

November 1, 2012

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

SUBJECT: Case Nos. 12-2680-EL-RDR  
89-6006-EL-TRF

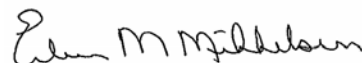
Dear Ms. McNeal:

In accordance with the Commission Order in Ohio Edison Company's Case 10-388-EL-SSO 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 year-to-date revenue 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 Ohio Edison Company's Case 10-388-EL-SSO 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 in the fourth quarter 2012 and the Delivery Capital Recovery Rider (DCR) charges commencing on January 1, 2013.

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. 12-2680-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  
November 1, 2012

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**Rider DCR  
Q1 2013  
Revenue Requirement Summary**  
(\$ millions)

**Calculation of Annual Revenue Requirement Based on Estimated 12/31/2012 Rate Base**

Line No.	Description	Source	CEI	OE	TE	TOTAL
1	Annual Revenue Requirement Based on Actual 9/30/2012 Rate Base	11/1/2012 Compliance Filing; Page 2; Column (f) Lines 36-39	\$ 61.3	\$ 61.6	\$ 14.0	\$ 136.9
2	Incremental Revenue Requirement Based on Estimated 12/31/2012 Rate Base	Calculation: 11/1/2012 Compliance Filing (Page 27, Column (f) Lines 36-39) minus Line 1	\$ 12.6	\$ 14.1	\$ 3.5	\$ 30.1
3	Annual Revenue Requirement Based on Estimated 12/31/2012 Rate Base	Calculation: SUM [ Line 1 through Line 2 ]	\$ 73.9	\$ 75.6	\$ 17.5	\$ 167.0

# **Rider DCR** **Actual Distribution Rate Base Additions as of 9/30/12** **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)			
(1)	<b>Gross Plant</b>		<b>5/31/2007*</b>	<b>9/30/2012</b>	<b>Incremental</b>	<b>Source of Column (B)</b>	
(2)	CEI	1,927.1	2,559.4	632.3	Sch B2.1 (Actual) Line 45		
(3)	OE	2,074.0	2,813.4	739.4	Sch B2.1 (Actual) Line 47		
(4)	TE	771.5	1,028.8	257.3	Sch B2.1 (Actual) Line 44		
	<b>Total</b>	<b>4,772.5</b>	<b>6,401.6</b>	<b>1,629.0</b>	<b>Sum: [ (1) through (3) ]</b>		
	<b>Accumulated Reserve</b>						
(5)	CEI	(773.0)	(1,069.8)	(296.7)	-Sch B3 (Actual) Line 45		
(6)	OE	(803.0)	(1,113.3)	(310.2)	-Sch B3 (Actual) Line 47		
(7)	TE	(376.8)	(513.4)	(136.6)	-Sch B3 (Actual) Line 44		
(8)	<b>Total</b>	<b>(1,952.8)</b>	<b>(2,696.4)</b>	<b>(743.6)</b>	<b>Sum: [ (5) through (7) ]</b>		
	<b>Net Plant In Service</b>						
(9)	CEI	1,154.0	1,489.6	335.6	(1) + (5)		
(10)	OE	1,271.0	1,700.1	429.2	(2) + (6)		
(11)	TE	394.7	515.4	120.7	(3) + (7)		
(12)	<b>Total</b>	<b>2,819.7</b>	<b>3,705.1</b>	<b>885.4</b>	<b>Sum: [ (9) through (11) ]</b>		
	<b>ADIT</b>						
(13)	CEI	(246.4)	(430.5)	(184.1)	- ADIT Balances (Actual) Line 3		
(14)	OE	(197.1)	(475.3)	(278.2)	- ADIT Balances (Actual) Line 3		
(15)	TE	(10.3)	(134.4)	(124.1)	- ADIT Balances (Actual) Line 3		
(16)	<b>Total</b>	<b>(453.8)</b>	<b>(1,040.2)</b>	<b>(586.4)</b>	<b>Sum: [ (13) through (15) ]</b>		
	<b>Rate Base</b>						
(17)	CEI	907.7	1,059.1	151.4	(9) + (13)		
(18)	OE	1,073.9	1,224.8	150.9	(10) + (14)		
(19)	TE	384.4	381.0	(3.3)	(11) + (15)		
(20)	<b>Total</b>	<b>2,366.0</b>	<b>2,664.9</b>	<b>299.0</b>	<b>Sum: [ (17) through (19) ]</b>		
	<b>Depreciation Exp</b>						
(21)	CEI	60.0	81.3	21.3	Sch B-3.2 (Actual) Line 45		
(22)	OE	62.0	82.4	20.4	Sch B-3.2 (Actual) Line 47		
(23)	TE	24.5	33.0	8.5	Sch B-3.2 (Actual) Line 44		
(24)	<b>Total</b>	<b>146.5</b>	<b>196.8</b>	<b>50.2</b>	<b>Sum: [ (21) through (23) ]</b>		
	<b>Property Tax Exp</b>						
(25)	CEI	65.0	87.6	22.6	Sch C-3.10a (Actual) Line 4		
(26)	OE	57.4	81.2	23.8	Sch C-3.10a (Actual) Line 4		
(27)	TE	20.1	25.9	5.8	Sch C-3.10a (Actual) Line 4		
(28)	<b>Total</b>	<b>142.4</b>	<b>194.7</b>	<b>52.2</b>	<b>Sum: [ (25) through (27) ]</b>		
(29)	<b>Revenue Requirement</b>		<b>Rate Base</b>	<b>Return 8.48%</b>	<b>Deprec</b>	<b>Prop Tax</b>	<b>Rev. Req.</b>
(30)	CEI	151.4	12.8	21.3	22.6	<b>56.8</b>	
(31)	OE	150.9	12.8	20.4	23.8	<b>57.1</b>	
(32)	TE	(3.3)	(0.3)	8.5	5.8	<b>14.0</b>	
	<b>Total</b>	<b>299.0</b>	<b>25.4</b>	<b>50.2</b>	<b>52.2</b>	<b>127.8</b>	

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

	(a)	(b)	(c)	(d)	(e)	(f)
<b>Revenue Requirement with Tax</b>	<b>Equity Return</b>	<b>Tax Rate</b>	<b>Income Tax</b>	<b>CAT 0.26%</b>	<b>Taxes</b>	<b>Rev. Req. + Tax</b>
(36) CEI	7.8	36.14%	4.4	0.2	4.6	61.3
(37) OE	7.8	35.88%	4.3	0.2	4.5	61.6
(38) TE	(0.2)	35.74%	(0.1)	0.0	(0.1)	14.0
(39) <b>Total</b>	<b>15.4</b>		<b>8.7</b>	<b>0.4</b>	<b>9.0</b>	<b>136.9</b>

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

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

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

Ohio Edison Company: 12-2680-EL-RDR  
9/30/2012 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)

Page 1 of 4

NOTE: Column A contains actual plant in service balances as of 9/30/2012, 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 "Summary of Exclusions per Case No. 10-388-EL-SSO: Actual 9/30/2012 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>TRANSMISSION PLANT</u>							
1	350	Land & Land Rights	\$ 93,737,614	100%	\$ 93,737,614	\$ (85,471,094)	\$ 8,266,520
2	352	Structures & Improvements	\$ 11,148,855	100%	\$ 11,148,855		\$ 11,148,855
3	353	Station Equipment	\$ 106,260,462	100%	\$ 106,260,462		\$ 106,260,462
4	354	Towers & Fixtures	\$ 276,919	100%	\$ 276,919		\$ 276,919
5	355	Poles & Fixtures	\$ 26,074,461	100%	\$ 26,074,461		\$ 26,074,461
6	356	Overhead Conductors & Devices	\$ 34,172,544	100%	\$ 34,172,544		\$ 34,172,544
7	357	Underground Conduit	\$ 1,548,767	100%	\$ 1,548,767		\$ 1,548,767
8	358	Underground Conductors & Devices	\$ 15,001,156	100%	\$ 15,001,156		\$ 15,001,156
9	359	Roads & Trails	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 288,220,780	100%	\$ 288,220,780	\$ (85,471,094)	\$ 202,749,686

Ohio Edison Company: 12-2680-EL-RDR  
9/30/2012 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)

Page 2 of 4

NOTE: Column A contains actual plant in service balances as of 9/30/2012, 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 "Summary of Exclusions per Case No. 10-388-EL-SSO: Actual 9/30/2012 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>DISTRIBUTION PLANT</u>							
11	360	Land & Land Rights	\$ 12,737,376	100%	\$ 12,737,376		\$ 12,737,376
12	361	Structures & Improvements	\$ 9,795,592	100%	\$ 9,795,592		\$ 9,795,592
13	362	Station Equipment	\$ 207,107,331	100%	\$ 207,107,331		\$ 207,107,331
14	364	Poles, Towers & Fixtures	\$ 426,167,592	100%	\$ 426,167,592		\$ 426,167,592
15	365	Overhead Conductors & Devices	\$ 572,807,679	100%	\$ 572,807,679		\$ 572,807,679
16	366	Underground Conduit	\$ 64,849,111	100%	\$ 64,849,111		\$ 64,849,111
17	367	Underground Conductors & Devices	\$ 250,028,828	100%	\$ 250,028,828		\$ 250,028,828
18	368	Line Transformers	\$ 440,010,412	100%	\$ 440,010,412		\$ 440,010,412
19	369	Services	\$ 125,496,420	100%	\$ 125,496,420		\$ 125,496,420
20	370	Meters	\$ 134,103,689	100%	\$ 134,103,689		\$ 134,103,689
21	371	Installation on Customer Premises	\$ 22,276,237	100%	\$ 22,276,237		\$ 22,276,237
22	373	Street Lighting & Signal Systems	\$ 61,715,564	100%	\$ 61,715,564		\$ 61,715,564
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	100%	\$ 22,272		\$ 22,272
24		Total Distribution Plant	\$ 2,327,118,104	100%	\$ 2,327,118,104	\$ -	\$ 2,327,118,104

Ohio Edison Company: 12-2680-EL-RDR  
9/30/2012 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)

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NOTE: Column A contains actual plant in service balances as of 9/30/2012, 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 "Summary of Exclusions per Case No. 10-388-EL-SSO: Actual 9/30/2012 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>GENERAL PLANT</u>							
25	389	Land & Land Rights	\$ 3,332,037	100%	\$ 3,332,037		\$ 3,332,037
26	390	Structures & Improvements	\$ 75,066,628	100%	\$ 75,066,628		\$ 75,066,628
27	390.3	Leasehold Improvements	\$ 108,959	100%	\$ 108,959		\$ 108,959
28	391.1	Office Furniture & Equipment	\$ 7,399,196	100%	\$ 7,399,196		\$ 7,399,196
29	391.2	Data Processing Equipment	\$ 8,718,477	100%	\$ 8,718,477		\$ 8,718,477
30	392	Transportation Equipment	\$ 2,152,292	100%	\$ 2,152,292		\$ 2,152,292
31	393	Stores Equipment	\$ 1,376,379	100%	\$ 1,376,379		\$ 1,376,379
32	394	Tools, Shop & Garage Equipment	\$ 12,835,629	100%	\$ 12,835,629		\$ 12,835,629
33	395	Laboratory Equipment	\$ 6,206,681	100%	\$ 6,206,681		\$ 6,206,681
34	396	Power Operated Equipment	\$ 3,573,083	100%	\$ 3,573,083		\$ 3,573,083
35	397	Communication Equipment	\$ 17,125,392	100%	\$ 17,125,392		\$ 17,125,392
36	398	Miscellaneous Equipment	\$ 604,280	100%	\$ 604,280		\$ 604,280
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	100%	\$ 303,410		\$ 303,410
38		Total General Plant	\$ 138,802,443	100%	\$ 138,802,443	\$ -	\$ 138,802,443

Ohio Edison Company: 12-2680-EL-RDR  
9/30/2012 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)

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NOTE: Column A contains actual plant in service balances as of 9/30/2012, 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 "Summary of Exclusions per Case No. 10-388-EL-SSO: Actual 9/30/2012 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>OTHER PLANT</u>							
39	301	Organization	\$ 89,746	100%	\$ 89,746		\$ 89,746
40	303	Intangible Software	\$ 59,556,065	100%	\$ 59,556,065		\$ 59,556,065
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	\$ 63,461,562		\$ 63,461,562	\$ -	\$ 63,461,562
45		Company Total Plant	<u>\$ 2,817,602,889</u>	100%	<u>\$ 2,817,602,889</u>	<u>\$ (85,471,094)</u>	<u>\$ 2,732,131,795</u>
46		Service Company Plant Allocated*					\$ 81,261,634
47		Grand Total Plant (45 + 46)					<u>\$ 2,813,393,428</u>

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



Ohio Edison Company: 12-2680-EL-RDR  
9/30/2012 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)  
Page 1 of 4

NOTE: Column B contains actual reserve for accumulated depreciation balances as of 9/30/2012, 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 "Summary of Exclusions per Case No. 10-388-EL-SSO: Actual 9/30/2012 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company		Reserve Balances				
			Plant Investment		Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
			Sch B2.1 (Actual)	Column E (A)					
<u>TRANSMISSION PLANT</u>									
1	350	Land & Land Rights	\$	8,266,520	\$	-	100%	\$	-
2	352	Structures & Improvements	\$	11,148,855	\$	7,244,882	100%	\$	7,244,882
3	353	Station Equipment	\$	106,260,462	\$	51,724,620	100%	\$	51,724,620
4	354	Towers & Fixtures	\$	276,919	\$	301,841	100%	\$	301,841
5	355	Poles & Fixtures	\$	26,074,461	\$	19,957,483	100%	\$	19,957,483
6	356	Overhead Conductors & Devices	\$	34,172,544	\$	17,935,492	100%	\$	17,935,492
7	357	Underground Conduit	\$	1,548,767	\$	820,908	100%	\$	820,908
8	358	Underground Conductors & Devices	\$	15,001,156	\$	4,024,754	100%	\$	4,024,754
9	359	Roads & Trails	\$	-	\$	-	100%	\$	-
10		Total Transmission Plant	\$	202,749,686	\$	102,009,981	100%	\$	102,009,981

Ohio Edison Company: 12-2680-EL-RDR  
9/30/2012 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)  
Page 2 of 4

NOTE: Column B contains actual reserve for accumulated depreciation balances as of 9/30/2012, 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 "Summary of Exclusions per Case No. 10-388-EL-SSO: Actual 9/30/2012 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted Jurisdiction
			Sch B2.1 (Actual) Column E	Company	%	Total		
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
<u>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$ 12,737,376	\$ -	100%	\$ -		\$ -
12	361	Structures & Improvements	\$ 9,795,592	\$ 4,783,288	100%	\$ 4,783,288		\$ 4,783,288
13	362	Station Equipment	\$ 207,107,331	\$ 86,017,114	100%	\$ 86,017,114		\$ 86,017,114
14	364	Poles, Towers & Fixtures	\$ 426,167,592	\$ 202,193,718	100%	\$ 202,193,718		\$ 202,193,718
15	365	Overhead Conductors & Devices	\$ 572,807,679	\$ 147,931,859	100%	\$ 147,931,859		\$ 147,931,859
16	366	Underground Conduit	\$ 64,849,111	\$ 21,229,673	100%	\$ 21,229,673		\$ 21,229,673
17	367	Underground Conductors & Devices	\$ 250,028,828	\$ 65,706,600	100%	\$ 65,706,600		\$ 65,706,600
18	368	Line Transformers	\$ 440,010,412	\$ 173,751,197	100%	\$ 173,751,197		\$ 173,751,197
19	369	Services	\$ 125,496,420	\$ 72,460,547	100%	\$ 72,460,547		\$ 72,460,547
20	370	Meters	\$ 134,103,689	\$ 54,248,350	100%	\$ 54,248,350		\$ 54,248,350
21	371	Installation on Customer Premises	\$ 22,276,237	\$ 11,936,287	100%	\$ 11,936,287		\$ 11,936,287
22	373	Street Lighting & Signal Systems	\$ 61,715,564	\$ 35,256,643	100%	\$ 35,256,643		\$ 35,256,643
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	\$ 11,740	100%	\$ 11,740		\$ 11,740
24		Total Distribution Plant	\$ 2,327,118,104	\$ 875,527,016	100%	\$ 875,527,016	\$ -	\$ 875,527,016

Ohio Edison Company: 12-2680-EL-RDR  
9/30/2012 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)  
Page 3 of 4

NOTE: Column B contains actual reserve for accumulated depreciation balances as of 9/30/2012, 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 "Summary of Exclusions per Case No. 10-388-EL-SSO: Actual 9/30/2012 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company		Reserve Balances				
			Plant Investment Sch B2.1 (Actual) 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	\$ -	100%	\$ -		\$ -	
26	390	Structures & Improvements	\$ 75,066,628	\$ 34,038,496	100%	\$ 34,038,496		\$ 34,038,496	
27	390.3	Leasehold Improvements	\$ 108,959	\$ 108,087	100%	\$ 108,087		\$ 108,087	
28	391.1	Office Furniture & Equipment	\$ 7,399,196	\$ 5,525,119	100%	\$ 5,525,119		\$ 5,525,119	
29	391.2	Data Processing Equipment	\$ 8,718,477	\$ 55,733	100%	\$ 55,733		\$ 55,733	
30	392	Transportation Equipment	\$ 2,152,292	\$ (166,013)	100%	\$ (166,013)		\$ (166,013)	
31	393	Stores Equipment	\$ 1,376,379	\$ 764,569	100%	\$ 764,569		\$ 764,569	
32	394	Tools, Shop & Garage Equipment	\$ 12,835,629	\$ 2,155,000	100%	\$ 2,155,000		\$ 2,155,000	
33	395	Laboratory Equipment	\$ 6,206,681	\$ 2,752,664	100%	\$ 2,752,664		\$ 2,752,664	
34	396	Power Operated Equipment	\$ 3,573,083	\$ 2,994,542	100%	\$ 2,994,542		\$ 2,994,542	
35	397	Communication Equipment	\$ 17,125,392	\$ 14,990,415	100%	\$ 14,990,415		\$ 14,990,415	
36	398	Miscellaneous Equipment	\$ 604,280	\$ 477,804	100%	\$ 477,804		\$ 477,804	
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	\$ 163,146	100%	\$ 163,146		\$ 163,146	
38		Total General Plant	\$ 138,802,443	\$ 63,859,562	100%	\$ 63,859,562	\$ -	\$ 63,859,562	

Ohio Edison Company: 12-2680-EL-RDR  
9/30/2012 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)  
Page 4 of 4

NOTE: Column B contains actual reserve for accumulated depreciation balances as of 9/30/2012, 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 "Summary of Exclusions per Case No. 10-388-EL-SSO: Actual 9/30/2012 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
			Sch B2.1 (Actual) Column E (A)					
<u>OTHER PLANT</u>								
39	301	Organization	\$ 89,746	\$ -	100%	\$ -		\$ -
40	303	Intangible Software	\$ 59,556,065	\$ 44,570,154	100%	\$ 44,570,154		\$ 44,570,154
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	\$ 161,865	100%	\$ 161,865		\$ 161,865
44		Total Other Plant	\$ 63,461,562	\$ 46,985,368		\$ 46,985,368	\$ -	\$ 46,985,368
45		Company Total Plant (Reserve)	\$ 2,732,131,795	\$ 1,088,381,928	100%	\$ 1,088,381,928	\$ -	\$ 1,088,381,928
46		Service Company Reserve Allocated*						\$ 24,889,024
47		Grand Total Plant (Reserve) (45 + 46)						\$ 1,113,270,951

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

The Cleveland Electric Illuminating Company: 12-2679-EL-RDR  
 Ohio Edison Company: 12-2680-EL-RDR  
 The Toledo Edison Company: 12-2681-EL-RDR

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

	<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>SC</u>
(1) Ending Bal. 9/30/12*	\$ 417,994,417	\$ 460,127,159	\$ 127,699,598	\$ 88,155,029
(2) Service Company Allocated ADIT**	\$ 12,526,830	\$ 15,180,296	\$ 6,682,151	
(3) Grand Total ADIT Balance***	<u>\$ 430,521,247</u>	<u>\$ 475,307,455</u>	<u>\$ 134,381,749</u>	

\*Source: Actual 9/30/12 balances.

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

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

Ohio Edison Company: 12-2680-EL-RDR  
Annual Depreciation Expense on Actual Plant Balances as of September 30, 2012

Schedule B-3.2 (Actual)  
Page 1 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 8,266,520	\$ -	0.00%	\$ -
2	352	Structures & Improvements	\$ 11,148,855	\$ 7,244,882	2.06%	\$ 229,666
3	353	Station Equipment	\$ 106,260,462	\$ 51,724,620	2.20%	\$ 2,337,730
4	354	Towers & Fixtures	\$ 276,919	\$ 301,841	1.82%	\$ 5,040
5	355	Poles & Fixtures	\$ 26,074,461	\$ 19,957,483	2.98%	\$ 777,019
6	356	Overhead Conductors & Devices	\$ 34,172,544	\$ 17,935,492	2.55%	\$ 871,400
7	357	Underground Conduit	\$ 1,548,767	\$ 820,908	1.67%	\$ 25,864
8	358	Underground Conductors & Devices	\$ 15,001,156	\$ 4,024,754	2.00%	\$ 300,023
9	359	Roads & Trails	\$ -	\$ -	0.00%	\$ -
10		Total Transmission	\$ 202,749,686	\$ 102,009,981		\$ 4,546,742

Ohio Edison Company: 12-2680-EL-RDR  
Annual Depreciation Expense on Actual Plant Balances as of September 30, 2012

Schedule B-3.2 (Actual)  
Page 2 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 12,737,376	\$ -	0.00%	\$ -
12	361	Structures & Improvements	\$ 9,795,592	\$ 4,783,288	2.45%	\$ 239,992
13	362	Station Equipment	\$ 207,107,331	\$ 86,017,114	2.55%	\$ 5,281,237
14	364	Poles, Towers & Fixtures	\$ 426,167,592	\$ 202,193,718	2.93%	\$ 12,486,710
15	365	Overhead Conductors & Devices	\$ 572,807,679	\$ 147,931,859	2.70%	\$ 15,465,807
16	366	Underground Conduit	\$ 64,849,111	\$ 21,229,673	1.50%	\$ 972,737
17	367	Underground Conductors & Devices	\$ 250,028,828	\$ 65,706,600	2.07%	\$ 5,175,597
18	368	Line Transformers	\$ 440,010,412	\$ 173,751,197	3.50%	\$ 15,400,364
19	369	Services	\$ 125,496,420	\$ 72,460,547	3.13%	\$ 3,928,038
20	370	Meters	\$ 134,103,689	\$ 54,248,350	3.24%	\$ 4,344,960
21	371	Installation on Customer Premises	\$ 22,276,237	\$ 11,936,287	4.44%	\$ 989,065
22	373	Street Lighting & Signal Systems	\$ 61,715,564	\$ 35,256,643	4.20%	\$ 2,592,054
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	\$ 11,740	0.00%	\$ -
24		Total Distribution	\$ 2,327,118,104	\$ 875,527,016		\$ 66,876,561

Ohio Edison Company: 12-2680-EL-RDR  
Annual Depreciation Expense on Actual Plant Balances as of September 30, 2012

Schedule B-3.2 (Actual)  
Page 3 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 3,332,037	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 75,066,628	\$ 34,038,496	2.50%	\$ 1,876,666
27	390.3	Leasehold Improvements	\$ 108,959	\$ 108,087	20.78%	\$ 22,642
28	391.1	Office Furniture & Equipment	\$ 7,399,196	\$ 5,525,119	3.80%	\$ 281,169
29	391.2	Data Processing Equipment	\$ 8,718,477	\$ 55,733	17.00%	\$ 1,482,141
30	392	Transportation Equipment	\$ 2,152,292	\$ (166,013)	7.31%	\$ 157,333
31	393	Stores Equipment	\$ 1,376,379	\$ 764,569	2.56%	\$ 35,235
32	394	Tools, Shop & Garage Equipment	\$ 12,835,629	\$ 2,155,000	3.17%	\$ 406,889
33	395	Laboratory Equipment	\$ 6,206,681	\$ 2,752,664	3.80%	\$ 235,854
34	396	Power Operated Equipment	\$ 3,573,083	\$ 2,994,542	3.48%	\$ 124,343
35	397	Communication Equipment	\$ 17,125,392	\$ 14,990,415	5.00%	\$ 856,270
36	398	Miscellaneous Equipment	\$ 604,280	\$ 477,804	4.00%	\$ 24,171
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	\$ 163,146	0.00%	\$ -
38		Total General	\$ 138,802,443	\$ 63,859,562		\$ 5,502,713



Ohio Edison Company: 12-2680-EL-RDR  
Annual Depreciation Expense on Actual Plant Balances as of September 30, 2012

Schedule B-3.2 (Actual)  
Page 4 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>OTHER PLANT</u>						
39	301	Organization	\$ 89,746	\$ -	0.00%	**
40	303	Intangible Software	\$ 59,556,065	\$ 44,570,154	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	\$ 161,865	3.87%	**
44		Total Other	\$ 63,461,562	\$ 46,985,368		\$ 3,542,557
45		Company Total Depreciation	\$ 2,732,131,795	\$ 1,088,381,928		\$ 80,468,573
46		Incremental Depreciation Associated with Allocated Service Company Plant ***	\$ 81,261,634	\$ 24,889,024		\$ 1,974,784
47		GRAND TOTAL	<u>\$ 2,813,393,428</u>	<u>\$ 1,113,270,951</u>		<u>\$ 82,443,357</u>

\*\* Please see the "Intangible Depreciation Expense Calculation: Actual 9/30/2012 Balances" workpaper for more details behind the calculation of depreciation expense associated with Intangible Plant.

\*\*\* Source: Line 6 of the "Service Company Allocations to the Ohio Operating Companies (Actual)" workpaper.

Ohio Edison Company: 12-2680-EL-RDR

Annual Property Tax Expense on Actual Plant Balances as of September 30, 2012

Schedule C-3.10a (Actual)

Page 1 of 1

Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes - See Schedule C-3.10a1 (Actual)	\$ 79,705,873
2	Real Property Taxes - See Schedule C-3.10a2 (Actual)	\$ 1,369,896
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 106,811</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 81,182,580</u></u>

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

## Annual Personal Property Tax Expense on Actual Plant Balances as of September 30, 2012

Schedule C-3.10a1 (Actual)

Page 1 of 1

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Plant in Service (a)	\$ 202,749,686	\$ 2,327,118,104	\$ 138,802,443
2	Jurisdictional Real Property (b)	\$ 19,415,376	\$ 22,532,968	\$ 78,507,624
3	Jurisdictional Personal Property (1 - 2)	\$ 183,334,310	\$ 2,304,585,136	\$ 60,294,818
	<u>Exclusions and Exemptions</u>			
4	Capitalized Asset Retirement Costs (a)	\$ -	\$ 22,272	\$ 303,410
5	Exempt Facilities (c)	\$ 575,438	\$ 2,655,801	\$ -
6	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ 3,889,004
7	Capitalized Interest (f)	\$ 13,071,736	\$ 108,776,418	\$ -
8	Total Exclusions and Exemptions (4 thru 7)	\$ 13,647,174	\$ 111,454,492	\$ 4,192,414
9	Net Cost of Taxable Personal Property (3 - 8)	\$ 169,687,136	\$ 2,193,130,644	\$ 56,102,405
10	True Value Percentage (c)	41.0839%	48.7010%	32.8778%
11	True Value of Taxable Personal Property (9 x 10)	\$ 69,714,093	\$ 1,068,076,555	\$ 18,445,236
12	Assessment Percentage (d)	85.00%	85.00%	24.00%
13	Assessment Value (11 x 12)	\$ 59,256,979	\$ 907,865,072	\$ 4,426,857
14	Personal Property Tax Rate (e)	8.2040%	8.2040%	8.2040%
15	Personal Property Tax (13 x 14)	\$ 4,861,443	\$ 74,481,251	\$ 363,179
16	Total Personal Property Tax (15)			\$ 79,705,873

(a) Schedule B-2.1 (Actual)

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

(c) Source: OE's 2012 Ohio Annual Property Tax Return Filing

(d) Statutory Assessment for Personal Property

(e) Estimated tax rate for Personal Property based on 2012 Ohio Annual Property Tax Return Filing

(f) Calculation: Line 3 x Percentage from 2012 Ohio Annual Property Tax Return Filing

## Annual Real Property Tax Expense on Actual Plant Balances as of September 30, 2012

Schedule C-3.10a2 (Actual)

Page 1 of 1

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Real Property (a)	\$ 19,415,376	\$ 22,532,968	\$ 78,507,624
2	True Value Percentage (b)	47.93%	47.93%	47.93%
3	True Value of Taxable Real Property (1 x 2)	\$ 9,305,770	\$ 10,800,029	\$ 37,628,626
4	Assessment Percentage (c)	35.00%	35.00%	35.00%
5	Assessment Value (3 x 4)	\$ 3,257,020	\$ 3,780,010	\$ 13,170,019
6	Real Property Tax Rate (d)	6.7793%	6.7793%	6.7793%
7	Real Property Tax (5 x 6)	\$ 220,803	\$ 256,258	\$ 892,835
8	Total Real Property Tax (Sum of 7)			<u>\$ 1,369,896</u>
(a)	Schedule C-3.10a1 (Actual)			
(b)	Calculated as follows:			
	(1) Real Property Assessed Value	\$ 34,215,960	Source: OE's 2012 Ohio Annual Property Tax Return Filing	
	(2) Assessment Percentage	35.00%	Statutory Assessment for Real Property	
	(3) Real Property True Value	\$ 97,759,886	Calculation: (1) / (2)	
	(4) Real Property Capitalized Cost	\$ 203,964,336	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	47.93%	Calculation: (3) / (4)	
(c)	Statutory Assessment for Real Property			
(d)	Estimated tax rate for Real Estate based on 2012 Ohio Annual Property Tax Return Filing.			

The Cleveland Electric Illuminating Company: 12-2679-EL-RDR  
 Ohio Edison Company: 12-2680-EL-RDR  
 The Toledo Edison Company: 12-2681-EL-RDR

**Summary of Exclusions per Case No. 10-388-EL-SSO  
 Actual 9/30/2012 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	\$ 57,227,343	\$ 85,471,094	\$ 15,628,438
Reserve	\$ -	\$ -	\$ -

**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: 9/30/2012 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	\$ 204,321	\$ 20,773
364	\$ 204,779	\$ 21,737
365	\$ 1,338,127	\$ 150,257
367	\$ (18)	\$ (0)
368	\$ 18,098	\$ 1,052
370	\$ 1,669,255	\$ 50,769
Grand Total	\$ 3,434,562	\$ 244,588

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 9/30/2012, there is no plant in service associated with Rider EDR (provision g).

The Cleveland Electric Illuminating Company: 12-2679-EL-RDR  
 Ohio Edison Company: 12-2680-EL-RDR  
 The Toledo Edison Company: 12-2681-EL-RDR

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

	(A)	(B)	(C)	(D)	(E)
	Service Company	CEI	OE	TE	TOTAL
(1) Allocation Factors from Case 07-551		14.21%	17.22%	7.58%	
(2) Gross Plant	\$ 471,902,636	\$ 67,057,365	\$ 81,261,634	\$ 35,770,220	\$ 184,089,218
(3) Reserve	\$ 144,535,563	\$ 20,538,504	\$ 24,889,024	\$ 10,955,796	\$ 56,383,323
(4) ADIT	\$ 88,155,029	\$ 12,526,830	\$ 15,180,296	\$ 6,682,151	\$ 34,389,277
(5) <b>Rate Base</b>		<b>\$ 33,992,031</b>	<b>\$ 41,192,314</b>	<b>\$ 18,132,273</b>	<b>\$ 93,316,618</b>
(6) Depreciation Expense (Incremental)		\$ 1,629,598	\$ 1,974,784	\$ 869,272	\$ 4,473,655
(7) Property Tax Expense (Incremental)		\$ 88,141	\$ 106,811	\$ 47,017	\$ 241,968
(8) <b>Total Expenses</b>		<b>\$ 1,717,739</b>	<b>\$ 2,081,595</b>	<b>\$ 916,289</b>	<b>\$ 4,715,623</b>

- (2) Gross Plant = Actual Service Company General and Intangible plant in-service as of 9/30/12  
 (3) Reserve = Actual Service Company General and Intangible Plant depreciation reserve as of 9/30/12.  
 (4) ADIT: Actual ADIT Balances as of 9/30/12.  
 (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: Case No. 07-551-EL-AIR vs. Actual 9/30/2012"  
 (7) Estimated incremental property tax expense. Additional details provided on "Incremental Depreciation and Property Tax Associated with Service Company Plant: Case No. 07-551-EL-AIR vs. Actual 9/30/2012"  
 (8) Total Expenses = Depreciation Expense + Property Tax Expense

All Service Company Allocations for Gross Plant and Reserve can be found on Sch B2.1 (Actual) and Sch B3 (Actual), respectively, in order to determine the Grand Totals shown on the "Rider DCR Actual Distribution Rate Base Additions as of 9/30/2012: Revenue Requirement" workpaper.

The Cleveland Electric Illuminating Company: 12-2679-EL-RDR  
 Ohio Edison Company: 12-2680-EL-RDR  
 The Toledo Edison Company: 12-2681-EL-RDR

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

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

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

**NOTES**

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

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

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

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

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

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

\* Includes accounts 390.1 and 390.2.

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

\*\*\* Includes accounts 397 and 397.1

The Cleveland Electric Illuminating Company: 12-2679-EL-RDR  
 Ohio Edison Company: 12-2680-EL-RDR  
 The Toledo Edison Company: 12-2681-EL-RDR

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

**II. Estimated Depreciation Accrual Rate for Actual Service Company Plant as of September 30, 2012**

Line No.	(A) Account	(B) Account Description	(C) 9/30/12 Actual Balances			(F) Accrual Rates				(J) Depreciation Expense
			Gross	Reserve	Net	CEI	OE	TE	Average	
28	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
29	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	

**GENERAL PLANT**

30	389	Fee Land & Easements	\$ 230,947	\$ -	\$ 230,947	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	\$ 57,991,726	\$ 13,027,489	\$ 44,964,237	2.20%	2.50%	2.20%	2.33%	\$ 1,352,615
32	390.3	Struct Imprv, Leasehold Imp **	\$ 14,068,908	\$ 3,869,706	\$ 10,199,201	22.34%	20.78%	0.00%	21.49%	\$ 3,022,747
33	391.1	Office Furn., Mech. Equip.	\$ 16,996,180	\$ 8,984,037	\$ 8,012,143	7.60%	3.80%	3.80%	5.18%	\$ 881,118
34	391.2	Data Processing Equipment	\$ 115,966,794	\$ 22,563,523	\$ 93,403,271	10.56%	17.00%	9.50%	13.20%	\$ 15,303,919
35	392	Transportation Equipment	\$ 27,535	\$ 19,747	\$ 7,788	6.07%	7.31%	6.92%	6.78%	\$ 1,868
36	393	Stores Equipment	\$ 16,767	\$ 4,429	\$ 12,338	6.67%	2.56%	3.13%	4.17%	\$ 699
37	394	Tools, Shop, Garage Equip.	\$ 221,780	\$ 8,755	\$ 213,025	4.62%	3.17%	3.33%	3.73%	\$ 8,271
38	395	Laboratory Equipment	\$ 116,304	\$ 20,348	\$ 95,956	2.31%	3.80%	2.86%	3.07%	\$ 3,576
39	396	Power Operated Equipment	\$ 41,518	\$ 19,689	\$ 21,829	4.47%	3.48%	5.28%	4.19%	\$ 1,740
40	397	Communication Equipment ***	\$ 83,043,791	\$ 14,131,305	\$ 68,912,486	7.50%	5.00%	5.88%	6.08%	\$ 5,050,438
41	398	Misc. Equipment	\$ 7,724,173	\$ 469,978	\$ 7,254,195	6.67%	4.00%	3.33%	4.84%	\$ 374,036
42	399.1	ARC General Plant	\$ 40,721	\$ 21,896	\$ 18,826	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 296,487,144	\$ 63,140,903	\$ 233,346,242					\$ 26,001,024

**INTANGIBLE PLANT**

44	301	FECO 101/6-301 Organization Fst	\$ 49,344	\$ 49,344	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
45	303	FECO 101/6 303 Intangibles	\$ 27,665,411	\$ 1,551,122	\$ 26,114,289	14.29%	14.29%	14.29%	14.29%	\$ 3,953,387
46	303	FECO 101/6-303 Katz Software	\$ 1,268,271	\$ 1,268,271	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
47	303	FECO 101/6-303 2003 Software	\$ 24,400,196	\$ 24,400,196	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
48	303	FECO 101/6-303 2004 Software	\$ 12,676,215	\$ 12,676,215	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
49	303	FECO 101/6-303 2005 Software	\$ 1,086,776	\$ 1,086,776	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
50	303	FECO 101/6-303 2006 Software	\$ 5,680,002	\$ 4,922,985	\$ 757,017	14.29%	14.29%	14.29%	14.29%	\$ 757,017
51	303	FECO 101/6-303 2007 Software	\$ 7,245,250	\$ 6,525,589	\$ 719,661	14.29%	14.29%	14.29%	14.29%	\$ 719,661
52	303	FECO 101/6-303 2008 Software	\$ 7,404,178	\$ 5,824,457	\$ 1,579,721	14.29%	14.29%	14.29%	14.29%	\$ 1,058,057
53	303	FECO 101/6-303 2009 Software	\$ 15,968,197	\$ 7,327,968	\$ 8,640,229	14.29%	14.29%	14.29%	14.29%	\$ 2,281,855
54	303	FECO 101/6-303 2010 Software	\$ 20,146,865	\$ 7,094,223	\$ 13,052,642	14.29%	14.29%	14.29%	14.29%	\$ 2,878,987
55	303	FECO 101/6-303 2011 Software	\$ 51,824,786	\$ 8,667,512	\$ 43,157,273	14.29%	14.29%	14.29%	14.29%	\$ 7,405,762
56			\$ 175,415,492	\$ 81,394,660	\$ 94,020,831					\$ 19,054,726

57	<b>TOTAL - GENERAL &amp; INTANGIBLE</b>		\$ 471,902,636	\$ 144,535,563	\$ 327,367,073				<b>9.55%</b>	<b>\$ 45,055,750</b>
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**NOTES**

(C) - (E) Service Company plant balances as of September 30, 2012.

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

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

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

(J) Estimated depreciation expense associated with Service Company plant as of 9/30/12. 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



The Cleveland Electric Illuminating Company: 12-2679-EL-RDR  
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 The Toledo Edison Company: 12-2681-EL-RDR

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

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

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

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

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

#### NOTES

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

The Cleveland Electric Illuminating Company: 12-2679-EL-RDR  
 Ohio Edison Company: 12-2680-EL-RDR  
 The Toledo Edison Company: 12-2681-EL-RDR

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

#### III. Average Real Property Tax Rates on Actual General Plant as of September 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 Allocations to the Ohio Operating Companies (Actual)" workpaper.
25	Weighted Allocation Factors	36.43%	44.14%	19.43%	100.00%	Weighted Line 24
<u>Real Property Tax</u>						
26	True Value Percentage	71.87%	47.93%	50.02%	57.06%	Schedule C3.10a2 (Actual)
27	Assessment Percentage	35.00%	35.00%	35.00%	35.00%	Schedule C3.10a2 (Actual)
28	Real Property Tax Rate	7.59%	6.78%	7.78%	7.27%	Schedule C3.10a2 (Actual)
29	Average Rate	1.91%	1.14%	1.36%	1.45%	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 September 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	1.45%	\$ 230,947	\$ 3,353
31	390	Structures, Improvements	Real	1.45%	\$ 57,991,726	\$ 841,885
32	390.3	Struct Imprv, Leasehold Imp	Real	1.45%	\$ 14,068,908	\$ 204,243
33	391.1	Office Furn., Mech. Equip.	Personal		\$ 16,996,180	\$ -
34	391.2	Data Processing Equipment	Personal		\$ 115,966,794	\$ -
35	392	Transportation Equipment	Personal		\$ 27,535	\$ -
36	393	Stores Equipment	Personal		\$ 16,767	\$ -
37	394	Tools, Shop, Garage Equip.	Personal		\$ 221,780	\$ -
38	395	Laboratory Equipment	Personal		\$ 116,304	\$ -
39	396	Power Operated Equipment	Personal		\$ 41,518	\$ -
40	397	Communication Equipment	Personal		\$ 83,043,791	\$ -
41	398	Misc. Equipment	Personal		\$ 7,724,173	\$ -
42	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
43	<b>TOTAL - GENERAL PLANT</b>				\$ 296,487,144	\$ 1,049,481
44	<b>TOTAL - INTANGIBLE PLANT</b>				\$ 175,415,492	\$ -
45	<b>TOTAL - GENERAL &amp; INTANGIBLE PLANT</b>				\$ 471,902,636	\$ 1,049,481
46	<b>Average Effective Real Property Tax Rate</b>					<b>0.22%</b>

#### NOTES

- (C) Source: Schedule C3.10 (Actual). Classification of General Plant account as Real or Personal Property  
 (D) Weighted average property tax rate across CEI, OE, and TE. See Section III above.  
 Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax.  
 (E) Service Company General gross plant balances as of 9/30/12.  
 (F) Calculation: Column D x Column E

<b>Incremental Depreciation and Property Tax Associated with Service Company Plant (Actual)</b>							
<b>Case No. 07-551-EL-AIR vs. Actual 9/30/12 Balances</b>							
<b>I. Allocated Service Company Plant and Related Expenses as of September 30, 2012</b>							
Line	Category	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
1	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
2	Gross Plant	\$ 471,902,636	\$ 67,057,365	\$ 81,261,634	\$ 35,770,220	\$ 184,089,218	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 57 x Line 1
3	Accum. Reserve	\$ (144,535,563)	\$ (20,538,504)	\$ (24,889,024)	\$ (10,955,796)	\$ (56,383,323)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 57 x Line 1
4	Net Plant	<u>\$ 327,367,073</u>	<u>\$ 46,518,861</u>	<u>\$ 56,372,610</u>	<u>\$ 24,814,424</u>	<u>\$ 127,705,895</u>	Line 2 + Line 3
5	Depreciation *	9.55%	\$ 6,402,422	\$ 7,758,600	\$ 3,415,226	\$ 17,576,248	Average Rate x Line 2
6	Property Tax *	0.22%	\$ 149,131	\$ 180,721	\$ 79,551	\$ 409,402	Average Rate x Line 2
7	Total Expenses		<u>\$ 6,551,553</u>	<u>\$ 7,939,321</u>	<u>\$ 3,494,776</u>	<u>\$ 17,985,650</u>	
* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 9/30/12. See line 57 of the "Depreciation Rate for Service Company Plant (Actual)" workpaper and line 46 of the "Property Tax Rate for Service Company Plant (Actual)" workpaper for more details.							
<b>II. Allocated Service Company Plant and Related Expenses as of May 31, 2007</b>							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
8	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
9	Gross Plant	\$ 314,463,678	\$ 44,685,289	\$ 54,150,645	\$ 23,836,347	\$ 122,672,281	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 27 x Line 8
10	Accum. Reserve	\$ (141,912,431)	\$ (20,165,756)	\$ (24,437,321)	\$ (10,756,962)	\$ (55,360,039)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 27 x Line 8
11	Net Plant	<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 of the "Depreciation Rate for Service Company Plant (Actual)" workpaper and line 23 of the "Property Tax Rate for Service Company Plant (Actual)" workpaper for more details.							
<b>III. Incremental Expenses Associated with Allocated Service Company Plant *</b>							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
15	Depreciation	-1.13%	\$ 1,629,598	\$ 1,974,784	\$ 869,272	\$ 4,473,655	Line 5 - Line 12
16	Property Tax	0.09%	\$ 88,141	\$ 106,811	\$ 47,017	\$ 241,968	Line 6 - Line 13
17	Total Expenses		<u>\$ 1,717,739</u>	<u>\$ 2,081,595</u>	<u>\$ 916,289</u>	<u>\$ 4,715,623</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 September 30, 2012. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.							

**Intangible Depreciation Expense Calculation**  
**Actual 9/30/2012 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 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 Sep-12 (D)	Reserve Sep-12 (E)	Net Plant Sep-12 (F)	Accrual Rates (G)	Depreciation Expense (H)
CECO The Illuminating Co.	CECO 101/6-303 2002 Software	Intangible Plant	2,966,784	2,966,784	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2003 Software	Intangible Plant	1,307,067	1,307,067	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2004 Software	Intangible Plant	3,596,344	3,596,344	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2005 Software	Intangible Plant	1,219,862	1,219,862	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2006 Software	Intangible Plant	1,808,778	1,618,422	\$ 190,356	14.29%	\$ 190,356
CECO The Illuminating Co.	CECO 101/6-303 2007 Software	Intangible Plant	5,870,456	4,346,144	\$ 1,524,312	14.29%	\$ 838,888
CECO The Illuminating Co.	CECO 101/6-303 2008 Software	Intangible Plant	2,852,517	1,772,022	\$ 1,080,496	14.29%	\$ 407,625
CECO The Illuminating Co.	CECO 101/6-303 2009 Software	Intangible Plant	3,238,318	1,291,658	\$ 1,946,659	14.29%	\$ 462,756
CECO The Illuminating Co.	CECO 101/6-303 2010 Software	Intangible Plant	2,716,031	931,998	\$ 1,784,033	14.29%	\$ 388,121
CECO The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	7,441,917	1,023,347	\$ 6,418,570	14.29%	\$ 1,063,450
CECO The Illuminating Co.	CECO 101/6-303 FAS109 Distribution	Intangible Plant	2,001,380	1,966,378	\$ 35,002	3.18%	\$ 35,002
CECO The Illuminating Co.	CECO 101/6-303 FAS109 Transmission	Intangible Plant	1,176,339	976,591	\$ 199,749	2.15%	\$ 25,291
CECO The Illuminating Co.	CECO 101/6-303 Software	Intangible Plant	1,460,362	293,523	\$ 1,166,839	14.29%	\$ 208,686
CECO The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	12,454,403	12,454,403	\$ -	14.29%	\$ -
<b>Total</b>			<b>50,110,559</b>	<b>35,764,543</b>	<b>\$ 14,346,016</b>		<b>\$ 3,620,175</b>
OECO Ohio Edison Co.	OECO 101/6-301 Organization	Intangible Plant	\$ 89,746	\$ -	\$ 89,746	0.00%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2002 Software	Intangible Plant	\$ 3,690,067	\$ 3,690,067	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2003 Software	Intangible Plant	\$ 17,568,726	\$ 17,568,726	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2004 Software	Intangible Plant	\$ 4,524,343	\$ 4,524,343	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2005 Software	Intangible Plant	\$ 1,469,370	\$ 1,469,370	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2006 Software	Intangible Plant	\$ 2,754,124	\$ 2,756,657	\$ (2,533)	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2007 Software	Intangible Plant	\$ 7,208,211	\$ 6,698,296	\$ 509,916	14.29%	\$ 509,916
OECO Ohio Edison Co.	OECO 101/6-303 2008 Software	Intangible Plant	\$ 3,495,653	\$ 3,163,448	\$ 332,206	14.29%	\$ 332,206
OECO Ohio Edison Co.	OECO 101/6-303 2009 Software	Intangible Plant	\$ 4,771,511	\$ 2,058,518	\$ 2,712,993	14.29%	\$ 681,849
OECO Ohio Edison Co.	OECO 101/6-303 2010 Software	Intangible Plant	\$ 3,645,398	\$ 1,272,486	\$ 2,372,912	14.29%	\$ 520,927
OECO Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 7,342,321	\$ 1,018,910	\$ 6,323,412	14.29%	\$ 1,049,218
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Dist Land	Intangible Plant	\$ 37,082	\$ -	\$ 37,082	2.89%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 1,556,299	\$ 1,556,299	\$ -	2.89%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 G/P Land	Intangible Plant	\$ 7,778	\$ -	\$ 7,778	3.87%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 General Plant	Intangible Plant	\$ 191,313	\$ 161,865	\$ 29,448	3.87%	\$ 7,404
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Transm Land	Intangible Plant	\$ 1,326,229	\$ -	\$ 1,326,229	2.33%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Transmission	Intangible Plant	\$ 697,049	\$ 697,049	\$ -	2.33%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 Software	Intangible Plant	\$ 3,086,341	\$ 349,334	\$ 2,737,007	14.29%	\$ 441,038
<b>Total</b>			<b>\$ 63,461,562</b>	<b>\$ 46,985,368</b>	<b>\$ 16,476,195</b>		<b>\$ 3,542,557</b>
TECO Toledo Edison Co.	TECO 101/6-303 2002 Software	Intangible Plant	\$ 1,705,114	\$ 1,705,114	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2003 Software	Intangible Plant	\$ 7,446,712	\$ 7,446,712	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2004 Software	Intangible Plant	\$ 854,821	\$ 854,821	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2005 Software	Intangible Plant	\$ 670,679	\$ 670,679	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2006 Software	Intangible Plant	\$ 834,729	\$ 745,667	\$ 89,062	14.29%	\$ 89,062
TECO Toledo Edison Co.	TECO 101/6-303 2007 Software	Intangible Plant	\$ 3,095,002	\$ 2,285,076	\$ 809,926	14.29%	\$ 442,276
TECO Toledo Edison Co.	TECO 101/6-303 2008 Software	Intangible Plant	\$ 1,445,575	\$ 961,363	\$ 484,212	14.29%	\$ 206,573
TECO Toledo Edison Co.	TECO 101/6-303 2009 Software	Intangible Plant	\$ 2,063,025	\$ 849,077	\$ 1,213,948	14.29%	\$ 294,806
TECO Toledo Edison Co.	TECO 101/6-303 2010 Software	Intangible Plant	\$ 1,589,514	\$ 552,179	\$ 1,037,336	14.29%	\$ 227,142
TECO Toledo Edison Co.	TECO 101/6-303 2011 Software	Intangible Plant	\$ 3,030,734	\$ 422,993	\$ 2,607,742	14.29%	\$ 433,092
TECO Toledo Edison Co.	TECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 240,093	\$ 218,858	\$ 21,235	3.10%	\$ 7,443
TECO Toledo Edison Co.	TECO 101/6-303 FAS109 Transmission	Intangible Plant	\$ 54,210	\$ 45,385	\$ 8,825	2.37%	\$ 1,285
TECO Toledo Edison Co.	TECO 101/6-303 Software	Intangible Plant	\$ 896,054	\$ 98,298	\$ 797,756	14.29%	\$ 128,046
<b>Total</b>			<b>\$ 23,926,262</b>	<b>\$ 16,856,222</b>	<b>\$ 7,070,040</b>		<b>\$ 1,829,723</b>

**NOTES**

(D) - (F) Source: Actual Balances as of 9/30/2012.

(G) Source: Case # 07-551-EL-AIR

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

**Rider DCR**  
**Estimated Distribution Rate Base Additions as of 12/31/2012**  
**Revenue Requirement Calculation**

(\$ millions)

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

	(A)	(B)	(C) = (B) - (A)	(D)
<b>Gross Plant</b>	<b>5/31/2007*</b>	<b>12/31/2012</b>	<b>Incremental</b>	<b>Source of Column (B)</b>
(1) CEI	1,927.1	2,628.9	701.9	Sch B2.1 (Estimate) Line 45
(2) OE	2,074.0	2,897.3	823.3	Sch B2.1 (Estimate) Line 47
(3) TE	771.5	1,054.6	283.1	Sch B2.1 (Estimate) Line 44
(4) <b>Total</b>	<b>4,772.5</b>	<b>6,580.8</b>	<b>1,808.3</b>	<b>Sum: [ (1) through (3) ]</b>
<b>Accumulated Reserve</b>				
(5) CEI	(773.0)	(1,074.1)	(301.0)	-Sch B3 (Estimate) Line 45
(6) OE	(803.0)	(1,118.6)	(315.6)	-Sch B3 (Estimate) Line 47
(7) TE	(376.8)	(518.5)	(141.7)	-Sch B3 (Estimate) Line 44
(8) <b>Total</b>	<b>(1,952.8)</b>	<b>(2,711.1)</b>	<b>(758.3)</b>	<b>Sum: [ (5) through (7) ]</b>
<b>Net Plant In Service</b>				
(9) CEI	1,154.0	1,554.9	400.8	(1) + (5)
(10) OE	1,271.0	1,778.7	507.7	(2) + (6)
(11) TE	394.7	536.1	141.4	(3) + (7)
(12) <b>Total</b>	<b>2,819.7</b>	<b>3,869.6</b>	<b>1,049.9</b>	<b>Sum: [ (9) through (11) ]</b>
<b>ADIT</b>				
(13) CEI	(246.4)	(438.6)	(192.3)	- ADIT Balances (Estimate) Line 3
(14) OE	(197.1)	(476.0)	(279.0)	- ADIT Balances (Estimate) Line 3
(15) TE	(10.3)	(142.5)	(132.1)	- ADIT Balances (Estimate) Line 3
(16) <b>Total</b>	<b>(453.8)</b>	<b>(1,057.1)</b>	<b>(603.4)</b>	<b>Sum: [ (13) through (15) ]</b>
<b>Rate Base</b>				
(17) CEI	907.7	1,116.2	208.6	(9) + (13)
(18) OE	1,073.9	1,302.7	228.8	(10) + (14)
(19) TE	384.4	393.6	9.2	(11) + (15)
(20) <b>Total</b>	<b>2,366.0</b>	<b>2,812.5</b>	<b>446.6</b>	<b>Sum: [ (17) through (19) ]</b>
<b>Depreciation Exp</b>				
(21) CEI	60.0	83.8	23.8	Sch B-3.2 (Estimate) Line 45
(22) OE	62.0	85.4	23.4	Sch B-3.2 (Estimate) Line 47
(23) TE	24.5	33.9	9.4	Sch B-3.2 (Estimate) Line 45
(24) <b>Total</b>	<b>146.5</b>	<b>203.1</b>	<b>56.6</b>	<b>Sum: [ (21) through (23) ]</b>
<b>Property Tax Exp</b>				
(25) CEI	65.0	91.1	26.2	Sch C-3.10a (Estimate) Line 4
(26) OE	57.4	83.4	26.0	Sch C-3.10a (Estimate) Line 4
(27) TE	20.1	27.1	7.0	Sch C-3.10a (Estimate) Line 4
(28) <b>Total</b>	<b>142.4</b>	<b>201.6</b>	<b>59.2</b>	<b>Sum: [ (25) through (27) ]</b>

	<b>Revenue Requirement</b>	<b>Rate Base</b>	<b>Return 8.48%</b>	<b>Deprec</b>	<b>Prop Tax</b>	<b>Rev. Req.</b>
(29) CEI		208.6	17.7	23.8	26.2	<b>67.6</b>
(30) OE		228.8	19.4	23.4	26.0	<b>68.8</b>
(31) TE		9.2	0.8	9.4	7.0	<b>17.2</b>
(32) <b>Total</b>		<b>446.6</b>	<b>37.9</b>	<b>56.6</b>	<b>59.2</b>	<b>153.6</b>

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

	(a)	(b)	(c)	(d)	(e)	(f)
	<b>Revenue Requirement with Tax</b>	<b>Equity Return</b>	<b>Tax Rate</b>	<b>Income Tax</b>	<b>CAT 0.26%</b>	<b>Taxes</b>
(36) CEI		10.7	36.15%	6.1	0.2	6.3
(37) OE		11.8	35.89%	6.6	0.2	6.8
(38) TE		0.5	37.21%	0.3	0.0	0.3
(39) <b>Total</b>		<b>23.0</b>		<b>12.9</b>	<b>0.4</b>	<b>13.4</b>
						<b>Rev. Req. + Tax</b>
						<b>73.9</b>
						<b>75.6</b>
						<b>17.5</b>
						<b>167.0</b>

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

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

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

Ohio Edison Company: 12-2680-EL-RDR  
12/31/2012 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 12/31/2012 from the 2012 Forecast Version 9+3, adjusted to reflect current assumptions and to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 10-388-EL-SSO: Estimated 12/31/2012 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>TRANSMISSION PLANT</u>							
1	350	Land & Land Rights	\$ 93,737,614	100%	\$ 93,737,614	\$ (85,471,094)	\$ 8,266,520
2	352	Structures & Improvements	\$ 11,211,211	100%	\$ 11,211,211		\$ 11,211,211
3	353	Station Equipment	\$ 106,854,510	100%	\$ 106,854,510		\$ 106,854,510
4	354	Towers & Fixtures	\$ 287,042	100%	\$ 287,042		\$ 287,042
5	355	Poles & Fixtures	\$ 27,027,049	100%	\$ 27,027,049		\$ 27,027,049
6	356	Overhead Conductors & Devices	\$ 35,420,136	100%	\$ 35,420,136		\$ 35,420,136
7	357	Underground Conduit	\$ 1,605,306	100%	\$ 1,605,306		\$ 1,605,306
8	358	Underground Conductors & Devices	\$ 15,548,416	100%	\$ 15,548,416		\$ 15,548,416
9	359	Roads & Trails	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 291,691,285	100%	\$ 291,691,285	\$ (85,471,094)	\$ 206,220,191

Ohio Edison Company: 12-2680-EL-RDR  
12/31/2012 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 12/31/2012 from the 2012 Forecast Version 9+3, adjusted to reflect current assumptions and to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 10-388-EL-SSO: Estimated 12/31/2012 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>DISTRIBUTION PLANT</u>							
11	360	Land & Land Rights	\$ 12,827,376	100%	\$ 12,827,376		\$ 12,827,376
12	361	Structures & Improvements	\$ 10,633,245	100%	\$ 10,633,245		\$ 10,633,245
13	362	Station Equipment	\$ 224,814,154	100%	\$ 224,814,154		\$ 224,814,154
14	364	Poles, Towers & Fixtures	\$ 435,068,675	100%	\$ 435,068,675		\$ 435,068,675
15	365	Overhead Conductors & Devices	\$ 584,764,543	100%	\$ 584,764,543		\$ 584,764,543
16	366	Underground Conduit	\$ 66,202,861	100%	\$ 66,202,861		\$ 66,202,861
17	367	Underground Conductors & Devices	\$ 255,247,714	100%	\$ 255,247,714		\$ 255,247,714
18	368	Line Transformers	\$ 449,197,839	100%	\$ 449,197,839		\$ 449,197,839
19	369	Services	\$ 128,117,982	100%	\$ 128,117,982		\$ 128,117,982
20	370	Meters	\$ 136,903,775	100%	\$ 136,903,775		\$ 136,903,775
21	371	Installation on Customer Premises	\$ 22,741,527	100%	\$ 22,741,527		\$ 22,741,527
22	373	Street Lighting & Signal Systems	\$ 63,004,895	100%	\$ 63,004,895		\$ 63,004,895
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	100%	\$ 22,272		\$ 22,272
24		Total Distribution Plant	\$ 2,389,546,858	100%	\$ 2,389,546,858	\$ -	\$ 2,389,546,858

Ohio Edison Company: 12-2680-EL-RDR  
12/31/2012 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 12/31/2012 from the 2012 Forecast Version 9+3, adjusted to reflect current assumptions and to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 10-388-EL-SSO: Estimated 12/31/2012 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>GENERAL PLANT</u>							
25	389	Land & Land Rights	\$ 3,332,037	100%	\$ 3,332,037		\$ 3,332,037
26	390	Structures & Improvements	\$ 84,469,907	100%	\$ 84,469,907		\$ 84,469,907
27	390.3	Leasehold Improvements	\$ 231,567	100%	\$ 231,567		\$ 231,567
28	391.1	Office Furniture & Equipment	\$ 7,593,931	100%	\$ 7,593,931		\$ 7,593,931
29	391.2	Data Processing Equipment	\$ 8,947,934	100%	\$ 8,947,934		\$ 8,947,934
30	392	Transportation Equipment	\$ 2,208,937	100%	\$ 2,208,937		\$ 2,208,937
31	393	Stores Equipment	\$ 1,412,603	100%	\$ 1,412,603		\$ 1,412,603
32	394	Tools, Shop & Garage Equipment	\$ 13,173,444	100%	\$ 13,173,444		\$ 13,173,444
33	395	Laboratory Equipment	\$ 6,370,032	100%	\$ 6,370,032		\$ 6,370,032
34	396	Power Operated Equipment	\$ 3,667,121	100%	\$ 3,667,121		\$ 3,667,121
35	397	Communication Equipment	\$ 17,601,641	100%	\$ 17,601,641		\$ 17,601,641
36	398	Miscellaneous Equipment	\$ 621,085	100%	\$ 621,085		\$ 621,085
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	100%	\$ 303,410		\$ 303,410
38		Total General Plant	\$ 149,933,649	100%	\$ 149,933,649	\$0	\$ 149,933,649



Ohio Edison Company: 12-2680-EL-RDR  
12/31/2012 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 12/31/2012 from the 2012 Forecast Version 9+3, adjusted to reflect current assumptions and to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 10-388-EL-SSO: Estimated 12/31/2012 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>OTHER PLANT</u>							
39	301	Organization	\$ 89,746	100%	\$ 89,746		\$ 89,746
40	303	Intangible Software	\$ 63,485,293	100%	\$ 63,485,293		\$ 63,485,293
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	\$ 67,390,790		\$ 67,390,790	\$ -	\$ 67,390,790
45		Company Total Plant	<u>\$ 2,898,562,582</u>	100%	<u>\$ 2,898,562,582</u>	<u>\$ (85,471,094)</u>	<u>\$ 2,813,091,488</u>
46		Service Company Plant Allocated*					\$ 84,216,098
47		Grand Total Plant (45 + 46)					<u>\$ 2,897,307,586</u>

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

Ohio Edison Company: 12-2680-EL-RDR  
12/31/12 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)  
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NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 12/31/2012 from 2012 Forecast Version 9+3, adjusted to reflect current assumptions and to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 10-388-EL-SSO: Estimated 12/31/2012 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted
			Sch B2.1 (Estimate) Column E	Company	%	Total		Jurisdiction
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
<u>TRANSMISSION PLANT</u>								
1	350	Land & Land Rights	\$ 8,266,520	\$ -	100%	\$ -		\$ -
2	352	Structures & Improvements	\$ 11,211,211	\$ 7,314,632	100%	\$ 7,314,632		\$ 7,314,632
3	353	Station Equipment	\$ 106,854,510	\$ 52,223,148	100%	\$ 52,223,148		\$ 52,223,148
4	354	Towers & Fixtures	\$ 287,042	\$ 303,090	100%	\$ 303,090		\$ 303,090
5	355	Poles & Fixtures	\$ 27,027,049	\$ 20,040,099	100%	\$ 20,040,099		\$ 20,040,099
6	356	Overhead Conductors & Devices	\$ 35,420,136	\$ 18,009,833	100%	\$ 18,009,833		\$ 18,009,833
7	357	Underground Conduit	\$ 1,605,306	\$ 824,311	100%	\$ 824,311		\$ 824,311
8	358	Underground Conductors & Devices	\$ 15,548,416	\$ 4,041,503	100%	\$ 4,041,503		\$ 4,041,503
9	359	Roads & Trails	\$ -	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 206,220,191	\$ 102,756,615	100%	\$ 102,756,615	\$ -	\$ 102,756,615

Ohio Edison Company: 12-2680-EL-RDR  
12/31/12 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)  
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NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 12/31/2012 from 2012 Forecast Version 9+3, adjusted to reflect current assumptions and to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 10-388-EL-SSO: Estimated 12/31/2012 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted
			Sch B2.1 (Estimate) Column E	Company	%	Total		Jurisdiction
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
<u>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$ 12,827,376	\$ (10,000)	100%	\$ (10,000)		\$ (10,000)
12	361	Structures & Improvements	\$ 10,633,245	\$ 4,737,013	100%	\$ 4,737,013		\$ 4,737,013
13	362	Station Equipment	\$ 224,814,154	\$ 85,184,330	100%	\$ 85,184,330		\$ 85,184,330
14	364	Poles, Towers & Fixtures	\$ 435,068,675	\$ 203,033,863	100%	\$ 203,033,863		\$ 203,033,863
15	365	Overhead Conductors & Devices	\$ 584,764,543	\$ 148,548,730	100%	\$ 148,548,730		\$ 148,548,730
16	366	Underground Conduit	\$ 66,202,861	\$ 21,318,081	100%	\$ 21,318,081		\$ 21,318,081
17	367	Underground Conductors & Devices	\$ 255,247,714	\$ 65,980,606	100%	\$ 65,980,606		\$ 65,980,606
18	368	Line Transformers	\$ 449,197,839	\$ 174,473,902	100%	\$ 174,473,902		\$ 174,473,902
19	369	Services	\$ 128,117,982	\$ 72,761,454	100%	\$ 72,761,454		\$ 72,761,454
20	370	Meters	\$ 136,903,775	\$ 54,473,975	100%	\$ 54,473,975		\$ 54,473,975
21	371	Installation on Customer Premises	\$ 22,741,527	\$ 11,985,868	100%	\$ 11,985,868		\$ 11,985,868
22	373	Street Lighting & Signal Systems	\$ 63,004,895	\$ 35,403,037	100%	\$ 35,403,037		\$ 35,403,037
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	\$ 11,864	100%	\$ 11,864		\$ 11,864
24		Total Distribution Plant	\$ 2,389,546,858	\$ 877,902,722	100%	\$ 877,902,722	\$ -	\$ 877,902,722

Ohio Edison Company: 12-2680-EL-RDR  
12/31/12 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)  
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NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 12/31/2012 from 2012 Forecast Version 9+3, adjusted to reflect current assumptions and to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 10-388-EL-SSO: Estimated 12/31/2012 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company		Reserve Balances								
			Plant Investment	Sch B2.1 (Estimate) Column E (A)	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)				
<u>GENERAL PLANT</u>													
25	389	Land & Land Rights	\$	3,332,037	\$	-	100%	\$	-	\$	-		
26	390	Structures & Improvements	\$	84,469,907	\$	33,353,243	100%	\$	33,353,243	\$	33,353,243		
27	390.3	Leasehold Improvements	\$	231,567	\$	214,448	100%	\$	214,448	\$	214,448		
28	391.1	Office Furniture & Equipment	\$	7,593,931	\$	5,659,162	100%	\$	5,659,162	\$	5,659,162		
29	391.2	Data Processing Equipment	\$	8,947,934	\$	57,085	100%	\$	57,085	\$	57,085		
30	392	Transportation Equipment	\$	2,208,937	\$	(170,041)	100%	\$	(170,041)	\$	(170,041)		
31	393	Stores Equipment	\$	1,412,603	\$	783,118	100%	\$	783,118	\$	783,118		
32	394	Tools, Shop & Garage Equipment	\$	13,173,444	\$	2,207,282	100%	\$	2,207,282	\$	2,207,282		
33	395	Laboratory Equipment	\$	6,370,032	\$	2,819,445	100%	\$	2,819,445	\$	2,819,445		
34	396	Power Operated Equipment	\$	3,667,121	\$	3,067,192	100%	\$	3,067,192	\$	3,067,192		
35	397	Communication Equipment	\$	17,601,641	\$	15,379,711	100%	\$	15,379,711	\$	15,379,711		
36	398	Miscellaneous Equipment	\$	621,085	\$	490,212	100%	\$	490,212	\$	490,212		
37	399.1	Asset Retirement Costs for General Plant	\$	303,410	\$	164,874	100%	\$	164,874	\$	164,874		
38		Total General Plant	\$	149,933,649	\$	64,025,730	100%	\$	64,025,730	\$	-	\$	64,025,730

Ohio Edison Company: 12-2680-EL-RDR  
12/31/12 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)  
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NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 12/31/2012 from 2012 Forecast Version 9+3, adjusted to reflect current assumptions and to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 10-388-EL-SSO: Estimated 12/31/2012 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company		Reserve Balances			
			Sch B2.1 (Estimate)	Column E	Total Company	Allocation %	Allocated Total	Adjusted Jurisdiction
			(A)		(B)	(C)	(D) = (B) * (C)	(F) = (D) + (E)
		<u>OTHER PLANT</u>						
39	301	Organization	\$ 89,746	\$ -	100%	\$ -	\$ -	\$ -
40	303	Intangible Software	\$ 63,485,293	\$ 45,262,052	100%	\$ 45,262,052	\$ 45,262,052	\$ 45,262,052
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	\$ 697,049	100%	\$ 697,049	\$ 697,049	\$ 697,049
42	303	Intangible FAS 109 Distribution	\$ 1,593,381	\$ 1,556,299	100%	\$ 1,556,299	\$ 1,556,299	\$ 1,556,299
43	303	Intangible FAS 109 General	\$ 199,091	\$ 163,195	100%	\$ 163,195	\$ 163,195	\$ 163,195
44		Total Other Plant	\$ 67,390,790	\$ 47,678,595		\$ 47,678,595	\$ -	\$ 47,678,595
45		Company Total Plant (Reserve)	<u>\$ 2,813,091,488</u>	<u>\$ 1,092,363,663</u>	100%	<u>\$ 1,092,363,663</u>	<u>\$ -</u>	<u>\$ 1,092,363,663</u>
46		Service Company Reserve Allocated*						\$ 26,226,394
47		Grand Total Plant (Reserve) (45 + 46)						<u>\$ 1,118,590,056</u>

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

The Cleveland Electric Illuminating Company: 12-2679-EL-RDR  
 Ohio Edison Company: 12-2680-EL-RDR  
 The Toledo Edison Company: 12-2681-EL-RDR

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

	<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>SC</u>
(1) Ending Bal. 12/31/12*	426,370,225	461,160,441	135,916,083	86,317,796
(2) Service Company Allocated ADIT**	\$ 12,265,759	\$ 14,863,924	\$ 6,542,889	
(3) Grand Total ADIT Balance***	<u>\$ 438,635,984</u>	<u>\$ 476,024,365</u>	<u>\$ 142,458,972</u>	

\*Source: Estimated 12/31/12 balances from the 2012 Forecast Version 9+3 adjusted to reflect current assumptions.

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

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

Ohio Edison Company: 12-2680-EL-RDR  
Annual Depreciation Expense on Estimated Plant Balances as of December 31, 2012

Schedule B-3.2 (Estimate)  
Page 1 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate)	Reserve Balance Sch. B-3 (Estimate)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 8,266,520	\$ -	0.00%	\$ -
2	352	Structures & Improvements	\$ 11,211,211	\$ 7,314,632	2.06%	\$ 230,951
3	353	Station Equipment	\$ 106,854,510	\$ 52,223,148	2.20%	\$ 2,350,799
4	354	Towers & Fixtures	\$ 287,042	\$ 303,090	1.82%	\$ 5,224
5	355	Poles & Fixtures	\$ 27,027,049	\$ 20,040,099	2.98%	\$ 805,406
6	356	Overhead Conductors & Devices	\$ 35,420,136	\$ 18,009,833	2.55%	\$ 903,213
7	357	Underground Conduit	\$ 1,605,306	\$ 824,311	1.67%	\$ 26,809
8	358	Underground Conductors & Devices	\$ 15,548,416	\$ 4,041,503	2.00%	\$ 310,968
9	359	Roads & Trails	\$ -	\$ -	0.00%	\$ -
10		Total Transmission	\$ 206,220,191	\$ 102,756,615		\$ 4,633,370

Ohio Edison Company: 12-2680-EL-RDR  
Annual Depreciation Expense on Estimated Plant Balances as of December 31, 2012

Schedule B-3.2 (Estimate)  
Page 2 of 4

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

Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment	Reserve Balance		
			Sch. B-2.1 (Estimate)	Sch. B-3 (Estimate)		
			(D)	(E)		
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 12,827,376	\$ (10,000)	0.00%	\$ -
12	361	Structures & Improvements	\$ 10,633,245	\$ 4,737,013	2.45%	\$ 260,515
13	362	Station Equipment	\$ 224,814,154	\$ 85,184,330	2.55%	\$ 5,732,761
14	364	Poles, Towers & Fixtures	\$ 435,068,675	\$ 203,033,863	2.93%	\$ 12,747,512
15	365	Overhead Conductors & Devices	\$ 584,764,543	\$ 148,548,730	2.70%	\$ 15,788,643
16	366	Underground Conduit	\$ 66,202,861	\$ 21,318,081	1.50%	\$ 993,043
17	367	Underground Conductors & Devices	\$ 255,247,714	\$ 65,980,606	2.07%	\$ 5,283,628
18	368	Line Transformers	\$ 449,197,839	\$ 174,473,902	3.50%	\$ 15,721,924
19	369	Services	\$ 128,117,982	\$ 72,761,454	3.13%	\$ 4,010,093
20	370	Meters	\$ 136,903,775	\$ 54,473,975	3.24%	\$ 4,435,682
21	371	Installation on Customer Premises	\$ 22,741,527	\$ 11,985,868	4.44%	\$ 1,009,724
22	373	Street Lighting & Signal Systems	\$ 63,004,895	\$ 35,403,037	4.20%	\$ 2,646,206
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	\$ 11,864	0.00%	\$ -
24		Total Distribution	\$ 2,389,546,858	\$ 877,902,722		\$ 68,629,731



Ohio Edison Company: 12-2680-EL-RDR  
Annual Depreciation Expense on Estimated Plant Balances as of December 31, 2012

Schedule B-3.2 (Estimate)  
Page 3 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment	Reserve Balance		
			Sch. B-2.1 (Estimate)	Sch. B-3 (Estimate)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 3,332,037	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 84,469,907	\$ 33,353,243	2.50%	\$ 2,111,748
27	390.3	Leasehold Improvements	\$ 231,567	\$ 214,448	20.78%	\$ 48,120
28	391.1	Office Furniture & Equipment	\$ 7,593,931	\$ 5,659,162	3.80%	\$ 288,569
29	391.2	Data Processing Equipment	\$ 8,947,934	\$ 57,085	17.00%	\$ 1,521,149
30	392	Transportation Equipment	\$ 2,208,937	\$ (170,041)	7.31%	\$ 161,473
31	393	Stores Equipment	\$ 1,412,603	\$ 783,118	2.56%	\$ 36,163
32	394	Tools, Shop & Garage Equipment	\$ 13,173,444	\$ 2,207,282	3.17%	\$ 417,598
33	395	Laboratory Equipment	\$ 6,370,032	\$ 2,819,445	3.80%	\$ 242,061
34	396	Power Operated Equipment	\$ 3,667,121	\$ 3,067,192	3.48%	\$ 127,616
35	397	Communication Equipment	\$ 17,601,641	\$ 15,379,711	5.00%	\$ 880,082
36	398	Miscellaneous Equipment	\$ 621,085	\$ 490,212	4.00%	\$ 24,843
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	\$ 164,874	0.00%	\$ -
38		Total General	\$ 149,933,649	\$ 64,025,730		\$ 5,859,422

Ohio Edison Company: 12-2680-EL-RDR  
Annual Depreciation Expense on Estimated Plant Balances as of December 31, 2012

Schedule B-3.2 (Estimate)  
Page 4 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense (G=DxF)
			Plant Investment	Reserve Balance		
			Sch. B-2.1 (Estimate)	Sch. B-3 (Estimate)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>OTHER PLANT</u>						
39	301	Organization	\$ 89,746	\$ -	0.00%	**
40	303	Intangible Software	\$ 63,485,293	\$ 45,262,052	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	\$ 163,195	3.87%	**
44		Total Other	\$ 67,390,790	\$ 47,678,595		\$ 4,000,998
45		Total Company Depreciation	\$ 2,813,091,488	\$ 1,092,363,663		\$ 83,123,521
46		Incremental Depreciation Associated with Allocated Service Company Plant ***	\$ 84,216,098	\$ 26,226,394		\$ 2,277,250
47		GRAND TOTAL	\$ 2,897,307,586	\$ 1,118,590,056		\$ 85,400,771

\*\* Please see the "Intangible Depreciation Expense Calculation: Estimated 12/31/2012 Balances" worksheet for more details behind the calculation of depreciation expense associated with Intangible Plant.

\*\*\* Source: Line 6 of the "Service Company Allocations to the Ohio Operating Companies (Estimate)" worksheet.

## Annual Property Tax Expense on Estimated Plant Balances as of December 31, 2012

Schedule C-3.10a (Estimate)

Page 1 of 1

Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes	\$ 81,797,008
2	Real Property Taxes	\$ 1,489,489
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 110,797</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 83,397,294</u></u>

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

## Annual Personal Property Tax Expense on Estimated Plant Balances as of December 31, 2012

Schedule C-3.10a1 (Estimate)

Page 1 of 1

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Plant in Service (a)	\$ 206,220,191	\$ 2,389,546,858	\$ 149,933,649
2	Jurisdictional Real Property (b)	\$ 19,477,732	\$ 23,460,621	\$ 88,033,511
3	Jurisdictional Personal Property (1 - 2)	\$ 186,742,459	\$ 2,366,086,237	\$ 61,900,138
	<u>Exclusions and Exemptions</u>			
4	Capitalized Asset Retirement Costs (a)	\$ -	\$ 22,272	\$ 303,410
5	Exempt Facilities (c)	\$ 575,438	\$ 2,655,801	\$ -
6	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ 3,889,004
7	Capitalized Interest (f)	\$ 13,314,737	\$ 111,679,270	\$ -
8	Total Exclusions and Exemptions (4 thru 7)	\$ 13,890,175	\$ 114,357,344	\$ 4,192,414
9	Net Cost of Taxable Personal Property (3 - 8)	\$ 172,852,284	\$ 2,251,728,893	\$ 57,707,724
10	True Value Percentage (c)	41.0839%	48.7010%	32.8778%
11	True Value of Taxable Personal Property (9 x 10)	\$ 71,014,460	\$ 1,096,614,488	\$ 18,973,030
12	Assessment Percentage (d)	85.00%	85.00%	24.00%
13	Assessment Value (11 x 12)	\$ 60,362,291	\$ 932,122,315	\$ 4,553,527
14	Personal Property Tax Rate (e)	8.2040%	8.2040%	8.2040%
15	Personal Property Tax (13 x 14)	\$ 4,952,122	\$ 76,471,315	\$ 373,571
16	Total Personal Property Tax (15)			\$ 81,797,008

(a) Schedule B-2.1 (Estimate)

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

(c) Source: OE's 2012 Ohio Annual Property Tax Return Filing

(d) Statutory Assessment for Personal Property

(e) Estimated tax rate for Personal Property based on 2012 Ohio Annual Property Tax Return Filing

(f) Calculation: Line 3 x Percentage from 2012 Ohio Annual Property Tax Return Filing

## Annual Real Property Tax Expense on Estimated Plant Balances as of December 31, 2012

Schedule C-3.10a2 (Estimate)

Page 1 of 1

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Real Property (a)	\$ 19,477,732	\$ 23,460,621	\$ 88,033,511
2	True Value Percentage (b)	47.93%	47.93%	47.93%
3	True Value of Taxable Real Property (1 x 2)	\$ 9,335,657	\$ 11,244,652	\$ 42,194,374
4	Assessment Percentage (c)	35.00%	35.00%	35.00%
5	Assessment Value (3 x 4)	\$ 3,267,480	\$ 3,935,628	\$ 14,768,031
6	Real Property Tax Rate (d)	6.7793%	6.7793%	6.7793%
7	Real Property Tax (5 x 6)	\$ 221,512	\$ 266,808	\$ 1,001,169
8	Total Real Property Tax (Sum of 7)			<u>\$ 1,489,489</u>
(a)	Schedule C-3.10a1 (Estimate)			
(b)	Calculated as follows:			
	(1) Real Property Assessed Value	\$ 34,215,960	Source: OE's 2012 Ohio Annual Property Tax Return Filing	
	(2) Assessment Percentage	35.00%	Statutory Assessment for Real Property	
	(3) Real Property True Value	\$ 97,759,886	Calculation: (1) / (2)	
	(4) Real Property Capitalized Cost	\$ 203,964,336	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	47.93%	Calculation: (3) / (4)	
(c)	Statutory Assessment for Real Property			
(d)	Estimated tax rate for Real Estate based on 2012 Ohio Annual Property Tax Return Filing			

The Cleveland Electric Illuminating Company: 12-2679-EL-RDR  
 Ohio Edison Company: 12-2680-EL-RDR  
 The Toledo Edison Company: 12-2681-EL-RDR

**Summary of Exclusions per Case No. 10-388-EL-SSO  
 Estimated 12/31/2012 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	\$ 57,227,343	\$ 85,471,094	\$ 15,628,438
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: 2012 Forecast Version 9+3.  
 Exclusions related to Rider AMI are determined by specific depreciation groups in PowerPlant and WBS CE-004000

FERC Account	CEI	
	Gross	Reserve
362	\$ 8,445,237	\$ 25,881
364	\$ 219,585	\$ 26,856
365	\$ 1,434,882	\$ 183,710
367	\$ (19)	\$ (1)
368	\$ 19,407	\$ 1,504
370	\$ 1,789,952	\$ 92,501
Grand Total	\$ 11,909,044	\$ 330,452

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 12/31/2012 associated with Rider EDR (provision g)

The Cleveland Electric Illuminating Company: 12-2679-EL-RDR  
 Ohio Edison Company: 12-2680-EL-RDR  
 The Toledo Edison Company: 12-2681-EL-RDR

### Service Company Allocations to the Ohio Operating Companies (Estimate)

	Service Company	CEI	OE	TE	TOTAL
(1) Allocation Factors from Case 07-551		14.21%	17.22%	7.58%	
(2) Gross Plant	\$ 489,059,801	\$ 69,495,398	\$ 84,216,098	\$ 37,070,733	\$ 190,782,228
(3) Reserve	\$ 152,301,937	\$ 21,642,105	\$ 26,226,394	\$ 11,544,487	\$ 59,412,986
(4) ADIT	\$ 86,317,796	\$ 12,265,759	\$ 14,863,924	\$ 6,542,889	\$ 33,672,572
(5) <b>Rate Base</b>	<b>\$ 35,587,534</b>	<b>\$ 43,125,780</b>	<b>\$ 18,983,357</b>	<b>\$ 97,696,670</b>	
(6) Depreciation Expense (Incremental)	\$ 1,879,194	\$ 2,277,250	\$ 1,002,413	\$ 5,158,857	
(7) Property Tax Expense (Incremental)	\$ 91,430	\$ 110,797	\$ 48,771	\$ 250,999	
(8) <b>Total Expenses</b>	<b>\$ 1,970,624</b>	<b>\$ 2,388,047</b>	<b>\$ 1,051,185</b>	<b>\$ 5,409,856</b>	

- (2) Estimated Gross Plant = 12/31/2012 General and Intangible Plant Balances in the 2012 Forecast Version 9+3 adjusted to reflect current assumptions
- (3) Estimated Reserve = 12/31/2012 General and Intangible Reserve Balances in the 2012 Forecast Version 9+3 adjusted to reflect current assumptions
- (4) ADIT: Estimated ADIT Balances workpaper as of 12/31/2012
- (5) Rate Base = Gross Plant - Reserve - ADIT
- (6) Estimated incremental depreciation expense. Additional details provided on "Incremental Depreciation and Property Tax Associated with Service Company Plant: Case No. 07-551-EL-AIR vs. Estimated 12/31/12 Balances" workpaper.
- (7) Estimated incremental property tax expense. Additional details provided on "Incremental Depreciation and Property Tax Associated with Service Company Plant: Case No. 07-551-EL-AIR vs. Estimated 12/31/12 Balances" workpaper.
- (8) Total Expenses = Depreciation Expense + Property Tax Expense

All Service Company Allocations for Gross Plant and Reserve can be found on Sch B2.1 (Estimate) and Sch B3 (Estimate), respectively, in order to determine the Grand Totals shown on the "Rider DCR Estimated Distribution Rate Base Additions as of 12/31/2012: Revenue Requirement" workpaper.

The Cleveland Electric Illuminating Company: 12-2679-EL-RDR  
 Ohio Edison Company: 12-2680-EL-RDR  
 The Toledo Edison Company: 12-2681-EL-RDR

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

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

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

#### NOTES

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

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

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

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

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

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

\* Includes accounts 390.1 and 390.2.

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

\*\*\* Includes accounts 397 and 397.1



The Cleveland Electric Illuminating Company: 12-2679-EL-RDR  
 Ohio Edison Company: 12-2680-EL-RDR  
 The Toledo Edison Company: 12-2681-EL-RDR

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

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

Line No.	(A) Account	(B) Account Description	(C) (D) (E) Estimated 12/31/12 Balances			(F) (G) (H) (I) Accrual Rates				(J) Depreciation Expense
			Gross	Reserve	Net	CEI	OE	TE	Average	
28	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
29	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
<b>GENERAL PLANT</b>										
30	389	Fee Land & Easements	\$ 230,947	\$ -	\$ 230,947	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	\$ 59,275,031	\$ 13,587,958	\$ 45,687,073	2.20%	2.50%	2.20%	2.33%	\$ 1,382,547
32	390.3	Struct Imprv, Leasehold Imp **	\$ 14,380,240	\$ 4,036,189	\$ 10,344,051	22.34%	20.78%	0.00%	21.49%	\$ 3,089,638
33	391.1	Office Furn., Mech. Equip.	\$ 17,570,053	\$ 9,518,378	\$ 8,051,675	7.60%	3.80%	3.80%	5.18%	\$ 910,868
34	391.2	Data Processing Equipment	\$ 119,882,391	\$ 23,905,526	\$ 95,976,866	10.56%	17.00%	9.50%	13.20%	\$ 15,820,653
35	392	Transportation Equipment	\$ 28,465	\$ 20,921	\$ 7,543	6.07%	7.31%	6.92%	6.78%	\$ 1,931
36	393	Stores Equipment	\$ 17,333	\$ 4,692	\$ 12,641	6.67%	2.56%	3.13%	4.17%	\$ 722
37	394	Tools, Shop, Garage Equip.	\$ 229,268	\$ 9,276	\$ 219,992	4.62%	3.17%	3.33%	3.73%	\$ 8,550
38	395	Laboratory Equipment	\$ 120,231	\$ 21,559	\$ 98,673	2.31%	3.80%	2.86%	3.07%	\$ 3,697
39	396	Power Operated Equipment	\$ 42,920	\$ 20,860	\$ 22,060	4.47%	3.48%	5.28%	4.19%	\$ 1,799
40	397	Communication Equipment ***	\$ 86,322,371	\$ 15,360,554	\$ 70,961,817	7.50%	5.00%	5.88%	6.08%	\$ 5,249,830
41	398	Misc. Equipment	\$ 7,984,978	\$ 497,930	\$ 7,487,048	6.67%	4.00%	3.33%	4.84%	\$ 386,665
42	399.1	ARC General Plant	\$ 40,721	\$ 22,128	\$ 18,594	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 306,124,951	\$ 67,005,971	\$ 239,118,980					\$ 26,856,899
<b>INTANGIBLE PLANT</b>										
44	301	FECO 101/6-301 Organization Fst	\$ 49,344	\$ 49,344	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
45	303	FECO 101/6 303 Intangibles	\$ 36,453,041	\$ 3,082,541	\$ 33,370,500	14.29%	14.29%	14.29%	14.29%	\$ 5,209,140
46	303	FECO 101/6-303 2003 Software	\$ 24,400,196	\$ 24,400,196	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
47	303	FECO 101/6-303 2004 Software	\$ 12,676,215	\$ 12,676,215	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
48	303	FECO 101/6-303 2005 Software	\$ 1,086,776	\$ 1,086,776	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
49	303	FECO 101/6-303 2006 Software	\$ 5,680,002	\$ 5,175,324	\$ 504,678	14.29%	14.29%	14.29%	14.29%	\$ 504,678
50	303	FECO 101/6-303 2007 Software	\$ 7,245,250	\$ 6,628,398	\$ 616,852	14.29%	14.29%	14.29%	14.29%	\$ 616,852
51	303	FECO 101/6-303 2008 Software	\$ 7,404,178	\$ 5,968,068	\$ 1,436,110	14.29%	14.29%	14.29%	14.29%	\$ 1,058,057
52	303	FECO 101/6-303 2009 Software	\$ 15,968,197	\$ 7,903,983	\$ 8,064,214	14.29%	14.29%	14.29%	14.29%	\$ 2,281,855
53	303	FECO 101/6-303 2010 Software	\$ 20,146,865	\$ 7,781,204	\$ 12,365,661	14.29%	14.29%	14.29%	14.29%	\$ 2,878,987
54	303	FECO 101/6-303 2011 Software	\$ 51,824,786	\$ 10,543,916	\$ 41,280,870	14.29%	14.29%	14.29%	14.29%	\$ 7,405,762
55			182,934,850	85,295,966	\$ 97,638,884					\$ 19,955,331
56	<b>TOTAL - GENERAL &amp; INTANGIBLE</b>		\$ 489,059,801	\$ 152,301,937	\$ 336,757,864				<b>9.57%</b>	<b>\$ 46,812,229</b>

#### NOTES

- (C) - (E) Estimated 12/31/12 balances. Source: 2012 Forecast Version 9+3 adjusted to reflect current assumptions.  
 Note: Accounts 391.1 - 398 are aggregated together in the 2012 forecast and were allocated based on September 2012 actual balances.
- (F) - (H) Source: Schedule B3.2 (Estimate).
- (I) Weighted average of columns F through H based on Service Company allocation factors on Line 29.  
 Assumes that the accrual rate, by account, for Service Company plant is equal to the weighted average of the three operating companies.
- (J) Estimated depreciation expense associated with Service Company plant as of 12/31/12. 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

The Cleveland Electric Illuminating Company: 12-2679-EL-RDR  
 Ohio Edison Company: 12-2680-EL-RDR  
 The Toledo Edison Company: 12-2681-EL-RDR

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

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

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

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

No.	(A) Account	(B) Account Description	(C) Tax Category	(D) Avg. Tax Rate	(E) Gross Plant	(F) Property Tax
7	389	Fee Land & Easements	Real	1.49%	\$556,979	\$8,294
8	390	Structures, Improvements	Real	1.49%	\$21,328,601	\$317,594
9	390.3	Struct Imprv, Leasehold Imp	Real	1.49%	\$6,938,688	\$103,321
10	391.1	Office Furn., Mech. Equip.	Personal		\$31,040,407	\$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	<b>TOTAL - GENERAL PLANT</b>				\$234,896,167	<b>\$429,208</b>
21	<b>TOTAL - INTANGIBLE PLANT</b>				\$79,567,511	<b>\$0</b>
22	<b>TOTAL - GENERAL &amp; INTANGIBLE PLANT</b>				\$314,463,678	<b>\$429,208</b>
23	<b>Average Effective Real Property Tax Rate</b>					<b>0.14%</b>

#### NOTES

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

The Cleveland Electric Illuminating Company: 12-2679-EL-RDR  
Ohio Edison Company: 12-2680-EL-RDR  
The Toledo Edison Company: 12-2681-EL-RDR

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

#### III. Estimated Average Real Property Tax Rates on General Plant as of December 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 Allocations to the Ohio Operating Companies (Estimate)" workpaper
25	Weighted Allocation Factors	36.43%	44.14%	19.43%	100.00%	Weighted Line 24
<b>Real Property Tax</b>						
26	True Value Percentage	71.87%	47.93%	50.02%	57.06%	Schedule C3.10a2 (Estimate)
27	Assessment Percentage	35.00%	35.00%	35.00%	35.00%	Schedule C3.10a2 (Estimate)
28	Real Property Tax Rate	7.59%	6.78%	7.78%	7.27%	Schedule C3.10a2 (Estimate)
29	Average Rate	1.91%	1.14%	1.36%	1.45%	Line 26 x Line 27 x Line 28
<p>* Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax. Accordingly, for purposes of determining the average Property Tax rate applicable to Service Company plant, only Real Property Tax is considered.</p> <p>** Weighted average based on Service Company allocation factors.</p> <p>Assumes that the tax rate for Service Company plant is equal to the weighted average of the three operating companies</p>						

#### IV. Estimated Property Tax Rate for Service Company General Plant as of December 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	1.45%	\$ 230,947	\$ 3,353
31	390	Structures, Improvements	Real	1.45%	\$ 59,275,031	\$ 860,515
32	390.3	Struct Imprv, Leasehold Imp	Real	1.45%	\$ 14,380,240	\$ 208,763
33	391.1	Office Furn., Mech. Equip.	Personal		\$ 17,570,053	\$ -
34	391.2	Data Processing Equipment	Personal		\$ 119,882,391	\$ -
35	392	Transportation Equipment	Personal		\$ 28,465	\$ -
36	393	Stores Equipment	Personal		\$ 17,333	\$ -
37	394	Tools, Shop, Garage Equip.	Personal		\$ 229,268	\$ -
38	395	Laboratory Equipment	Personal		\$ 120,231	\$ -
39	396	Power Operated Equipment	Personal		\$ 42,920	\$ -
40	397	Communication Equipment	Personal		\$ 86,322,371	\$ -
41	398	Misc. Equipment	Personal		\$ 7,984,978	\$ -
42	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
43	<b>TOTAL - GENERAL PLANT</b>				\$ 306,124,951	\$ 1,072,630
44	<b>TOTAL - INTANGIBLE PLANT</b>				\$ 182,934,850	\$ -
45	<b>TOTAL - GENERAL &amp; INTANGIBLE PLANT</b>				\$ 489,059,801	\$ 1,072,630
46	<b>Average Effective Real Property Tax Rate</b>					<b>0.22%</b>

#### NOTES

- (C) Source: Schedule C3.10 (Estimate). Classification of General Plant account as Real or Personal Property
- (D) Weighted average property tax rate across CEI, OE, and TE. See Section III above.  
Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax.
- (E) Estimated Service Company General gross plant balances as of 12/31/12. Source: 2012 Forecast Version 9+3 adjusted to reflect current assumptions.
- (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 12/31/12 Balances**

<b>I. Estimated Allocated Service Company Plant and Related Expenses as of December 31, 2012</b>							
Line	Category	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
1	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
2	Gross Plant	\$ 489,059,801	\$ 69,495,398	\$ 84,216,098	\$ 37,070,733	\$ 190,782,228	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 56 x Line 1
3	Accum. Reserve	\$ (152,301,937)	\$ (21,642,105)	\$ (26,226,394)	\$ (11,544,487)	\$ (59,412,986)	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 56 x Line 1
4	Net Plant	<u>\$ 336,757,864</u>	<u>\$ 47,853,292</u>	<u>\$ 57,989,704</u>	<u>\$ 25,526,246</u>	<u>\$ 131,369,243</u>	Line 2 + Line 3
5	Depreciation *	9.57%	\$ 6,652,018	\$ 8,061,066	\$ 3,548,367	\$ 18,261,451	Average Rate x Line 2
6	Property Tax *	0.22%	\$ 152,421	\$ 184,707	\$ 81,305	\$ 418,433	Average Rate x Line 2
7	Total Expenses		<u>\$ 6,804,439</u>	<u>\$ 8,245,773</u>	<u>\$ 3,629,672</u>	<u>\$ 18,679,884</u>	
<p>* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 12/31/12.  See line 56 of the "Depreciation Rate for Service Company Plant (Estimate)" workpaper and line 46 of the "Property Tax Rate for Service Company Plant (Estimate)" workpaper for more details.</p>							

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

<b>III. Estimated Incremental Expenses Associated with Allocated Service Company Plant *</b>							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
15	Depreciation	-1.11%	\$ 1,879,194	\$ 2,277,250	\$ 1,002,413	\$ 5,158,857	Line 5 - Line 12
16	Property Tax	0.08%	\$ 91,430	\$ 110,797	\$ 48,771	\$ 250,999	Line 6 - Line 13
17	Total Expenses		<u>\$ 1,970,624</u>	<u>\$ 2,388,047</u>	<u>\$ 1,051,185</u>	<u>\$ 5,409,856</u>	Line 15 + Line 16
<p>* In Case No. 07-551-EL-AIR, test year operating expenses included allocated depreciation and property tax associated with Service Company plant. This section calculates the difference between the estimated level of these expenses included in base rates and the expected expenses to be incurred based on Service Company plant balances as of December 31, 2012. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.</p>							

**Intangible Depreciation Expense Calculation**  
**Estimated 12/31/2012 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 worksheet looks at each sub account within intangible plant and calculates the expense by applying the 14.29% to only those sub-accounts that are not fully amortized yet.

Company (A)	Utility Account (B)	Function (C)	Gross Plant Dec-12 (D)	Reserve Dec-12 (E)	Net Plant Dec-12 (F)	Accrual Rates (G)	Depreciation Expense (H)
CECO The Illuminating Co.	CECO 101/6-303 2002 Software	Intangible Plant	\$ 2,966,784	\$ 2,966,784	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2003 Software	Intangible Plant	\$ 1,307,067	\$ 1,307,067	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2004 Software	Intangible Plant	\$ 3,596,344	\$ 3,596,344	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2005 Software	Intangible Plant	\$ 1,219,862	\$ 1,219,862	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2006 Software	Intangible Plant	\$ 1,808,778	\$ 1,681,874	\$ 126,904	14.29%	\$ 126,904
CECO The Illuminating Co.	CECO 101/6-303 2007 Software	Intangible Plant	\$ 5,870,456	\$ 4,563,903	\$ 1,306,553	14.29%	\$ 838,888
CECO The Illuminating Co.	CECO 101/6-303 2008 Software	Intangible Plant	\$ 2,852,517	\$ 1,870,249	\$ 982,269	14.29%	\$ 407,625
CECO The Illuminating Co.	CECO 101/6-303 2009 Software	Intangible Plant	\$ 3,238,318	\$ 1,421,436	\$ 1,816,882	14.29%	\$ 462,756
CECO The Illuminating Co.	CECO 101/6-303 2010 Software	Intangible Plant	\$ 2,716,031	\$ 1,025,895	\$ 1,690,136	14.29%	\$ 388,121
CECO The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 7,441,917	\$ 1,302,415	\$ 6,139,502	14.29%	\$ 1,063,450
CECO The Illuminating Co.	CECO 101/6-303 FAS109 Dist- Forecast	Intangible Plant	\$ 2,001,380	\$ 1,983,590	\$ 17,790	3.18%	\$ 17,790
CECO The Illuminating Co.	CECO 101/6-303 FAS109 Transm-FCT	Intangible Plant	\$ 1,176,339	\$ 983,590	\$ 192,750	2.15%	\$ 25,291
CECO The Illuminating Co.	CECO 101/6-303 Intangible	Intangible Plant	\$ 1,707,279	\$ (66,881)	\$ 1,774,160	14.29%	\$ 243,970
CECO The Illuminating Co.	CECO 101/6-303 Software	Intangible Plant	\$ 1,460,362	\$ 363,053	\$ 1,097,309	14.29%	\$ 208,686
CECO The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
<b>Total</b>			<b>\$ 51,817,839</b>	<b>\$ 36,673,584</b>	<b>\$ 15,144,255</b>		<b>\$ 3,783,481</b>
OECO Ohio Edison Co.	OECO 101/6-301 Organization	Intangible Plant	\$ 89,746	\$ -	\$ 89,746	0.00%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2002 Software	Intangible Plant	\$ 3,690,067	\$ 3,690,067	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2003 Software	Intangible Plant	\$ 17,568,726	\$ 17,568,726	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2004 Software	Intangible Plant	\$ 4,524,343	\$ 4,524,343	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2005 Software	Intangible Plant	\$ 1,469,370	\$ 1,469,370	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2006 Software	Intangible Plant	\$ 2,754,124	\$ 2,755,812	\$ (1,689)	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2007 Software	Intangible Plant	\$ 7,208,211	\$ 6,771,141	\$ 437,071	14.29%	\$ 437,071
OECO Ohio Edison Co.	OECO 101/6-303 2008 Software	Intangible Plant	\$ 3,495,653	\$ 3,193,648	\$ 302,005	14.29%	\$ 302,005
OECO Ohio Edison Co.	OECO 101/6-303 2009 Software	Intangible Plant	\$ 4,771,511	\$ 2,239,384	\$ 2,532,126	14.29%	\$ 681,849
OECO Ohio Edison Co.	OECO 101/6-303 2010 Software	Intangible Plant	\$ 3,645,398	\$ 1,397,376	\$ 2,248,022	14.29%	\$ 520,927
OECO Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 7,342,321	\$ 1,293,841	\$ 6,048,481	14.29%	\$ 1,049,218
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Dist Land	Intangible Plant	\$ 37,082	\$ -	\$ 37,082	2.89%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 1,556,299	\$ 1,556,299	\$ -	2.89%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 General Lan	Intangible Plant	\$ 7,778	\$ -	\$ 7,778	3.87%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 General Plt	Intangible Plant	\$ 191,313	\$ 163,195	\$ 28,118	3.87%	\$ 7,404
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Trans Land	Intangible Plant	\$ 1,326,229	\$ -	\$ 1,326,229	2.33%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Transmissio	Intangible Plant	\$ 697,049	\$ 697,049	\$ -	2.33%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 Intangibles	Intangible Plant	\$ 7,015,569	\$ 358,344	\$ 6,657,225	14.29%	\$ 1,002,525
<b>Total</b>			<b>\$ 67,390,790</b>	<b>\$ 47,678,595</b>	<b>\$ 19,712,195</b>		<b>\$ 4,000,998</b>
TECO Toledo Edison Co.	TECO 101/6-303 2002 Software	Intangible Plant	\$ 1,705,114	\$ 1,705,114	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2003 Software	Intangible Plant	\$ 7,446,712	\$ 7,446,712	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2004 Software	Intangible Plant	\$ 854,821	\$ 854,821	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2005 Software	Intangible Plant	\$ 670,679	\$ 670,679	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2006 Software	Intangible Plant	\$ 834,729	\$ 775,355	\$ 59,374	14.29%	\$ 59,374
TECO Toledo Edison Co.	TECO 101/6-303 2007 Software	Intangible Plant	\$ 3,095,002	\$ 2,400,780	\$ 694,222	14.29%	\$ 442,276
TECO Toledo Edison Co.	TECO 101/6-303 2008 Software	Intangible Plant	\$ 1,445,575	\$ 1,005,383	\$ 440,193	14.29%	\$ 206,573
TECO Toledo Edison Co.	TECO 101/6-303 2009 Software	Intangible Plant	\$ 2,063,025	\$ 930,007	\$ 1,133,018	14.29%	\$ 294,806
TECO Toledo Edison Co.	TECO 101/6-303 2010 Software	Intangible Plant	\$ 1,589,514	\$ 606,775	\$ 982,739	14.29%	\$ 227,142
TECO Toledo Edison Co.	TECO 101/6-303 2011 Software	Intangible Plant	\$ 3,030,734	\$ 536,373	\$ 2,494,361	14.29%	\$ 433,092
TECO Toledo Edison Co.	TECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 240,093	\$ 220,971	\$ 19,123	3.10%	\$ 7,443
TECO Toledo Edison Co.	TECO 101/6-303 FAS109 Transmission	Intangible Plant	\$ 54,210	\$ 45,698	\$ 8,512	2.37%	\$ 1,285
TECO Toledo Edison Co.	TECO 101/6-303 Software	Intangible Plant	\$ 1,084,847	\$ 196,564	\$ 888,283	14.29%	\$ 155,025
TECO Toledo Edison Co.	TECO 101/6-303 Intangible	Intangible Plant	\$ 717,789	\$ (94,467)	\$ 812,256	14.29%	\$ 102,572
<b>Total</b>			<b>\$ 24,832,845</b>	<b>\$ 17,300,763</b>	<b>\$ 7,532,081</b>		<b>\$ 1,929,587</b>

**NOTES**

(D) - (F) Source: 2012 Forecast Version 9+3 adjusted to reflect current assumptions

(G) Source: Case # 07-551-EL-AIR

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

**Rider Charge Calculation - Rider DCR**

I. Annual Revenue Requirement For Q1 2013 Rider DCR Rates

	(A)	(B)
	Company	Rev Req 12/31/2012
(1)	CEI	\$ 73,892,274
(2)	OE	\$ 75,615,307
(3)	TE	\$ 17,488,036
(4)	TOTAL	\$ 166,995,617

**NOTES**

(B) Annual Revenue Requirement based on estimated 12/31/2012 Rate Base

II. Quarterly Revenue Requirement Additions

	(A)	(B)	(C)	(D)
	Description	CEI	OE	TE
(1)	DCR Audit Expense Recovery Q4 2012	\$ 21,591	\$ 21,591	\$ 21,591
(2)	Reconciliation Amount Adjusted for Q1 2013	\$ (403,789)	\$ 176,194	\$ 56,885
(3)	Total Quarterly Reconciliation	\$ (382,198)	\$ 197,785	\$ 78,476

**SOURCES**

Line 1: Source: DCR deferral balance as of September 30, 2012

Line 2: Source: "Quarterly Revenue Requirement Additions: Calculation of Q4 2012 Reconciliation Amount Adjusted for Q1 2013" workpaper, Section III, Col. G

Line 3: Calculation: Line 1 + Line 2

**Rider Charge Calculation - Rider DCR**

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

	(A)	(B)	(C)	(D)	(E)	(F)
	Company	Rate Schedule	Annual KWH Sales		DCR Annual Rev Req Allocations	Quarterly Reconciliation
			Total	% Total		
(1)	CEI	RS	5,352,633,080	32.43%	\$ 23,965,730	\$ (123,959)
(2)		GS, GP, GSU	11,150,858,923	67.57%	\$ 49,926,544	\$ (258,238)
(3)			16,503,492,004	100.00%	\$ 73,892,274	\$ (382,198)
(4)	OE	RS	8,900,135,565	46.18%	\$ 34,922,552	\$ 91,346
(5)		GS, GP, GSU	10,370,692,072	53.82%	\$ 40,692,755	\$ 106,439
(6)			19,270,827,636	100.00%	\$ 75,615,307	\$ 197,785
(7)	TE	RS	2,453,718,360	43.29%	\$ 7,570,035	\$ 33,970
(8)		GS, GP, GSU	3,214,778,149	56.71%	\$ 9,918,002	\$ 44,506
(9)			5,668,496,509	100.00%	\$ 17,488,036	\$ 78,476
(10)	OH	RS	16,706,487,005	40.31%	\$ 66,458,317	\$ 1,357
(11)	TOTAL	GS, GP, GSU	24,736,329,144	59.69%	\$ 100,537,300	\$ (107,293)
(12)			41,442,816,149	100.00%	\$ 166,995,617	\$ (105,936)

**NOTES**

- (C) Source: Forecast for January 2013 through December 2013 (All forecasted numbers associated with 2012 Forecast Version 9+3)  
(D) Calculation: Individual Rate Schedule Total / Total for RS, GS, GP, GSU  
(E) Calculation: Annual Rider DCR Revenue Requirement from Section I, Column B x Column D  
(F) Calculation: Quarterly Reconciliation from Section II, Line 3 x Column D

**Rider Charge Calculation - Rider DCR**

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

	(A) Company	(B) Rate Schedule	(C) Stipulation Allocation			(F) DCR Annual Rev Req Allocations	(G) Quarterly Reconciliation
			% of Total	% of Non-RS	DCR Jurisd.		
(1)	CEI	RS	47.55%	0.00%	0.00%	\$ -	\$ -
(2)		GS	42.23%	80.52%	90.02%	\$ 44,943,076	\$ (232,462)
(3)		GP	0.63%	1.19%	1.33%	\$ 665,993	\$ (3,445)
(4)		GSU	4.06%	7.74%	8.65%	\$ 4,317,475	\$ (22,332)
(5)		GT	0.18%	0.35%	0.00%	\$ -	\$ -
(6)		STL	3.53%	6.73%	0.00%	\$ -	\$ -
(7)		POL	1.79%	3.41%	0.00%	\$ -	\$ -
(8)		TRF	0.03%	0.06%	0.00%	\$ -	\$ -
(9)			100.00%	100.00%	100.00%	\$ 49,926,544	\$ (258,238)
(10)	Subtotal (GT, STL, POL, TRF)			10.55%			
(11)	OE	RS	62.45%	0.00%	0.00%	\$ -	\$ -
(12)		GS	27.10%	72.17%	81.75%	\$ 33,267,533	\$ 87,017
(13)		GP	5.20%	13.85%	15.69%	\$ 6,384,422	\$ 16,700
(14)		GSU	0.85%	2.26%	2.56%	\$ 1,040,800	\$ 2,722
(15)		GT	2.19%	5.84%	0.00%	\$ -	\$ -
(16)		STL	1.39%	3.70%	0.00%	\$ -	\$ -
(17)		POL	0.76%	2.02%	0.00%	\$ -	\$ -
(18)		TRF	0.06%	0.16%	0.00%	\$ -	\$ -
(19)			100.00%	100.00%	100.00%	\$ 40,692,755	\$ 106,439
(20)	Subtotal (GT, STL, POL, TRF)			11.72%			
(21)	TE	RS	57.93%	0.00%	0.00%	\$ -	\$ -
(22)		GS	32.13%	76.36%	86.74%	\$ 8,602,850	\$ 38,605
(23)		GP	4.80%	11.42%	12.97%	\$ 1,286,674	\$ 5,774
(24)		GSU	0.11%	0.25%	0.29%	\$ 28,478	\$ 128
(25)		GT	1.38%	3.29%	0.00%	\$ -	\$ -
(26)		STL	2.91%	6.92%	0.00%	\$ -	\$ -
(27)		POL	0.69%	1.64%	0.00%	\$ -	\$ -
(28)		TRF	0.05%	0.12%	0.00%	\$ -	\$ -
(29)			100.00%	100.00%	100.00%	\$ 9,918,002	\$ 44,506
(30)	Subtotal (GT, STL, POL, TRF)			11.96%			

**NOTES**

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



**Rider Charge Calculation - Rider DCR**

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

	(A)	(B)	(C)	(D)	(E)
	Company	Rate Schedule	Annual DCR Revenue	Annual KWH Sales	Annual DCR Rev Req Charge (\$ / KWH)
(1)	CEI	RS	\$ 23,965,730	5,352,633,080	\$ 0.004477
(2)	OE	RS	\$ 34,922,552	8,900,135,565	\$ 0.003924
(3)	TE	RS	\$ 7,570,035	2,453,718,360	\$ 0.003085
(4)			\$ 66,458,317	16,706,487,005	

**NOTES**

(C) Source: Section III, Column E.

(D) Source: Forecast for January 2013 through December 2013 (All forecasted numbers associated with 2012 Forecast Version 9+3)

(E) Calculation: Column C / Column D.

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

	(A)	(B)	(C)	(D)	(E)
	Company	Rate Schedule	Annual DCR Revenue	Billing Units (kW / kVa)	Annual DCR Rev Req Charge (\$ / kW or \$ / kVa)
(1)	CEI	GS	\$ 44,943,076	23,879,029	\$ 1.8821 per kW
(2)		GP	\$ 665,993	861,342	\$ 0.7732 per kW
(3)		GSU	\$ 4,317,475	8,038,138	\$ 0.5371 per kW
(4)			\$ 49,926,544		
(5)	OE	GS	\$ 33,267,533	24,817,068	\$ 1.3405 per kW
(6)		GP	\$ 6,384,422	7,008,673	\$ 0.9109 per kW
(7)		GSU	\$ 1,040,800	2,777,821	\$ 0.3747 per kVa
(8)			\$ 40,692,755		
(9)	TE	GS	\$ 8,602,850	8,032,280	\$ 1.0710 per kW
(10)		GP	\$ 1,286,674	2,973,238	\$ 0.4328 per kW
(11)		GSU	\$ 28,478	236,110	\$ 0.1206 per kVa
(12)			\$ 9,918,002		

**NOTES**

(C) Source: Section IV, Column F.

(D) Source: Forecast for January 2013 through December 2013 (All forecasted numbers associated with 2012 Forecast Version 9+3)

(E) Calculation: Column C / Column D.

**Rider Charge Calculation - Rider DCR**

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

	(A)	(B)	(C)	(D)	(E)
	Company	Rate Schedule	Quarterly DCR Revenue	Quarterly KWH Sales	Qtrly Reconciliation (\$ / KWH)
(1)	CEI	RS	\$ (123,959)	1,454,384,084	\$ (0.000085)
(2)	OE	RS	\$ 91,346	2,457,090,207	\$ 0.000037
(3)	TE	RS	\$ 33,970	638,798,783	\$ 0.000053
(4)			\$ 1,357	4,550,273,074	

**NOTES**

- (C) Source: Section III, Column F.  
(D) Source: Forecast for January 2013 through March 2013 (All forecasted numbers associated with 2012 Forecast Version 9+3)  
(E) Calculation: Column C / Column D.

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

	(A)	(B)	(C)	(D)	(E)
	Company	Rate Schedule	Quarterly DCR Revenue	Billing Units (kW / kVa)	Quarterly Reconciliation (\$ / kW or \$ / kVa)
(1)	CEI	GS	\$ (232,462)	5,673,450	\$ (0.0410) per kW
(2)		GP	\$ (3,445)	197,725	\$ (0.0174) per kW
(3)		GSU	\$ (22,332)	1,882,031	\$ (0.0119) per kW
(4)			\$ (258,238)		
(5)	OE	GS	\$ 87,017	5,790,831	\$ 0.0150 per kW
(6)		GP	\$ 16,700	1,642,947	\$ 0.0102 per kW
(7)		GSU	\$ 2,722	659,706	\$ 0.0041 per kVa
(8)			\$ 106,439		
(9)	TE	GS	\$ 38,605	1,892,367	\$ 0.0204 per kW
(10)		GP	\$ 5,774	672,001	\$ 0.0086 per kW
(11)		GSU	\$ 128	52,648	\$ 0.0024 per kVa
(12)			\$ 44,506		

**NOTES**

- (C) Source: Section IV, Column G.  
(D) Source: Forecast for January 2013 through March 2013 (All forecasted numbers associated with 2012 Forecast Version 9+3)  
(E) Calculation: Column C / Column D.

**Rider Charge Calculation - Rider DCR**

IX. Rider DCR Charge Calculation

	(A)	(B)	(C)	(D)	(E)
	Company	Rate Schedule	Annual DCR Rev Req Charge (\$ / kW or \$ / kVa)	Quarterly Reconciliation (\$ / kW or \$ / kVa)	Proposed DCR Charge For Q1 2013
(1)	CEI	RS	\$ 0.004477 per kWh	\$ (0.000085) per kWh	\$ 0.004392 per kWh
(2)		GS	\$ 1.8821 per kW	\$ (0.0410) per kW	\$ 1.8411 per kW
(3)		GP	\$ 0.7732 per kW	\$ (0.0174) per kW	\$ 0.7558 per kW
(4)		GSU	\$ 0.5371 per kW	\$ (0.0119) per kW	\$ 0.5253 per kW
(5)					
(6)	OE	RS	\$ 0.003924 per kWh	\$ 0.000037 per kWh	\$ 0.003961 per kWh
(7)		GS	\$ 1.3405 per kW	\$ 0.0150 per kW	\$ 1.3555 per kW
(8)		GP	\$ 0.9109 per kW	\$ 0.0102 per kW	\$ 0.9211 per kW
(9)		GSU	\$ 0.3747 per kVa	\$ 0.0041 per kVa	\$ 0.3788 per kVa
(10)					
(11)	TE	RS	\$ 0.003085 per kWh	\$ 0.000053 per kWh	\$ 0.003138 per kWh
(12)		GS	\$ 1.0710 per kW	\$ 0.0204 per kW	\$ 1.0914 per kW
(13)		GP	\$ 0.4328 per kW	\$ 0.0086 per kW	\$ 0.4413 per kW
(14)		GSU	\$ 0.1206 per kVa	\$ 0.0024 per kVa	\$ 0.1230 per kVa
(15)					

**NOTES**

- (C) Source: Sections V and VI, Column E  
(D) Source: Sections VII and VIII, Column E  
(E) Calculation: Column C + Column D

**Annual Rider DCR Revenue To-Date**

X. Annual Rider DCR Revenue Through September 30, 2012

(A)	(B)
Company	Annual Revenue Through 9/30/2012
CEI	\$ 42,952,074
OE	\$ 40,604,032
TE	\$ 9,915,951

**Quarterly Revenue Requirement Additions: Calculation of Q4 2012 Reconciliation Amount Adjusted for Q1 2013**

**I. Rider DCR Q4 2012 Rates Based on Estimated 9/30/12 Rate Base**

(A) Company	(B) Rate Schedule	(C) Allocation	(D) Annual Revenue Requirements			(F)	(G) Quarterly Reconciliation			(J) Q4 2012 Rate Est. Rate Base
			Rev. Req	Billing Units	Rate		Rev. Req	Billing Units	Rate	
CEI	RS	31.62%	\$ 19,908,849	5,293,254,518	\$0.003761 per kWh		\$18,667	1,318,003,701	\$0.000014 per kWh	\$0.003775 per kWh
	GS	61.55%	\$ 38,752,601	23,756,821	\$1.6312 per kW		\$36,336	5,898,985	\$0.0062 per kW	\$1.6374 per kW
	GP	0.91%	\$ 574,259	780,555	\$0.7357 per kW		\$538	179,130	\$0.0030 per kW	\$0.7387 per kW
	GSU	5.91%	\$ 3,722,784	7,789,956	\$0.4779 per kW		\$3,491	1,738,215	\$0.0020 per kW	\$0.4799 per kW
		100.00%	\$ 62,958,493				\$59,032			
OE	RS	45.82%	\$ 27,877,371	8,978,772,352	\$0.003105 per kWh		\$401,875	2,230,100,780	\$0.000180 per kWh	\$0.003285 per kWh
	GS	44.29%	\$ 26,946,336	24,668,942	\$1.0923 per kW		\$388,453	6,000,745	\$0.0647 per kW	\$1.1571 per kW
	GP	8.50%	\$ 5,171,311	6,962,439	\$0.7427 per kW		\$74,549	1,645,563	\$0.0453 per kW	\$0.7880 per kW
	GSU	1.39%	\$ 843,037	2,758,686	\$0.3056 per kVa		\$12,153	682,230	\$0.0178 per kVa	\$0.3234 per kVa
		100.00%	\$ 60,838,054				\$877,029			
TE	RS	42.44%	\$ 5,836,238	2,491,486,253	\$0.002342 per kWh		(\$53,116)	597,865,435	(\$0.000089) per kWh	\$0.002254 per kWh
	GS	49.92%	\$ 6,864,973	8,022,138	\$0.8558 per kW		(\$62,478)	2,053,894	(\$0.0304) per kW	\$0.8253 per kW
	GP	7.47%	\$ 1,026,750	2,936,597	\$0.3496 per kW		(\$9,345)	693,952	(\$0.0135) per kW	\$0.3362 per kW
	GSU	0.17%	\$ 22,725	233,176	\$0.0975 per kVa		(\$207)	54,300	(\$0.0038) per kVa	\$0.0936 per kVa
		100.00%	\$ 13,750,686				(\$125,146)			
<b>TOTAL</b>			<b>\$ 137,547,234</b>				<b>\$810,916</b>			

**Notes:**

Source: See "Rider Charge Calculation - Rider DCR" workpaper from Rider DCR filing July 31, 2012.

**Quarterly Revenue Requirement Additions: Calculation of Q4 2012 Reconciliation Amount Adjusted for Q1 2013**

**II. Rider DCR Q4 2012 Rates Based on Actual 9/30/12 Rate Base**

(A)	(B)	(C)	(D)			(E)	(F)	(G)	(H)	(I)	(J)	
Company	Rate Schedule	Allocation	Annual Revenue Requirements			Quarterly Reconciliation			Q4 2012 Rate			
			Rev. Req	Billing Units	Rate	Rev. Req	Billing Units	Rate	Actual Rate Base			
CEI	RS	31.62%	\$ 19,391,615	5,293,254,518	\$0.003663	per kWh	\$18,667	1,318,003,701	\$0.000014	per kWh	\$0.003678	per kWh
	GS	61.55%	\$ 37,745,805	23,756,821	\$1.5888	per kW	\$36,336	5,898,985	\$0.0062	per kW	\$1.5950	per kW
	GP	0.91%	\$ 559,340	780,555	\$0.7166	per kW	\$538	179,130	\$0.0030	per kW	\$0.7196	per kW
	GSU	5.91%	\$ 3,626,066	7,789,956	\$0.4655	per kW	\$3,491	1,738,215	\$0.0020	per kW	\$0.4675	per kW
		100.00%	\$ 61,322,826				\$59,032					
OE	RS	45.82%	\$ 28,206,813	8,978,772,352	\$0.003141	per kWh	\$401,875	2,230,100,780	\$0.000180	per kWh	\$0.003322	per kWh
	GS	44.29%	\$ 27,264,776	24,668,942	\$1.1052	per kW	\$388,453	6,000,745	\$0.0647	per kW	\$1.1700	per kW
	GP	8.50%	\$ 5,232,424	6,962,439	\$0.7515	per kW	\$74,549	1,645,563	\$0.0453	per kW	\$0.7968	per kW
	GSU	1.39%	\$ 852,999	2,758,686	\$0.3092	per kVa	\$12,153	682,230	\$0.0178	per kVa	\$0.3270	per kVa
		100.00%	\$ 61,557,012				\$877,029					
TE	RS	42.44%	\$ 5,933,711	2,491,486,253	\$0.002382	per kWh	(\$53,116)	597,865,435	(\$0.000089)	per kWh	\$0.002293	per kWh
	GS	49.92%	\$ 6,979,627	8,022,138	\$0.8700	per kW	(\$62,478)	2,053,894	(\$0.0304)	per kW	\$0.8396	per kW
	GP	7.47%	\$ 1,043,898	2,936,597	\$0.3555	per kW	(\$9,345)	693,952	(\$0.0135)	per kW	\$0.3420	per kW
	GSU	0.17%	\$ 23,104	233,176	\$0.0991	per kVa	(\$207)	54,300	(\$0.0038)	per kVa	\$0.0953	per kVa
		100.00%	\$ 13,980,340				(\$125,146)					
TOTAL			\$ 136,860,179			\$810,916						

- (C) Source: Rider DCR filing July 31, 2012  
(D) Calculation: Annual DCR Revenue Requirement based on actual 9/30/12 Rate Base x Column C  
(E) Estimated billing units for October 2012 - September 2013. Source: Rider DCR filing July 31, 2012  
(F) Calculation: Column D / Column E  
(G) Source: Rider DCR filing July 31, 2012  
(H) Estimated billing units for October - December 2012. Source: Rider DCR filing July 31, 2012  
(I) Calculation: Column G / Column H  
(J) Calculation: Column F + Column I

**Quarterly Revenue Requirement Additions: Calculation of Q4 2012 Reconciliation Amount Adjusted for Q1 2013**

**III. Estimated Rider DCR Reconciliation Amount for Q4 2012**

(A)	(B)	(C)	(D)	(E)	(F)	(G)
Company	Rate Schedule	Q4 2012 Rate Est. Rate Base	Q4 2012 Rate Actual Rate Base	Difference	Billing Units	Reconciliation Amount
CEI	RS	\$0.003775 per kWh	\$0.003678 per kWh	(\$0.000098) per kWh	1,318,003,701	\$ (128,789)
	GS	\$1.6374 per kW	\$1.5950 per kW	(\$0.042379) per kW	5,898,985	\$ (249,994)
	GP	\$0.7387 per kW	\$0.7196 per kW	(\$0.019114) per kW	179,130	\$ (3,424)
	GSU	\$0.4799 per kW	\$0.4675 per kW	(\$0.012416) per kW	1,738,215	\$ (21,581)
						\$ (403,789)
OE	RS	\$0.003285 per kWh	\$0.003322 per kWh	\$0.000037 per kWh	2,230,100,780	\$ 81,825
	GS	\$1.1571 per kW	\$1.1700 per kW	\$0.012909 per kW	6,000,745	\$ 77,461
	GP	\$0.7880 per kW	\$0.7968 per kW	\$0.008777 per kW	1,645,563	\$ 14,444
	GSU	\$0.3234 per kVa	\$0.3270 per kVa	\$0.003611 per kVa	682,230	\$ 2,464
						\$ 176,194
TE	RS	\$0.002254 per kWh	\$0.002293 per kWh	\$0.000039 per kWh	597,865,435	\$ 23,390
	GS	\$0.8253 per kW	\$0.8396 per kW	\$0.014292 per kW	2,053,894	\$ 29,355
	GP	\$0.3362 per kW	\$0.3420 per kW	\$0.005839 per kW	693,952	\$ 4,052
	GSU	\$0.0936 per kVa	\$0.0953 per kVa	\$0.001628 per kVa	54,300	\$ 88
						\$ 56,885
<b>TOTAL</b>						<b>\$ (170,710)</b>

- (C) Source: Section I, Column J  
(D) Source: Section II, Column J  
(E) Calculation: Column D - Column C  
(F) Estimated billing units for Q4 2012. Source: Rider DCR filing July 31, 2012  
(G) Calculation: Column E x Column F

The Cleveland Electric Illuminating Company: 12-2679-EL-RDR  
 Ohio Edison Company: 12-2680-EL-RDR  
 The Toledo Edison Company: 12-2681-EL-RDR

## Energy and Demand Forecast

Source: All forecasted numbers associated with 2012 Forecast Version 9+3

### **Annual Energy (January 2013 - December 2013) :**

Source: 2012 Forecast Version 9+3

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	5,352,633,080	8,900,135,565	2,453,718,360	16,706,487,005
GS	kWh	6,995,737,491	6,609,340,173	2,076,305,715	15,681,383,379
GP	kWh	413,558,054	2,740,526,853	1,033,372,530	4,187,457,436
GSU	kWh	3,741,563,378	1,020,825,047	105,099,905	4,867,488,330
Total		16,503,492,004	19,270,827,636	5,668,496,509	41,442,816,149

### **Annual Demand (January 2013 - December 2013) :**

Source: 2012 Forecast Version 9+3

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	23,879,029	24,817,068	8,032,280
GP	kW	861,342	7,008,673	2,973,238
GSU	kW/kVA	8,038,138	2,777,821	236,110

### **Q1 2013 Energy (January 2013 - March 2013) :**

Source: 2012 Forecast Version 9+3

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	1,454,384,084	2,457,090,207	638,798,783	4,550,273,074
GS	kWh	1,728,664,398	1,618,158,627	504,716,276	3,851,539,302
GP	kWh	100,133,576	655,785,442	243,009,791	998,928,809
GSU	kWh	903,814,837	244,581,992	25,727,221	1,174,124,049
Total		4,186,996,894	4,975,616,268	1,412,252,071	10,574,865,233

### **Q1 2013 Demand (January 2013 - March 2013) :**

Source: 2012 Forecast Version 9+3

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	5,673,450	5,790,831	1,892,367
GP	kW	197,725	1,642,947	672,001
GSU	kW/kVA	1,882,031	659,706	52,648

Ohio Edison Company  
Case No. 12-2680-EL-RDR  
Typical Bills - Comparison (DCR Q4 vs. DCR Q1)

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	\$ 34.32	\$ 34.49	\$ 0.17	0.5%
2	0	500	\$ 64.57	\$ 64.91	\$ 0.34	0.5%
3	0	750	\$ 94.74	\$ 95.25	\$ 0.51	0.5%
4	0	1,000	\$ 124.96	\$ 125.64	\$ 0.68	0.5%
5	0	1,250	\$ 155.16	\$ 156.01	\$ 0.84	0.5%
6	0	1,500	\$ 185.37	\$ 186.38	\$ 1.01	0.5%
7	0	2,000	\$ 245.76	\$ 247.11	\$ 1.35	0.6%
8	0	2,500	\$ 305.98	\$ 307.67	\$ 1.69	0.6%
9	0	3,000	\$ 366.15	\$ 368.18	\$ 2.03	0.6%
10	0	3,500	\$ 426.33	\$ 428.70	\$ 2.37	0.6%
11	0	4,000	\$ 486.48	\$ 489.18	\$ 2.70	0.6%
12	0	4,500	\$ 546.66	\$ 549.70	\$ 3.04	0.6%
13	0	5,000	\$ 606.88	\$ 610.26	\$ 3.38	0.6%
14	0	5,500	\$ 667.06	\$ 670.78	\$ 3.72	0.6%
15	0	6,000	\$ 727.21	\$ 731.27	\$ 4.06	0.6%
16	0	6,500	\$ 787.39	\$ 791.78	\$ 4.39	0.6%
17	0	7,000	\$ 847.57	\$ 852.30	\$ 4.73	0.6%
18	0	7,500	\$ 907.77	\$ 912.84	\$ 5.07	0.6%
19	0	8,000	\$ 967.92	\$ 973.33	\$ 5.41	0.6%
20	0	8,500	\$ 1,028.13	\$ 1,033.88	\$ 5.75	0.6%
21	0	9,000	\$ 1,088.29	\$ 1,094.37	\$ 6.08	0.6%
22	0	9,500	\$ 1,148.47	\$ 1,154.89	\$ 6.42	0.6%
23	0	10,000	\$ 1,208.63	\$ 1,215.39	\$ 6.76	0.6%
24	0	10,500	\$ 1,268.84	\$ 1,275.94	\$ 7.10	0.6%
25	0	11,000	\$ 1,329.00	\$ 1,336.44	\$ 7.44	0.6%



Ohio Edison Company  
Case No. 12-2680-EL-RDR  
Typical Bills - Comparison (DCR Q4 vs. DCR Q1)

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	\$ 34.32	\$ 34.49	\$ 0.17	0.5%
2	0	500	\$ 64.57	\$ 64.91	\$ 0.34	0.5%
3	0	750	\$ 85.56	\$ 86.07	\$ 0.51	0.6%
4	0	1,000	\$ 106.61	\$ 107.29	\$ 0.68	0.6%
5	0	1,250	\$ 127.63	\$ 128.48	\$ 0.84	0.7%
6	0	1,500	\$ 138.94	\$ 139.95	\$ 1.01	0.7%
7	0	2,000	\$ 161.53	\$ 162.88	\$ 1.35	0.8%
8	0	2,500	\$ 183.95	\$ 185.64	\$ 1.69	0.9%
9	0	3,000	\$ 206.32	\$ 208.35	\$ 2.03	1.0%
10	0	3,500	\$ 228.70	\$ 231.07	\$ 2.37	1.0%
11	0	4,000	\$ 251.05	\$ 253.75	\$ 2.70	1.1%
12	0	4,500	\$ 273.43	\$ 276.47	\$ 3.04	1.1%
13	0	5,000	\$ 295.85	\$ 299.23	\$ 3.38	1.1%
14	0	5,500	\$ 318.23	\$ 321.95	\$ 3.72	1.2%
15	0	6,000	\$ 340.58	\$ 344.64	\$ 4.06	1.2%
16	0	6,500	\$ 362.96	\$ 367.35	\$ 4.39	1.2%
17	0	7,000	\$ 385.34	\$ 390.07	\$ 4.73	1.2%
18	0	7,500	\$ 407.74	\$ 412.81	\$ 5.07	1.2%
19	0	8,000	\$ 430.09	\$ 435.50	\$ 5.41	1.3%
20	0	8,500	\$ 452.50	\$ 458.25	\$ 5.75	1.3%
21	0	9,000	\$ 474.86	\$ 480.94	\$ 6.08	1.3%
22	0	9,500	\$ 497.24	\$ 503.66	\$ 6.42	1.3%
23	0	10,000	\$ 519.60	\$ 526.36	\$ 6.76	1.3%
24	0	10,500	\$ 542.01	\$ 549.11	\$ 7.10	1.3%
25	0	11,000	\$ 564.37	\$ 571.81	\$ 7.44	1.3%

Ohio Edison Company  
Case No. 12-2680-EL-RDR  
Typical Bills - Comparison (DCR Q4 vs. DCR Q1)

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	\$ 34.32	\$ 34.49	\$ 0.17	0.5%
2	0	500	\$ 64.57	\$ 64.91	\$ 0.34	0.5%
3	0	750	\$ 90.31	\$ 90.82	\$ 0.51	0.6%
4	0	1,000	\$ 116.11	\$ 116.79	\$ 0.68	0.6%
5	0	1,250	\$ 141.88	\$ 142.73	\$ 0.84	0.6%
6	0	1,500	\$ 167.67	\$ 168.68	\$ 1.01	0.6%
7	0	2,000	\$ 219.21	\$ 220.56	\$ 1.35	0.6%
8	0	2,500	\$ 270.58	\$ 272.27	\$ 1.69	0.6%
9	0	3,000	\$ 321.90	\$ 323.93	\$ 2.03	0.6%
10	0	3,500	\$ 373.23	\$ 375.60	\$ 2.37	0.6%
11	0	4,000	\$ 424.53	\$ 427.23	\$ 2.70	0.6%
12	0	4,500	\$ 475.86	\$ 478.90	\$ 3.04	0.6%
13	0	5,000	\$ 527.23	\$ 530.61	\$ 3.38	0.6%
14	0	5,500	\$ 578.56	\$ 582.28	\$ 3.72	0.6%
15	0	6,000	\$ 629.86	\$ 633.92	\$ 4.06	0.6%
16	0	6,500	\$ 681.19	\$ 685.58	\$ 4.39	0.6%
17	0	7,000	\$ 732.52	\$ 737.25	\$ 4.73	0.6%
18	0	7,500	\$ 783.87	\$ 788.94	\$ 5.07	0.6%
19	0	8,000	\$ 835.17	\$ 840.58	\$ 5.41	0.6%
20	0	8,500	\$ 886.53	\$ 892.28	\$ 5.75	0.6%
21	0	9,000	\$ 937.84	\$ 943.92	\$ 6.08	0.6%
22	0	9,500	\$ 989.17	\$ 995.59	\$ 6.42	0.6%
23	0	10,000	\$ 1,040.48	\$ 1,047.24	\$ 6.76	0.6%
24	0	10,500	\$ 1,091.84	\$ 1,098.94	\$ 7.10	0.7%
25	0	11,000	\$ 1,143.15	\$ 1,150.59	\$ 7.44	0.7%

Ohio Edison Company  
Case No. 12-2680-EL-RDR  
Typical Bills - Comparison (DCR Q4 vs. DCR Q1)

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	\$ 146.49	\$ 148.47	\$ 1.98	1.4%
2	10	2,000	\$ 220.15	\$ 222.13	\$ 1.98	0.9%
3	10	3,000	\$ 293.44	\$ 295.42	\$ 1.98	0.7%
4	10	4,000	\$ 366.66	\$ 368.64	\$ 1.98	0.5%
5	10	5,000	\$ 439.93	\$ 441.91	\$ 1.98	0.5%
6	10	6,000	\$ 513.15	\$ 515.13	\$ 1.98	0.4%
7	1,000	100,000	\$ 15,232.43	\$ 15,430.83	\$ 198.40	1.3%
8	1,000	200,000	\$ 22,500.47	\$ 22,698.87	\$ 198.40	0.9%
9	1,000	300,000	\$ 29,768.50	\$ 29,966.90	\$ 198.40	0.7%
10	1,000	400,000	\$ 37,036.54	\$ 37,234.94	\$ 198.40	0.5%
11	1,000	500,000	\$ 44,304.58	\$ 44,502.98	\$ 198.40	0.4%
12	1,000	600,000	\$ 51,572.61	\$ 51,771.01	\$ 198.40	0.4%

Ohio Edison Company  
Case No. 12-2680-EL-RDR  
Typical Bills - Comparison (DCR Q4 vs. DCR Q1)

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	\$ 6,035.50	\$ 6,102.05	\$ 66.55	1.1%
2	500	100,000	\$ 9,598.91	\$ 9,665.46	\$ 66.55	0.7%
3	500	150,000	\$ 13,162.33	\$ 13,228.88	\$ 66.55	0.5%
4	500	200,000	\$ 16,725.75	\$ 16,792.30	\$ 66.55	0.4%
5	500	250,000	\$ 20,289.17	\$ 20,355.72	\$ 66.55	0.3%
6	500	300,000	\$ 23,852.58	\$ 23,919.13	\$ 66.55	0.3%
7	5,000	500,000	\$ 58,832.36	\$ 59,497.86	\$ 665.50	1.1%
8	5,000	1,000,000	\$ 93,943.20	\$ 94,608.70	\$ 665.50	0.7%
9	5,000	1,500,000	\$ 128,010.48	\$ 128,675.98	\$ 665.50	0.5%
10	5,000	2,000,000	\$ 162,077.76	\$ 162,743.26	\$ 665.50	0.4%
11	5,000	2,500,000	\$ 196,145.04	\$ 196,810.54	\$ 665.50	0.3%
12	5,000	3,000,000	\$ 230,212.32	\$ 230,877.82	\$ 665.50	0.3%

Ohio Edison Company  
Case No. 12-2680-EL-RDR  
Typical Bills - Comparison (DCR Q4 vs. DCR Q1)

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	\$ 9,153.79	\$ 9,209.19	\$ 55.40	0.6%
2	1,000	200,000	\$ 15,672.63	\$ 15,728.03	\$ 55.40	0.4%
3	1,000	300,000	\$ 22,191.46	\$ 22,246.86	\$ 55.40	0.2%
4	1,000	400,000	\$ 28,710.30	\$ 28,765.70	\$ 55.40	0.2%
5	1,000	500,000	\$ 35,229.14	\$ 35,284.54	\$ 55.40	0.2%
6	1,000	600,000	\$ 41,747.97	\$ 41,803.37	\$ 55.40	0.1%
7	10,000	1,000,000	\$ 89,037.68	\$ 89,591.68	\$ 554.00	0.6%
8	10,000	2,000,000	\$ 151,092.24	\$ 151,646.24	\$ 554.00	0.4%
9	10,000	3,000,000	\$ 213,146.80	\$ 213,700.80	\$ 554.00	0.3%
10	10,000	4,000,000	\$ 275,201.36	\$ 275,755.36	\$ 554.00	0.2%
11	10,000	5,000,000	\$ 337,255.93	\$ 337,809.93	\$ 554.00	0.2%
12	10,000	6,000,000	\$ 399,310.49	\$ 399,864.49	\$ 554.00	0.1%

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

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Filed pursuant to Orders dated August 25, 2010 and July 18, 2012 , in Case Nos. 10-388-EL-SSO and 12-1230-EL-SSO, respectively, and Case No. 12-2680-EL-RDR, before

The Public Utilities Commission of Ohio

Issued by: Charles E. Jones Jr., President

Effective: January 1, 2013

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Filed pursuant to Orders dated August 25, 2010 and July 18, 2012 , in Case Nos. 10-388-EL-SSO and  
12-1230-EL-SSO, respectively, and Case No. 12-2680-EL-RDR, before

The Public Utilities Commission of Ohio

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

**APPLICABILITY:**

Applicable to any customer who receives electric service under the Company's rate schedules set forth below. The Delivery Capital Recovery Rider (DCR) charges will apply, by rate schedule, effective for bills rendered beginning January 1, 2013. This Rider is not avoidable for customers who take electric generation service from a certified supplier.

**RATE:**

RS (all kWhs, per kWh)	0.3961¢
GS (per kW of Billing Demand)	\$1.3555
GP (per kW of Billing Demand)	\$0.9211
GSU (per kVa of Billing Demand)	\$0.3788

**PROVISIONS:**

The charges set forth in this Rider recover costs associated with delivery plant investments made since the date certain in Case No. 07-551-EL-AIR, exclusive of any delivery plant investments being recovered elsewhere.

**RIDER UPDATES:**

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



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

**Commission of Ohio Docketing Information System on**

**11/1/2012 5:12:27 PM**

**in**

**Case No(s). 89-6006-EL-TRF, 12-2680-EL-RDR**

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