

November 1, 2012

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

SUBJECT: Case Nos. 12-2681-EL-RDR
89-6008-EL-TRF

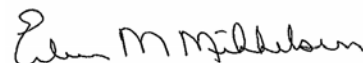
Dear Ms. McNeal:

In accordance with the Commission Order in The Toledo 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 The Toledo 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 The Toledo 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. 12-2681-EL-RDR and 89-6008-EL-TRF, and distribute two copies to the Staff. Thank you.

Sincerely,



Eileen M. Mikkelsen
Director, Rates & Regulatory Affairs

Enclosures

The Toledo Edison Company
Delivery Capital Recovery Rider (DCR)
Quarterly Filing
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)	Gross Plant		5/31/2007*	9/30/2012	Incremental	Source of Column (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		
	Total	4,772.5	6,401.6	1,629.0	Sum: [(1) through (3)]		
	Accumulated Reserve						
(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)	Total	(1,952.8)	(2,696.4)	(743.6)	Sum: [(5) through (7)]		
	Net Plant In Service						
(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)	Total	2,819.7	3,705.1	885.4	Sum: [(9) through (11)]		
	ADIT						
(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)	Total	(453.8)	(1,040.2)	(586.4)	Sum: [(13) through (15)]		
	Rate Base						
(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)	Total	2,366.0	2,664.9	299.0	Sum: [(17) through (19)]		
	Depreciation Exp						
(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)	Total	146.5	196.8	50.2	Sum: [(21) through (23)]		
	Property Tax Exp						
(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)	Total	142.4	194.7	52.2	Sum: [(25) through (27)]		
(29)	Revenue Requirement		Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(30)	CEI	151.4	12.8	21.3	22.6	56.8	
(31)	OE	150.9	12.8	20.4	23.8	57.1	
(32)	TE	(3.3)	(0.3)	8.5	5.8	14.0	
	Total	299.0	25.4	50.2	52.2	127.8	

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

	(a)	(b)	(c)	(d)	(e)	(f)
Revenue Requirement with Tax	Equity Return	Tax Rate	Income Tax	CAT 0.26%	Taxes	Rev. Req. + Tax
(36) CEI	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) Total	15.4		8.7	0.4	9.0	136.9

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

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

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

The Toledo Edison Company: 12-2681-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	\$ 17,347,852	100%	\$ 17,347,852	\$ (15,628,438)	\$ 1,719,414
2	352	Structures & Improvements	\$ 218,265	100%	\$ 218,265		\$ 218,265
3	353	Station Equipment	\$ 9,682,834	100%	\$ 9,682,834		\$ 9,682,834
4	354	Towers & Fixtures	\$ 34,264	100%	\$ 34,264		\$ 34,264
5	355	Poles & Fixtures	\$ 3,293,216	100%	\$ 3,293,216		\$ 3,293,216
6	356	Overhead Conductors & Devices	\$ 4,988,951	100%	\$ 4,988,951		\$ 4,988,951
7	357	Underground Conduit	\$ 497,362	100%	\$ 497,362		\$ 497,362
8	358	Underground Conductors & Devices	\$ 386,079	100%	\$ 386,079		\$ 386,079
9	359	Roads & Trails	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 36,448,823	100%	\$ 36,448,823	\$ (15,628,438)	\$ 20,820,385

The Toledo Edison Company: 12-2681-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	\$ 4,966,340	100%	\$ 4,966,340		\$ 4,966,340
12	361	Structures & Improvements	\$ 6,271,963	100%	\$ 6,271,963		\$ 6,271,963
13	362	Station Equipment	\$ 90,166,906	100%	\$ 90,166,906		\$ 90,166,906
14	364	Poles, Towers & Fixtures	\$ 150,192,670	100%	\$ 150,192,670		\$ 150,192,670
15	365	Overhead Conductors & Devices	\$ 186,199,652	100%	\$ 186,199,652		\$ 186,199,652
16	366	Underground Conduit	\$ 12,508,600	100%	\$ 12,508,600		\$ 12,508,600
17	367	Underground Conductors & Devices	\$ 111,968,618	100%	\$ 111,968,618		\$ 111,968,618
18	368	Line Transformers	\$ 143,098,101	100%	\$ 143,098,101		\$ 143,098,101
19	369	Services	\$ 66,223,172	100%	\$ 66,223,172		\$ 66,223,172
20	370	Meters	\$ 37,668,314	100%	\$ 37,668,314		\$ 37,668,314
21	371	Installation on Customer Premises	\$ 6,214,527	100%	\$ 6,214,527		\$ 6,214,527
22	373	Street Lighting & Signal Systems	\$ 53,023,437	100%	\$ 53,023,437		\$ 53,023,437
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	100%	\$ 7,901		\$ 7,901
24		Total Distribution Plant	\$ 868,510,201	100%	\$ 868,510,201	\$ -	\$ 868,510,201

The Toledo Edison Company: 12-2681-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	\$ 1,826,097	100%	\$ 1,826,097		\$ 1,826,097
26	390	Structures & Improvements	\$ 48,806,052	100%	\$ 48,806,052		\$ 48,806,052
27	391.1	Office Furniture & Equipment	\$ 2,437,563	100%	\$ 2,437,563		\$ 2,437,563
28	391.2	Data Processing Equipment	\$ 8,453,489	100%	\$ 8,453,489		\$ 8,453,489
29	392	Transportation Equipment	\$ 1,123,443	100%	\$ 1,123,443		\$ 1,123,443
30	393	Stores Equipment	\$ 651,795	100%	\$ 651,795		\$ 651,795
31	394	Tools, Shop & Garage Equipment	\$ 5,129,766	100%	\$ 5,129,766		\$ 5,129,766
32	395	Laboratory Equipment	\$ 1,795,091	100%	\$ 1,795,091		\$ 1,795,091
33	396	Power Operated Equipment	\$ 1,037,367	100%	\$ 1,037,367		\$ 1,037,367
34	397	Communication Equipment	\$ 7,752,373	100%	\$ 7,752,373		\$ 7,752,373
35	398	Miscellaneous Equipment	\$ 511,838	100%	\$ 511,838		\$ 511,838
36	399.1	Asset Retirement Costs for General Plant	\$ 264,831	100%	\$ 264,831		\$ 264,831
37		Total General Plant	\$ 79,789,705	100%	\$ 79,789,705	\$0	\$ 79,789,705

The Toledo Edison Company: 12-2681-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>							
38	303	Intangible Software	\$ 23,631,959	100%	\$ 23,631,959		\$ 23,631,959
39	303	Intangible FAS 109 Transmission	\$ 54,210	100%	\$ 54,210		\$ 54,210
40	303	Intangible FAS 109 Distribution	\$ 240,093	100%	\$ 240,093		\$ 240,093
41		Total Other Plant	\$ 23,926,262		\$ 23,926,262	\$ -	\$ 23,926,262
42		Company Total Plant	<u>\$ 1,008,674,992</u>	100%	<u>\$ 1,008,674,992</u>	<u>\$ (15,628,438)</u>	<u>\$ 993,046,554</u>
43		Service Company Plant Allocated*					\$ 35,770,220
44		Grand Total Plant (42 + 43)					<u>\$ 1,028,816,773</u>

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

The Toledo Edison Company: 12-2681-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 Plant Investment		Reserve Balances				
			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>TRANSMISSION PLANT</u>									
1	350	Land & Land Rights	\$ 1,719,414	\$ -	100%	\$ -		\$ -	
2	352	Structures & Improvements	\$ 218,265	\$ 186,155	100%	\$ 186,155		\$ 186,155	
3	353	Station Equipment	\$ 9,682,834	\$ 4,300,782	100%	\$ 4,300,782		\$ 4,300,782	
4	354	Towers & Fixtures	\$ 34,264	\$ 40,543	100%	\$ 40,543		\$ 40,543	
5	355	Poles & Fixtures	\$ 3,293,216	\$ 2,639,434	100%	\$ 2,639,434		\$ 2,639,434	
6	356	Overhead Conductors & Devices	\$ 4,988,951	\$ 2,999,100	100%	\$ 2,999,100		\$ 2,999,100	
7	357	Underground Conduit	\$ 497,362	\$ 145,959	100%	\$ 145,959		\$ 145,959	
8	358	Underground Conductors & Devices	\$ 386,079	\$ 143,573	100%	\$ 143,573		\$ 143,573	
9	359	Roads & Trails	<u>\$ -</u>	<u>\$ -</u>	100%	<u>\$ -</u>		<u>\$ -</u>	
10		Total Transmission Plant	\$ 20,820,385	\$ 10,455,546	100%	\$ 10,455,546	\$0	\$ 10,455,546	

The Toledo Edison Company: 12-2681-EL-RDR
9/30/2012 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)
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NOTE: Column B contains actual reserve for accumulated depreciation balances as of 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
			Sch B2.1 (Actual) Column E (A)	Company (B)	% (C)	Total (D) = (B) * (C)	(E)	Jurisdiction (F) = (D) + (E)
<u>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$ 4,966,340	\$ -	100%	\$ -		\$ -
12	361	Structures & Improvements	\$ 6,271,963	\$ 1,622,344	100%	\$ 1,622,344		\$ 1,622,344
13	362	Station Equipment	\$ 90,166,906	\$ 29,681,019	100%	\$ 29,681,019		\$ 29,681,019
14	364	Poles, Towers & Fixtures	\$ 150,192,670	\$ 99,223,465	100%	\$ 99,223,465		\$ 99,223,465
15	365	Overhead Conductors & Devices	\$ 186,199,652	\$ 85,028,363	100%	\$ 85,028,363		\$ 85,028,363
16	366	Underground Conduit	\$ 12,508,600	\$ 7,013,109	100%	\$ 7,013,109		\$ 7,013,109
17	367	Underground Conductors & Devices	\$ 111,968,618	\$ 38,379,585	100%	\$ 38,379,585		\$ 38,379,585
18	368	Line Transformers	\$ 143,098,101	\$ 59,954,063	100%	\$ 59,954,063		\$ 59,954,063
19	369	Services	\$ 66,223,172	\$ 60,644,767	100%	\$ 60,644,767		\$ 60,644,767
20	370	Meters	\$ 37,668,314	\$ 20,195,278	100%	\$ 20,195,278		\$ 20,195,278
21	371	Installation on Customer Premises	\$ 6,214,527	\$ 3,461,677	100%	\$ 3,461,677		\$ 3,461,677
22	373	Street Lighting & Signal Systems	\$ 53,023,437	\$ 33,367,423	100%	\$ 33,367,423		\$ 33,367,423
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ 4,526	100%	\$ 4,526		\$ 4,526
24		Total Distribution Plant	\$ 868,510,201	\$ 438,575,619	100%	\$ 438,575,619	\$ -	\$ 438,575,619

The Toledo Edison Company: 12-2681-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	Total	Allocation	Allocated	Adjustments	Adjusted
			Sch B2.1 (Actual) Column E (A)	Company (B)	% (C)	Total (D) = (B) * (C)	(E)	Jurisdiction (F) = (D) + (E)
<u>GENERAL PLANT</u>								
25	389	Land & Land Rights	\$ 1,826,097	\$ -	100%	\$ -		\$ -
26	390	Structures & Improvements	\$ 48,806,052	\$ 18,662,604	100%	\$ 18,662,604		\$ 18,662,604
27	391.1	Office Furniture & Equipment	\$ 2,437,563	\$ 2,058,770	100%	\$ 2,058,770		\$ 2,058,770
28	391.2	Data Processing Equipment	\$ 8,453,489	\$ 3,439,215	100%	\$ 3,439,215		\$ 3,439,215
29	392	Transportation Equipment	\$ 1,123,443	\$ 1,049,836	100%	\$ 1,049,836		\$ 1,049,836
30	393	Stores Equipment	\$ 651,795	\$ 370,956	100%	\$ 370,956		\$ 370,956
31	394	Tools, Shop & Garage Equipment	\$ 5,129,766	\$ 1,850,868	100%	\$ 1,850,868		\$ 1,850,868
32	395	Laboratory Equipment	\$ 1,795,091	\$ 1,034,630	100%	\$ 1,034,630		\$ 1,034,630
33	396	Power Operated Equipment	\$ 1,037,367	\$ 851,968	100%	\$ 851,968		\$ 851,968
34	397	Communication Equipment	\$ 7,752,373	\$ 6,948,267	100%	\$ 6,948,267		\$ 6,948,267
35	398	Miscellaneous Equipment	\$ 511,838	\$ 153,761	100%	\$ 153,761		\$ 153,761
36	399.1	Asset Retirement Costs for General Plant	<u>\$ 264,831</u>	<u>\$ 131,668</u>	100%	<u>\$ 131,668</u>		<u>\$ 131,668</u>
37		Total General Plant Plant	\$ 79,789,705	\$ 36,552,542	100%	\$ 36,552,542	\$ -	\$ 36,552,542

The Toledo Edison Company: 12-2681-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 Plant Investment	Reserve Balances				
			Sch B2.1 (Actual) Column E	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
<u>OTHER PLANT</u>								
38	303	Intangible Software	\$ 23,631,959	\$ 16,591,979	100%	\$ 16,591,979		\$ 16,591,979
39	303	Intangible FAS 109 Transmission	\$ 54,210	\$ 45,385	100%	\$ 45,385		\$ 45,385
40	303	Intangible FAS 109 Distribution	\$ 240,093	\$ 218,858	100%	\$ 218,858		\$ 218,858
41		Total Other Plant	\$ 23,926,262	\$ 16,856,222		\$ 16,856,222	\$ -	\$ 16,856,222
42		Company Total Plant (Reserve)	\$ 993,046,554	\$ 502,439,928	100%	\$ 502,439,928	\$ -	\$ 502,439,928
43		Service Company Reserve Allocated*						\$ 10,955,796
44		Grand Total Plant (Reserve) (42 + 43)						\$ 513,395,724

* 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

The Toledo Edison Company: 12-2681-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	\$ 1,719,414	\$ -	0.00%	\$ -
2	352	Structures & Improvements	\$ 218,265	\$ 186,155	2.50%	\$ 5,457
3	353	Station Equipment	\$ 9,682,834	\$ 4,300,782	1.80%	\$ 174,291
4	354	Towers & Fixtures	\$ 34,264	\$ 40,543	1.85%	\$ 634
5	355	Poles & Fixtures	\$ 3,293,216	\$ 2,639,434	3.75%	\$ 123,496
6	356	Overhead Conductors & Devices	\$ 4,988,951	\$ 2,999,100	2.67%	\$ 133,205
7	357	Underground Conduit	\$ 497,362	\$ 145,959	2.00%	\$ 9,947
8	358	Underground Conductors & Devices	\$ 386,079	\$ 143,573	2.86%	\$ 11,042
9	359	Roads & Trails	\$ -	\$ -		\$ -
10		Total Transmission	\$ 20,820,385	\$ 10,455,546		\$ 458,072

The Toledo Edison Company: 12-2681-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	\$ 4,966,340	\$ -	0.00%	\$ -
12	361	Structures & Improvements	\$ 6,271,963	\$ 1,622,344	2.50%	\$ 156,799
13	362	Station Equipment	\$ 90,166,906	\$ 29,681,019	2.25%	\$ 2,028,755
14	364	Poles, Towers & Fixtures	\$ 150,192,670	\$ 99,223,465	3.78%	\$ 5,677,283
15	365	Overhead Conductors & Devices	\$ 186,199,652	\$ 85,028,363	3.75%	\$ 6,982,487
16	366	Underground Conduit	\$ 12,508,600	\$ 7,013,109	2.08%	\$ 260,179
17	367	Underground Conductors & Devices	\$ 111,968,618	\$ 38,379,585	2.20%	\$ 2,463,310
18	368	Line Transformers	\$ 143,098,101	\$ 59,954,063	2.62%	\$ 3,749,170
19	369	Services	\$ 66,223,172	\$ 60,644,767	3.17%	\$ 2,099,275
20	370	Meters	\$ 37,668,314	\$ 20,195,278	3.43%	\$ 1,292,023
21	371	Installation on Customer Premises	\$ 6,214,527	\$ 3,461,677	4.00%	\$ 248,581
22	373	Street Lighting & Signal Systems	\$ 53,023,437	\$ 33,367,423	3.93%	\$ 2,083,821
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ 4,526	0.00%	\$ -
24		Total Distribution	\$ 868,510,201	\$ 438,575,619		\$ 27,041,683

The Toledo Edison Company: 12-2681-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	\$ 1,826,097	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 48,806,052	\$ 18,662,604	2.20%	\$ 1,073,733
27	391.1	Office Furniture & Equipment	\$ 2,437,563	\$ 2,058,770	3.80%	\$ 92,627
28	391.2	Data Processing Equipment	\$ 8,453,489	\$ 3,439,215	9.50%	\$ 803,081
29	392	Transportation Equipment	\$ 1,123,443	\$ 1,049,836	6.92%	\$ 77,742
30	393	Stores Equipment	\$ 651,795	\$ 370,956	3.13%	\$ 20,401
31	394	Tools, Shop & Garage Equipment	\$ 5,129,766	\$ 1,850,868	3.33%	\$ 170,821
32	395	Laboratory Equipment	\$ 1,795,091	\$ 1,034,630	2.86%	\$ 51,340
33	396	Power Operated Equipment	\$ 1,037,367	\$ 851,968	5.28%	\$ 54,773
34	397	Communication Equipment	\$ 7,752,373	\$ 6,948,267	5.88%	\$ 455,840
35	398	Miscellaneous Equipment	\$ 511,838	\$ 153,761	3.33%	\$ 17,044
36	399.1	Asset Retirement Costs for General Plant	\$ 264,831	\$ 131,668	0.00%	\$ -
37		Total General	\$ 79,789,705	\$ 36,552,542		\$ 2,817,402

The Toledo Edison Company: 12-2681-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.

			Adjusted Jurisdiction			
Line No.	Account No.	Account Title	Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)	Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
(A)	(B)	(C)				
<u>OTHER PLANT</u>						
38	303	Intangible Software	\$ 23,631,959	\$ 16,591,979	14.29%	**
39	303	Intangible FAS 109 Transmission	\$ 54,210	\$ 45,385	2.37%	**
40	303	Intangible FAS 109 Distribution	\$ 240,093	\$ 218,858	3.10%	**
41		Total Other	\$ 23,926,262	\$ 16,856,222		\$ 1,829,723
42		Company Total Depreciation	\$ 993,046,554	\$ 502,439,928		\$ 32,146,880
43		Incremental Depreciation Associated with Allocated Service Company Plant ***	\$ 35,770,220	\$ 10,955,796		\$ 869,272
44		GRAND TOTAL	\$ 1,028,816,773	\$ 513,395,724		\$ 33,016,152

** 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.

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)	\$ 25,013,222
2	Real Property Taxes - See Schedule C-3.10a2 (Actual)	\$ 869,070
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 47,017</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 25,929,309</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)	\$ 20,820,385	\$ 868,510,201	\$ 79,789,705
2	Jurisdictional Real Property (b)	\$ 1,937,679	\$ 11,238,303	\$ 50,632,150
3	Jurisdictional Personal Property (1 - 2)	\$ 18,882,706	\$ 857,271,899	\$ 29,157,556
4	Purchase Accounting Adjustment (f)	\$ (12,773,541)	\$ (464,988,006)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	\$ 6,109,165	\$ 392,283,893	\$ 29,157,556
<u>Exclusions and Exemptions</u>				
6	Capitalized Asset Retirement Costs (a)	\$ -	\$ 7,901	\$ 264,831
7	Exempt Facilities (c)	\$ -	\$ -	\$ -
8	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ 1,800,886
9	Capitalized Interest (g)	\$ 347,611	\$ 3,020,586	\$ -
10	Total Exclusions and Exemptions (6 thru 9)	\$ 347,611	\$ 3,028,487	\$ 2,065,717
11	Net Cost of Taxable Personal Property (5 - 10)	\$ 5,761,554	\$ 389,255,406	\$ 27,091,839
12	True Value Percentage (c)	77.7358%	78.0635%	31.2318%
13	True Value of Taxable Personal Property (11 x 12)	\$ 4,478,790	\$ 303,866,394	\$ 8,461,269
14	Assessment Percentage (d)	85.00%	85.00%	24.00%
15	Assessment Value (13 x 14)	\$ 3,806,972	\$ 258,286,435	\$ 2,030,705
16	Personal Property Tax Rate (e)	8.5406%	8.5406%	8.5406%
17	Personal Property Tax (15 x 16)	\$ 325,138	\$ 22,059,211	\$ 173,434
18	Purchase Accounting Adjustment (f)	\$ 72,237	\$ 2,383,202	\$ -
19	Total Personal Property Tax (17 + 18)			\$ 25,013,222

(a) Schedule B-2.1 (Actual)

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

(c) Source: TE'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) Adjustment made as a result of the merger between Ohio Edison and Centerior

(g) Calculation: Line 5 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)	\$ 1,937,679	\$ 11,238,303	\$ 50,632,150
2	True Value Percentage (b)	50.02%	50.02%	50.02%
3	True Value of Taxable Real Property (1 x 2)	\$ 969,262	\$ 5,621,603	\$ 25,327,123
4	Assessment Percentage (c)	35.00%	35.00%	35.00%
5	Assessment Value (3 x 4)	\$ 339,242	\$ 1,967,561	\$ 8,864,493
6	Real Property Tax Rate (d)	7.7795%	7.7795%	7.7795%
7	Real Property Tax (5 x 6)	\$ 26,391	\$ 153,066	\$ 689,613
8	Total Real Property Tax (Sum of 7)			<u>\$ 869,070</u>

(a) Schedule C-3.10a1 (Actual)

(b) Calculated as follows:

(1) Real Property Assessed Value

\$ 13,465,380

Source: TE's 2012 Ohio Annual Property Tax Return Filing

(2) Assessment Percentage

35.00%

Statutory Assessment for Real Property

(3) Real Property True Value

\$ 38,472,514

Calculation: (1) / (2)

(4) Real Property Capitalized Cost

\$ 76,911,465

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

50.02%

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) Rate Base		\$ 33,992,031	\$ 41,192,314	\$ 18,132,273	\$ 93,316,618
(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) Total Expenses		\$ 1,717,739	\$ 2,081,595	\$ 916,289	\$ 4,715,623

- (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	TOTAL - GENERAL & INTANGIBLE		\$ 471,902,636	\$ 144,535,563	\$ 327,367,073				9.55%	\$ 45,055,750
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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
 Ohio Edison Company: 12-2680-EL-RDR
 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	TOTAL - GENERAL PLANT				\$ 234,896,167	\$ 429,208
21	TOTAL - INTANGIBLE PLANT				\$ 79,567,511	\$ -
22	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 314,463,678	\$ 429,208
23	Average Effective Real Property Tax Rate					0.14%

NOTES

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

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 *

(A)		(B)	(C)	(D)	(E)	(F)
No.	Category	CEI	OE	TE	Average **	Source / Calculation
24	Allocation Factors	14.21%	17.22%	7.58%	39.01%	"Service Company Allocations to the Ohio Operating Companies (Actual)" workpaper.
25	Weighted Allocation Factors	36.43%	44.14%	19.43%	100.00%	Weighted Line 24
<u>Real Property Tax</u>						
26	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

(A)		(B)	(C)	(D)	(E)	(F)
No.	Account	Account Description	Tax Category	Avg. Tax Rate	Gross Plant	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	TOTAL - GENERAL PLANT				\$ 296,487,144	\$ 1,049,481
44	TOTAL - INTANGIBLE PLANT				\$ 175,415,492	\$ -
45	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 471,902,636	\$ 1,049,481
46	Average Effective Real Property Tax Rate					0.22%

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

Incremental Depreciation and Property Tax Associated with Service Company Plant (Actual)							
Case No. 07-551-EL-AIR vs. Actual 9/30/12 Balances							
I. Allocated Service Company Plant and Related Expenses as of September 30, 2012							
Line	Category	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
1	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
2	Gross Plant	\$ 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	\$ 327,367,073	\$ 46,518,861	\$ 56,372,610	\$ 24,814,424	\$ 127,705,895	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		\$ 6,551,553	\$ 7,939,321	\$ 3,494,776	\$ 17,985,650	
* 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.							
II. Allocated Service Company Plant and Related Expenses as of May 31, 2007							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
8	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
9	Gross Plant	\$ 314,463,678	\$ 44,685,289	\$ 54,150,645	\$ 23,836,347	\$ 122,672,281	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 27 x Line 8
10	Accum. Reserve	\$ (141,912,431)	\$ (20,165,756)	\$ (24,437,321)	\$ (10,756,962)	\$ (55,360,039)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 27 x Line 8
11	Net Plant	\$ 172,551,247	\$ 24,519,532	\$ 29,713,325	\$ 13,079,385	\$ 67,312,242	Line 9 + Line 10
12	Depreciation *	10.68%	\$ 4,772,824	\$ 5,783,816	\$ 2,545,954	\$ 13,102,594	Average Rate x Line 9
13	Property Tax *	0.14%	\$ 60,990	\$ 73,910	\$ 32,534	\$ 167,434	Average Rate x Line 9
14	Total Expenses		\$ 4,833,814	\$ 5,857,726	\$ 2,578,488	\$ 13,270,028	Line 12 + Line 13
* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant as of 5/31/07. See line 27 of the "Depreciation Rate for Service Company Plant (Actual)" workpaper and line 23 of the "Property Tax Rate for Service Company Plant (Actual)" workpaper for more details.							
III. Incremental Expenses Associated with Allocated Service Company Plant *							
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		\$ 1,717,739	\$ 2,081,595	\$ 916,289	\$ 4,715,623	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%	\$ -
Total			50,110,559	35,764,543	\$ 14,346,016		\$ 3,620,175
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
Total			\$ 63,461,562	\$ 46,985,368	\$ 16,476,195		\$ 3,542,557
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
Total			\$ 23,926,262	\$ 16,856,222	\$ 7,070,040		\$ 1,829,723

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)
Gross Plant	5/31/2007*	12/31/2012	Incremental	Source of Column (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) Total	4,772.5	6,580.8	1,808.3	Sum: [(1) through (3)]
Accumulated Reserve				
(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) Total	(1,952.8)	(2,711.1)	(758.3)	Sum: [(5) through (7)]
Net Plant In Service				
(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) Total	2,819.7	3,869.6	1,049.9	Sum: [(9) through (11)]
ADIT				
(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) Total	(453.8)	(1,057.1)	(603.4)	Sum: [(13) through (15)]
Rate Base				
(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) Total	2,366.0	2,812.5	446.6	Sum: [(17) through (19)]
Depreciation Exp				
(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) Total	146.5	203.1	56.6	Sum: [(21) through (23)]
Property Tax Exp				
(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) Total	142.4	201.6	59.2	Sum: [(25) through (27)]

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

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

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

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

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

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

The Toledo Edison Company: 12-2681-EL-RDR
12/31/2012 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

Page 1 of 4

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	\$ 17,347,852	100%	\$ 17,347,852	\$ (15,628,438)	\$ 1,719,414
2	352	Structures & Improvements	\$ 218,265	100%	\$ 218,265		\$ 218,265
3	353	Station Equipment	\$ 9,682,834	100%	\$ 9,682,834		\$ 9,682,834
4	354	Towers & Fixtures	\$ 36,301	100%	\$ 36,301		\$ 36,301
5	355	Poles & Fixtures	\$ 3,489,546	100%	\$ 3,489,546		\$ 3,489,546
6	356	Overhead Conductors & Devices	\$ 5,288,792	100%	\$ 5,288,792		\$ 5,288,792
7	357	Underground Conduit	\$ 527,224	100%	\$ 527,224		\$ 527,224
8	358	Underground Conductors & Devices	\$ 409,389	100%	\$ 409,389		\$ 409,389
9	359	Roads & Trails	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 37,000,203	100%	\$ 37,000,203	\$ (15,628,438)	\$ 21,371,765

The Toledo Edison Company: 12-2681-EL-RDR
12/31/2012 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

Page 2 of 4

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	\$ 4,966,707	100%	\$ 4,966,707		\$ 4,966,707
12	361	Structures & Improvements	\$ 6,398,367	100%	\$ 6,398,367		\$ 6,398,367
13	362	Station Equipment	\$ 91,982,311	100%	\$ 91,982,311		\$ 91,982,311
14	364	Poles, Towers & Fixtures	\$ 153,408,828	100%	\$ 153,408,828		\$ 153,408,828
15	365	Overhead Conductors & Devices	\$ 190,204,684	100%	\$ 190,204,684		\$ 190,204,684
16	366	Underground Conduit	\$ 12,777,062	100%	\$ 12,777,062		\$ 12,777,062
17	367	Underground Conductors & Devices	\$ 114,384,980	100%	\$ 114,384,980		\$ 114,384,980
18	368	Line Transformers	\$ 146,180,984	100%	\$ 146,180,984		\$ 146,180,984
19	369	Services	\$ 67,633,999	100%	\$ 67,633,999		\$ 67,633,999
20	370	Meters	\$ 38,477,401	100%	\$ 38,477,401		\$ 38,477,401
21	371	Installation on Customer Premises	\$ 6,348,011	100%	\$ 6,348,011		\$ 6,348,011
22	373	Street Lighting & Signal Systems	\$ 54,160,310	100%	\$ 54,160,310		\$ 54,160,310
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	100%	\$ 7,901		\$ 7,901
24		Total Distribution Plant	\$ 886,931,546	100%	\$ 886,931,546	\$ -	\$ 886,931,546

The Toledo Edison Company: 12-2681-EL-RDR
12/31/2012 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

Page 3 of 4

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	\$ 1,826,097	100%	\$ 1,826,097		\$ 1,826,097
26	390	Structures & Improvements	\$ 53,281,607	100%	\$ 53,281,607		\$ 53,281,607
27	391.1	Office Furniture & Equipment	\$ 2,445,963	100%	\$ 2,445,963		\$ 2,445,963
28	391.2	Data Processing Equipment	\$ 8,482,620	100%	\$ 8,482,620		\$ 8,482,620
29	392	Transportation Equipment	\$ 1,127,314	100%	\$ 1,127,314		\$ 1,127,314
30	393	Stores Equipment	\$ 654,041	100%	\$ 654,041		\$ 654,041
31	394	Tools, Shop & Garage Equipment	\$ 5,147,443	100%	\$ 5,147,443		\$ 5,147,443
32	395	Laboratory Equipment	\$ 1,801,276	100%	\$ 1,801,276		\$ 1,801,276
33	396	Power Operated Equipment	\$ 1,040,942	100%	\$ 1,040,942		\$ 1,040,942
34	397	Communication Equipment	\$ 7,779,087	100%	\$ 7,779,087		\$ 7,779,087
35	398	Miscellaneous Equipment	\$ 513,601	100%	\$ 513,601		\$ 513,601
36	399.1	Asset Retirement Costs for General Plant	\$ 264,831	100%	\$ 264,831		\$ 264,831
37		Total General Plant	\$ 84,364,822	100%	\$ 84,364,822	\$ -	\$ 84,364,822

The Toledo Edison Company: 12-2681-EL-RDR
12/31/2012 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

Page 4 of 4

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>							
38	303	Intangible Software	\$ 24,538,541	100%	\$ 24,538,541		\$ 24,538,541
39	303	Intangible FAS 109 Transmission	\$ 54,210	100%	\$ 54,210		\$ 54,210
40	303	Intangible FAS 109 Distribution	\$ 240,093	100%	\$ 240,093		\$ 240,093
41		Total Other Plant	\$ 24,832,845		\$ 24,832,845	\$ -	\$ 24,832,845
42		Company Total Plant Balance	<u>\$ 1,033,129,416</u>	100%	<u>\$ 1,033,129,416</u>	<u>\$ (15,628,438)</u>	<u>\$ 1,017,500,978</u>
43		Service Company Plant Allocated*					\$ 37,070,733
44		Grand Total Plant (42 + 43)					<u>\$ 1,054,571,711</u>

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

The Toledo Edison Company: 12-2681-EL-RDR
12/31/12 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)
Page 1 of 4

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 Plant Investment Sch B2.1 (Estimate) Column E (A)	Reserve Balances				
				Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
<u>TRANSMISSION PLANT</u>								
1	350	Land & Land Rights	\$ 1,719,414	\$ -	100%	\$ -	\$ -	\$ -
2	352	Structures & Improvements	\$ 218,265	\$ 188,260	100%	\$ 188,260	\$ -	\$ 188,260
3	353	Station Equipment	\$ 9,682,834	\$ 4,349,752	100%	\$ 4,349,752	\$ -	\$ 4,349,752
4	354	Towers & Fixtures	\$ 36,301	\$ 40,603	100%	\$ 40,603	\$ -	\$ 40,603
5	355	Poles & Fixtures	\$ 3,489,546	\$ 2,643,344	100%	\$ 2,643,344	\$ -	\$ 2,643,344
6	356	Overhead Conductors & Devices	\$ 5,288,792	\$ 3,003,563	100%	\$ 3,003,563	\$ -	\$ 3,003,563
7	357	Underground Conduit	\$ 527,224	\$ 146,178	100%	\$ 146,178	\$ -	\$ 146,178
8	358	Underground Conductors & Devices	\$ 409,389	\$ 143,788	100%	\$ 143,788	\$ -	\$ 143,788
9	359	Roads & Trails	<u>\$ -</u>	<u>\$ -</u>	100%	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
10		Total Transmission Plant	\$ 21,371,765	\$ 10,515,488	100%	\$ 10,515,488	\$0	\$ 10,515,488

The Toledo Edison Company: 12-2681-EL-RDR
12/31/12 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

Page 2 of 4

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 Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction	
			Sch B2.1 (Estimate) Column E						(D) = (B) * (C)
			(A)	(B)	(C)				
DISTRIBUTION PLANT									
11	360	Land & Land Rights	\$ 4,966,707	\$ (41)	100%	\$ (41)		\$	(41)
12	361	Structures & Improvements	\$ 6,398,367	\$ 1,640,117	100%	\$ 1,640,117		\$	1,640,117
13	362	Station Equipment	\$ 91,982,311	\$ 30,004,476	100%	\$ 30,004,476		\$	30,004,476
14	364	Poles, Towers & Fixtures	\$ 153,408,828	\$ 100,067,004	100%	\$ 100,067,004		\$	100,067,004
15	365	Overhead Conductors & Devices	\$ 190,204,684	\$ 85,754,629	100%	\$ 85,754,629		\$	85,754,629
16	366	Underground Conduit	\$ 12,777,062	\$ 7,072,845	100%	\$ 7,072,845		\$	7,072,845
17	367	Underground Conductors & Devices	\$ 114,384,980	\$ 38,709,308	100%	\$ 38,709,308		\$	38,709,308
18	368	Line Transformers	\$ 146,180,984	\$ 60,467,159	100%	\$ 60,467,159		\$	60,467,159
19	369	Services	\$ 67,633,999	\$ 61,158,905	100%	\$ 61,158,905		\$	61,158,905
20	370	Meters	\$ 38,477,401	\$ 20,367,421	100%	\$ 20,367,421		\$	20,367,421
21	371	Installation on Customer Premises	\$ 6,348,011	\$ 3,491,178	100%	\$ 3,491,178		\$	3,491,178
22	373	Street Lighting & Signal Systems	\$ 54,160,310	\$ 33,651,327	100%	\$ 33,651,327		\$	33,651,327
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ 4,575	100%	\$ 4,575		\$	4,575
24		Total Distribution Plant	\$ 886,931,546	\$ 442,388,903	100%	\$ 442,388,903	\$0	\$	442,388,903

The Toledo Edison Company: 12-2681-EL-RDR
12/31/12 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

Page 3 of 4

NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 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	Adjustments	Adjusted Jurisdiction
			(A)		(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
<u>GENERAL PLANT</u>									
25	389	Land & Land Rights	\$ 1,826,097		\$ -	100%	\$ -	\$	-
26	390	Structures & Improvements	\$ 53,281,607		\$ 18,437,880	100%	\$ 18,437,880	\$	18,437,880
27	391.1	Office Furniture & Equipment	\$ 2,445,963		\$ 2,107,547	100%	\$ 2,107,547	\$	2,107,547
28	391.2	Data Processing Equipment	\$ 8,482,620		\$ 3,520,699	100%	\$ 3,520,699	\$	3,520,699
29	392	Transportation Equipment	\$ 1,127,314		\$ 1,074,710	100%	\$ 1,074,710	\$	1,074,710
30	393	Stores Equipment	\$ 654,041		\$ 379,745	100%	\$ 379,745	\$	379,745
31	394	Tools, Shop & Garage Equipment	\$ 5,147,443		\$ 1,894,720	100%	\$ 1,894,720	\$	1,894,720
32	395	Laboratory Equipment	\$ 1,801,276		\$ 1,059,143	100%	\$ 1,059,143	\$	1,059,143
33	396	Power Operated Equipment	\$ 1,040,942		\$ 872,153	100%	\$ 872,153	\$	872,153
34	397	Communication Equipment	\$ 7,779,087		\$ 7,112,889	100%	\$ 7,112,889	\$	7,112,889
35	398	Miscellaneous Equipment	\$ 513,601		\$ 157,404	100%	\$ 157,404	\$	157,404
36	399.1	Asset Retirement Costs for General Plant	\$ 264,831		\$ 133,038	100%	\$ 133,038	\$	133,038
37		Total General Plant	\$ 84,364,822		\$ 36,749,929	100%	\$ 36,749,929	\$0	\$ 36,749,929

The Toledo Edison Company: 12-2681-EL-RDR
12/31/12 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)
Page 4 of 4

NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 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 Plant Investment	Reserve Balances				
			Sch B2.1 (Estimate) Column E	Total Company	Allocation	Allocated Total	Adjustments	Adjusted Jurisdiction
			(A)	(B)	% (C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
<u>OTHER PLANT</u>								
38	303	Intangible Software	\$ 24,538,541	\$ 17,034,095	100%	\$ 17,034,095		\$ 17,034,095
39	303	Intangible FAS 109 Transmission	\$ 54,210	\$ 45,698	100%	\$ 45,698		\$ 45,698
40	303	Intangible FAS 109 Distribution	\$ 240,093	\$ 220,971	100%	\$ 220,971		\$ 220,971
41		Total Other Plant	<u>\$ 24,832,845</u>	<u>\$ 17,300,763</u>		<u>\$ 17,300,763</u>	<u>\$0</u>	<u>\$ 17,300,763</u>
42		Company Total Plant (Reserve)	<u>\$ 1,017,500,978</u>	<u>\$ 506,955,083</u>	100%	<u>\$ 506,955,083</u>	<u>\$0</u>	<u>\$ 506,955,083</u>
43		Service Company Reserve Allocated*						\$ 11,544,487
44		Grand Total Plant (Reserve) (42 + 43)						<u>\$ 518,499,570</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

The Toledo Edison Company: 12-2681-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) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
					(F)	
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 1,719,414	\$ -	0.00%	\$ -
2	352	Structures & Improvements	\$ 218,265	\$ 188,260	2.50%	\$ 5,457
3	353	Station Equipment	\$ 9,682,834	\$ 4,349,752	1.80%	\$ 174,291
4	354	Towers & Fixtures	\$ 36,301	\$ 40,603	1.85%	\$ 672
5	355	Poles & Fixtures	\$ 3,489,546	\$ 2,643,344	3.75%	\$ 130,858
6	356	Overhead Conductors & Devices	\$ 5,288,792	\$ 3,003,563	2.67%	\$ 141,211
7	357	Underground Conduit	\$ 527,224	\$ 146,178	2.00%	\$ 10,544
8	358	Underground Conductors & Devices	\$ 409,389	\$ 143,788	2.86%	\$ 11,709
9	359	Roads & Trails	\$ -	\$ -		\$ -
10		Total Transmission	\$ 21,371,765	\$ 10,515,488		\$ 474,742

The Toledo Edison Company: 12-2681-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.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 4,966,707	\$ (41)	0.00%	\$ -
12	361	Structures & Improvements	\$ 6,398,367	\$ 1,640,117	2.50%	\$ 159,959
13	362	Station Equipment	\$ 91,982,311	\$ 30,004,476	2.25%	\$ 2,069,602
14	364	Poles, Towers & Fixtures	\$ 153,408,828	\$ 100,067,004	3.78%	\$ 5,798,854
15	365	Overhead Conductors & Devices	\$ 190,204,684	\$ 85,754,629	3.75%	\$ 7,132,676
16	366	Underground Conduit	\$ 12,777,062	\$ 7,072,845	2.08%	\$ 265,763
17	367	Underground Conductors & Devices	\$ 114,384,980	\$ 38,709,308	2.20%	\$ 2,516,470
18	368	Line Transformers	\$ 146,180,984	\$ 60,467,159	2.62%	\$ 3,829,942
19	369	Services	\$ 67,633,999	\$ 61,158,905	3.17%	\$ 2,143,998
20	370	Meters	\$ 38,477,401	\$ 20,367,421	3.43%	\$ 1,319,775
21	371	Installation on Customer Premises	\$ 6,348,011	\$ 3,491,178	4.00%	\$ 253,920
22	373	Street Lighting & Signal Systems	\$ 54,160,310	\$ 33,651,327	3.93%	\$ 2,128,500
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ 4,575	0.00%	\$ -
24		Total Distribution	\$ 886,931,546	\$ 442,388,903		\$ 27,619,459

The Toledo Edison Company: 12-2681-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of December 31, 2012

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

Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment	Reserve Balance		
			Sch. B-2.1 (Estimate) (D)	Sch. B-3 (Estimate) (E)		
<u>GENERAL PLANT</u>						
26	389	Land & Land Rights	\$ 1,826,097	\$ -	0.00%	\$ -
27	390	Structures & Improvements	\$ 53,281,607	\$ 18,437,880	2.20%	\$ 1,172,195
28	391.1	Office Furniture & Equipment	\$ 2,445,963	\$ 2,107,547	3.80%	\$ 92,947
29	391.2	Data Processing Equipment	\$ 8,482,620	\$ 3,520,699	9.50%	\$ 805,849
30	392	Transportation Equipment	\$ 1,127,314	\$ 1,074,710	6.92%	\$ 78,010
31	393	Stores Equipment	\$ 654,041	\$ 379,745	3.13%	\$ 20,471
32	394	Tools, Shop & Garage Equipment	\$ 5,147,443	\$ 1,894,720	3.33%	\$ 171,410
33	395	Laboratory Equipment	\$ 1,801,276	\$ 1,059,143	2.86%	\$ 51,517
34	396	Power Operated Equipment	\$ 1,040,942	\$ 872,153	5.28%	\$ 54,962
35	397	Communication Equipment	\$ 7,779,087	\$ 7,112,889	5.88%	\$ 457,410
36	398	Miscellaneous Equipment	\$ 513,601	\$ 157,404	3.33%	\$ 17,103
37	399.1	Asset Retirement Costs for General Plant	\$ 264,831	\$ 133,038	0.00%	\$ -
38		Total General	\$ 84,364,822	\$ 36,749,929		\$ 2,921,874

The Toledo Edison Company: 12-2681-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	303	Intangible Software	\$ 24,538,541	\$ 17,034,095	14.29%	**
40	303	Intangible FAS 109 Transmission	\$ 54,210	\$ 45,698	2.37%	**
41	303	Intangible FAS 109 Distribution	\$ 240,093	\$ 220,971	3.10%	**
42			<u>\$ 24,832,845</u>	<u>\$ 17,300,763</u>		<u>\$ 1,929,587</u>
43		Total Company Depreciation	\$ 1,017,500,978	\$ 506,955,083		\$ 32,945,662
44		Incremental Depreciation Associated with Allocated Service Company Plant ***	\$ 37,070,733	\$ 11,544,487		\$ 1,002,413
45		GRAND TOTAL	<u>\$ 1,054,571,711</u>	<u>\$ 518,499,570</u>		<u>\$ 33,948,075</u>

** Please see the "Intangible Depreciation Expense Calculation: Estimated 12/31/2012 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 (Estimate)" workpaper.

The Toledo Edison Company: 12-2681-EL-RDR

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	\$ 26,071,981
2	Real Property Taxes	\$ 931,755
3	Incremental Property Tax Associated with Allocated Service Company Plant *	\$ 48,771
4	Total Property Taxes (1 + 2 + 3)	<u>\$ 27,052,507</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)	\$ 21,371,765	\$ 886,931,546	\$ 84,364,822
2	Jurisdictional Real Property (b)	\$ 1,937,679	\$ 11,365,074	\$ 55,107,704
3	Jurisdictional Personal Property (1 - 2)	\$ 19,434,086	\$ 875,566,472	\$ 29,257,118
4	Purchase Accounting Adjustment (f)	\$ (12,773,541)	\$ (464,988,006)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	\$ 6,660,545	\$ 410,578,466	\$ 29,257,118
<u>Exclusions and Exemptions</u>				
6	Capitalized Asset Retirement Costs (a)	\$ -	\$ 7,901	\$ 264,831
7	Exempt Facilities (c)	\$ -	\$ -	\$ -
8	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ 1,800,886
9	Capitalized Interest (g)	\$ 378,985	\$ 3,161,454	\$ -
10	Total Exclusions and Exemptions (6 thru 9)	\$ 378,985	\$ 3,169,355	\$ 2,065,717
11	Net Cost of Taxable Personal Property (5 - 10)	\$ 6,281,560	\$ 407,409,111	\$ 27,191,401
12	True Value Percentage (c)	77.7358%	78.0635%	31.2318%
13	True Value of Taxable Personal Property (11 x 12)	\$ 4,883,021	\$ 318,037,811	\$ 8,492,364
14	Assessment Percentage (d)	85.00%	85.00%	24.00%
15	Assessment Value (13 x 14)	\$ 4,150,568	\$ 270,332,139	\$ 2,038,167
16	Personal Property Tax Rate (e)	8.5406%	8.5406%	8.5406%
17	Personal Property Tax (15 x 16)	\$ 354,483	\$ 23,087,987	\$ 174,072
18	Purchase Accounting Adjustment (f)	\$ 72,237	\$ 2,383,202	\$ -
19	Total Personal Property Tax (17 + 18)			\$ 26,071,981

(a) Schedule B-2.1 (Estimate)

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

(c) Source: TE'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) Adjustment made as a result of the merger between Ohio Edison and Centerior

(g) Calculation: Line 5 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)	\$ 1,937,679	\$ 11,365,074	\$ 55,107,704
2	True Value Percentage (b)	50.02%	50.02%	50.02%
3	True Value of Taxable Real Property (1 x 2)	\$ 969,262	\$ 5,685,017	\$ 27,565,876
4	Assessment Percentage (c)	35.00%	35.00%	35.00%
5	Assessment Value (3 x 4)	\$ 339,242	\$ 1,989,756	\$ 9,648,057
6	Real Property Tax Rate (d)	7.7795%	7.7795%	7.7795%
7	Real Property Tax (5 x 6)	\$ 26,391	\$ 154,793	\$ 750,571
8	Total Real Property Tax (Sum of 7)			<u>\$ 931,755</u>
(a)	Schedule C-3.10a1 (Estimate)			
(b)	Calculated as follows:			
	(1) Real Property Assessed Value	\$ 13,465,380	Source: TE's 2012 Ohio Annual Property Tax Return Filing Statutory Assessment for Real Property Calculation: (1) / (2) Book cost of real property used to compare to assessed value of real property to derive a true value percentage Calculation: (3) / (4)	
	(2) Assessment Percentage	35.00%		
	(3) Real Property True Value	\$ 38,472,514		
	(4) Real Property Capitalized Cost	\$ 76,911,465		
	(5) Real Property True Value Percentage	50.02%		
(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) Rate Base	\$ 35,587,534	\$ 43,125,780	\$ 18,983,357	\$ 97,696,670	
(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) Total Expenses	\$ 1,970,624	\$ 2,388,047	\$ 1,051,185	\$ 5,409,856	

- (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%	
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 (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%	
GENERAL PLANT										
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
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	\$ 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	TOTAL - GENERAL & INTANGIBLE		\$ 489,059,801	\$ 152,301,937	\$ 336,757,864				9.57%	\$ 46,812,229

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	TOTAL - GENERAL PLANT				\$234,896,167	\$429,208
21	TOTAL - INTANGIBLE PLANT				\$79,567,511	\$0
22	TOTAL - GENERAL & INTANGIBLE PLANT				\$314,463,678	\$429,208
23	Average Effective Real Property Tax Rate					0.14%

NOTES

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

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 *

(A)		(B)	(C)	(D)	(E)	(F)
No.	Category	CEI	OE	TE	Average **	Source / Calculation
24	Allocation Factors	14.21%	17.22%	7.58%	39.01%	"Service Company Allocations to the Ohio Operating Companies (Estimate)" 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 (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

(A)		(B)	(C)	(D)	(E)	(F)
No.	Account	Account Description	Tax Category	Avg. Tax Rate	Gross Plant	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	TOTAL - GENERAL PLANT				\$ 306,124,951	\$ 1,072,630
44	TOTAL - INTANGIBLE PLANT				\$ 182,934,850	\$ -
45	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 489,059,801	\$ 1,072,630
46	Average Effective Real Property Tax Rate					0.22%

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

I. Estimated Allocated Service Company Plant and Related Expenses as of December 31, 2012							
Line	Category	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
1	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
2	Gross Plant	\$ 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>							

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

III. Estimated Incremental Expenses Associated with Allocated Service Company Plant *							
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%	\$ -
Total			\$ 51,817,839	\$ 36,673,584	\$ 15,144,255		\$ 3,783,481
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
Total			\$ 67,390,790	\$ 47,678,595	\$ 19,712,195		\$ 4,000,998
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
Total			\$ 24,832,845	\$ 17,300,763	\$ 7,532,081		\$ 1,929,587

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)	(B)	(C)	(D)			(E)	(F)	(G)	(H)	(I)	(J)	
Company	Rate Schedule	Allocation	Annual Revenue Requirements			Quarterly Reconciliation			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)					
TOTAL			\$ 137,547,234			\$810,916						

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 Actual Rate Base
			Rev. Req	Billing Units	Rate	Rev. Req	Billing Units	Rate	
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
TOTAL						\$ (170,710)

- (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

The Toledo Edison Company
Case No. 12-2681-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	\$ 33.65	\$ 33.87	\$ 0.22	0.7%
2	0	500	\$ 63.24	\$ 63.68	\$ 0.44	0.7%
3	0	750	\$ 92.77	\$ 93.43	\$ 0.66	0.7%
4	0	1,000	\$ 122.30	\$ 123.18	\$ 0.88	0.7%
5	0	1,250	\$ 151.83	\$ 152.94	\$ 1.11	0.7%
6	0	1,500	\$ 181.37	\$ 182.70	\$ 1.33	0.7%
7	0	2,000	\$ 240.43	\$ 242.20	\$ 1.77	0.7%
8	0	2,500	\$ 299.31	\$ 301.52	\$ 2.21	0.7%
9	0	3,000	\$ 358.16	\$ 360.81	\$ 2.65	0.7%
10	0	3,500	\$ 417.00	\$ 420.09	\$ 3.09	0.7%
11	0	4,000	\$ 475.84	\$ 479.38	\$ 3.54	0.7%
12	0	4,500	\$ 534.69	\$ 538.67	\$ 3.98	0.7%
13	0	5,000	\$ 593.56	\$ 597.98	\$ 4.42	0.7%
14	0	5,500	\$ 652.39	\$ 657.25	\$ 4.86	0.7%
15	0	6,000	\$ 711.21	\$ 716.51	\$ 5.30	0.7%
16	0	6,500	\$ 770.07	\$ 775.82	\$ 5.75	0.7%
17	0	7,000	\$ 828.91	\$ 835.10	\$ 6.19	0.7%
18	0	7,500	\$ 887.80	\$ 894.43	\$ 6.63	0.7%
19	0	8,000	\$ 946.61	\$ 953.68	\$ 7.07	0.7%
20	0	8,500	\$ 1,005.48	\$ 1,012.99	\$ 7.51	0.7%
21	0	9,000	\$ 1,064.30	\$ 1,072.26	\$ 7.96	0.7%
22	0	9,500	\$ 1,123.16	\$ 1,131.56	\$ 8.40	0.7%
23	0	10,000	\$ 1,182.00	\$ 1,190.84	\$ 8.84	0.7%
24	0	10,500	\$ 1,240.87	\$ 1,250.15	\$ 9.28	0.7%
25	0	11,000	\$ 1,299.70	\$ 1,309.42	\$ 9.72	0.7%

The Toledo Edison Company
Case No. 12-2681-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	\$ 33.65	\$ 33.87	\$ 0.22	0.7%
2	0	500	\$ 63.24	\$ 63.68	\$ 0.44	0.7%
3	0	750	\$ 83.62	\$ 84.28	\$ 0.66	0.8%
4	0	1,000	\$ 104.00	\$ 104.88	\$ 0.88	0.9%
5	0	1,250	\$ 124.38	\$ 125.49	\$ 1.11	0.9%
6	0	1,500	\$ 144.77	\$ 146.10	\$ 1.33	0.9%
7	0	2,000	\$ 185.53	\$ 187.30	\$ 1.77	1.0%
8	0	2,500	\$ 215.46	\$ 217.67	\$ 2.21	1.0%
9	0	3,000	\$ 245.36	\$ 248.01	\$ 2.65	1.1%
10	0	3,500	\$ 275.25	\$ 278.34	\$ 3.09	1.1%
11	0	4,000	\$ 305.14	\$ 308.68	\$ 3.54	1.2%
12	0	4,500	\$ 335.04	\$ 339.02	\$ 3.98	1.2%
13	0	5,000	\$ 364.96	\$ 369.38	\$ 4.42	1.2%
14	0	5,500	\$ 394.84	\$ 399.70	\$ 4.86	1.2%
15	0	6,000	\$ 424.71	\$ 430.01	\$ 5.30	1.2%
16	0	6,500	\$ 454.62	\$ 460.37	\$ 5.75	1.3%
17	0	7,000	\$ 484.51	\$ 490.70	\$ 6.19	1.3%
18	0	7,500	\$ 514.45	\$ 521.08	\$ 6.63	1.3%
19	0	8,000	\$ 544.31	\$ 551.38	\$ 7.07	1.3%
20	0	8,500	\$ 574.23	\$ 581.74	\$ 7.51	1.3%
21	0	9,000	\$ 604.10	\$ 612.06	\$ 7.96	1.3%
22	0	9,500	\$ 634.01	\$ 642.41	\$ 8.40	1.3%
23	0	10,000	\$ 663.90	\$ 672.74	\$ 8.84	1.3%
24	0	10,500	\$ 693.82	\$ 703.10	\$ 9.28	1.3%
25	0	11,000	\$ 723.70	\$ 733.42	\$ 9.72	1.3%

The Toledo Edison Company
Case No. 12-2681-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 Apt. (Rate RS)						
1	0	250	\$ 25.27	\$ 25.49	\$ 0.22	0.9%
2	0	500	\$ 46.49	\$ 46.93	\$ 0.44	1.0%
3	0	750	\$ 58.49	\$ 59.15	\$ 0.66	1.1%
4	0	1,000	\$ 70.50	\$ 71.38	\$ 0.88	1.3%
5	0	1,250	\$ 82.50	\$ 83.61	\$ 1.11	1.3%
6	0	1,500	\$ 94.52	\$ 95.85	\$ 1.33	1.4%
7	0	2,000	\$ 118.53	\$ 120.30	\$ 1.77	1.5%
8	0	2,500	\$ 159.11	\$ 161.32	\$ 2.21	1.4%
9	0	3,000	\$ 199.66	\$ 202.31	\$ 2.65	1.3%
10	0	3,500	\$ 240.20	\$ 243.29	\$ 3.09	1.3%
11	0	4,000	\$ 280.74	\$ 284.28	\$ 3.54	1.3%
12	0	4,500	\$ 321.29	\$ 325.27	\$ 3.98	1.2%
13	0	5,000	\$ 361.86	\$ 366.28	\$ 4.42	1.2%
14	0	5,500	\$ 402.39	\$ 407.25	\$ 4.86	1.2%
15	0	6,000	\$ 442.91	\$ 448.21	\$ 5.30	1.2%
16	0	6,500	\$ 483.47	\$ 489.22	\$ 5.75	1.2%
17	0	7,000	\$ 524.01	\$ 530.20	\$ 6.19	1.2%
18	0	7,500	\$ 564.60	\$ 571.23	\$ 6.63	1.2%
19	0	8,000	\$ 605.11	\$ 612.18	\$ 7.07	1.2%
20	0	8,500	\$ 645.68	\$ 653.19	\$ 7.51	1.2%
21	0	9,000	\$ 686.20	\$ 694.16	\$ 7.96	1.2%
22	0	9,500	\$ 726.76	\$ 735.16	\$ 8.40	1.2%
23	0	10,000	\$ 767.30	\$ 776.14	\$ 8.84	1.2%
24	0	10,500	\$ 807.87	\$ 817.15	\$ 9.28	1.1%
25	0	11,000	\$ 848.40	\$ 858.12	\$ 9.72	1.1%

The Toledo Edison Company
Case No. 12-2681-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	\$ 33.65	\$ 33.87	\$ 0.22	0.7%
2	0	500	\$ 63.24	\$ 63.68	\$ 0.44	0.7%
3	0	750	\$ 87.12	\$ 87.78	\$ 0.66	0.8%
4	0	1,000	\$ 111.00	\$ 111.88	\$ 0.88	0.8%
5	0	1,250	\$ 134.88	\$ 135.99	\$ 1.11	0.8%
6	0	1,500	\$ 158.77	\$ 160.10	\$ 1.33	0.8%
7	0	2,000	\$ 206.53	\$ 208.30	\$ 1.77	0.9%
8	0	2,500	\$ 254.11	\$ 256.32	\$ 2.21	0.9%
9	0	3,000	\$ 301.66	\$ 304.31	\$ 2.65	0.9%
10	0	3,500	\$ 349.20	\$ 352.29	\$ 3.09	0.9%
11	0	4,000	\$ 396.74	\$ 400.28	\$ 3.54	0.9%
12	0	4,500	\$ 444.29	\$ 448.27	\$ 3.98	0.9%
13	0	5,000	\$ 491.86	\$ 496.28	\$ 4.42	0.9%
14	0	5,500	\$ 539.39	\$ 544.25	\$ 4.86	0.9%
15	0	6,000	\$ 586.91	\$ 592.21	\$ 5.30	0.9%
16	0	6,500	\$ 634.47	\$ 640.22	\$ 5.75	0.9%
17	0	7,000	\$ 682.01	\$ 688.20	\$ 6.19	0.9%
18	0	7,500	\$ 729.60	\$ 736.23	\$ 6.63	0.9%
19	0	8,000	\$ 777.11	\$ 784.18	\$ 7.07	0.9%
20	0	8,500	\$ 824.68	\$ 832.19	\$ 7.51	0.9%
21	0	9,000	\$ 872.20	\$ 880.16	\$ 7.96	0.9%
22	0	9,500	\$ 919.76	\$ 928.16	\$ 8.40	0.9%
23	0	10,000	\$ 967.30	\$ 976.14	\$ 8.84	0.9%
24	0	10,500	\$ 1,014.87	\$ 1,024.15	\$ 9.28	0.9%
25	0	11,000	\$ 1,062.40	\$ 1,072.12	\$ 9.72	0.9%

The Toledo Edison Company
Case No. 12-2681-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	\$ 151.17	\$ 153.83	\$ 2.66	1.8%
2	10	2,000	\$ 223.47	\$ 226.13	\$ 2.66	1.2%
3	10	3,000	\$ 295.38	\$ 298.04	\$ 2.66	0.9%
4	10	4,000	\$ 367.22	\$ 369.88	\$ 2.66	0.7%
5	10	5,000	\$ 439.12	\$ 441.78	\$ 2.66	0.6%
6	10	6,000	\$ 510.96	\$ 513.62	\$ 2.66	0.5%
7	1,000	100,000	\$ 17,154.40	\$ 17,420.50	\$ 266.10	1.6%
8	1,000	200,000	\$ 24,285.20	\$ 24,551.30	\$ 266.10	1.1%
9	1,000	300,000	\$ 31,415.99	\$ 31,682.09	\$ 266.10	0.8%
10	1,000	400,000	\$ 38,546.79	\$ 38,812.89	\$ 266.10	0.7%
11	1,000	500,000	\$ 45,677.59	\$ 45,943.69	\$ 266.10	0.6%
12	1,000	600,000	\$ 52,808.38	\$ 53,074.48	\$ 266.10	0.5%

The Toledo Edison Company
Case No. 12-2681-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	\$ 5,364.38	\$ 5,416.93	\$ 52.55	1.0%
2	500	100,000	\$ 8,886.47	\$ 8,939.02	\$ 52.55	0.6%
3	500	150,000	\$ 12,408.57	\$ 12,461.12	\$ 52.55	0.4%
4	500	200,000	\$ 15,930.67	\$ 15,983.22	\$ 52.55	0.3%
5	500	250,000	\$ 19,452.77	\$ 19,505.32	\$ 52.55	0.3%
6	500	300,000	\$ 22,974.86	\$ 23,027.41	\$ 52.55	0.2%
7	5,000	500,000	\$ 52,121.16	\$ 52,646.66	\$ 525.50	1.0%
8	5,000	1,000,000	\$ 86,431.24	\$ 86,956.74	\$ 525.50	0.6%
9	5,000	1,500,000	\$ 118,924.97	\$ 119,450.47	\$ 525.50	0.4%
10	5,000	2,000,000	\$ 151,418.70	\$ 151,944.20	\$ 525.50	0.3%
11	5,000	2,500,000	\$ 183,912.43	\$ 184,437.93	\$ 525.50	0.3%
12	5,000	3,000,000	\$ 216,406.16	\$ 216,931.66	\$ 525.50	0.2%

The Toledo Edison Company
Case No. 12-2681-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	\$ 8,854.35	\$ 8,883.75	\$ 29.40	0.3%
2	1,000	200,000	\$ 15,627.85	\$ 15,657.25	\$ 29.40	0.2%
3	1,000	300,000	\$ 22,401.34	\$ 22,430.74	\$ 29.40	0.1%
4	1,000	400,000	\$ 29,174.84	\$ 29,204.24	\$ 29.40	0.1%
5	1,000	500,000	\$ 35,948.34	\$ 35,977.74	\$ 29.40	0.1%
6	1,000	600,000	\$ 42,721.83	\$ 42,751.23	\$ 29.40	0.1%
7	10,000	1,000,000	\$ 85,655.72	\$ 85,949.72	\$ 294.00	0.3%
8	10,000	2,000,000	\$ 147,936.18	\$ 148,230.18	\$ 294.00	0.2%
9	10,000	3,000,000	\$ 210,216.64	\$ 210,510.64	\$ 294.00	0.1%
10	10,000	4,000,000	\$ 272,497.10	\$ 272,791.10	\$ 294.00	0.1%
11	10,000	5,000,000	\$ 334,777.57	\$ 335,071.57	\$ 294.00	0.1%
12	10,000	6,000,000	\$ 397,058.03	\$ 397,352.03	\$ 294.00	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. 12-2681-EL-RDR, before

The Public Utilities Commission of Ohio

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RIDER DCR
Delivery Capital Recovery Rider

APPLICABILITY:

Applicable to any customer who receives electric service under the Company's rate schedules set forth below. The Delivery Capital Recovery Rider (DCR) charges will apply, by rate schedule, effective for bills rendered beginning 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)	0.3138¢
GS (per kW of Billing Demand)	\$1.0914
GP (per kW of Billing Demand)	\$0.4413
GSU (per kVa of Billing Demand)	\$0.1230

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.

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The Public Utilities Commission of Ohio

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in

Case No(s). 89-6008-EL-TRF, 12-2681-EL-RDR

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