors & Devices	14,987,830	100%	14,987,830		14,987,830
9	359	Roads & Trails	0	100%	0		0
10		Total Transmission Plant	\$287,412,789	100%	\$287,412,789	(\$85,290,624)	\$202,122,165

Ohio Edison Company
6/30/2012 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1

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NOTE: Column A contains estimated 6/30/12 gross plant in service balances based on estimated additions from the 2012 budget version 12, adjusted to (1) include 2011 CWIP associated with a change in pension accounting that is expected to go into service during Q2 2012, (2) include the impact of a reallocation of overheads from prior periods that is expected to be recorded during Q2, and (3) to remove the cumulative pre-2007 impact of the change in pension accounting.

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	\$12,508,254	100%	\$12,508,254		\$12,508,254
12	361	Structures & Improvements	9,359,630	100%	9,359,630		9,359,630
13	362	Station Equipment	200,538,417	100%	200,538,417		200,538,417
14	364	Poles, Towers & Fixtures	430,488,798	100%	430,488,798		430,488,798
15	365	Overhead Conductors & Devices	551,515,746	100%	551,515,746		551,515,746
16	366	Underground Conduit	64,517,185	100%	64,517,185		64,517,185
17	367	Underground Conductors & Devices	243,763,367	100%	243,763,367		243,763,367
18	368	Line Transformers	433,402,260	100%	433,402,260		433,402,260
19	369	Services	124,729,198	100%	124,729,198		124,729,198
20	370	Meters	133,422,129	100%	133,422,129		133,422,129
21	371	Installation on Customer Premises	22,091,817	100%	22,091,817		22,091,817
22	373	Street Lighting & Signal Systems	60,481,823	100%	60,481,823		60,481,823
23	374	Asset Retirement Costs for Distribution Plant	22,272	100%	22,272		22,272
24		Total Distribution Plant	\$2,286,840,897	100%	\$2,286,840,897	\$0	\$2,286,840,897

Ohio Edison Company
6/30/2012 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1

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NOTE: Column A contains estimated 6/30/12 gross plant in service balances based on estimated additions from the 2012 budget version 12, adjusted to (1) include 2011 CWIP associated with a change in pension accounting that is expected to go into service during Q2 2012, (2) include the impact of a reallocation of overheads from prior periods that is expected to be recorded during Q2, and (3) to remove the cumulative pre-2007 impact of the change in pension accounting.

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	74,594,287	100%	\$74,594,287		\$74,594,287
27	390.3	Leasehold Improvements	108,959	100%	\$108,959		\$108,959
28	391.1	Office Furniture & Equipment	7,636,992	100%	\$7,636,992		\$7,636,992
29	391.2	Data Processing Equipment	9,630,167	100%	\$9,630,167		\$9,630,167
30	392	Transportation Equipment	3,653,383	100%	\$3,653,383		\$3,653,383
31	393	Stores Equipment	1,398,971	100%	\$1,398,971		\$1,398,971
32	394	Tools, Shop & Garage Equipment	12,139,124	100%	\$12,139,124		\$12,139,124
33	395	Laboratory Equipment	6,384,009	100%	\$6,384,009		\$6,384,009
34	396	Power Operated Equipment	3,576,548	100%	\$3,576,548		\$3,576,548
35	397	Communication Equipment	17,490,347	100%	\$17,490,347		\$17,490,347
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	\$140,900,374	100%	\$140,900,374	\$0	\$140,900,374

Ohio Edison Company
6/30/2012 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1

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NOTE: Column A contains estimated 6/30/12 gross plant in service balances based on estimated additions from the 2012 budget version 12, adjusted to (1) include 2011 CWIP associated with a change in pension accounting that is expected to go into service during Q2 2012, (2) include the impact of a reallocation of overheads from prior periods that is expected to be recorded during Q2, and (3) to remove the cumulative pre-2007 impact of the change in pension accounting.

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	59,665,277	100%	59,665,277		59,665,277
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	<u>63,570,774</u>		<u>63,570,774</u>	0	<u>63,570,774</u>
45		Company Total Plant	<u>\$2,778,724,834</u>	100%	<u>\$2,778,724,834</u>	<u>(\$85,290,624)</u>	<u>\$2,693,434,210</u>
46		Service Company Plant Allocated*					\$76,862,056
47		Grand Total Plant (45 + 46)					<u>\$2,770,296,266</u>

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

Ohio Edison Company
6/30/12 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3
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NOTE: Column B contains estimated 6/30/12 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 workpaper.

Line No.	Account No.	Account Title	Total Company Plant Investment Sch B.1 Column E (A)	Reserve Balances				
				Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
<u>TRANSMISSION PLANT</u>								
1	350	Land & Land Rights	\$8,265,923	\$0	100%	\$0	\$0	
2	352	Structures & Improvements	\$11,133,047	7,122,453	100%	7,122,453	7,122,453	
3	353	Station Equipment	\$106,524,257	51,026,849	100%	51,026,849	51,026,849	
4	354	Towers & Fixtures	\$340,686	786,821	100%	786,821	786,821	
5	355	Poles & Fixtures	\$25,562,928	19,633,189	100%	19,633,189	19,633,189	
6	356	Overhead Conductors & Devices	\$33,759,992	17,529,361	100%	17,529,361	17,529,361	
7	357	Underground Conduit	\$1,547,502	806,833	100%	806,833	806,833	
8	358	Underground Conductors & Devices	\$14,987,830	3,864,257	100%	3,864,257	3,864,257	
9	359	Roads & Trails	\$0	0	100%	0	0	
10		Total Transmission Plant	\$202,122,165	\$100,769,764	100%	\$100,769,764	\$0	\$100,769,764

Ohio Edison Company
6/30/12 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3
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NOTE: Column B contains estimated 6/30/12 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 workpaper.

Line No.	Account No.	Account Title	Total Company		Reserve Balances			
			Sch B2.1	Column E	Total Company	Allocation %	Allocated Total	Adjusted Jurisdiction
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
<u>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$12,508,254	\$0	100%	\$0		\$0
12	361	Structures & Improvements	\$9,359,630	4,664,999	100%	4,664,999		4,664,999
13	362	Station Equipment	\$200,538,417	85,541,263	100%	85,541,263		85,541,263
14	364	Poles, Towers & Fixtures	\$430,488,798	210,511,791	100%	210,511,791		210,511,791
15	365	Overhead Conductors & Devices	\$551,515,746	143,961,859	100%	143,961,859		143,961,859
16	366	Underground Conduit	\$64,517,185	20,810,653	100%	20,810,653		20,810,653
17	367	Underground Conductors & Devices	\$243,763,367	63,520,596	100%	63,520,596		63,520,596
18	368	Line Transformers	\$433,402,260	169,993,277	100%	169,993,277		169,993,277
19	369	Services	\$124,729,198	70,912,757	100%	70,912,757		70,912,757
20	370	Meters	\$133,422,129	52,764,376	100%	52,764,376		52,764,376
21	371	Installation on Customer Premises	\$22,091,817	11,631,451	100%	11,631,451		11,631,451
22	373	Street Lighting & Signal Systems	\$60,481,823	35,559,013	100%	35,559,013		35,559,013
23	374	Asset Retirement Costs for Distribution Plant	\$22,272	11,616	100%	11,616		11,616
24		Total Distribution Plant	\$2,286,840,897	\$869,883,650	100%	\$869,883,650	\$0	\$869,883,650

Ohio Edison Company
6/30/12 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3
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NOTE: Column B contains estimated 6/30/12 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 workpaper.

Line No.	Account No.	Account Title	Total Company		Reserve Balances			
			Sch B2.1 Column E (A)	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
<u>GENERAL PLANT</u>								
25	389	Land & Land Rights	\$3,332,037	\$0	100%	\$0		\$0
26	390	Structures & Improvements	\$74,594,287	33,634,172	100%	\$33,634,172		\$33,634,172
27	390.3	Leasehold Improvements	\$108,959	107,485	100%	\$107,485		\$107,485
28	391.1	Office Furniture & Equipment	\$7,636,992	5,615,148	100%	\$5,615,148		\$5,615,148
29	391.2	Data Processing Equipment	\$9,630,167	181,514	100%	\$181,514		\$181,514
30	392	Transportation Equipment	\$3,653,383	618,235	100%	\$618,235		\$618,235
31	393	Stores Equipment	\$1,398,971	769,374	100%	\$769,374		\$769,374
32	394	Tools, Shop & Garage Equipment	\$12,139,124	2,243,008	100%	\$2,243,008		\$2,243,008
33	395	Laboratory Equipment	\$6,384,009	2,810,100	100%	\$2,810,100		\$2,810,100
34	396	Power Operated Equipment	\$3,576,548	2,932,917	100%	\$2,932,917		\$2,932,917
35	397	Communication Equipment	\$17,490,347	14,938,941	100%	\$14,938,941		\$14,938,941
36	398	Miscellaneous Equipment	\$652,140	516,942	100%	\$516,942		\$516,942
37	399.1	Asset Retirement Costs for General Plant	\$303,410	161,418	100%	\$161,418		\$161,418
38		Total General Plant	\$140,900,374	\$64,529,254	100%	\$64,529,254	\$0	\$64,529,254

Ohio Edison Company
6/30/12 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3
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NOTE: Column B contains estimated 6/30/12 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 workpaper.

Line No.	Account No.	Account Title	Total Company Plant Investment Sch B2.1 Column E (A)	Reserve Balances			
				Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjusted Jurisdiction (F) = (D) + (E)
<u>OTHER PLANT</u>							
39	301	Organization	\$89,746	0	100%	\$0	\$0
40	303	Intangible Software	\$59,665,277	43,724,929	100%	\$43,724,929	\$43,724,929
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	160,536	100%	\$160,536	\$160,536
44		Total Other Plant	<u>\$63,570,774</u>	<u>46,138,813</u>		<u>46,138,813</u>	<u>0</u> 46,138,813
45		Company Total Plant (Reserve)	<u>\$2,693,434,210</u>	<u>\$1,081,321,480</u>	100%	<u>\$1,081,321,480</u>	<u>\$0</u> <u>\$1,081,321,480</u>
46		Service Company Reserve Allocated*					\$25,236,773
47		Grand Total Plant (Reserve) (45 + 46)					<u>\$1,106,558,254</u>

* 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. 6/30/12*	384,172,863	431,391,990	118,664,544	72,370,166
(2) Service Company Allocated ADIT**	\$10,283,801	\$12,462,143	\$5,485,659	
(3) Grand Total ADIT Balance***	\$394,456,664	\$443,854,133	\$124,150,203	

*Source: Estimated 6/30/12 balances.

** Line 4 on Service Company Allocations workpaper

*** Calculation : Line 1 + Line 2

Ohio Edison Company
 Depreciation Accrual Rates and 6/30/2012 Estimated 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. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment (D)	Reserve Balance (E)		
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	8,265,923	\$0	0.00%	\$0
2	352	Structures & Improvements	11,133,047	7,122,453	2.06%	\$229,341
3	353	Station Equipment	106,524,257	51,026,849	2.20%	\$2,343,534
4	354	Towers & Fixtures	340,686	786,821	1.82%	\$6,200
5	355	Poles & Fixtures	25,562,928	19,633,189	2.98%	\$761,775
6	356	Overhead Conductors & Devices	33,759,992	17,529,361	2.55%	\$860,880
7	357	Underground Conduit	1,547,502	806,833	1.67%	\$25,843
8	358	Underground Conductors & Devices	14,987,830	3,864,257	2.00%	\$299,757
9	359	Roads & Trails	0	0	0.00%	
10		Total Transmission	\$202,122,165	\$100,769,764		\$4,527,330

Ohio Edison Company
 Depreciation Accrual Rates and 6/30/2012 Estimated 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. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment (D)	Reserve Balance (E)		
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	12,508,254	\$0	0.00%	\$0
12	361	Structures & Improvements	9,359,630	4,664,999	2.45%	229,311
13	362	Station Equipment	200,538,417	85,541,263	2.55%	5,113,730
14	364	Poles, Towers & Fixtures	430,488,798	210,511,791	2.93%	12,613,322
15	365	Overhead Conductors & Devices	551,515,746	143,961,859	2.70%	14,890,925
16	366	Underground Conduit	64,517,185	20,810,653	1.50%	967,758
17	367	Underground Conductors & Devices	243,763,367	63,520,596	2.07%	5,045,902
18	368	Line Transformers	433,402,260	169,993,277	3.50%	15,169,079
19	369	Services	124,729,198	70,912,757	3.13%	3,904,024
20	370	Meters	133,422,129	52,764,376	3.24%	4,322,877
21	371	Installation on Customer Premises	22,091,817	11,631,451	4.44%	980,877
22	373	Street Lighting & Signal Systems	60,481,823	35,559,013	4.20%	2,540,237
23	374	Asset Retirement Costs for Distribution Plant	22,272	11,616	0.00%	0
24		Total Distribution	\$2,286,840,897	\$869,883,650		\$65,778,042

Ohio Edison Company
 Depreciation Accrual Rates and 6/30/2012 Estimated 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 (G=DxF)
			Plant Investment	Reserve Balance		
(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	74,594,287	\$33,634,172	2.50%	\$1,864,857
27	390.3	Leasehold Improvements	108,959	\$107,485	20.78%	\$22,642
28	391.1	Office Furniture & Equipment	7,636,992	\$5,615,148	3.80%	\$290,206
29	391.2	Data Processing Equipment	9,630,167	\$181,514	17.00%	\$1,637,128
30	392	Transportation Equipment	3,653,383	\$618,235	7.31%	\$267,062
31	393	Stores Equipment	1,398,971	\$769,374	2.56%	\$35,814
32	394	Tools, Shop & Garage Equipment	12,139,124	\$2,243,008	3.17%	\$384,810
33	395	Laboratory Equipment	6,384,009	\$2,810,100	3.80%	\$242,592
34	396	Power Operated Equipment	3,576,548	\$2,932,917	3.48%	\$124,464
35	397	Communication Equipment	17,490,347	\$14,938,941	5.00%	\$874,517
36	398	Miscellaneous Equipment	652,140	\$516,942	4.00%	\$26,086
37	399.1	Asset Retirement Costs for General Plant	303,410	\$161,418	0.00%	\$0
38		Total General	\$140,900,374	\$64,529,254		\$5,770,178

Ohio Edison Company
 Depreciation Accrual Rates and 6/30/2012 Estimated 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. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment (D)	Reserve Balance (E)		
<u>OTHER PLANT</u>						
39	301	Organization	\$89,746	\$0	0.00%	**
40	303	Intangible Software	\$59,665,277	\$43,724,929	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	\$160,536	3.87%	**
44		Total Other	<u>63,570,774</u>	<u>46,138,813</u>		<u>3,661,209</u>
45		Incremental Depreciation Associated with Allocated Service Company Plant ***	76,862,056	25,236,773		1,735,363
46		GRAND TOTAL	<u>\$2,770,296,266</u>	<u>\$1,106,558,254</u>		<u>\$81,472,122</u>

** Please see 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 June 30, 2012

Schedule C-3.10a
Page 1 of 1

Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes	75,058,218
2	Real Property Taxes	1,498,206
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>71,847</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$76,628,271</u></u>

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

Ohio Edison Company

Annual Personal Property Tax Expense on Forecasted Plant Balances as of June 30, 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)	\$202,122,165	\$2,286,840,897	\$140,900,374
2	Jurisdictional Real Property (b)	19,398,970	21,867,884	78,035,283
3	Jurisdictional Personal Property (1 - 2)	182,723,195	2,264,973,013	62,865,091
	<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)	12,733,150	114,503,281	0
8	Total Exclusions and Exemptions (4 thru 7)	13,308,588	117,181,354	3,548,917
9	Net Cost of Taxable Personal Property (3 - 8)	\$169,414,607	\$2,147,791,659	\$59,316,175
10	True Value Percentage (c)	39.2022%	47.3338%	33.9494%
11	True Value of Taxable Personal Property (9 x 10)	\$66,414,192	\$1,016,631,930	\$20,137,496
12	Assessment Percentage (d)	85.00%	85.00%	24.00%
13	Assessment Value (11 x 12)	\$56,452,063	\$864,137,141	\$4,832,999
14	Personal Property Tax Rate (e)	8.1107%	8.1107%	8.1107%
15	Personal Property Tax (13 x 14)	\$4,578,657	\$70,087,571	391,990
16	Total Personal Property Tax (15)			<u>\$75,058,218</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 June 30, 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)	\$19,398,970	\$21,867,884	\$78,035,283
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)	\$11,153,942	\$12,573,509	\$44,868,415
4	Assessment Percentage (c)	<u>35.00%</u>	<u>35.00%</u>	<u>35.00%</u>
5	Assessment Value (3 x 4)	\$3,903,880	\$4,400,728	\$15,703,945
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)	\$243,614	\$274,619	\$979,973
8	Total Real Property Tax (7)			<u><u>\$1,498,206</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 6/30/2012 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	\$203,929	\$16,278
364	\$1,639,305	\$121,202
365	\$1,889,590	\$63,399
368	\$13,704	\$252
370	\$245,080	\$41,392
Grand Total	\$3,991,607	\$242,524

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 6/30/2012 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	\$446,353,405	\$63,426,819	\$76,862,056	\$33,833,588	\$174,122,463
(3) Reserve	\$146,555,012	\$20,825,467	\$25,236,773	\$11,108,870	\$57,171,110
(4) ADIT	\$72,370,166	\$10,283,801	\$12,462,143	\$5,485,659	\$28,231,602
(5) Rate Base		\$32,317,551	\$39,163,141	\$17,239,060	\$88,719,751
(6) Depreciation Expense (Incremental)		\$1,432,027	\$1,735,363	\$763,882	\$3,931,271
(7) Property Tax Expense (Incremental)		\$59,288	\$71,847	\$31,626	\$162,762
(8) Total Expenses		\$1,491,315	\$1,807,210	\$795,508	\$4,094,033

- (2) Estimated Gross Plant = 6/30/2012 General and Intangible Plant Balances in the 2012 Budget
(3) Estimated Reserve = 6/30/2012 General and Intangible Reserve Balances in the 2012 Budget
(4) Estimated 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

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 Service Company Plant as of June 30, 2012

Line No.	(A) Account	(B) Account Description	(C) - (E) Estimated 6/30/12 Balances			(F) - (H) 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 *	\$40,955,461	\$12,312,668	\$28,642,793	2.20%	2.50%	2.20%	2.33%	\$955,256
32	390.3	Struct Imprv, Leasehold Imp **	\$14,233,105	\$3,605,588	\$10,627,517	22.34%	20.78%	0.00%	21.49%	\$3,058,025
33	391.1	Office Furn., Mech. Equip.	\$18,523,604	\$10,132,550	\$8,391,054	7.60%	3.80%	3.80%	5.18%	\$960,302
34	391.2	Data Processing Equipment	\$119,122,272	\$29,763,721	\$89,358,551	10.56%	17.00%	9.50%	13.20%	\$15,720,341
35	392	Transportation Equipment	\$30,365	\$21,659	\$8,706	6.07%	7.31%	6.92%	6.78%	\$2,059
36	393	Stores Equipment	\$18,497	\$4,617	\$13,880	6.67%	2.56%	3.13%	4.17%	\$771
37	394	Tools, Shop, Garage Equip.	\$250,895	\$11,482	\$239,413	4.62%	3.17%	3.33%	3.73%	\$9,357
38	395	Laboratory Equipment	\$130,412	\$22,771	\$107,641	2.31%	3.80%	2.86%	3.07%	\$4,010
39	396	Power Operated Equipment	\$45,785	\$20,692	\$25,092	4.47%	3.48%	5.28%	4.19%	\$1,919
40	397	Communication Equipment ***	\$87,158,522	\$13,641,157	\$73,517,364	7.50%	5.00%	5.88%	6.08%	\$5,300,681
41	398	Misc. Equipment	\$3,547,763	\$431,150	\$3,116,613	6.67%	4.00%	3.33%	4.84%	\$171,797
42	399.1	ARC General Plant	\$40,721	\$21,664	\$19,058	0.00%	0.00%	0.00%	0.00%	\$0
43			\$284,288,347	\$69,989,719	\$214,298,628					\$26,184,519
INTANGIBLE PLANT										
44	303	FECO 101/6 303 Intangibles	\$34,209,138	\$3,108,880	\$31,100,259	14.29%	14.29%	14.29%	14.29%	\$4,888,486
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	\$1,086,776	\$0	14.29%	14.29%	14.29%	14.29%	\$0
49	303	FECO 101/6-303 2006 Software	\$5,455,678	\$4,680,849	\$774,829	14.29%	14.29%	14.29%	14.29%	\$774,829
50	303	FECO 101/6-303 2007 Software	\$7,245,250	\$6,422,781	\$822,469	14.29%	14.29%	14.29%	14.29%	\$822,469
51	303	FECO 101/6-303 2008 Software	\$7,404,178	\$5,680,846	\$1,723,332	14.29%	14.29%	14.29%	14.29%	\$1,058,057
52	303	FECO 101/6-303 2009 Software	\$15,968,197	\$6,751,953	\$9,216,244	14.29%	14.29%	14.29%	14.29%	\$2,281,855
	303	FECO 101/6-303 2010 Software	\$20,145,154	\$6,407,190	\$13,737,964	14.29%	14.29%	14.29%	14.29%	\$2,878,743
53	303	FECO 101/6-303 2011 Software	\$33,424,931	\$5,300,263	\$28,124,668	14.29%	14.29%	14.29%	14.29%	\$4,776,423
54			\$162,065,058	\$76,565,293	\$85,499,765					\$17,480,861
55	TOTAL - GENERAL & INTANGIBLE		\$446,353,405	\$146,555,012	\$299,798,392				9.78%	\$43,665,380

NOTES

- (C) - (E) Estimated 6/30/12 balances. Source: 2012 budget.
Note: Accounts 391.1 - 398 are aggregated together in the 2012 budget and were allocated based on March 2012 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 6/30/12. 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 *						
	(A)	(B)	(C)	(D)	(E)	(F)
No.	Category	CEI	OE	TE	Average **	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						
	(A)	(B)	(C)	(D)	(E)	(F)
No.	Account	Account Description	Tax Category	Avg. Tax Rate	Gross Plant	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 June 30, 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. 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 June 30, 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%	\$40,955,461	\$625,525
32	390.3	Struct Imprv, Leasehold Imp	Real	1.53%	\$14,233,105	\$217,386
33	391.1	Office Furn., Mech. Equip.	Personal		\$18,523,604	\$0
34	391.2	Data Processing Equipment	Personal		\$119,122,272	\$0
35	392	Transportation Equipment	Personal		\$30,365	\$0
36	393	Stores Equipment	Personal		\$18,497	\$0
37	394	Tools, Shop, Garage Equip.	Personal		\$250,895	\$0
38	395	Laboratory Equipment	Personal		\$130,412	\$0
39	396	Power Operated Equipment	Personal		\$45,785	\$0
40	397	Communication Equipment	Personal		\$87,158,522	\$0
41	398	Misc. Equipment	Personal		\$3,547,763	\$0
42	399.1	ARC General Plant	Personal		\$40,721	\$0
43	TOTAL - GENERAL PLANT				\$284,288,347	\$846,439
44	TOTAL - INTANGIBLE PLANT				\$162,065,058	\$0
45	TOTAL - GENERAL & INTANGIBLE PLANT				\$446,353,405	\$846,439
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) Estimated Service Company General gross plant balances as of 6/30/12. 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 6/30/12 Balances

I. Estimated Allocated Service Company Plant and Related Expenses as of June 30, 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	\$446,353,405	\$63,426,819	\$76,862,056	\$33,833,588	\$174,122,463	Service Co. Depreciation Rate, Line 55 x Line 1
3	Accum. Reserve	(\$146,555,012)	(\$20,825,467)	(\$25,236,773)	(\$11,108,870)	(\$57,171,110)	Service Co. Depreciation Rate, Line 55 x Line 1
4	Net Plant	<u>\$299,798,392</u>	<u>\$42,601,352</u>	<u>\$51,625,283</u>	<u>\$22,724,718</u>	<u>\$116,951,353</u>	Line 2 + Line 3
5	Depreciation *	9.78%	\$6,204,851	\$7,519,178	\$3,309,836	\$17,033,865	Average Rate x Line 2
6	Property Tax *	0.19%	\$120,279	\$145,757	\$64,160	\$330,196	Average Rate x Line 2
7	Total Expenses		<u>\$6,325,129</u>	<u>\$7,664,935</u>	<u>\$3,373,996</u>	<u>\$17,364,061</u>	
* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 6/30/12. 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	-0.90%	\$1,432,027	\$1,735,363	\$763,882	\$3,931,271	Line 5 - Line 12
16	Property Tax	0.05%	\$59,288	\$71,847	\$31,626	\$162,762	Line 6 - Line 13
17	Total Expenses		<u>\$1,491,315</u>	<u>\$1,807,210</u>	<u>\$795,508</u>	<u>\$4,094,033</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 June 30, 2012. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.							

Intangible Depreciation Expense Calculation
Estimated 6/30/2012 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 Jun-12 (D)	Reserve Jun-12 (E)	Net Plant Jun-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	1,219,861.54	0.00	14.29%	\$0.00
CECO	The Illuminating Co.	CECO 101/6-303 2006 Software	Intangible Plant	1,808,777.88	1,554,969.77	253,808.11	14.29%	\$253,808.11
CECO	The Illuminating Co.	CECO 101/6-303 2007 Software	Intangible Plant	5,870,455.85	4,128,385.49	1,742,070.36	14.29%	\$838,888.14
CECO	The Illuminating Co.	CECO 101/6-303 2008 Software	Intangible Plant	2,852,517.24	1,673,794.86	1,178,722.38	14.29%	\$407,624.71
CECO	The Illuminating Co.	CECO 101/6-303 2009 Software	Intangible Plant	3,238,317.74	1,161,881.12	2,076,436.62	14.29%	\$462,755.61
CECO	The Illuminating Co.	CECO 101/6-303 2010 Software	Intangible Plant	2,716,031.14	838,101.89	1,877,929.25	14.29%	\$388,120.85
CECO	The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	7,662,997.14	670,606.79	6,992,390.35	14.29%	\$1,095,042.29
CECO	The Illuminating Co.	CECO 101/6-303 FAS109 Dist- Forecast	Intangible Plant	2,001,380.25	1,949,166.04	52,214.21	3.18%	\$52,214.21
CECO	The Illuminating Co.	CECO 101/6-303 FAS109 Transm-FCT	Intangible Plant	1,176,339.38	969,591.33	206,748.05	2.15%	\$25,291.30
CECO	The Illuminating Co.	CECO 101/6-303 Software	Intangible Plant	1,496,424.76	271,495.75	1,224,929.01	14.29%	\$213,839.10
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	50,367,701.58	34,762,453.24	15,605,248.34		\$3,737,584.32
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	2,757,501.24	(3,377.53)	14.29%	\$0.00
OECO	Ohio Edison Co.	OECO 101/6-303 2007 Software	Intangible Plant	7,208,211.44	6,625,450.67	582,760.77	14.29%	\$582,760.77
OECO	Ohio Edison Co.	OECO 101/6-303 2008 Software	Intangible Plant	3,495,653.48	3,133,247.42	362,406.06	14.29%	\$362,406.06
OECO	Ohio Edison Co.	OECO 101/6-303 2009 Software	Intangible Plant	4,771,510.65	1,877,651.95	2,893,858.70	14.29%	\$681,848.87
OECO	Ohio Edison Co.	OECO 101/6-303 2010 Software	Intangible Plant	3,645,397.53	1,147,595.65	2,497,801.88	14.29%	\$520,927.31
OECO	Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	7,632,266.26	745,308.26	6,886,958.00	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 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	160,535.80	30,777.57	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	2,905,607.70	185,668.30	2,719,939.40	14.29%	\$415,211.34
			Total	63,570,773.55	46,138,813.24	17,431,960.31		\$3,661,209.03
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	670,679.46	0.00	14.29%	\$0.00
TECO	Toledo Edison Co.	TECO 101/6-303 2006 Software	Intangible Plant	834,729.01	715,980.31	118,748.70	14.29%	\$118,748.70
TECO	Toledo Edison Co.	TECO 101/6-303 2007 Software	Intangible Plant	3,095,001.76	2,169,372.43	925,629.33	14.29%	\$442,275.75
TECO	Toledo Edison Co.	TECO 101/6-303 2008 Software	Intangible Plant	1,445,575.18	917,344.06	528,231.12	14.29%	\$206,572.69
TECO	Toledo Edison Co.	TECO 101/6-303 2009 Software	Intangible Plant	2,063,024.71	768,147.32	1,294,877.39	14.29%	\$294,806.23
TECO	Toledo Edison Co.	TECO 101/6-303 2010 Software	Intangible Plant	1,589,514.04	497,581.91	1,091,932.13	14.29%	\$227,141.56
TECO	Toledo Edison Co.	TECO 101/6-303 2011 Software	Intangible Plant	3,191,925.46	266,893.63	2,925,031.83	14.29%	\$456,126.15
TECO	Toledo Edison Co.	TECO 101/6-303 FAS109 Distribution	Intangible Plant	240,093.46	216,745.28	23,348.18	3.10%	\$7,442.90
TECO	Toledo Edison Co.	TECO 101/6-303 FAS109 Transmission	Intangible Plant	54,210.29	45,071.90	9,138.39	2.37%	\$1,284.78
TECO	Toledo Edison Co.	TECO 101/6-303 Software	Intangible Plant	535,108.87	95,085.37	440,023.50	14.29%	\$76,467.06
			Total	23,726,508.74	16,369,548.17	7,356,960.57		\$1,830,865.82

Rider Charge Calculation - Rider DCR

I. Annual Revenue Requirement For Q3 2012 Rider DCR Rates

	(A)	(B)
	Company	Rev Req 6/30/2012
(1)	CEI	\$60,918,047
(2)	OE	\$55,455,477
(3)	TE	\$13,886,233
(4)	TOTAL	\$130,259,757

NOTES

(B) Annual Revenue Requirement Based on Estimated 6/30/2012 Rate Base

II. Quarterly Revenue Requirement Additions

	(A)	(B)	(C)	(D)
	Description	CEI	OE	TE
(1)	DCR Audit Expense Recovery	\$28,466	\$28,466	\$28,466
(2)	Q2 2012 Reconciliation Amount Adjusted for	(\$2,421,884)	(\$1,105,678)	(\$544,876)
(3)	Q2 Property Tax Adjustment	(\$2,068)	(\$39,726)	(\$2,517)
(4)	Total Quarterly Reconciliation	(\$2,393,418)	(\$1,077,212)	(\$516,410)

SOURCES

- Line 1: Source: DCR deferral balance as of March 31, 2012
- Line 2: Q2 2012 overcollection based on difference between estimated 3/31/2012 rate based on forecasted revenue requirements and the actual rate based on 3/31/2012 actual revenue requirements times Q2 2012 billing determinants.
- Line 3: Property Tax adjustment for overcollection in Q1 2012 based on difference between estimated 12/31/2011 rate based on forecasted revenue requirements and the actual rate based on 12/31/2011 actual revenue requirements times the Q1 2011 billing determinants.
- Line 4: Calculation: Line 1 + Line 2 + Line 3

Rider Charge Calculation - Rider DCR

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

	(A) Company	(B) Rate Schedule	(C) Annual KWH Sales		(E) DCR Annual Rev Req Allocations	(F) Quarterly Reconciliation
			Total	% Total		
(1)	CEI	RS	5,331,231,218	31.94%	\$19,457,250	(\$764,459)
(2)		GS, GP, GSU	11,360,140,104	68.06%	\$41,460,796	(\$1,628,959)
(3)			16,691,371,321	100.00%	\$60,918,047	(\$2,393,418)
(4)	OE	RS	9,006,892,788	46.05%	\$25,539,475	(\$496,100)
(5)		GS, GP, GSU	10,550,343,092	53.95%	\$29,916,002	(\$581,113)
(6)			19,557,235,880	100.00%	\$55,455,477	(\$1,077,212)
(7)	TE	RS	2,498,194,140	42.77%	\$5,938,758	(\$220,854)
(8)		GS, GP, GSU	3,343,180,041	57.23%	\$7,947,475	(\$295,556)
(9)			5,841,374,180	100.00%	\$13,886,233	(\$516,410)
(10)	OH	RS	16,836,318,145	40.00%	\$50,935,483	(\$1,481,413)
(11)	TOTAL	GS, GP, GSU	25,253,663,236	60.00%	\$79,324,274	(\$2,505,628)
(12)			42,089,981,382	100.00%	\$130,259,757	(\$3,987,041)

NOTES

- (C) Source: Forecast for July 2012 through June 2013 (All forecasted numbers associated with 2012 Forecast Version 3)
- (D) Calculation: Individual Rate Schedule Total / Total for RS, GS, GP, GSU
- (E) Calculation: Annual DCR Revenue from Section I, Column B x Column D
- (F) Calculation: Quarterly Reconciliation from Section II, Line 4 x Column D

Rider Charge Calculation - Rider DCR

IV. Allocation of DCR Revenue Amongst Non-RS Schedules

	(A) Company	(B) Rate Schedule	(C) Stipulation Allocation			(F) DCR Revenue Allocations	(G) Quarterly Reconciliation
			% of Total	% of Non-RS	(E) DCR Jurisd.		
(1)	CEI	RS	47.55%	0.00%	0.00%	\$0	\$0
(2)		GS	42.23%	80.52%	90.02%	\$37,322,345	(\$1,466,363)
(3)		GP	0.63%	1.19%	1.33%	\$553,065	(\$21,729)
(4)		GSU	4.06%	7.74%	8.65%	\$3,585,386	(\$140,867)
(5)		GT	0.18%	0.35%	0.00%	\$0	\$0
(6)		STL	3.53%	6.73%	0.00%	\$0	\$0
(7)		POL	1.79%	3.41%	0.00%	\$0	\$0
(8)		TRF	0.03%	0.06%	0.00%	\$0	\$0
(9)				100.00%	100.00%	100.00%	\$41,460,796
(10)		Subtotal (GT, STL, POL, TRF)		10.55%			
(11)	OE	RS	62.45%	0.00%	0.00%	\$0	\$0
(12)		GS	27.10%	72.17%	81.75%	\$24,457,218	(\$475,077)
(13)		GP	5.20%	13.85%	15.69%	\$4,693,621	(\$91,173)
(14)		GSU	0.85%	2.26%	2.56%	\$765,163	(\$14,863)
(15)		GT	2.19%	5.84%	0.00%	\$0	\$0
(16)		STL	1.39%	3.70%	0.00%	\$0	\$0
(17)		POL	0.76%	2.02%	0.00%	\$0	\$0
(18)		TRF	0.06%	0.16%	0.00%	\$0	\$0
(19)				100.00%	100.00%	100.00%	\$29,916,002
(20)		Subtotal (GT, STL, POL, TRF)		11.72%			
(21)	TE	RS	57.93%	0.00%	0.00%	\$0	\$0
(22)		GS	32.13%	76.36%	86.74%	\$6,893,621	(\$256,364)
(23)		GP	4.80%	11.42%	12.97%	\$1,031,035	(\$38,343)
(24)		GSU	0.11%	0.25%	0.29%	\$22,820	(\$849)
(25)		GT	1.38%	3.29%	0.00%	\$0	\$0
(26)		STL	2.91%	6.92%	0.00%	\$0	\$0
(27)		POL	0.69%	1.64%	0.00%	\$0	\$0
(28)		TRF	0.05%	0.12%	0.00%	\$0	\$0
(29)				100.00%	100.00%	100.00%	\$7,947,475
(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.
- (G) Calculation: Quarterly Reconciliation Allocated to Non-RS customers from Section III x Column E.

Rider Charge Calculation - Rider DCR

V. Rider DCR Charge Calculation - Rate RS

	(A)	(B)	(C)	(D)	(E)
	Company	Rate Schedule	Annual DCR Revenue	Annual KWH Sales	Annual Rev Req Charge (\$ / KWH)
(1)	CEI	RS	\$19,457,250	5,331,231,218	\$0.003650
(2)	OE	RS	\$25,539,475	9,006,892,788	\$0.002836
(3)	TE	RS	\$5,938,758	2,498,194,140	\$0.002377
(4)			\$50,935,483	16,836,318,145	

NOTES

(C) Source: Section III, Column E.

(D) Source: Forecast for July 2012 through June 2013 (All forecasted numbers associated with 2012 Forecast Version 3)

(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)	Annual DCR Charge (\$ / kW or \$ / kVa)	
(1)	CEI	GS	\$37,322,345	23,676,463	\$1.5763	per kW
(2)		GP	\$553,065	772,388	\$0.7160	per kW
(3)		GSU	\$3,585,386	7,709,779	\$0.4650	per kW
(4)			\$41,460,796			
(5)	OE	GS	\$24,457,218	24,598,282	\$0.9943	per kW
(6)		GP	\$4,693,621	6,913,661	\$0.6789	per kW
(7)		GSU	\$765,163	2,739,687	\$0.2793	per kVa
(8)			\$29,916,002			
(9)	TE	GS	\$6,893,621	8,005,781	\$0.8611	per kW
(10)		GP	\$1,031,035	2,893,904	\$0.3563	per kW
(11)		GSU	\$22,820	229,991	\$0.0992	per kVa
(12)			\$7,947,475			

NOTES

(C) Source: Section IV, Column F.

(D) Source: Forecast for July 2012 through June 2013 (All forecasted numbers associated with 2012 Forecast Version 3)

(E) Calculation: Column C / Column D.

Rider Charge Calculation - Rider DCR

VII. Rider DCR Charge Calculation - Rate RS

	(A)	(B)	(C)	(D)	(E)
	Company	Rate Schedule	Quarterly DCR Revenue	Quarterly KWH Sales	Quarterly Reconciliation (\$ / KWH)
(1)	CEI	RS	(\$764,459)	1,436,849,006	(\$0.000532)
(2)	OE	RS	(\$496,100)	2,359,185,277	(\$0.000210)
(3)	TE	RS	(\$220,854)	709,965,620	(\$0.000311)
(4)			(\$1,481,413)	4,505,999,904	

NOTES

(C) Source: Section III, Column F.

(D) Source: Forecast for July 2012 through June 2013 (All forecasted numbers associated with 2012 Forecast Version 3)

(E) Calculation: Column C / Column D.

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

	(A)	(B)	(C)	(D)	(E)
	Company	Rate Schedule	Quarterly DCR Revenue	Billing Units (kW / kVa)	Quarterly Reconciliation (\$ / kW or \$ / kVa)
(1)	CEI	GS	(\$1,466,363)	5,876,740	(\$0.2495) per kW
(2)		GP	(\$21,729)	226,057	(\$0.0961) per kW
(3)		GSU	(\$140,867)	2,218,451	(\$0.0635) per kW
(4)			(\$1,628,959)		
(5)	OE	GS	(\$475,077)	6,290,571	(\$0.0755) per kW
(6)		GP	(\$91,173)	1,879,569	(\$0.0485) per kW
(7)		GSU	(\$14,863)	732,346	(\$0.0203) per kW
(8)			(\$581,113)		
(9)	TE	GS	(\$256,364)	2,094,051	(\$0.1224) per kW
(10)		GP	(\$38,343)	805,161	(\$0.0476) per kW
(11)		GSU	(\$849)	60,129	(\$0.0141) per kW
(12)			(\$295,556)		

NOTES

(C) Source: Section IV, Column G.

(D) Source: Forecast for July 2012 through June 2013 (All forecasted numbers associated with 2012 Forecast Version 3)

(E) Calculation: Column C / Column D.

The Cleveland Electric Illuminating Company
Ohio Edison Company
The Toledo Edison Company

Proposed Rider Charge Calculation - Rider DCR

IX. Rider DCR Charge Calculation

	(A)	(B)	(C)	(D)	(E)
	Company	Rate Schedule	Annual DCR Charge (\$ / kW or \$ / kVa)	Quarterly Reconciliation (\$ / kW or \$ / kVa)	Proposed DCR Charge For Q3 2012
(1)	CEI	RS	\$0.003650 per kWh	(\$0.000532) per kWh	\$0.003118 per kWh
(2)		GS	\$1.5763 per kW	(\$0.2495) per kW	\$1.3268 per kW
(3)		GP	\$0.7160 per kW	(\$0.0961) per kW	\$0.6199 per kW
(4)		GSU	\$0.4650 per kW	(\$0.0635) per kW	\$0.4015 per kW
(5)					
(6)	OE	RS	\$0.002836 per kWh	(\$0.000210) per kWh	\$0.002625 per kWh
(7)		GS	\$0.9943 per kW	(\$0.0755) per kW	\$0.9187 per kW
(8)		GP	\$0.6789 per kW	(\$0.0485) per kW	\$0.6304 per kW
(9)		GSU	\$0.2793 per kW	(\$0.0203) per kW	\$0.2590 per kW
(10)					
(11)	TE	RS	\$0.002377 per kWh	(\$0.000311) per kWh	\$0.002066 per kWh
(12)		GS	\$0.8611 per kW	(\$0.1224) per kW	\$0.7387 per kW
(13)		GP	\$0.3563 per kW	(\$0.0476) per kW	\$0.3087 per kW
(14)		GSU	\$0.0992 per kW	(\$0.0141) per kW	\$0.0851 per kW
(15)					

NOTES

(C) Source: Page 4, Column E

(D) Source: Page 5, Sections VII and VIII, Column E

(E) Calculation: Column C + Column D

Revenue To-Date

X. Revenue Through March 31, 2012

(A)	(B)
Company	Revenue Through 3/31/2012
CEI	\$16,513,316
OE	\$13,497,649
TE	\$3,262,908

Energy and Demand Forecast

Source: All forecasted numbers associated with 2012 Forecast Version 3

Annual Energy (July 2012 - June 2013) :

Source: 2012 Forecast Version 3

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	5,331,231,218	9,006,892,788	2,498,194,140	16,836,318,145
GS	kWh	7,005,021,222	6,616,364,900	2,130,580,047	15,751,966,169
GP	kWh	408,678,643	2,867,281,636	1,098,814,156	4,374,774,435
GSU	kWh	3,946,440,238	1,066,696,556	113,785,838	5,126,922,633
Total		16,691,371,321	19,557,235,880	5,841,374,180	42,089,981,382

Annual Demand (July 2012 - June 2013) :

Source: 2012 Forecast Version 3

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	23,676,463	24,598,282	8,005,781
GP	kW	772,388	6,913,661	2,893,904
GSU	kW/kVA	7,709,779	2,739,687	229,991

Q3 2012 Energy (July 2012 - Sept 2012) :

Source: 2012 Forecast Version 3

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	1,436,849,006	2,359,185,277	709,965,620	4,505,999,904
GS	kWh	1,739,118,530	1,699,034,661	562,705,577	4,000,858,769
GP	kWh	119,608,874	778,569,698	308,892,791	1,207,071,363
GSU	kWh	1,103,491,029	288,851,696	28,792,207	1,421,134,933
Total		4,399,067,439	5,125,641,334	1,610,356,196	11,135,064,969

Q3 2012 Demand (July 2012 - Sept 2012) :

Source: 2012 Forecast Version 3

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	5,876,740	6,290,571	2,094,051
GP	kW	226,057	1,879,569	805,161
GSU	kW/kVA	2,218,451	732,346	60,129

Ohio Edison Company
Case No. 12-522-EL-RDR
Typical Bills - Comparison (DCR Q2 vs. DCR Q3)

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	\$ 34.71	\$ 34.53	\$ (0.19)	-0.5%
2	0	500	\$ 65.45	\$ 65.08	\$ (0.37)	-0.6%
3	0	750	\$ 96.15	\$ 95.60	\$ (0.56)	-0.6%
4	0	1,000	\$ 126.86	\$ 126.12	\$ (0.74)	-0.6%
5	0	1,250	\$ 157.59	\$ 156.67	\$ (0.93)	-0.6%
6	0	1,500	\$ 188.30	\$ 187.19	\$ (1.11)	-0.6%
7	0	2,000	\$ 249.70	\$ 248.22	\$ (1.48)	-0.6%
8	0	2,500	\$ 310.89	\$ 309.04	\$ (1.85)	-0.6%
9	0	3,000	\$ 372.07	\$ 369.85	\$ (2.22)	-0.6%
10	0	3,500	\$ 433.26	\$ 430.67	\$ (2.59)	-0.6%
11	0	4,000	\$ 494.45	\$ 491.49	\$ (2.96)	-0.6%
12	0	4,500	\$ 555.63	\$ 552.30	\$ (3.33)	-0.6%
13	0	5,000	\$ 616.83	\$ 613.13	\$ (3.70)	-0.6%
14	0	5,500	\$ 677.99	\$ 673.92	\$ (4.07)	-0.6%
15	0	6,000	\$ 739.16	\$ 734.72	\$ (4.44)	-0.6%
16	0	6,500	\$ 800.36	\$ 795.55	\$ (4.81)	-0.6%
17	0	7,000	\$ 861.56	\$ 856.38	\$ (5.18)	-0.6%
18	0	7,500	\$ 922.76	\$ 917.21	\$ (5.55)	-0.6%
19	0	8,000	\$ 983.90	\$ 977.98	\$ (5.92)	-0.6%
20	0	8,500	\$ 1,045.10	\$ 1,038.81	\$ (6.29)	-0.6%
21	0	9,000	\$ 1,106.30	\$ 1,099.64	\$ (6.66)	-0.6%
22	0	9,500	\$ 1,167.49	\$ 1,160.46	\$ (7.03)	-0.6%
23	0	10,000	\$ 1,228.65	\$ 1,221.25	\$ (7.40)	-0.6%
24	0	10,500	\$ 1,289.84	\$ 1,282.07	\$ (7.77)	-0.6%
25	0	11,000	\$ 1,351.02	\$ 1,342.88	\$ (8.14)	-0.6%

Ohio Edison Company
Case No. 12-522-EL-RDR
Typical Bills - Comparison (DCR Q2 vs. DCR Q3)

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	\$ 34.71	\$ 34.53	\$ (0.19)	-0.5%
2	0	500	\$ 65.45	\$ 65.08	\$ (0.37)	-0.6%
3	0	750	\$ 86.97	\$ 86.42	\$ (0.56)	-0.6%
4	0	1,000	\$ 108.51	\$ 107.77	\$ (0.74)	-0.7%
5	0	1,250	\$ 130.06	\$ 129.14	\$ (0.93)	-0.7%
6	0	1,500	\$ 151.60	\$ 150.49	\$ (1.11)	-0.7%
7	0	2,000	\$ 194.65	\$ 193.17	\$ (1.48)	-0.8%
8	0	2,500	\$ 237.49	\$ 235.64	\$ (1.85)	-0.8%
9	0	3,000	\$ 280.32	\$ 278.10	\$ (2.22)	-0.8%
10	0	3,500	\$ 323.16	\$ 320.57	\$ (2.59)	-0.8%
11	0	4,000	\$ 366.00	\$ 363.04	\$ (2.96)	-0.8%
12	0	4,500	\$ 408.83	\$ 405.50	\$ (3.33)	-0.8%
13	0	5,000	\$ 451.68	\$ 447.98	\$ (3.70)	-0.8%
14	0	5,500	\$ 494.49	\$ 490.42	\$ (4.07)	-0.8%
15	0	6,000	\$ 537.31	\$ 532.87	\$ (4.44)	-0.8%
16	0	6,500	\$ 580.16	\$ 575.35	\$ (4.81)	-0.8%
17	0	7,000	\$ 623.01	\$ 617.83	\$ (5.18)	-0.8%
18	0	7,500	\$ 665.86	\$ 660.31	\$ (5.55)	-0.8%
19	0	8,000	\$ 708.65	\$ 702.73	\$ (5.92)	-0.8%
20	0	8,500	\$ 751.50	\$ 745.21	\$ (6.29)	-0.8%
21	0	9,000	\$ 794.35	\$ 787.69	\$ (6.66)	-0.8%
22	0	9,500	\$ 837.19	\$ 830.16	\$ (7.03)	-0.8%
23	0	10,000	\$ 880.00	\$ 872.60	\$ (7.40)	-0.8%
24	0	10,500	\$ 922.84	\$ 915.07	\$ (7.77)	-0.8%
25	0	11,000	\$ 965.67	\$ 957.53	\$ (8.14)	-0.8%

Ohio Edison Company
Case No. 12-522-EL-RDR
Typical Bills - Comparison (DCR Q2 vs. DCR Q3)

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	\$ 34.71	\$ 34.53	\$ (0.19)	-0.5%
2	0	500	\$ 65.45	\$ 65.08	\$ (0.37)	-0.6%
3	0	750	\$ 91.72	\$ 91.17	\$ (0.56)	-0.6%
4	0	1,000	\$ 118.01	\$ 117.27	\$ (0.74)	-0.6%
5	0	1,250	\$ 144.31	\$ 143.39	\$ (0.93)	-0.6%
6	0	1,500	\$ 170.60	\$ 169.49	\$ (1.11)	-0.7%
7	0	2,000	\$ 223.15	\$ 221.67	\$ (1.48)	-0.7%
8	0	2,500	\$ 275.49	\$ 273.64	\$ (1.85)	-0.7%
9	0	3,000	\$ 327.82	\$ 325.60	\$ (2.22)	-0.7%
10	0	3,500	\$ 380.16	\$ 377.57	\$ (2.59)	-0.7%
11	0	4,000	\$ 432.50	\$ 429.54	\$ (2.96)	-0.7%
12	0	4,500	\$ 484.83	\$ 481.50	\$ (3.33)	-0.7%
13	0	5,000	\$ 537.18	\$ 533.48	\$ (3.70)	-0.7%
14	0	5,500	\$ 589.49	\$ 585.42	\$ (4.07)	-0.7%
15	0	6,000	\$ 641.81	\$ 637.37	\$ (4.44)	-0.7%
16	0	6,500	\$ 694.16	\$ 689.35	\$ (4.81)	-0.7%
17	0	7,000	\$ 746.51	\$ 741.33	\$ (5.18)	-0.7%
18	0	7,500	\$ 798.86	\$ 793.31	\$ (5.55)	-0.7%
19	0	8,000	\$ 851.15	\$ 845.23	\$ (5.92)	-0.7%
20	0	8,500	\$ 903.50	\$ 897.21	\$ (6.29)	-0.7%
21	0	9,000	\$ 955.85	\$ 949.19	\$ (6.66)	-0.7%
22	0	9,500	\$ 1,008.19	\$ 1,001.16	\$ (7.03)	-0.7%
23	0	10,000	\$ 1,060.50	\$ 1,053.10	\$ (7.40)	-0.7%
24	0	10,500	\$ 1,112.84	\$ 1,105.07	\$ (7.77)	-0.7%
25	0	11,000	\$ 1,165.17	\$ 1,157.03	\$ (8.14)	-0.7%

Ohio Edison Company
Case No. 12-522-EL-RDR
Typical Bills - Comparison (DCR Q2 vs. DCR Q3)

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	\$ 149.01	\$ 146.15	\$ (2.86)	-1.9%
2	10	2,000	\$ 226.59	\$ 223.73	\$ (2.86)	-1.3%
3	10	3,000	\$ 303.73	\$ 300.87	\$ (2.86)	-0.9%
4	10	4,000	\$ 380.86	\$ 378.00	\$ (2.86)	-0.7%
5	10	5,000	\$ 458.00	\$ 455.14	\$ (2.86)	-0.6%
6	10	6,000	\$ 535.09	\$ 532.23	\$ (2.86)	-0.5%
7	1,000	100,000	\$ 15,534.92	\$ 15,249.32	\$ (285.60)	-1.8%
8	1,000	200,000	\$ 23,191.56	\$ 22,905.96	\$ (285.60)	-1.2%
9	1,000	300,000	\$ 30,848.19	\$ 30,562.59	\$ (285.60)	-0.9%
10	1,000	400,000	\$ 38,504.83	\$ 38,219.23	\$ (285.60)	-0.7%
11	1,000	500,000	\$ 46,161.47	\$ 45,875.87	\$ (285.60)	-0.6%
12	1,000	600,000	\$ 53,818.10	\$ 53,532.50	\$ (285.60)	-0.5%

Ohio Edison Company
Case No. 12-522-EL-RDR
Typical Bills - Comparison (DCR Q2 vs. DCR Q3)

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	\$ 5,978.57	\$ 5,865.67	\$ (112.90)	-1.9%
2	500	100,000	\$ 9,459.58	\$ 9,346.68	\$ (112.90)	-1.2%
3	500	150,000	\$ 12,940.60	\$ 12,827.70	\$ (112.90)	-0.9%
4	500	200,000	\$ 16,421.62	\$ 16,308.72	\$ (112.90)	-0.7%
5	500	250,000	\$ 19,902.64	\$ 19,789.74	\$ (112.90)	-0.6%
6	500	300,000	\$ 23,383.65	\$ 23,270.75	\$ (112.90)	-0.5%
7	5,000	500,000	\$ 58,330.38	\$ 57,201.38	\$ (1,129.00)	-1.9%
8	5,000	1,000,000	\$ 92,617.22	\$ 91,488.22	\$ (1,129.00)	-1.2%
9	5,000	1,500,000	\$ 125,860.50	\$ 124,731.50	\$ (1,129.00)	-0.9%
10	5,000	2,000,000	\$ 159,103.78	\$ 157,974.78	\$ (1,129.00)	-0.7%
11	5,000	2,500,000	\$ 192,347.06	\$ 191,218.06	\$ (1,129.00)	-0.6%
12	5,000	3,000,000	\$ 225,590.34	\$ 224,461.34	\$ (1,129.00)	-0.5%

Ohio Edison Company
Case No. 12-522-EL-RDR
Typical Bills - Comparison (DCR Q2 vs. DCR Q3)

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	\$ 9,257.53	\$ 9,158.13	\$ (99.40)	-1.1%
2	1,000	200,000	\$ 15,847.47	\$ 15,748.07	\$ (99.40)	-0.6%
3	1,000	300,000	\$ 22,437.40	\$ 22,338.00	\$ (99.40)	-0.4%
4	1,000	400,000	\$ 29,027.34	\$ 28,927.94	\$ (99.40)	-0.3%
5	1,000	500,000	\$ 35,617.28	\$ 35,517.88	\$ (99.40)	-0.3%
6	1,000	600,000	\$ 42,207.21	\$ 42,107.81	\$ (99.40)	-0.2%
7	10,000	1,000,000	\$ 90,146.72	\$ 89,152.72	\$ (994.00)	-1.1%
8	10,000	2,000,000	\$ 152,912.28	\$ 151,918.28	\$ (994.00)	-0.7%
9	10,000	3,000,000	\$ 215,677.84	\$ 214,683.84	\$ (994.00)	-0.5%
10	10,000	4,000,000	\$ 278,443.40	\$ 277,449.40	\$ (994.00)	-0.4%
11	10,000	5,000,000	\$ 341,208.97	\$ 340,214.97	\$ (994.00)	-0.3%
12	10,000	6,000,000	\$ 403,974.53	\$ 402,980.53	\$ (994.00)	-0.2%

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

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Filed pursuant to Order dated August 25, 2010, in Case No. 10-388-EL-SSO and Case No. 12-522-EL-RDR, before

The Public Utilities Commission of Ohio

Issued by: Charles E. Jones Jr., President

Effective: July 1, 2012

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 July 1, 2012. This Rider is not avoidable for customers who take electric generation service from a certified supplier.

RATE:

RS (all kWhs, per kWh)	0.2625¢
GS (per kW of Billing Demand)	\$0.9187
GP (per kW of Billing Demand)	\$0.6304
GSU (per kVa of Billing Demand)	\$0.2590

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

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in

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

Summary: Tariff Quarterly pricing update of Rider DCR for Ohio Edison Company electronically filed by Ms. Tamera J Singleton on behalf of FirstEnergy Corp and Mikkelsen, Eileen M