

February 1, 2013

Ms. 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

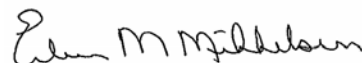
Dear Ms. McNeal:

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 Companies and 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 Companies, 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 first quarter 2013 and the Delivery Capital Recovery Rider (DCR) charges commencing on April 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
February 1, 2013

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**Rider DCR
Q2 2013
Revenue Requirement Summary**
(\$ millions)

Calculation of Annual Revenue Requirement Based on Estimated 3/31/2013 Rate Base

Line No.	Description	Source	CEI	OE	TE	TOTAL
1	Annual Revenue Requirement Based on Actual 12/31/2012 Rate Base	2/1/2013 Compliance Filing; Page 2; Column (f) Lines 36-39	\$ 75.9	\$ 71.7	\$ 18.7	\$ 166.3
2	Incremental Revenue Requirement Based on Estimated 3/31/2013 Rate Base	Calculation: 2/1/2013 Compliance Filing (Page 27, Column (f) Lines 36-39) minus Line 1	\$ 0.8	\$ 2.0	\$ 0.2	\$ 2.9
3	Annual Revenue Requirement Based on Estimated 3/31/2013 Rate Base	Calculation: SUM [Line 1 through Line 2]	\$ 76.7	\$ 73.7	\$ 18.8	\$ 169.3

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

(\$ millions)

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

	(A)	(B)	(C) = (B) - (A)	(D)			
(1)	Gross Plant		5/31/2007*	12/31/2012	Incremental	Source of Column (B)	
(2)	CEI	1,927.1	2,643.9	716.9	Sch B2.1 (Actual) Line 45		
(3)	OE	2,074.0	2,881.8	807.8	Sch B2.1 (Actual) Line 47		
(4)	TE	771.5	1,053.0	281.5	Sch B2.1 (Actual) Line 44		
	Total	4,772.5	6,578.7	1,806.1	Sum: [(1) through (3)]		
	Accumulated Reserve						
(5)	CEI	(773.0)	(1,067.6)	(294.6)	-Sch B3 (Actual) Line 45		
(6)	OE	(803.0)	(1,118.0)	(315.0)	-Sch B3 (Actual) Line 47		
(7)	TE	(376.8)	(506.7)	(129.9)	-Sch B3 (Actual) Line 44		
(8)	Total	(1,952.8)	(2,692.3)	(739.5)	Sum: [(5) through (7)]		
	Net Plant In Service						
(9)	CEI	1,154.0	1,576.3	422.3	(1) + (5)		
(10)	OE	1,271.0	1,763.7	492.8	(2) + (6)		
(11)	TE	394.7	546.3	151.6	(3) + (7)		
(12)	Total	2,819.7	3,886.4	1,066.6	Sum: [(9) through (11)]		
	ADIT						
(13)	CEI	(246.4)	(450.8)	(204.4)	- ADIT Balances (Actual) Line 3		
(14)	OE	(197.1)	(480.8)	(283.8)	- ADIT Balances (Actual) Line 3		
(15)	TE	(10.3)	(140.2)	(129.9)	- ADIT Balances (Actual) Line 3		
(16)	Total	(453.8)	(1,071.8)	(618.0)	Sum: [(13) through (15)]		
	Rate Base						
(17)	CEI	907.7	1,125.6	217.9	(9) + (13)		
(18)	OE	1,073.9	1,282.9	209.0	(10) + (14)		
(19)	TE	384.4	406.1	21.7	(11) + (15)		
(20)	Total	2,366.0	2,814.6	448.6	Sum: [(17) through (19)]		
	Depreciation Exp						
(21)	CEI	60.0	83.8	23.8	Sch B-3.2 (Actual) Line 45		
(22)	OE	62.0	84.2	22.2	Sch B-3.2 (Actual) Line 47		
(23)	TE	24.5	33.8	9.3	Sch B-3.2 (Actual) Line 44		
(24)	Total	146.5	201.8	55.3	Sum: [(21) through (23)]		
	Property Tax Exp						
(25)	CEI	65.0	92.1	27.1	Sch C-3.10a (Actual) Line 4		
(26)	OE	57.4	83.0	25.6	Sch C-3.10a (Actual) Line 4		
(27)	TE	20.1	27.0	6.9	Sch C-3.10a (Actual) Line 4		
(28)	Total	142.4	202.0	59.6	Sum: [(25) through (27)]		
(29)	Revenue Requirement		Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(30)	CEI	217.9	18.5	23.8	27.1	69.4	
(31)	OE	209.0	17.7	22.2	25.6	65.5	
(32)	TE	21.7	1.8	9.3	6.9	18.0	
	Total	448.6	38.0	55.3	59.6	152.9	

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

	(a)	(b)	(c)	(d)	(e)	(f)
Revenue Requirement with Tax	Equity Return	Tax Rate	Income Tax	CAT 0.26%	Taxes	Rev. Req. + Tax
(36) CEI	11.2	36.14%	6.3	0.2	6.5	75.9
(37) OE	10.8	35.88%	6.0	0.2	6.2	71.7
(38) TE	1.1	35.74%	0.6	0.0	0.7	18.7
(39) Total	23.1		13.0	0.4	13.4	166.3

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

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

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

The Toledo Edison Company: 12-2681-EL-RDR
12/31/2012 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 12/31/2012, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 10-388-EL-SSO: Actual 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	17,347,852.05	100%	\$ 17,347,852	\$ (15,628,438)	\$ 1,719,414
2	352	Structures & Improvements	218,264.71	100%	\$ 218,265		\$ 218,265
3	353	Station Equipment	9,901,452.81	100%	\$ 9,901,453		\$ 9,901,453
4	354	Towers & Fixtures	34,264.16	100%	\$ 34,264		\$ 34,264
5	355	Poles & Fixtures	3,342,545.36	100%	\$ 3,342,545		\$ 3,342,545
6	356	Overhead Conductors & Devices	4,982,537.69	100%	\$ 4,982,538		\$ 4,982,538
7	357	Underground Conduit	497,361.58	100%	\$ 497,362		\$ 497,362
8	358	Underground Conductors & Devices	386,079.48	100%	\$ 386,079		\$ 386,079
9	359	Roads & Trails	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 36,710,358	100%	\$ 36,710,358	\$ (15,628,438)	\$ 21,081,920

The Toledo Edison Company: 12-2681-EL-RDR
12/31/2012 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 12/31/2012, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 10-388-EL-SSO: Actual 12/31/2012 Plant in Service Balances" worksheet.

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	4,966,339.90	100%	\$ 4,966,340		\$ 4,966,340
12	361	Structures & Improvements	6,847,797.97	100%	\$ 6,847,798		\$ 6,847,798
13	362	Station Equipment	90,581,360.38	100%	\$ 90,581,360		\$ 90,581,360
14	364	Poles, Towers & Fixtures	153,957,871.13	100%	\$ 153,957,871		\$ 153,957,871
15	365	Overhead Conductors & Devices	194,434,388.85	100%	\$ 194,434,389		\$ 194,434,389
16	366	Underground Conduit	12,512,916.21	100%	\$ 12,512,916		\$ 12,512,916
17	367	Underground Conductors & Devices	114,362,970.93	100%	\$ 114,362,971		\$ 114,362,971
18	368	Line Transformers	144,216,987.90	100%	\$ 144,216,988		\$ 144,216,988
19	369	Services	66,414,602.20	100%	\$ 66,414,602		\$ 66,414,602
20	370	Meters	37,742,801.09	100%	\$ 37,742,801		\$ 37,742,801
21	371	Installation on Customer Premises	6,287,054.02	100%	\$ 6,287,054		\$ 6,287,054
22	373	Street Lighting & Signal Systems	53,846,933.59	100%	\$ 53,846,934		\$ 53,846,934
23	374	Asset Retirement Costs for Distribution Plant	<u>7,900.97</u>	100%	<u>\$ 7,901</u>		<u>\$ 7,901</u>
24		Total Distribution Plant	\$ 886,179,925	100%	\$ 886,179,925	\$ -	\$ 886,179,925

The Toledo Edison Company: 12-2681-EL-RDR
12/31/2012 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 12/31/2012, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 10-388-EL-SSO: Actual 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	1,826,097.35	100%	\$ 1,826,097		\$ 1,826,097
26	390	Structures & Improvements	52,894,218.40	100%	\$ 52,894,218		\$ 52,894,218
27	391.1	Office Furniture & Equipment	2,437,563.08	100%	\$ 2,437,563		\$ 2,437,563
28	391.2	Data Processing Equipment	9,726,548.07	100%	\$ 9,726,548		\$ 9,726,548
29	392	Transportation Equipment	1,123,443.00	100%	\$ 1,123,443		\$ 1,123,443
30	393	Stores Equipment	651,795.42	100%	\$ 651,795		\$ 651,795
31	394	Tools, Shop & Garage Equipment	5,382,557.98	100%	\$ 5,382,558		\$ 5,382,558
32	395	Laboratory Equipment	1,795,090.69	100%	\$ 1,795,091		\$ 1,795,091
33	396	Power Operated Equipment	1,030,472.18	100%	\$ 1,030,472		\$ 1,030,472
34	397	Communication Equipment	8,350,665.18	100%	\$ 8,350,665		\$ 8,350,665
35	398	Miscellaneous Equipment	511,837.54	100%	\$ 511,838		\$ 511,838
36	399.1	Asset Retirement Costs for General Plant	<u>264,830.50</u>	100%	<u>\$ 264,831</u>		<u>\$ 264,831</u>
37		Total General Plant	\$ 85,995,119	100%	\$ 85,995,119	\$0	\$ 85,995,119

The Toledo Edison Company: 12-2681-EL-RDR
12/31/2012 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 12/31/2012, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 10-388-EL-SSO: Actual 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	\$ 23,133,655	100%	\$ 23,133,655		\$ 23,133,655
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	\$ 23,427,959		\$ 23,427,959	\$ -	\$ 23,427,959
42		Company Total Plant	<u>\$ 1,032,313,361</u>	100%	<u>\$ 1,032,313,361</u>	<u>\$ (15,628,438)</u>	<u>\$ 1,016,684,923</u>
43		Service Company Plant Allocated*					\$ 36,310,984
44		Grand Total Plant (42 + 43)					<u>\$ 1,052,995,907</u>

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

The Toledo Edison Company: 12-2681-EL-RDR
12/31/2012 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 12/31/2012, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 10-388-EL-SSO: Actual 12/31/2012 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted
			Sch B2.1 (Actual) Column E	Company	%	Total		Jurisdiction
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
<u>TRANSMISSION PLANT</u>								
1	350	Land & Land Rights	\$ 1,719,414	0.00	100%	\$ -		\$ -
2	352	Structures & Improvements	\$ 218,265	187,525.87	100%	\$ 187,526		\$ 187,526
3	353	Station Equipment	\$ 9,901,453	4,331,233.97	100%	\$ 4,331,234		\$ 4,331,234
4	354	Towers & Fixtures	\$ 34,264	40,543.07	100%	\$ 40,543		\$ 40,543
5	355	Poles & Fixtures	\$ 3,342,545	2,647,786.70	100%	\$ 2,647,787		\$ 2,647,787
6	356	Overhead Conductors & Devices	\$ 4,982,538	3,018,191.14	100%	\$ 3,018,191		\$ 3,018,191
7	357	Underground Conduit	\$ 497,362	148,471.56	100%	\$ 148,472		\$ 148,472
8	358	Underground Conductors & Devices	\$ 386,079	146,377.29	100%	\$ 146,377		\$ 146,377
9	359	Roads & Trails	<u>\$ -</u>	<u>\$ -</u>	100%	<u>\$ -</u>		<u>\$ -</u>
10		Total Transmission Plant	\$ 21,081,920	\$ 10,520,130	100%	\$ 10,520,130	\$0	\$ 10,520,130

The Toledo Edison Company: 12-2681-EL-RDR
12/31/2012 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 12/31/2012, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 10-388-EL-SSO: Actual 12/31/2012 Plant in Service Balances" worksheet.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted
			Sch B2.1 (Actual) Column E	Company	%	Total		Jurisdiction
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
<u>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$ 4,966,340	0.00	100%	\$ -		\$ -
12	361	Structures & Improvements	\$ 6,847,798	1,664,166.09	100%	\$ 1,664,166		\$ 1,664,166
13	362	Station Equipment	\$ 90,581,360	30,078,481.21	100%	\$ 30,078,481		\$ 30,078,481
14	364	Poles, Towers & Fixtures	\$ 153,957,871	99,090,739.90	100%	\$ 99,090,740		\$ 99,090,740
15	365	Overhead Conductors & Devices	\$ 194,434,389	77,125,837.55	100%	\$ 77,125,838		\$ 77,125,838
16	366	Underground Conduit	\$ 12,512,916	7,078,475.62	100%	\$ 7,078,476		\$ 7,078,476
17	367	Underground Conductors & Devices	\$ 114,362,971	38,900,913.28	100%	\$ 38,900,913		\$ 38,900,913
18	368	Line Transformers	\$ 144,216,988	58,901,633.18	100%	\$ 58,901,633		\$ 58,901,633
19	369	Services	\$ 66,414,602	61,041,530.43	100%	\$ 61,041,530		\$ 61,041,530
20	370	Meters	\$ 37,742,801	19,213,901.31	100%	\$ 19,213,901		\$ 19,213,901
21	371	Installation on Customer Premises	\$ 6,287,054	3,494,500.73	100%	\$ 3,494,501		\$ 3,494,501
22	373	Street Lighting & Signal Systems	\$ 53,846,934	33,631,337.63	100%	\$ 33,631,338		\$ 33,631,338
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	4,574.78	100%	\$ 4,575		\$ 4,575
24		Total Distribution Plant	\$ 886,179,925	\$ 430,226,092	100%	\$ 430,226,092	\$ -	\$ 430,226,092

The Toledo Edison Company: 12-2681-EL-RDR
12/31/2012 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 12/31/2012, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 10-388-EL-SSO: Actual 12/31/2012 Plant in Service Balances" worksheet.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted
			Sch B2.1 (Actual) Column E	Company	%	Total		Jurisdiction
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
GENERAL PLANT								
25	389	Land & Land Rights	\$ 1,826,097	0.00	100%	\$ -		\$ -
26	390	Structures & Improvements	\$ 52,894,218	18,560,926.47	100%	\$ 18,560,926		\$ 18,560,926
27	391.1	Office Furniture & Equipment	\$ 2,437,563	2,081,926.46	100%	\$ 2,081,926		\$ 2,081,926
28	391.2	Data Processing Equipment	\$ 9,726,548	3,645,962.12	100%	\$ 3,645,962		\$ 3,645,962
29	392	Transportation Equipment	\$ 1,123,443	1,069,271.87	100%	\$ 1,069,272		\$ 1,069,272
30	393	Stores Equipment	\$ 651,795	376,056.67	100%	\$ 376,057		\$ 376,057
31	394	Tools, Shop & Garage Equipment	\$ 5,382,558	1,893,947.56	100%	\$ 1,893,948		\$ 1,893,948
32	395	Laboratory Equipment	\$ 1,795,091	1,047,464.86	100%	\$ 1,047,465		\$ 1,047,465
33	396	Power Operated Equipment	\$ 1,030,472	865,615.33	100%	\$ 865,615		\$ 865,615
34	397	Communication Equipment	\$ 8,350,665	7,064,901.01	100%	\$ 7,064,901		\$ 7,064,901
35	398	Miscellaneous Equipment	\$ 511,838	158,021.97	100%	\$ 158,022		\$ 158,022
36	399.1	Asset Retirement Costs for General Plant	\$ 264,831	133,038.32	100%	\$ 133,038		\$ 133,038
37		Total General Plant Plant	\$ 85,995,119	\$ 36,897,133	100%	\$ 36,897,133	\$ -	\$ 36,897,133

The Toledo Edison Company: 12-2681-EL-RDR
12/31/2012 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 12/31/2012, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 10-388-EL-SSO: Actual 12/31/2012 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	\$ 23,133,655	\$ 17,069,924	100%	\$ 17,069,924		\$ 17,069,924
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	\$ 23,427,959	\$ 17,336,593		\$ 17,336,593	\$ -	\$ 17,336,593
42		Company Total Plant (Reserve)	\$ 1,016,684,923	\$ 494,979,947	100%	\$ 494,979,947	\$ -	\$ 494,979,947
43		Service Company Reserve Allocated*						\$ 11,725,733
44		Grand Total Plant (Reserve) (42 + 43)						\$ 506,705,680

* 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. 12/31/12*	439,391,664	467,058,500	134,130,888	79,995,501
(2) Service Company Allocated ADIT**	\$ 11,367,361	\$ 13,775,225	\$ 6,063,659	
(3) Grand Total ADIT Balance***	<u>\$ 450,759,024</u>	<u>\$ 480,833,726</u>	<u>\$ 140,194,547</u>	

*Source: Actual 12/31/12 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 December 31, 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	\$ 187,526	2.50%	\$ 5,457
3	353	Station Equipment	\$ 9,901,453	\$ 4,331,234	1.80%	\$ 178,226
4	354	Towers & Fixtures	\$ 34,264	\$ 40,543	1.85%	\$ 634
5	355	Poles & Fixtures	\$ 3,342,545	\$ 2,647,787	3.75%	\$ 125,345
6	356	Overhead Conductors & Devices	\$ 4,982,538	\$ 3,018,191	2.67%	\$ 133,034
7	357	Underground Conduit	\$ 497,362	\$ 148,472	2.00%	\$ 9,947
8	358	Underground Conductors & Devices	\$ 386,079	\$ 146,377	2.86%	\$ 11,042
9	359	Roads & Trails	\$ -	\$ -		\$ -
10		Total Transmission	\$ 21,081,920	\$ 10,520,130		\$ 463,685

The Toledo Edison Company: 12-2681-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of December 31, 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	\$ 6,847,798	\$ 1,664,166	2.50%	\$ 171,195
13	362	Station Equipment	\$ 90,581,360	\$ 30,078,481	2.25%	\$ 2,038,081
14	364	Poles, Towers & Fixtures	\$ 153,957,871	\$ 99,090,740	3.78%	\$ 5,819,608
15	365	Overhead Conductors & Devices	\$ 194,434,389	\$ 77,125,838	3.75%	\$ 7,291,290
16	366	Underground Conduit	\$ 12,512,916	\$ 7,078,476	2.08%	\$ 260,269
17	367	Underground Conductors & Devices	\$ 114,362,971	\$ 38,900,913	2.20%	\$ 2,515,985
18	368	Line Transformers	\$ 144,216,988	\$ 58,901,633	2.62%	\$ 3,778,485
19	369	Services	\$ 66,414,602	\$ 61,041,530	3.17%	\$ 2,105,343
20	370	Meters	\$ 37,742,801	\$ 19,213,901	3.43%	\$ 1,294,578
21	371	Installation on Customer Premises	\$ 6,287,054	\$ 3,494,501	4.00%	\$ 251,482
22	373	Street Lighting & Signal Systems	\$ 53,846,934	\$ 33,631,338	3.93%	\$ 2,116,184
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ 4,575	0.00%	\$ -
24		Total Distribution	\$ 886,179,925	\$ 430,226,092		\$ 27,642,500

The Toledo Edison Company: 12-2681-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of December 31, 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	\$ 52,894,218	\$ 18,560,926	2.20%	\$ 1,163,673
27	391.1	Office Furniture & Equipment	\$ 2,437,563	\$ 2,081,926	3.80%	\$ 92,627
28	391.2	Data Processing Equipment	\$ 9,726,548	\$ 3,645,962	9.50%	\$ 924,022
29	392	Transportation Equipment	\$ 1,123,443	\$ 1,069,272	6.92%	\$ 77,742
30	393	Stores Equipment	\$ 651,795	\$ 376,057	3.13%	\$ 20,401
31	394	Tools, Shop & Garage Equipment	\$ 5,382,558	\$ 1,893,948	3.33%	\$ 179,239
32	395	Laboratory Equipment	\$ 1,795,091	\$ 1,047,465	2.86%	\$ 51,340
33	396	Power Operated Equipment	\$ 1,030,472	\$ 865,615	5.28%	\$ 54,409
34	397	Communication Equipment	\$ 8,350,665	\$ 7,064,901	5.88%	\$ 491,019
35	398	Miscellaneous Equipment	\$ 511,838	\$ 158,022	3.33%	\$ 17,044
36	399.1	Asset Retirement Costs for General Plant	\$ 264,831	\$ 133,038	0.00%	\$ -
37		Total General	\$ 85,995,119	\$ 36,897,133		\$ 3,071,516

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

Schedule B-3.2 (Actual)
Page 4 of 4

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

			Adjusted Jurisdiction			
Line	Account		Plant	Reserve	Current	Calculated
No.	No.	Account Title	Investment	Balance	Accrual	Depr.
(A)	(B)	(C)	Sch. B-2.1 (Actual)	Sch. B-3 (Actual)	Rate	Expense
			(D)	(E)	(F)	(G=DxF)
<u>OTHER PLANT</u>						
38	303	Intangible Software	\$ 23,133,655	\$ 17,069,924	14.29%	*
39	303	Intangible FAS 109 Transmission	\$ 54,210	\$ 45,698	2.37%	*
40	303	Intangible FAS 109 Distribution	\$ 240,093	\$ 220,971	3.10%	*
41		Total Other	\$ 23,427,959	\$ 17,336,593		\$ 1,728,829
42		Company Total Depreciation	\$ 1,016,684,923	\$ 494,979,947		\$ 32,906,530
43		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 36,310,984	\$ 11,725,733		\$ 899,630
44		GRAND TOTAL	\$ 1,052,995,907	\$ 506,705,680		\$ 33,806,159

* Please see the "Intangible Depreciation Expense Calculation: Actual 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 (Actual)" workpaper.

Annual Property Tax Expense on Actual Plant Balances as of December 31, 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)	\$ 26,001,951
2	Real Property Taxes - See Schedule C-3.10a2 (Actual)	\$ 932,594
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 47,289</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 26,981,834</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 December 31, 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)	\$ 21,081,920	\$ 886,179,925	\$ 85,995,119
2	Jurisdictional Real Property (b)	\$ 1,937,679	\$ 11,814,138	\$ 54,720,316
3	Jurisdictional Personal Property (1 - 2)	\$ 19,144,241	\$ 874,365,787	\$ 31,274,804
4	Purchase Accounting Adjustment (f)	\$ (12,773,541)	\$ (464,988,006)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	\$ 6,370,700	\$ 409,377,781	\$ 31,274,804
<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)	\$ 362,493	\$ 3,152,209	\$ -
10	Total Exclusions and Exemptions (6 thru 9)	\$ 362,493	\$ 3,160,110	\$ 2,065,717
11	Net Cost of Taxable Personal Property (5 - 10)	\$ 6,008,207	\$ 406,217,671	\$ 29,209,087
12	True Value Percentage (c)	77.7358%	78.0635%	31.2318%
13	True Value of Taxable Personal Property (11 x 12)	\$ 4,670,528	\$ 317,107,732	\$ 9,122,524
14	Assessment Percentage (d)	85.00%	85.00%	24.00%
15	Assessment Value (13 x 14)	\$ 3,969,949	\$ 269,541,572	\$ 2,189,406
16	Personal Property Tax Rate (e)	8.5406%	8.5406%	8.5406%
17	Personal Property Tax (15 x 16)	\$ 339,057	\$ 23,020,467	\$ 186,988
18	Purchase Accounting Adjustment (f)	\$ 72,237	\$ 2,383,202	\$ -
19	Total Personal Property Tax (17 + 18)			\$ 26,001,951

(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 December 31, 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	\$ 11,814,138	\$ 54,720,316
2	True Value Percentage (b)	50.02%	50.02%	50.02%
3	True Value of Taxable Real Property (1 x 2)	\$ 969,262	\$ 5,909,647	\$ 27,372,098
4	Assessment Percentage (c)	35.00%	35.00%	35.00%
5	Assessment Value (3 x 4)	\$ 339,242	\$ 2,068,376	\$ 9,580,234
6	Real Property Tax Rate (d)	7.7795%	7.7795%	7.7795%
7	Real Property Tax (5 x 6)	\$ 26,391	\$ 160,909	\$ 745,294
8	Total Real Property Tax (Sum of 7)			<u>\$ 932,594</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 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	\$ -	\$ -	\$ -

ESP2 Adjustments

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

AMI Only CEI has an AMI project so this exclusion does not impact OE or TE.
 Source: 12/31/2012 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
303	-2,091.89	-78.44
362	204,692.21	25,762.99
364	254,652.90	29,724.18
365	1,606,621.76	203,602.35
367	13,029.48	270.89
368	221,008.08	3,721.76
370	1,673,106.38	92,548.99
Grand Total	\$ 3,971,019	\$ 355,553

LEX As implemented by the Companies, Rider LEX will recover deferred expenses associated with lost up-front line extension payments from 2009-2011. These deferred expenses are recorded as a regulatory asset, not as plant in service, on the Companies' books. Therefore, there is no adjustment to plant in service associated with Rider LEX.

EDR As of 12/31/2012, 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	\$ 479,036,727	\$ 68,071,119	\$ 82,490,124	\$ 36,310,984	\$ 186,872,227
(3) Reserve	\$ 154,693,053	\$ 21,981,883	\$ 26,638,144	\$ 11,725,733	\$ 60,345,760
(4) ADIT	\$ 79,995,501	\$ 11,367,361	\$ 13,775,225	\$ 6,063,659	\$ 31,206,245
(5) Rate Base		\$ 34,721,875	\$ 42,076,755	\$ 18,521,592	\$ 95,320,222
(6) Depreciation Expense (Incremental)		\$ 1,686,509	\$ 2,043,750	\$ 899,630	\$ 4,629,889
(7) Property Tax Expense (Incremental)		\$ 88,652	\$ 107,430	\$ 47,289	\$ 243,371
(8) Total Expenses		\$ 1,775,161	\$ 2,151,180	\$ 946,919	\$ 4,873,260

- (2) Gross Plant = Actual Service Company General and Intangible plant in-service as of 12/31/12
 (3) Reserve = Actual Service Company General and Intangible Plant depreciation reserve as of 12/31/12.
 (4) ADIT: Actual ADIT Balances as of 12/31/12.
 (5) Rate Base = Gross Plant - Reserve - ADIT
 (6) Estimated incremental depreciation expense. Additional details provided on "Incremental Depreciation and Property Tax Associated with Service Company Plant: Case No. 07-551-EL-AIR vs. Actual 12/31/2012"
 (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 12/31/2012"
 (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 12/31/2012: Revenue Requirement" worksheet.

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

Line No.	(A) Account	(B) Account Description	(C) 5/31/2007		(D)	(E)	(F)	(G)	(H)	(I)	(J)
			Gross	Reserve	Net		CEI	OE	TE	Average	Depreciation Expense
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 December 31, 2012

Line No.	(A) Account	(B) Account Description	(C) 12/31/12 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	230,947.29	0.00	\$ 230,947	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	58,239,450.66	13,650,759.49	\$ 44,588,691	2.20%	2.50%	2.20%	2.33%	\$ 1,358,393
32	390.3	Struct Imprv, Leasehold Imp **	14,068,907.65	4,148,366.61	\$ 9,920,541	22.34%	20.78%	0.00%	21.49%	\$ 3,022,747
33	391.1	Office Furn., Mech. Equip.	17,352,754.20	9,123,119.44	\$ 8,229,635	7.60%	3.80%	3.80%	5.18%	\$ 899,603
34	391.2	Data Processing Equipment	120,380,219.50	25,730,981.15	\$ 94,649,238	10.56%	17.00%	9.50%	13.20%	\$ 15,886,350
35	392	Transportation Equipment	27,534.99	19,907.09	\$ 7,628	6.07%	7.31%	6.92%	6.78%	\$ 1,868
36	393	Stores Equipment	16,766.81	4,576.08	\$ 12,191	6.67%	2.56%	3.13%	4.17%	\$ 699
37	394	Tools, Shop, Garage Equip.	221,780.06	10,673.83	\$ 211,106	4.62%	3.17%	3.33%	3.73%	\$ 8,271
38	395	Laboratory Equipment	116,304.21	21,278.80	\$ 95,025	2.31%	3.80%	2.86%	3.07%	\$ 3,576
39	396	Power Operated Equipment	41,518.04	20,253.64	\$ 21,264	4.47%	3.48%	5.28%	4.19%	\$ 1,740
40	397	Communication Equipment ***	84,913,565.73	15,378,401.78	\$ 69,535,164	7.50%	5.00%	5.88%	6.08%	\$ 5,164,151
41	398	Misc. Equipment	7,724,173.12	544,322.89	\$ 7,179,850	6.67%	4.00%	3.33%	4.84%	\$ 374,036
42	399.1	ARC General Plant	40,721.29	22,127.61	\$ 18,594	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 303,374,644	\$ 68,674,768	\$ 234,699,875					\$ 26,721,433
INTANGIBLE PLANT										
44	301	FECO 101/6-301 Organization Fst	49,344.33	49,344.33	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
45	303	FECO 101/6 303 Intangibles	27,802,379.50	2,533,665.39	\$ 25,268,714	14.29%	14.29%	14.29%	14.29%	\$ 3,972,960
46	303	FECO 101/6-303 Katz Software	1,268,271.41	1,268,271.41	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
47	303	FECO 101/6-303 2003 Software	24,400,196.46	24,400,196.46	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
48	303	FECO 101/6-303 2004 Software	12,676,214.65	12,676,214.65	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
49	303	FECO 101/6-303 2005 Software	1,086,775.52	1,086,775.52	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
50	303	FECO 101/6-303 2006 Software	7,245,250.01	6,628,397.99	\$ 616,852	14.29%	14.29%	14.29%	14.29%	\$ 616,852
51	303	FECO 101/6-303 2007 Software	5,680,001.87	5,175,324.22	\$ 504,678	14.29%	14.29%	14.29%	14.29%	\$ 504,678
52	303	FECO 101/6-303 2008 Software	7,404,178.47	5,968,068.23	\$ 1,436,110	14.29%	14.29%	14.29%	14.29%	\$ 1,058,057
53	303	FECO 101/6-303 2009 Software	15,968,197.01	7,903,983.46	\$ 8,064,214	14.29%	14.29%	14.29%	14.29%	\$ 2,281,855
54	303	FECO 101/6-303 2010 Software	20,147,320.92	7,781,216.93	\$ 12,366,104	14.29%	14.29%	14.29%	14.29%	\$ 2,879,052
55	303	FECO 101/6-303 2011 Software	51,933,953.65	10,546,826.25	\$ 41,387,127	14.29%	14.29%	14.29%	14.29%	\$ 7,421,362
56			\$ 175,662,084	\$ 86,018,285	\$ 89,643,799					\$ 18,734,816
57	TOTAL - GENERAL & INTANGIBLE		\$ 479,036,727	\$ 154,693,053	\$ 324,343,674				9.49%	\$ 45,456,249

NOTES

(C) - (E) Service Company plant balances as of December 31, 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 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 (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
Real Property Tax						
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 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 (Actual)" workpaper. Weighted Line 24
25	Weighted Allocation Factors	36.43%	44.14%	19.43%	100.00%	
<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

* 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.

** 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.

IV. Estimated Property Tax Rate for Service Company Actual 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%	\$ 58,239,451	\$ 845,481
32	390.3	Struct Imprv, Leasehold Imp	Real	1.45%	\$ 14,068,908	\$ 204,243
33	391.1	Office Furn., Mech. Equip.	Personal		\$ 17,352,754	\$ -
34	391.2	Data Processing Equipment	Personal		\$ 120,380,220	\$ -
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		\$ 84,913,566	\$ -
41	398	Misc. Equipment	Personal		\$ 7,724,173	\$ -
42	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
43	TOTAL - GENERAL PLANT				\$ 303,374,644	\$ 1,053,077
44	TOTAL - INTANGIBLE PLANT				\$ 175,662,084	\$ -
45	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 479,036,727	\$ 1,053,077
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 12/31/12.
 (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 12/31/12 Balances							
I. 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	\$ 479,036,727	\$ 68,071,119	\$ 82,490,124	\$ 36,310,984	\$ 186,872,227	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 57 x Line 1
3	Accum. Reserve	\$ (154,693,053)	\$ (21,981,883)	\$ (26,638,144)	\$ (11,725,733)	\$ (60,345,760)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 57 x Line 1
4	Net Plant	\$ 324,343,674	\$ 46,089,236	\$ 55,851,981	\$ 24,585,250	\$ 126,526,467	Line 2 + Line 3
5	Depreciation *	9.49%	\$ 6,459,333	\$ 7,827,566	\$ 3,445,584	\$ 17,732,483	Average Rate x Line 2
6	Property Tax *	0.22%	\$ 149,642	\$ 181,340	\$ 79,823	\$ 410,805	Average Rate x Line 2
7	Total Expenses		\$ 6,608,975	\$ 8,008,906	\$ 3,525,407	\$ 18,143,288	
* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 12/31/12. 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	-1.19%	\$ 1,686,509	\$ 2,043,750	\$ 899,630	\$ 4,629,889	Line 5 - Line 12
16	Property Tax	0.08%	\$ 88,652	\$ 107,430	\$ 47,289	\$ 243,371	Line 6 - Line 13
17	Total Expenses		\$ 1,775,161	\$ 2,151,180	\$ 946,919	\$ 4,873,260	Line 15 + Line 16
* In Case No. 07-551-EL-AIR, test year operating expenses included allocated depreciation and property tax associated with Service Company plant. This section calculates the difference between the estimated level of these expenses included in base rates and the estimated expenses incurred based on actual Service Company plant balances as of December 31, 2012. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.							

Intangible Depreciation Expense Calculation
Actual 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 workpaper looks at each sub account within intangible plant and calculates the expense by applying the 14.29% to only those software related sub-accounts that are not fully amortized yet. All other accounts are calculated by applying the approved accrual rate to the Gross Plant balances.

Company (A)	Utility Account (B)	Function (C)	Gross Plant Dec-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	2,966,784.11	2,966,784.11	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2003 Software	Intangible Plant	1,307,066.95	1,307,066.95	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2004 Software	Intangible Plant	3,596,344.42	3,596,344.42	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2005 Software	Intangible Plant	1,219,861.54	1,219,861.54	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2006 Software	Intangible Plant	1,808,777.88	1,681,873.82	\$ 126,904	14.29%	\$ 126,904
CECO The Illuminating Co.	CECO 101/6-303 2007 Software	Intangible Plant	5,870,455.85	4,563,903.07	\$ 1,306,553	14.29%	\$ 838,888
CECO The Illuminating Co.	CECO 101/6-303 2008 Software	Intangible Plant	2,852,517.24	1,870,248.60	\$ 982,269	14.29%	\$ 407,625
CECO The Illuminating Co.	CECO 101/6-303 2009 Software	Intangible Plant	3,238,321.95	1,421,435.79	\$ 1,816,886	14.29%	\$ 462,756
CECO The Illuminating Co.	CECO 101/6-303 2010 Software	Intangible Plant	2,767,560.80	1,027,283.44	\$ 1,740,277	14.29%	\$ 395,484
CECO The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	5,720,912.69	1,260,467.82	\$ 4,460,445	14.29%	\$ 817,518
CECO The Illuminating Co.	CECO 101/6-303 FAS109 Distribution	Intangible Plant	2,001,380.25	1,983,589.78	\$ 17,790	3.18%	\$ 17,790
CECO The Illuminating Co.	CECO 101/6-303 FAS109 Transmission	Intangible Plant	1,176,339.38	983,589.74	\$ 192,750	2.15%	\$ 25,291
CECO The Illuminating Co.	CECO 101/6-303 Software	Intangible Plant	533,134.45	334,781.45	\$ 198,353	14.29%	\$ 76,185
CECO The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	12,454,403.18	12,454,403.18	\$ -	14.29%	\$ -
Total			47,513,861	36,671,634	\$ 10,842,227		\$ 3,168,443
OECO Ohio Edison Co.	OECO 101/6-301 Organization	Intangible Plant	89,746.46	0.00	\$ 89,746	0.00%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2002 Software	Intangible Plant	3,690,066.71	3,690,066.71	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2003 Software	Intangible Plant	17,568,726.13	17,568,726.13	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2004 Software	Intangible Plant	4,524,342.87	4,524,342.87	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2005 Software	Intangible Plant	1,469,370.24	1,469,370.24	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2006 Software	Intangible Plant	2,754,123.71	2,755,812.48	\$ (1,689)	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2007 Software	Intangible Plant	7,208,211.44	6,771,140.82	\$ 437,071	14.29%	\$ 437,071
OECO Ohio Edison Co.	OECO 101/6-303 2008 Software	Intangible Plant	3,495,653.48	3,193,648.42	\$ 302,005	14.29%	\$ 302,005
OECO Ohio Edison Co.	OECO 101/6-303 2009 Software	Intangible Plant	4,771,513.04	2,239,384.40	\$ 2,532,129	14.29%	\$ 681,849
OECO Ohio Edison Co.	OECO 101/6-303 2010 Software	Intangible Plant	3,645,397.53	1,397,375.84	\$ 2,248,022	14.29%	\$ 520,927
OECO Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	7,850,791.57	1,299,643.20	\$ 6,551,148	14.29%	\$ 1,121,878
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Dist Land	Intangible Plant	37,082.00	0.00	\$ 37,082	2.89%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Distribution	Intangible Plant	1,556,299.00	1,556,299.00	\$ -	2.89%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 G/P Land	Intangible Plant	7,778.00	0.00	\$ 7,778	3.87%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 General Plant	Intangible Plant	191,313.37	163,195.06	\$ 28,118	3.87%	\$ 7,404
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Transm Land	Intangible Plant	1,326,229.00	0.00	\$ 1,326,229	2.33%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Transmission	Intangible Plant	697,049.00	697,049.00	\$ -	2.33%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 Software	Intangible Plant	1,443,099.21	408,543.48	\$ 1,034,556	14.29%	\$ 206,219
Total			\$ 62,326,793	\$ 47,734,598	\$ 14,592,195		\$ 3,277,353
TECO Toledo Edison Co.	TECO 101/6-303 2002 Software	Intangible Plant	1,705,113.91	1,705,113.91	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2003 Software	Intangible Plant	7,446,711.94	7,446,711.94	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2004 Software	Intangible Plant	854,820.65	854,820.65	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2005 Software	Intangible Plant	670,679.46	670,679.46	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2006 Software	Intangible Plant	834,729.01	775,354.66	\$ 59,374	14.29%	\$ 59,374
TECO Toledo Edison Co.	TECO 101/6-303 2007 Software	Intangible Plant	1,445,575.18	1,005,382.60	\$ 440,193	14.29%	\$ 206,573
TECO Toledo Edison Co.	TECO 101/6-303 2008 Software	Intangible Plant	3,095,001.76	2,400,779.80	\$ 694,222	14.29%	\$ 442,276
TECO Toledo Edison Co.	TECO 101/6-303 2009 Software	Intangible Plant	2,063,027.04	930,007.04	\$ 1,133,020	14.29%	\$ 294,807
TECO Toledo Edison Co.	TECO 101/6-303 2010 Software	Intangible Plant	1,589,514.04	606,775.13	\$ 982,739	14.29%	\$ 227,142
TECO Toledo Edison Co.	TECO 101/6-303 2011 Software	Intangible Plant	2,175,582.86	533,925.19	\$ 1,641,658	14.29%	\$ 310,891
TECO Toledo Edison Co.	TECO 101/6-303 FAS109 Distribution	Intangible Plant	240,093.46	220,970.90	\$ 19,123	3.10%	\$ 7,443
TECO Toledo Edison Co.	TECO 101/6-303 FAS109 Transmission	Intangible Plant	54,210.29	45,698.00	\$ 8,512	2.37%	\$ 1,285
TECO Toledo Edison Co.	TECO 101/6-303 Software	Intangible Plant	1,252,898.95	140,373.55	\$ 1,112,525	14.29%	\$ 179,039
Total			\$ 23,427,959	\$ 17,336,593	\$ 6,091,366		\$ 1,728,829

NOTES

(D) - (F) Source: Actual Balances as of 12/31/2012.

(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 3/31/2013
Revenue Requirement Calculation

(\$ millions)

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

	(A)	(B)	(C) = (B) - (A)	(D)
Gross Plant	5/31/2007*	3/31/2013	Incremental	Source of Column (B)
(1) CEI	1,927.1	2,661.9	734.8	Sch B2.1 (Estimate) Line 45
(2) OE	2,074.0	2,906.8	832.8	Sch B2.1 (Estimate) Line 47
(3) TE	771.5	1,061.3	289.8	Sch B2.1 (Estimate) Line 44
(4) Total	4,772.5	6,629.9	1,857.4	Sum: [(1) through (3)]
Accumulated Reserve				
(5) CEI	(773.0)	(1,088.1)	(315.1)	-Sch B3 (Estimate) Line 45
(6) OE	(803.0)	(1,137.1)	(334.1)	-Sch B3 (Estimate) Line 47
(7) TE	(376.8)	(514.7)	(137.9)	-Sch B3 (Estimate) Line 44
(8) Total	(1,952.8)	(2,739.9)	(787.1)	Sum: [(5) through (7)]
Net Plant In Service				
(9) CEI	1,154.0	1,573.7	419.7	(1) + (5)
(10) OE	1,271.0	1,769.7	498.7	(2) + (6)
(11) TE	394.7	546.6	151.9	(3) + (7)
(12) Total	2,819.7	3,890.0	1,070.3	Sum: [(9) through (11)]
ADIT				
(13) CEI	(246.4)	(456.6)	(210.2)	- ADIT Balances (Estimate) Line 3
(14) OE	(197.1)	(483.1)	(286.0)	- ADIT Balances (Estimate) Line 3
(15) TE	(10.3)	(145.8)	(135.4)	- ADIT Balances (Estimate) Line 3
(16) Total	(453.8)	(1,085.4)	(631.7)	Sum: [(13) through (15)]
Rate Base				
(17) CEI	907.7	1,117.1	209.4	(9) + (13)
(18) OE	1,073.9	1,286.6	212.7	(10) + (14)
(19) TE	384.4	400.9	16.5	(11) + (15)
(20) Total	2,366.0	2,804.6	438.7	Sum: [(17) through (19)]
Depreciation Exp				
(21) CEI	60.0	84.6	24.6	Sch B-3.2 (Estimate) Line 45
(22) OE	62.0	85.1	23.1	Sch B-3.2 (Estimate) Line 47
(23) TE	24.5	34.2	9.7	Sch B-3.2 (Estimate) Line 45
(24) Total	146.5	203.8	57.3	Sum: [(21) through (23)]
Property Tax Exp				
(25) CEI	65.0	93.0	28.1	Sch C-3.10a (Estimate) Line 4
(26) OE	57.4	83.7	26.3	Sch C-3.10a (Estimate) Line 4
(27) TE	20.1	27.4	7.3	Sch C-3.10a (Estimate) Line 4
(28) Total	142.4	204.1	61.6	Sum: [(25) through (27)]

	Revenue Requirement	Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(29) CEI		209.4	17.8	24.6	28.1	70.4
(30) OE		212.7	18.0	23.1	26.3	67.4
(31) TE		16.5	1.4	9.7	7.3	18.3
(32) Total		438.7	37.2	57.3	61.6	156.2

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	10.8	36.15%	6.1	0.2	6.3	76.7
(37) OE	10.9	35.83%	6.1	0.2	6.3	73.7
(38) TE	0.8	35.67%	0.5	0.0	0.5	18.8
(39) Total	22.6		12.7	0.4	13.1	169.3

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

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

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

The Toledo Edison Company: 12-2681-EL-RDR
3/31/2013 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 3/31/2013 from the 2013 Original Budget, 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 3/31/2013 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	\$ 9,901,453	100%	\$ 9,901,453		\$ 9,901,453
4	354	Towers & Fixtures	\$ 34,264	100%	\$ 34,264		\$ 34,264
5	355	Poles & Fixtures	\$ 3,342,545	100%	\$ 3,342,545		\$ 3,342,545
6	356	Overhead Conductors & Devices	\$ 4,982,538	100%	\$ 4,982,538		\$ 4,982,538
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	\$ 36,710,358	100%	\$ 36,710,358	\$ (15,628,438)	\$ 21,081,920

The Toledo Edison Company: 12-2681-EL-RDR
3/31/2013 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 3/31/2013 from the 2013 Original Budget, 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 3/31/2013 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	\$ 6,845,312	100%	\$ 6,845,312		\$ 6,845,312
13	362	Station Equipment	\$ 90,548,472	100%	\$ 90,548,472		\$ 90,548,472
14	364	Poles, Towers & Fixtures	\$ 155,288,669	100%	\$ 155,288,669		\$ 155,288,669
15	365	Overhead Conductors & Devices	\$ 196,122,038	100%	\$ 196,122,038		\$ 196,122,038
16	366	Underground Conduit	\$ 12,621,342	100%	\$ 12,621,342		\$ 12,621,342
17	367	Underground Conductors & Devices	\$ 115,359,097	100%	\$ 115,359,097		\$ 115,359,097
18	368	Line Transformers	\$ 145,471,271	100%	\$ 145,471,271		\$ 145,471,271
19	369	Services	\$ 66,985,852	100%	\$ 66,985,852		\$ 66,985,852
20	370	Meters	\$ 38,070,101	100%	\$ 38,070,101		\$ 38,070,101
21	371	Installation on Customer Premises	\$ 6,341,569	100%	\$ 6,341,569		\$ 6,341,569
22	373	Street Lighting & Signal Systems	\$ 54,313,001	100%	\$ 54,313,001		\$ 54,313,001
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	100%	\$ 7,901		\$ 7,901
24		Total Distribution Plant	\$ 892,940,965	100%	\$ 892,940,965	\$ -	\$ 892,940,965

The Toledo Edison Company: 12-2681-EL-RDR
3/31/2013 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 3/31/2013 from the 2013 Original Budget, 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 3/31/2013 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	\$ 52,636,721	100%	\$ 52,636,721		\$ 52,636,721
27	391.1	Office Furniture & Equipment	\$ 2,444,708	100%	\$ 2,444,708		\$ 2,444,708
28	391.2	Data Processing Equipment	\$ 9,755,057	100%	\$ 9,755,057		\$ 9,755,057
29	392	Transportation Equipment	\$ 1,126,736	100%	\$ 1,126,736		\$ 1,126,736
30	393	Stores Equipment	\$ 653,706	100%	\$ 653,706		\$ 653,706
31	394	Tools, Shop & Garage Equipment	\$ 5,398,334	100%	\$ 5,398,334		\$ 5,398,334
32	395	Laboratory Equipment	\$ 1,800,352	100%	\$ 1,800,352		\$ 1,800,352
33	396	Power Operated Equipment	\$ 1,033,493	100%	\$ 1,033,493		\$ 1,033,493
34	397	Communication Equipment	\$ 8,375,141	100%	\$ 8,375,141		\$ 8,375,141
35	398	Miscellaneous Equipment	\$ 513,338	100%	\$ 513,338		\$ 513,338
36	399.1	Asset Retirement Costs for General Plant	\$ 264,831	100%	\$ 264,831		\$ 264,831
37		Total General Plant	\$ 85,828,513	100%	\$ 85,828,513	\$ -	\$ 85,828,513

The Toledo Edison Company: 12-2681-EL-RDR
3/31/2013 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 3/31/2013 from the 2013 Original Budget, 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 3/31/2013 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	\$ 23,207,089	100%	\$ 23,207,089		\$ 23,207,089
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	\$ 23,501,393		\$ 23,501,393	\$ -	\$ 23,501,393
42		Company Total Plant Balance	<u>\$ 1,038,981,229</u>	100%	<u>\$ 1,038,981,229</u>	<u>\$ (15,628,438)</u>	<u>\$ 1,023,352,791</u>
43		Service Company Plant Allocated*					\$ 37,959,088
44		Grand Total Plant (42 + 43)					<u>\$ 1,061,311,879</u>

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

The Toledo Edison Company: 12-2681-EL-RDR
3/31/2013 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 3/31/2013 from 2013 Original Budget, 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 3/31/2013 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Sch B2.1 (Estimate) Column E (A)	Total Company (B)	Reserve Balances			
					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	\$ 189,659	100%	\$ 189,659	\$ -	\$ 189,659
3	353	Station Equipment	\$ 9,901,453	\$ 4,380,847	100%	\$ 4,380,847	\$ -	\$ 4,380,847
4	354	Towers & Fixtures	\$ 34,264	\$ 41,029	100%	\$ 41,029	\$ -	\$ 41,029
5	355	Poles & Fixtures	\$ 3,342,545	\$ 2,679,567	100%	\$ 2,679,567	\$ -	\$ 2,679,567
6	356	Overhead Conductors & Devices	\$ 4,982,538	\$ 3,054,586	100%	\$ 3,054,586	\$ -	\$ 3,054,586
7	357	Underground Conduit	\$ 497,362	\$ 150,271	100%	\$ 150,271	\$ -	\$ 150,271
8	358	Underground Conductors & Devices	\$ 386,079	\$ 148,155	100%	\$ 148,155	\$ -	\$ 148,155
9	359	Roads & Trails	\$ -	\$ -	100%	\$ -	\$ -	\$ -
10		Total Transmission Plant	\$ 21,081,920	\$ 10,644,114	100%	\$ 10,644,114	\$0	\$ 10,644,114

The Toledo Edison Company: 12-2681-EL-RDR
3/31/2013 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 3/31/2013 from 2013 Original Budget, 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 3/31/2013 Plant in Service Balances" workbook.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted
			Sch B2.1 (Estimate) Column E	Company	%	Total		Jurisdiction
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
<u>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$ 4,966,340	\$ -	100%	\$ -	\$	-
12	361	Structures & Improvements	\$ 6,845,312	\$ 1,691,925	100%	\$ 1,691,925	\$	1,691,925
13	362	Station Equipment	\$ 90,548,472	\$ 30,577,744	100%	\$ 30,577,744	\$	30,577,744
14	364	Poles, Towers & Fixtures	\$ 155,288,669	\$ 100,450,645	100%	\$ 100,450,645	\$	100,450,645
15	365	Overhead Conductors & Devices	\$ 196,122,038	\$ 78,190,182	100%	\$ 78,190,182	\$	78,190,182
16	366	Underground Conduit	\$ 12,621,342	\$ 7,175,801	100%	\$ 7,175,801	\$	7,175,801
17	367	Underground Conductors & Devices	\$ 115,359,097	\$ 39,440,312	100%	\$ 39,440,312	\$	39,440,312
18	368	Line Transformers	\$ 145,471,271	\$ 59,715,530	100%	\$ 59,715,530	\$	59,715,530
19	369	Services	\$ 66,985,852	\$ 61,876,925	100%	\$ 61,876,925	\$	61,876,925
20	370	Meters	\$ 38,070,101	\$ 19,478,371	100%	\$ 19,478,371	\$	19,478,371
21	371	Installation on Customer Premises	\$ 6,341,569	\$ 3,542,571	100%	\$ 3,542,571	\$	3,542,571
22	373	Street Lighting & Signal Systems	\$ 54,313,001	\$ 34,093,250	100%	\$ 34,093,250	\$	34,093,250
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ 4,624	100%	\$ 4,624	\$	4,624
24		Total Distribution Plant	\$ 892,940,965	\$ 436,237,880	100%	\$ 436,237,880	\$0	\$ 436,237,880

The Toledo Edison Company: 12-2681-EL-RDR
3/31/2013 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 3/31/2013 from 2013 Original Budget, 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 3/31/2013 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					
GENERAL PLANT								
25	389	Land & Land Rights	\$ 1,826,097	\$ -	100%	\$ -	\$	-
26	390	Structures & Improvements	\$ 52,636,721	\$ 18,645,120	100%	\$ 18,645,120	\$	18,645,120
27	391.1	Office Furniture & Equipment	\$ 2,444,708	\$ 2,133,397	100%	\$ 2,133,397	\$	2,133,397
28	391.2	Data Processing Equipment	\$ 9,755,057	\$ 3,736,100	100%	\$ 3,736,100	\$	3,736,100
29	392	Transportation Equipment	\$ 1,126,736	\$ 1,095,707	100%	\$ 1,095,707	\$	1,095,707
30	393	Stores Equipment	\$ 653,706	\$ 385,354	100%	\$ 385,354	\$	385,354
31	394	Tools, Shop & Garage Equipment	\$ 5,398,334	\$ 1,940,771	100%	\$ 1,940,771	\$	1,940,771
32	395	Laboratory Equipment	\$ 1,800,352	\$ 1,073,361	100%	\$ 1,073,361	\$	1,073,361
33	396	Power Operated Equipment	\$ 1,033,493	\$ 887,016	100%	\$ 887,016	\$	887,016
34	397	Communication Equipment	\$ 8,375,141	\$ 7,239,563	100%	\$ 7,239,563	\$	7,239,563
35	398	Miscellaneous Equipment	\$ 513,338	\$ 161,929	100%	\$ 161,929	\$	161,929
36	399.1	Asset Retirement Costs for General Plant	\$ 264,831	\$ 134,409	100%	\$ 134,409	\$	134,409
37		Total General Plant	\$ 85,828,513	\$ 37,432,725	100%	\$ 37,432,725	\$0	\$ 37,432,725

The Toledo Edison Company: 12-2681-EL-RDR
3/31/2013 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 3/31/2013 from 2013 Original Budget, 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 3/31/2013 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	\$ 23,207,089	\$ 17,565,376	100%	\$ 17,565,376		\$ 17,565,376
39	303	Intangible FAS 109 Transmission	\$ 54,210	\$ 46,011	100%	\$ 46,011		\$ 46,011
40	303	Intangible FAS 109 Distribution	\$ 240,093	\$ 223,084	100%	\$ 223,084		\$ 223,084
41		Total Other Plant	\$ 23,501,393	\$ 17,834,470		\$ 17,834,470	\$0	\$ 17,834,470
42		Company Total Plant (Reserve)	\$ 1,023,352,791	\$ 502,149,189	100%	\$ 502,149,189	\$0	\$ 502,149,189
43		Service Company Reserve Allocated*						\$ 12,536,457
44		Grand Total Plant (Reserve) (42 + 43)						\$ 514,685,646

* 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. 3/31/13*	445,232,032	469,254,252	139,683,828	80,123,836
(2) Service Company Allocated ADIT**	\$ 11,385,597	\$ 13,797,325	\$ 6,073,387	
(3) Grand Total ADIT Balance***	<u>\$ 456,617,629</u>	<u>\$ 483,051,576</u>	<u>\$ 145,757,215</u>	

*Source: Estimated 3/31/13 balances from the 2013 Original Budget 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 March 31, 2013

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	\$ 189,659	2.50%	\$ 5,457
3	353	Station Equipment	\$ 9,901,453	\$ 4,380,847	1.80%	\$ 178,226
4	354	Towers & Fixtures	\$ 34,264	\$ 41,029	1.85%	\$ 634
5	355	Poles & Fixtures	\$ 3,342,545	\$ 2,679,567	3.75%	\$ 125,345
6	356	Overhead Conductors & Devices	\$ 4,982,538	\$ 3,054,586	2.67%	\$ 133,034
7	357	Underground Conduit	\$ 497,362	\$ 150,271	2.00%	\$ 9,947
8	358	Underground Conductors & Devices	\$ 386,079	\$ 148,155	2.86%	\$ 11,042
9	359	Roads & Trails	\$ -	\$ -		\$ -
10		Total Transmission	\$ 21,081,920	\$ 10,644,114		\$ 463,685

The Toledo Edison Company: 12-2681-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of March 31, 2013

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	Reserve Balance		
			Sch. B-2.1 (Estimate)	Sch. B-3 (Estimate)		
(A)	(B)	(C)	(D)	(E)	(F)	
DISTRIBUTION PLANT						
11	360	Land & Land Rights	\$ 4,966,340	\$ -	0.00%	\$ -
12	361	Structures & Improvements	\$ 6,845,312	\$ 1,691,925	2.50%	\$ 171,133
13	362	Station Equipment	\$ 90,548,472	\$ 30,577,744	2.25%	\$ 2,037,341
14	364	Poles, Towers & Fixtures	\$ 155,288,669	\$ 100,450,645	3.78%	\$ 5,869,912
15	365	Overhead Conductors & Devices	\$ 196,122,038	\$ 78,190,182	3.75%	\$ 7,354,576
16	366	Underground Conduit	\$ 12,621,342	\$ 7,175,801	2.08%	\$ 262,524
17	367	Underground Conductors & Devices	\$ 115,359,097	\$ 39,440,312	2.20%	\$ 2,537,900
18	368	Line Transformers	\$ 145,471,271	\$ 59,715,530	2.62%	\$ 3,811,347
19	369	Services	\$ 66,985,852	\$ 61,876,925	3.17%	\$ 2,123,452
20	370	Meters	\$ 38,070,101	\$ 19,478,371	3.43%	\$ 1,305,804
21	371	Installation on Customer Premises	\$ 6,341,569	\$ 3,542,571	4.00%	\$ 253,663
22	373	Street Lighting & Signal Systems	\$ 54,313,001	\$ 34,093,250	3.93%	\$ 2,134,501
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ 4,624	0.00%	\$ -
24		Total Distribution	\$ 892,940,965	\$ 436,237,880		\$ 27,862,153

The Toledo Edison Company: 12-2681-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of March 31, 2013

Schedule B-3.2 (Estimate)
Page 3 of 4

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

Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=Dx F)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
<u>GENERAL PLANT</u>						
26	389	Land & Land Rights	\$ 1,826,097	\$ -	0.00%	\$ -
27	390	Structures & Improvements	\$ 52,636,721	\$ 18,645,120	2.20%	\$ 1,158,008
28	391.1	Office Furniture & Equipment	\$ 2,444,708	\$ 2,133,397	3.80%	\$ 92,899
29	391.2	Data Processing Equipment	\$ 9,755,057	\$ 3,736,100	9.50%	\$ 926,730
30	392	Transportation Equipment	\$ 1,126,736	\$ 1,095,707	6.92%	\$ 77,970
31	393	Stores Equipment	\$ 653,706	\$ 385,354	3.13%	\$ 20,461
32	394	Tools, Shop & Garage Equipment	\$ 5,398,334	\$ 1,940,771	3.33%	\$ 179,765
33	395	Laboratory Equipment	\$ 1,800,352	\$ 1,073,361	2.86%	\$ 51,490
34	396	Power Operated Equipment	\$ 1,033,493	\$ 887,016	5.28%	\$ 54,568
35	397	Communication Equipment	\$ 8,375,141	\$ 7,239,563	5.88%	\$ 492,458
36	398	Miscellaneous Equipment	\$ 513,338	\$ 161,929	3.33%	\$ 17,094
37	399.1	Asset Retirement Costs for General Plant	\$ 264,831	\$ 134,409	0.00%	\$ -
38		Total General	\$ 85,828,513	\$ 37,432,725		\$ 3,071,443

The Toledo Edison Company: 12-2681-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of March 31, 2013

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)	
<u>OTHER PLANT</u>						
39	303	Intangible Software	\$ 23,207,089	\$ 17,565,376	14.29%	*
40	303	Intangible FAS 109 Transmission	\$ 54,210	\$ 46,011	2.37%	*
41	303	Intangible FAS 109 Distribution	\$ 240,093	\$ 223,084	3.10%	*
42			\$ 23,501,393	\$ 17,834,470		\$ 1,726,120
43		Total Company Depreciation	\$ 1,023,352,791	\$ 502,149,189		\$ 33,123,401
44		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 37,959,088	\$ 12,536,457		\$ 1,065,251
45		GRAND TOTAL	\$ 1,061,311,879	\$ 514,685,646		\$ 34,188,652

* Please see the "Intangible Depreciation Expense Calculation: Estimated 3/31/2013 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 March 31, 2013

Schedule C-3.10a (Estimate)

Page 1 of 1

Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes	\$ 26,382,873
2	Real Property Taxes	\$ 929,053
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 47,289</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 27,359,215</u></u>

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

Annual Personal Property Tax Expense on Estimated Plant Balances as of March 31, 2013

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)	\$ 21,081,920	\$ 892,940,965	\$ 85,828,513
2	Jurisdictional Real Property (b)	\$ 1,937,679	\$ 11,811,652	\$ 54,462,818
3	Jurisdictional Personal Property (1 - 2)	\$ 19,144,241	\$ 881,129,313	\$ 31,365,695
4	Purchase Accounting Adjustment (f)	\$ (12,773,541)	\$ (464,988,006)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	\$ 6,370,700	\$ 416,141,307	\$ 31,365,695
<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)	\$ 362,493	\$ 3,204,288	\$ -
10	Total Exclusions and Exemptions (6 thru 9)	\$ 362,493	\$ 3,212,189	\$ 2,065,717
11	Net Cost of Taxable Personal Property (5 - 10)	\$ 6,008,207	\$ 412,929,118	\$ 29,299,978
12	True Value Percentage (c)	77.7358%	78.0635%	31.2318%
13	True Value of Taxable Personal Property (11 x 12)	\$ 4,670,528	\$ 322,346,922	\$ 9,150,911
14	Assessment Percentage (d)	85.00%	85.00%	24.00%
15	Assessment Value (13 x 14)	\$ 3,969,949	\$ 273,994,884	\$ 2,196,219
16	Personal Property Tax Rate (e)	8.5406%	8.5406%	8.5406%
17	Personal Property Tax (15 x 16)	\$ 339,057	\$ 23,400,807	\$ 187,570
18	Purchase Accounting Adjustment (f)	\$ 72,237	\$ 2,383,202	\$ -
19	Total Personal Property Tax (17 + 18)			\$ 26,382,873

(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

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

Annual Real Property Tax Expense on Estimated Plant Balances as of March 31, 2013

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	\$ 11,811,652	\$ 54,462,818		
2	True Value Percentage (b)	50.02%	50.02%	50.02%		
3	True Value of Taxable Real Property (1 x 2)	\$ 969,262	\$ 5,908,403	\$ 27,243,293		
4	Assessment Percentage (c)	35.00%	35.00%	35.00%		
5	Assessment Value (3 x 4)	\$ 339,242	\$ 2,067,941	\$ 9,535,153		
6	Real Property Tax Rate (d)	7.7795%	7.7795%	7.7795%		
7	Real Property Tax (5 x 6)	\$ 26,391	\$ 160,875	\$ 741,787		
8	Total Real Property Tax (Sum of 7)			<u>\$ 929,053</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			
	(2) Assessment Percentage	35.00%				
	(3) Real Property True Value	\$ 38,472,514	Calculation: (1) / (2) Book cost of real property used to compare to assessed value of real property to derive a true value percentage			
	(4) Real Property Capitalized Cost	\$ 76,911,465				
	(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
 Estimated 3/31/2013 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: 2013 Original Budget
 Exclusions related to Rider AMI are determined by specific depreciation groups in PowerPlant and WBS CE-004000

FERC Account	CEI	
	Gross	Reserve
362	189,945.79	30,450.18
364	254,653.31	36,089.84
365	1,606,618.99	243,762.70
367	13,029.48	596.63
368	221,033.29	9,242.74
370	1,671,820.70	134,339.15
Grand Total	\$ 3,957,102	\$ 454,481

LEX As implemented by the Companies, Rider LEX will recover deferred expenses associated with lost up-front line extension payments from 2009-2011. These deferred expenses are recorded as a regulatory asset, not as plant in service, on the Companies' books. Therefore, there is no adjustment to plant in service associated with Rider LEX.

EDR There is no plant in service estimated for 3/31/2013 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	\$ 500,779,520	\$ 71,160,770	\$ 86,234,233	\$ 37,959,088	\$ 195,354,091
(3) Reserve	\$ 165,388,621	\$ 23,501,723	\$ 28,479,921	\$ 12,536,457	\$ 64,518,101
(4) ADIT	\$ 80,123,836	\$ 11,385,597	\$ 13,797,325	\$ 6,073,387	\$ 31,256,309
(5) Rate Base	\$ 36,273,450	\$ 43,956,988	\$ 19,349,243	\$ 99,579,681	
(6) Depreciation Expense (Incremental)	\$ 1,996,994	\$ 2,420,003	\$ 1,065,251	\$ 5,482,248	
(7) Property Tax Expense (Incremental)	\$ 88,652	\$ 107,431	\$ 47,289	\$ 243,372	
(8) Total Expenses	\$ 2,085,646	\$ 2,527,434	\$ 1,112,540	\$ 5,725,620	

- (2) Estimated Gross Plant = 3/31/2013 General and Intangible Plant Balances in the 2013 Budget Original Version adjusted to reflect current assumptions
- (3) Estimated Reserve = 3/31/2013 General and Intangible Reserve Balances in the 2013 Budget Original Version adjusted to reflect current assumptions
- (4) ADIT: Estimated ADIT Balances workpaper as of 3/31/2013
- (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 3/31/2013 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 3/31/2013 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 3/31/2013: 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
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NOTES

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

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

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

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

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

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

* Includes accounts 390.1 and 390.2.

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

*** Includes accounts 397 and 397.1

Depreciation Rate for Service Company Plant (Estimate)

II. Estimated Depreciation Accrual Rate for Service Company Plant as of March 31, 2013

Line No.	(A) Account	(B) Account Description	(C) (D) (E) Estimated 3/31/2013 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 *	\$ 58,239,630	\$ 14,357,404	\$ 43,882,226	2.20%	2.50%	2.20%	2.33%	\$ 1,358,397
32	390.3	Struct Imprv, Leasehold Imp **	\$ 14,068,951	\$ 4,363,111	\$ 9,705,840	22.34%	20.78%	0.00%	21.49%	\$ 3,022,756
33	391.1	Office Furn., Mech. Equip.	\$ 18,509,329	\$ 9,943,134	\$ 8,566,195	7.60%	3.80%	3.80%	5.18%	\$ 959,562
34	391.2	Data Processing Equipment	\$ 128,403,657	\$ 28,043,763	\$ 100,359,894	10.56%	17.00%	9.50%	13.20%	\$ 16,945,188
35	392	Transportation Equipment	\$ 29,370	\$ 21,696	\$ 7,674	6.07%	7.31%	6.92%	6.78%	\$ 1,992
36	393	Stores Equipment	\$ 17,884	\$ 4,987	\$ 12,897	6.67%	2.56%	3.13%	4.17%	\$ 745
37	394	Tools, Shop, Garage Equip.	\$ 236,562	\$ 11,633	\$ 224,929	4.62%	3.17%	3.33%	3.73%	\$ 8,822
38	395	Laboratory Equipment	\$ 124,056	\$ 23,191	\$ 100,865	2.31%	3.80%	2.86%	3.07%	\$ 3,814
39	396	Power Operated Equipment	\$ 44,285	\$ 22,074	\$ 22,211	4.47%	3.48%	5.28%	4.19%	\$ 1,856
40	397	Communication Equipment ***	\$ 91,047,744	\$ 17,156,463	\$ 73,891,281	7.50%	5.00%	5.88%	6.08%	\$ 5,537,211
41	398	Misc. Equipment	\$ 8,238,995	\$ 593,248	\$ 7,645,747	6.67%	4.00%	3.33%	4.84%	\$ 398,965
42	399.1	ARC General Plant	\$ 40,721	\$ 22,360	\$ 18,362	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 319,232,132	\$ 74,563,065	\$ 244,669,067					\$ 28,239,309

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	\$ 24,400,196	\$ 24,400,196	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
46	303	FECO 101/6-303 2003 Software	\$ 12,676,215	\$ 12,676,215	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
47	303	FECO 101/6-303 2004 Software	\$ 1,086,776	\$ 1,086,776	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
48	303	FECO 101/6-303 2005 Software	\$ 5,680,002	\$ 5,427,663	\$ 252,339	14.29%	14.29%	14.29%	14.29%	\$ 252,339
49	303	FECO 101/6-303 2006 Software	\$ 7,245,250	\$ 6,731,207	\$ 514,043	14.29%	14.29%	14.29%	14.29%	\$ 514,043
50	303	FECO 101/6-303 2007 Software	\$ 7,404,178	\$ 6,111,679	\$ 1,292,499	14.29%	14.29%	14.29%	14.29%	\$ 1,058,057
51	303	FECO 101/6-303 2008 Software	\$ 15,968,197	\$ 8,479,999	\$ 7,488,198	14.29%	14.29%	14.29%	14.29%	\$ 2,281,855
52	303	FECO 101/6-303 2009 Software	\$ 20,147,321	\$ 8,468,215	\$ 11,679,106	14.29%	14.29%	14.29%	14.29%	\$ 2,879,052
53	303	FECO 101/6-303 2010 Software	\$ 51,933,954	\$ 12,427,301	\$ 39,506,653	14.29%	14.29%	14.29%	14.29%	\$ 7,421,362
54	303	FECO 101/6-303 2011 Software	\$ 34,955,956	\$ 4,966,962	\$ 29,988,994	14.29%	14.29%	14.29%	14.29%	\$ 4,995,206
55			181,547,389	90,825,557	\$ 90,721,832					\$ 19,401,915
56	TOTAL - GENERAL & INTANGIBLE		\$ 500,779,520	\$ 165,388,621	\$ 335,390,899				9.51%	\$ 47,641,224

NOTES

- (C) - (E) Estimated 3/31/13 balances. Source: 2013 Original Budget adjusted to reflect current assumptions.
 Note: Accounts 391.1 - 398 are aggregated together in the 2013 Original Budget and were allocated based on December 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 3/31/13. 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

Property Tax Rate for Service Company Plant (Estimate)

III. Estimated Average Real Property Tax Rates on General Plant as of March 31, 2013 *

(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
Real Property Tax						
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 March 31, 2013

(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%	\$ 58,239,630	\$ 845,484
32	390.3	Struct Imprv, Leasehold Imp	Real	1.45%	\$ 14,068,951	\$ 204,244
33	391.1	Office Furn., Mech. Equip.	Personal		\$ 18,509,329	\$ -
34	391.2	Data Processing Equipment	Personal		\$ 128,403,657	\$ -
35	392	Transportation Equipment	Personal		\$ 29,370	\$ -
36	393	Stores Equipment	Personal		\$ 17,884	\$ -
37	394	Tools, Shop, Garage Equip.	Personal		\$ 236,562	\$ -
38	395	Laboratory Equipment	Personal		\$ 124,056	\$ -
39	396	Power Operated Equipment	Personal		\$ 44,285	\$ -
40	397	Communication Equipment	Personal		\$ 91,047,744	\$ -
41	398	Misc. Equipment	Personal		\$ 8,238,995	\$ -
42	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
43	TOTAL - GENERAL PLANT				\$ 319,232,132	\$ 1,053,080
44	TOTAL - INTANGIBLE PLANT				\$ 181,547,389	\$ -
45	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 500,779,520	\$ 1,053,080
46	Average Effective Real Property Tax Rate					0.21%

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 3/31/13. Source: 2013 Original Budget 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 3/31/13 Balances

I. Estimated Allocated Service Company Plant and Related Expenses as of March 31, 2013							
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	\$ 500,779,520	\$ 71,160,770	\$ 86,234,233	\$ 37,959,088	\$ 195,354,091	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 56 x Line 1
3	Accum. Reserve	\$ (165,388,621)	\$ (23,501,723)	\$ (28,479,921)	\$ (12,536,457)	\$ (64,518,101)	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 56 x Line 1
4	Net Plant	<u>\$ 335,390,899</u>	<u>\$ 47,659,047</u>	<u>\$ 57,754,313</u>	<u>\$ 25,422,630</u>	<u>\$ 130,835,990</u>	Line 2 + Line 3
5	Depreciation *	9.51%	\$ 6,769,818	\$ 8,203,819	\$ 3,611,205	\$ 18,584,841	Average Rate x Line 2
6	Property Tax *	0.21%	\$ 149,643	\$ 181,340	\$ 79,823	\$ 410,807	Average Rate x Line 2
7	Total Expenses		<u>\$ 6,919,461</u>	<u>\$ 8,385,159</u>	<u>\$ 3,691,028</u>	<u>\$ 18,995,648</u>	
<p>* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 3/31/13. 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	-1.17%	\$ 1,996,994	\$ 2,420,003	\$ 1,065,251	\$ 5,482,248	Line 5 - Line 12
16	Property Tax	0.07%	\$ 88,652	\$ 107,431	\$ 47,289	\$ 243,372	Line 6 - Line 13
17	Total Expenses		<u>\$ 2,085,646</u>	<u>\$ 2,527,434</u>	<u>\$ 1,112,540</u>	<u>\$ 5,725,620</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 March 31, 2013. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.</p>							

Intangible Depreciation Expense Calculation
Estimated 3/31/2013 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 Mar-13 (D)	Reserve Mar-13 (E)	Net Plant Mar-13 (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	\$ 1,745,326	\$ 63,452	14.29%	\$ 63,452
CECO The Illuminating Co.	CECO 101/6-303 2007 Software	Intangible Plant	\$ 5,870,456	\$ 4,781,662	\$ 1,088,794	14.29%	\$ 838,888
CECO The Illuminating Co.	CECO 101/6-303 2008 Software	Intangible Plant	\$ 2,852,517	\$ 1,968,475	\$ 884,042	14.29%	\$ 407,625
CECO The Illuminating Co.	CECO 101/6-303 2009 Software	Intangible Plant	\$ 3,238,322	\$ 1,551,213	\$ 1,687,109	14.29%	\$ 462,756
CECO The Illuminating Co.	CECO 101/6-303 2010 Software	Intangible Plant	\$ 2,767,561	\$ 1,123,966	\$ 1,643,595	14.29%	\$ 395,484
CECO The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,720,913	\$ 1,456,860	\$ 4,264,053	14.29%	\$ 817,518
CECO The Illuminating Co.	CECO 101/6-303 FAS109 Dist- Forecast	Intangible Plant	\$ 2,001,380	\$ 2,000,802	\$ 579	3.18%	\$ 579
CECO The Illuminating Co.	CECO 101/6-303 FAS109 Transm-FCT	Intangible Plant	\$ 1,176,339	\$ 990,589	\$ 185,750	2.15%	\$ 25,291
CECO The Illuminating Co.	CECO 101/6-303 Intangible	Intangible Plant	\$ 214,673	\$ 1,617	\$ 213,055	14.29%	\$ 30,677
CECO The Illuminating Co.	CECO 101/6-303 Software	Intangible Plant	\$ 533,134	\$ 370,183	\$ 162,952	14.29%	\$ 76,185
CECO The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
Total			\$ 47,728,533	\$ 37,535,152	\$ 10,193,381		\$ 3,118,455
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	\$ 2,754,968	\$ (844)	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2007 Software	Intangible Plant	\$ 7,208,211	\$ 6,843,986	\$ 364,226	14.29%	\$ 364,226
OECO Ohio Edison Co.	OECO 101/6-303 2008 Software	Intangible Plant	\$ 3,495,653	\$ 3,223,849	\$ 271,805	14.29%	\$ 271,805
OECO Ohio Edison Co.	OECO 101/6-303 2009 Software	Intangible Plant	\$ 4,771,513	\$ 2,420,251	\$ 2,351,262	14.29%	\$ 681,849
OECO Ohio Edison Co.	OECO 101/6-303 2010 Software	Intangible Plant	\$ 3,645,398	\$ 1,522,266	\$ 2,123,132	14.29%	\$ 520,927
OECO Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 7,850,792	\$ 1,594,309	\$ 6,256,483	14.29%	\$ 1,121,878
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	\$ 164,525	\$ 26,789	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	\$ 1,662,671	\$ 469,027	\$ 1,193,644	14.29%	\$ 237,596
Total			\$ 62,546,365	\$ 48,499,034	\$ 14,047,330		\$ 3,205,684
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	\$ 805,042	\$ 29,687	14.29%	\$ 29,687
TECO Toledo Edison Co.	TECO 101/6-303 2007 Software	Intangible Plant	\$ 3,095,002	\$ 2,516,483	\$ 578,518	14.29%	\$ 442,276
TECO Toledo Edison Co.	TECO 101/6-303 2008 Software	Intangible Plant	\$ 1,445,575	\$ 1,049,402	\$ 396,173	14.29%	\$ 206,573
TECO Toledo Edison Co.	TECO 101/6-303 2009 Software	Intangible Plant	\$ 2,063,027	\$ 1,010,937	\$ 1,052,090	14.29%	\$ 294,807
TECO Toledo Edison Co.	TECO 101/6-303 2010 Software	Intangible Plant	\$ 1,589,514	\$ 661,372	\$ 928,142	14.29%	\$ 227,142
TECO Toledo Edison Co.	TECO 101/6-303 2011 Software	Intangible Plant	\$ 2,175,583	\$ 659,196	\$ 1,516,387	14.29%	\$ 310,891
TECO Toledo Edison Co.	TECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 240,093	\$ 223,084	\$ 17,010	3.10%	\$ 7,443
TECO Toledo Edison Co.	TECO 101/6-303 FAS109 Transmission	Intangible Plant	\$ 54,210	\$ 46,011	\$ 8,199	2.37%	\$ 1,285
TECO Toledo Edison Co.	TECO 101/6-303 Software	Intangible Plant	\$ 1,441,692	\$ 240,752	\$ 1,200,941	14.29%	\$ 206,018
TECO Toledo Edison Co.	TECO 101/6-303 Intangible	Intangible Plant	\$ (115,359)	\$ (55,134)	\$ (60,225)	14.29%	\$ -
Total			\$ 23,501,393	\$ 17,834,470	\$ 5,666,923		\$ 1,726,120

NOTES

(D) - (F) Source: 2013 Original Budget 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 Q2 2013 Rider DCR Rates

	(A)	(B)
	Company	Rev Req 3/31/2013
(1)	CEI	\$ 76,723,155
(2)	OE	\$ 73,708,581
(3)	TE	\$ 18,842,969
(4)	TOTAL	\$ 169,274,706

NOTES

(B) Annual Revenue Requirement based on estimated 3/31/2013 Rate Base

II. Quarterly Revenue Requirement Additions

	(A)	(B)	(C)	(D)
	Description	CEI	OE	TE
(1)	DCR Audit Expense Recovery Q1 2013	\$ -	\$ -	\$ -
(2)	Reconciliation Amount Adjusted for Q2 2013	\$ 507,415	\$ (984,292)	\$ 291,982
(3)	Total Quarterly Reconciliation	\$ 507,415	\$ (984,292)	\$ 291,982

SOURCES

Line 1: Source: DCR deferral balance as of December 31, 2012

Line 2: Source: "Quarterly Revenue Requirement Additions: Calculation of Q1 2013 Reconciliation Amount Adjusted for Q2 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	5,393,145,317	32.56%	\$ 24,982,741	\$ 165,225
(2)		GS, GP, GSU	11,169,453,754	67.44%	\$ 51,740,414	\$ 342,189
(3)			16,562,599,072	100.00%	\$ 76,723,155	\$ 507,415
(4)	OE	RS	8,887,694,935	46.10%	\$ 33,980,079	\$ (453,764)
(5)		GS, GP, GSU	10,391,230,006	53.90%	\$ 39,728,503	\$ (530,528)
(6)			19,278,924,942	100.00%	\$ 73,708,581	\$ (984,292)
(7)	TE	RS	2,453,099,795	43.22%	\$ 8,143,815	\$ 126,193
(8)		GS, GP, GSU	3,222,825,051	56.78%	\$ 10,699,154	\$ 165,789
(9)			5,675,924,846	100.00%	\$ 18,842,969	\$ 291,982
(10)	OH	RS	16,733,940,048	40.31%	\$ 67,106,635	\$ (162,346)
(11)	TOTAL	GS, GP, GSU	24,783,508,812	59.69%	\$ 102,168,071	\$ (22,549)
(12)			41,517,448,859	100.00%	\$ 169,274,706	\$ (184,895)

NOTES

- (C) Source: Forecast for April 2013 through March 2014 (All forecasted numbers associated with 2013 Budget Original Version)
(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%	\$ 46,575,892	\$ 308,033
(3)		GP	0.63%	1.19%	1.33%	\$ 690,190	\$ 4,565
(4)		GSU	4.06%	7.74%	8.65%	\$ 4,474,332	\$ 29,591
(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%	\$ 51,740,414	\$ 342,189
(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%	\$ 32,479,228	\$ (433,722)
(13)		GP	5.20%	13.85%	15.69%	\$ 6,233,137	\$ (83,236)
(14)		GSU	0.85%	2.26%	2.56%	\$ 1,016,138	\$ (13,569)
(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%	\$ 39,728,503	\$ (530,528)
(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%	\$ 9,280,420	\$ 143,805
(23)		GP	4.80%	11.42%	12.97%	\$ 1,388,013	\$ 21,508
(24)		GSU	0.11%	0.25%	0.29%	\$ 30,721	\$ 476
(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%	\$ 10,699,154	\$ 165,789
(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	\$ 24,982,741	5,393,145,317	\$ 0.004632
(2)	OE	RS	\$ 33,980,079	8,887,694,935	\$ 0.003823
(3)	TE	RS	\$ 8,143,815	2,453,099,795	\$ 0.003320
(4)			\$ 67,106,635	16,733,940,048	

NOTES

(C) Source: Section III, Column E.

(D) Source: Forecast for April 2013 through March 2014 (All forecasted numbers associated with 2013 Budget Original Version)

(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	\$ 46,575,892	23,934,358	\$ 1.9460 per kW
(2)		GP	\$ 690,190	868,020	\$ 0.7951 per kW
(3)		GSU	\$ 4,474,332	8,086,153	\$ 0.5533 per kW
(4)			\$ 51,740,414		
(5)	OE	GS	\$ 32,479,228	24,923,276	\$ 1.3032 per kW
(6)		GP	\$ 6,233,137	7,064,176	\$ 0.8824 per kW
(7)		GSU	\$ 1,016,138	2,800,055	\$ 0.3629 per kVa
(8)			\$ 39,728,503		
(9)	TE	GS	\$ 9,280,420	8,042,148	\$ 1.1540 per kW
(10)		GP	\$ 1,388,013	3,010,501	\$ 0.4611 per kW
(11)		GSU	\$ 30,721	238,966	\$ 0.1286 per kVa
(12)			\$ 10,699,154		

NOTES

(C) Source: Section IV, Column F.

(D) Source: Forecast for April 2013 through March 2014 (All forecasted numbers associated with 2013 Budget Original Version)

(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	\$ 165,225	1,162,008,250	\$ 0.000142
(2)	OE	RS	\$ (453,764)	1,935,881,251	\$ (0.000234)
(3)	TE	RS	\$ 126,193	528,607,122	\$ 0.000239
(4)			\$ (162,346)	3,626,496,623	

NOTES

- (C) Source: Section III, Column F.
(D) Source: Forecast for April 2013 through June 2013 (All forecasted numbers associated with 2013 Budget Original Version)
(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	\$ 308,033	6,018,520	\$ 0.0512 per kW
(2)		GP	\$ 4,565	209,989	\$ 0.0217 per kW
(3)		GSU	\$ 29,591	2,014,269	\$ 0.0147 per kW
(4)			\$ 342,189		
(5)	OE	GS	\$ (433,722)	6,330,707	\$ (0.0685) per kW
(6)		GP	\$ (83,236)	1,770,370	\$ (0.0470) per kW
(7)		GSU	\$ (13,569)	675,851	\$ (0.0201) per kVa
(8)			\$ (530,528)		
(9)	TE	GS	\$ 143,805	2,002,092	\$ 0.0718 per kW
(10)		GP	\$ 21,508	735,983	\$ 0.0292 per kW
(11)		GSU	\$ 476	63,903	\$ 0.0074 per kVa
(12)			\$ 165,789		

NOTES

- (C) Source: Section IV, Column G.
(D) Source: Forecast for April 2013 through June 2013 (All forecasted numbers associated with 2013 Budget Original Version)
(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	Quarterly Reconciliation	Proposed DCR Charge For Q2 2013
(1)	CEI	RS	\$ 0.004632 per kWh	\$ 0.000142 per kWh	\$ 0.004775 per kWh
(2)		GS	\$ 1.9460 per kW	\$ 0.0512 per kW	\$ 1.9972 per kW
(3)		GP	\$ 0.7951 per kW	\$ 0.0217 per kW	\$ 0.8169 per kW
(4)		GSU	\$ 0.5533 per kW	\$ 0.0147 per kW	\$ 0.5680 per kW
(5)					
(6)	OE	RS	\$ 0.003823 per kWh	\$ (0.000234) per kWh	\$ 0.003589 per kWh
(7)		GS	\$ 1.3032 per kW	\$ (0.0685) per kW	\$ 1.2347 per kW
(8)		GP	\$ 0.8824 per kW	\$ (0.0470) per kW	\$ 0.8353 per kW
(9)		GSU	\$ 0.3629 per kVa	\$ (0.0201) per kVa	\$ 0.3428 per kVa
(10)					
(11)	TE	RS	\$ 0.003320 per kWh	\$ 0.000239 per kWh	\$ 0.003559 per kWh
(12)		GS	\$ 1.1540 per kW	\$ 0.0718 per kW	\$ 1.2258 per kW
(13)		GP	\$ 0.4611 per kW	\$ 0.0292 per kW	\$ 0.4903 per kW
(14)		GSU	\$ 0.1286 per kVa	\$ 0.0074 per kVa	\$ 0.1360 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 December 31, 2012

(A)	(B)
Company	Annual Revenue Through 12/31/2012
CEI	\$ 58,546,780
OE	\$ 56,982,346
TE	\$ 13,087,127

Quarterly Revenue Requirement Additions: Calculation of Q1 2013 Reconciliation Amount Adjusted for Q2 2013

I. Rider DCR Q1 2013 Rates Based on Estimated 12/31/12 Rate Base

(A) Company	(B) Rate Schedule	(C) Allocation	(D) Annual Revenue Requirements			(F) Rate	(G) Quarterly Reconciliation			(J) Q1 2013 Rate Estimated Rate Base
			Rev. Req	Billing Units			Rev. Req	Billing Units	Rate	
CEI	RS	32.43%	\$ 23,965,730	5,352,633,080		\$0.004477 per kWh	(\$123,959)	1,454,384,084	(\$0.000085) per kWh	\$0.004392 per kWh
	GS	60.82%	\$ 44,943,076	23,879,029		\$1.8821 per kW	(\$232,462)	5,673,450	(\$0.0410) per kW	\$1.8411 per kW
	GP	0.90%	\$ 665,993	861,342		\$0.7732 per kW	(\$3,445)	197,725	(\$0.0174) per kW	\$0.7558 per kW
	GSU	5.84%	\$ 4,317,475	8,038,138		\$0.5371 per kW	(\$22,332)	1,882,031	(\$0.0119) per kW	\$0.5253 per kW
		100.00%	\$ 73,892,274				\$ (382,198)			
OE	RS	46.18%	\$ 34,922,552	8,900,135,565		\$0.003924 per kWh	\$91,346	2,457,090,207	\$0.000037 per kWh	\$0.003961 per kWh
	GS	44.00%	\$ 33,267,533	24,817,068		\$1.3405 per kW	\$87,017	5,790,831	\$0.0150 per kW	\$1.3555 per kW
	GP	8.44%	\$ 6,384,422	7,008,673		\$0.9109 per kW	\$16,700	1,642,947	\$0.0102 per kW	\$0.9211 per kW
	GSU	1.38%	\$ 1,040,800	2,777,821		\$0.3747 per kVa	\$2,722	659,706	\$0.0041 per kVa	\$0.3788 per kVa
		100.00%	\$ 75,615,307				\$ 197,785			
TE	RS	43.29%	\$ 7,570,035	2,453,718,360		\$0.003085 per kWh	\$33,970	638,798,783	\$0.000053 per kWh	\$0.003138 per kWh
	GS	49.19%	\$ 8,602,850	8,032,280		\$1.0710 per kW	\$38,605	1,892,367	\$0.0204 per kW	\$1.0914 per kW
	GP	7.36%	\$ 1,286,674	2,973,238		\$0.4328 per kW	\$5,774	672,001	\$0.0086 per kW	\$0.4413 per kW
	GSU	0.16%	\$ 28,478	236,110		\$0.1206 per kVa	\$128	52,648	\$0.0024 per kVa	\$0.1230 per kVa
		100.00%	\$ 17,488,036				\$ 78,476			
TOTAL			\$ 166,995,617				(\$105,936)			

Notes:

Source: See "Rider Charge Calculation - Rider DCR" workpaper from Rider DCR filing November 1, 2012.

Quarterly Revenue Requirement Additions: Calculation of Q1 2013 Reconciliation Amount Adjusted for Q2 2013

II. Rider DCR Q1 2013 Rates Based on Actual 12/31/12 Rate Base

(A)	(B)	(C)	(D)			(E)	(F)	(G)	(H)	(I)	(J)	
Company	Rate Schedule	Allocation	Annual Revenue Requirements				Quarterly Reconciliation			Q1 2013 Rate		
			Rev. Req	Billing Units	Rate		Rev. Req	Billing Units	Rate	Actual Rate Base		
CEI	RS	32.43%	\$ 24,628,298	5,352,633,080	\$0.004601	per kWh	(\$123,959)	1,454,384,084	(\$0.000085)	per kWh	\$0.004516	per kWh
	GS	60.82%	\$ 46,185,595	23,879,029	\$1.9341	per kW	(\$232,462)	5,673,450	(\$0.0410)	per kW	\$1.8932	per kW
	GP	0.90%	\$ 684,406	861,342	\$0.7946	per kW	(\$3,445)	197,725	(\$0.0174)	per kW	\$0.7772	per kW
	GSU	5.84%	\$ 4,436,838	8,038,138	\$0.5520	per kW	(\$22,332)	1,882,031	(\$0.0119)	per kW	\$0.5401	per kW
		100.00%	\$ 75,935,137				(\$382,198)					
OE	RS	46.18%	\$ 33,127,345	8,900,135,565	\$0.003722	per kWh	\$91,346	2,457,090,207	\$0.000037	per kWh	\$0.003759	per kWh
	GS	44.00%	\$ 31,557,403	24,817,068	\$1.2716	per kW	\$87,017	5,790,831	\$0.0150	per kW	\$1.2866	per kW
	GP	8.44%	\$ 6,056,228	7,008,673	\$0.8641	per kW	\$16,700	1,642,947	\$0.0102	per kW	\$0.8743	per kW
	GSU	1.38%	\$ 987,298	2,777,821	\$0.3554	per kVa	\$2,722	659,706	\$0.0041	per kVa	\$0.3595	per kVa
		100.00%	\$ 71,728,274				\$197,785					
TE	RS	43.29%	\$ 8,084,693	2,453,718,360	\$0.003295	per kWh	\$33,970	638,798,783	\$0.000053	per kWh	\$0.003348	per kWh
	GS	49.19%	\$ 9,187,726	8,032,280	\$1.1439	per kW	\$38,605	1,892,367	\$0.0204	per kW	\$1.1643	per kW
	GP	7.36%	\$ 1,374,150	2,973,238	\$0.4622	per kW	\$5,774	672,001	\$0.0086	per kW	\$0.4708	per kW
	GSU	0.16%	\$ 30,414	236,110	\$0.1288	per kVa	\$128	52,648	\$0.0024	per kVa	\$0.1312	per kVa
		100.00%	\$ 18,676,982				\$78,476					
TOTAL			\$ 166,340,393			(\$105,936)						

- (C) Source: Rider DCR filing November 1, 2012
(D) Calculation: Annual DCR Revenue Requirement based on actual 12/31/12 Rate Base x Column C
(E) Estimated billing units for January 2013 - December 2013. Source: Rider DCR filing November 1, 2012
(F) Calculation: Column D / Column E
(G) Source: Rider DCR filing November 1, 2012
(H) Estimated billing units for January - March 2013. Source: Rider DCR filing November 1, 2012
(I) Calculation: Column G / Column H
(J) Calculation: Column F + Column I

Quarterly Revenue Requirement Additions: Calculation of Q1 2013 Reconciliation Amount Adjusted for Q2 2013

III. Estimated Rider DCR Reconciliation Amount for Q1 2013

(A) Company	(B) Rate Schedule	(C) Q1 2013 Rate Estimated Rate Base	(D) Q1 2013 Rate Actual Rate Base	(E) Difference	(F) Billing Units	(G) Reconciliation Amount
CEI	RS	\$0.004392 per kWh	\$0.004516 per kWh	\$0.000124 per kWh	1,454,384,084	\$ 180,029
	GS	\$1.8411 per kW	\$1.8932 per kW	\$0.052034 per kW	5,673,450	\$ 295,212
	GP	\$0.7558 per kW	\$0.7772 per kW	\$0.021376 per kW	197,725	\$ 4,227
	GSU	\$0.5253 per kW	\$0.5401 per kW	\$0.014850 per kW	1,882,031	\$ 27,947
						\$ 507,415
OE	RS	\$0.003961 per kWh	\$0.003759 per kWh	(\$0.000202) per kWh	2,457,090,207	\$ (495,609)
	GS	\$1.3555 per kW	\$1.2866 per kW	(\$0.068909) per kW	5,790,831	\$ (399,043)
	GP	\$0.9211 per kW	\$0.8743 per kW	(\$0.046827) per kW	1,642,947	\$ (76,934)
	GSU	\$0.3788 per kVa	\$0.3595 per kVa	(\$0.019261) per kVa	659,706	\$ (12,706)
						\$ (984,292)
TE	RS	\$0.003138 per kWh	\$0.003348 per kWh	\$0.000210 per kWh	638,798,783	\$ 133,986
	GS	\$1.0914 per kW	\$1.1643 per kW	\$0.072816 per kW	1,892,367	\$ 137,794
	GP	\$0.4413 per kW	\$0.4708 per kW	\$0.029421 per kW	672,001	\$ 19,771
	GSU	\$0.1230 per kVa	\$0.1312 per kVa	\$0.008200 per kVa	52,648	\$ 432
						\$ 291,982
TOTAL						\$ (184,895)

(C) Source: Section I, Column J

(D) Source: Section II, Column J

(E) Calculation: Column D - Column C

(F) Estimated billing units for Q1 2013. Source: Rider DCR filing November 1, 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 2013 Budget Original Version

Annual Energy (April 2013 - March 2014) :

Source: 2013 Budget Original Version

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	5,393,145,317	8,887,694,935	2,453,099,795	16,733,940,048
GS	kWh	6,993,531,047	6,611,771,484	2,074,919,353	15,680,221,885
GP	kWh	415,523,685	2,753,717,604	1,041,890,274	4,211,131,564
GSU	kWh	3,760,399,021	1,025,740,918	106,015,423	4,892,155,363
Total		16,562,599,072	19,278,924,942	5,675,924,846	41,517,448,859

Annual Demand (April 2013 - March 2014) :

Source: 2013 Budget Original Version

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	23,934,358	24,923,276	8,042,148
GP	kW	868,020	7,064,176	3,010,501
GSU	kW/kVA	8,086,153	2,800,055	238,966

Q2 2013 Energy (April 2013 - June 2013) :

Source: 2013 Budget Original Version

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	1,162,008,250	1,935,881,251	528,607,122	3,626,496,623
GS	kWh	1,719,660,452	1,609,366,746	501,764,523	3,830,791,720
GP	kWh	101,131,741	679,982,909	252,741,423	1,033,856,073
GSU	kWh	921,566,456	251,872,429	26,202,651	1,199,641,537
Total		3,904,366,899	4,477,103,335	1,309,315,720	9,690,785,954

Q2 2013 Demand (April 2013 - June 2013) :

Source: 2013 Budget Original Version

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	6,018,520	6,330,707	2,002,092
GP	kW	209,989	1,770,370	735,983
GSU	kW/kVA	2,014,269	675,851	63,903

The Toledo Edison Company
Case No. 12-2681-EL-RDR
Typical Bills - Comparison (DCR Q1 vs. DCR Q2)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Current Winter Bill (\$) (C)	Proposed Winter Bill (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
Residential Service - Standard (Rate RS)						
1	0	250	\$ 33.20	\$ 33.31	\$ 0.11	0.3%
2	0	500	\$ 62.43	\$ 62.64	\$ 0.21	0.3%
3	0	750	\$ 91.59	\$ 91.91	\$ 0.32	0.3%
4	0	1,000	\$ 120.79	\$ 121.21	\$ 0.42	0.3%
5	0	1,250	\$ 149.93	\$ 150.46	\$ 0.53	0.4%
6	0	1,500	\$ 179.12	\$ 179.75	\$ 0.63	0.4%
7	0	2,000	\$ 237.44	\$ 238.28	\$ 0.84	0.4%
8	0	2,500	\$ 295.59	\$ 296.64	\$ 1.05	0.4%
9	0	3,000	\$ 353.70	\$ 354.96	\$ 1.26	0.4%
10	0	3,500	\$ 411.80	\$ 413.27	\$ 1.47	0.4%
11	0	4,000	\$ 469.92	\$ 471.60	\$ 1.68	0.4%
12	0	4,500	\$ 528.05	\$ 529.94	\$ 1.89	0.4%
13	0	5,000	\$ 586.20	\$ 588.31	\$ 2.10	0.4%
14	0	5,500	\$ 644.27	\$ 646.59	\$ 2.32	0.4%
15	0	6,000	\$ 702.39	\$ 704.92	\$ 2.53	0.4%
16	0	6,500	\$ 760.52	\$ 763.26	\$ 2.74	0.4%
17	0	7,000	\$ 818.62	\$ 821.57	\$ 2.95	0.4%
18	0	7,500	\$ 876.75	\$ 879.91	\$ 3.16	0.4%
19	0	8,000	\$ 934.86	\$ 938.23	\$ 3.37	0.4%
20	0	8,500	\$ 992.98	\$ 996.56	\$ 3.58	0.4%
21	0	9,000	\$ 1,051.07	\$ 1,054.86	\$ 3.79	0.4%
22	0	9,500	\$ 1,109.21	\$ 1,113.21	\$ 4.00	0.4%
23	0	10,000	\$ 1,167.32	\$ 1,171.53	\$ 4.21	0.4%
24	0	10,500	\$ 1,225.46	\$ 1,229.88	\$ 4.42	0.4%
25	0	11,000	\$ 1,283.58	\$ 1,288.21	\$ 4.63	0.4%

The Toledo Edison Company
Case No. 12-2681-EL-RDR
Typical Bills - Comparison (DCR Q1 vs. DCR Q2)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Current Winter Bill (\$) (C)	Proposed Winter Bill (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
Residential Service - All-Electric (Rate RS)						
1	0	250	\$ 33.20	\$ 33.31	\$ 0.11	0.3%
2	0	500	\$ 62.43	\$ 62.64	\$ 0.21	0.3%
3	0	750	\$ 82.44	\$ 82.76	\$ 0.32	0.4%
4	0	1,000	\$ 102.49	\$ 102.91	\$ 0.42	0.4%
5	0	1,250	\$ 122.48	\$ 123.01	\$ 0.53	0.4%
6	0	1,500	\$ 142.52	\$ 143.15	\$ 0.63	0.4%
7	0	2,000	\$ 182.54	\$ 183.38	\$ 0.84	0.5%
8	0	2,500	\$ 211.74	\$ 212.79	\$ 1.05	0.5%
9	0	3,000	\$ 240.90	\$ 242.16	\$ 1.26	0.5%
10	0	3,500	\$ 270.05	\$ 271.52	\$ 1.47	0.5%
11	0	4,000	\$ 299.22	\$ 300.90	\$ 1.68	0.6%
12	0	4,500	\$ 328.40	\$ 330.29	\$ 1.89	0.6%
13	0	5,000	\$ 357.60	\$ 359.71	\$ 2.11	0.6%
14	0	5,500	\$ 386.72	\$ 389.04	\$ 2.32	0.6%
15	0	6,000	\$ 415.89	\$ 418.42	\$ 2.53	0.6%
16	0	6,500	\$ 445.07	\$ 447.81	\$ 2.74	0.6%
17	0	7,000	\$ 474.22	\$ 477.17	\$ 2.95	0.6%
18	0	7,500	\$ 503.40	\$ 506.56	\$ 3.16	0.6%
19	0	8,000	\$ 532.56	\$ 535.93	\$ 3.37	0.6%
20	0	8,500	\$ 561.73	\$ 565.31	\$ 3.58	0.6%
21	0	9,000	\$ 590.87	\$ 594.66	\$ 3.79	0.6%
22	0	9,500	\$ 620.06	\$ 624.06	\$ 4.00	0.6%
23	0	10,000	\$ 649.22	\$ 653.43	\$ 4.21	0.6%
24	0	10,500	\$ 678.41	\$ 682.83	\$ 4.42	0.7%
25	0	11,000	\$ 707.58	\$ 712.21	\$ 4.63	0.7%

The Toledo Edison Company
Case No. 12-2681-EL-RDR
Typical Bills - Comparison (DCR Q1 vs. DCR Q2)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Current Winter Bill (\$) (C)	Proposed Winter Bill (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
Residential Service - All-Electric Apt. (Rate RS)						
1	0	250	\$ 24.82	\$ 24.93	\$ 0.11	0.4%
2	0	500	\$ 45.68	\$ 45.89	\$ 0.21	0.5%
3	0	750	\$ 57.31	\$ 57.63	\$ 0.32	0.6%
4	0	1,000	\$ 68.99	\$ 69.41	\$ 0.42	0.6%
5	0	1,250	\$ 80.60	\$ 81.13	\$ 0.53	0.7%
6	0	1,500	\$ 92.27	\$ 92.90	\$ 0.63	0.7%
7	0	2,000	\$ 115.54	\$ 116.38	\$ 0.84	0.7%
8	0	2,500	\$ 155.39	\$ 156.44	\$ 1.05	0.7%
9	0	3,000	\$ 195.20	\$ 196.46	\$ 1.26	0.6%
10	0	3,500	\$ 235.00	\$ 236.47	\$ 1.47	0.6%
11	0	4,000	\$ 274.82	\$ 276.50	\$ 1.68	0.6%
12	0	4,500	\$ 314.65	\$ 316.54	\$ 1.89	0.6%
13	0	5,000	\$ 354.50	\$ 356.61	\$ 2.11	0.6%
14	0	5,500	\$ 394.27	\$ 396.59	\$ 2.32	0.6%
15	0	6,000	\$ 434.09	\$ 436.62	\$ 2.53	0.6%
16	0	6,500	\$ 473.92	\$ 476.66	\$ 2.74	0.6%
17	0	7,000	\$ 513.72	\$ 516.67	\$ 2.95	0.6%
18	0	7,500	\$ 553.55	\$ 556.71	\$ 3.16	0.6%
19	0	8,000	\$ 593.36	\$ 596.73	\$ 3.37	0.6%
20	0	8,500	\$ 633.18	\$ 636.76	\$ 3.58	0.6%
21	0	9,000	\$ 672.97	\$ 676.76	\$ 3.79	0.6%
22	0	9,500	\$ 712.81	\$ 716.81	\$ 4.00	0.6%
23	0	10,000	\$ 752.62	\$ 756.83	\$ 4.21	0.6%
24	0	10,500	\$ 792.46	\$ 796.88	\$ 4.42	0.6%
25	0	11,000	\$ 832.28	\$ 836.91	\$ 4.63	0.6%

The Toledo Edison Company
Case No. 12-2681-EL-RDR
Typical Bills - Comparison (DCR Q1 vs. DCR Q2)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Current Winter Bill (\$) (C)	Proposed Winter Bill (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
Residential Service - Water Heating (Rate RS)						
1	0	250	\$ 33.20	\$ 33.31	\$ 0.11	0.3%
2	0	500	\$ 62.43	\$ 62.64	\$ 0.21	0.3%
3	0	750	\$ 85.94	\$ 86.26	\$ 0.32	0.4%
4	0	1,000	\$ 109.49	\$ 109.91	\$ 0.42	0.4%
5	0	1,250	\$ 132.98	\$ 133.51	\$ 0.53	0.4%
6	0	1,500	\$ 156.52	\$ 157.15	\$ 0.63	0.4%
7	0	2,000	\$ 203.54	\$ 204.38	\$ 0.84	0.4%
8	0	2,500	\$ 250.39	\$ 251.44	\$ 1.05	0.4%
9	0	3,000	\$ 297.20	\$ 298.46	\$ 1.26	0.4%
10	0	3,500	\$ 344.00	\$ 345.47	\$ 1.47	0.4%
11	0	4,000	\$ 390.82	\$ 392.50	\$ 1.68	0.4%
12	0	4,500	\$ 437.65	\$ 439.54	\$ 1.89	0.4%
13	0	5,000	\$ 484.50	\$ 486.61	\$ 2.11	0.4%
14	0	5,500	\$ 531.27	\$ 533.59	\$ 2.32	0.4%
15	0	6,000	\$ 578.09	\$ 580.62	\$ 2.53	0.4%
16	0	6,500	\$ 624.92	\$ 627.66	\$ 2.74	0.4%
17	0	7,000	\$ 671.72	\$ 674.67	\$ 2.95	0.4%
18	0	7,500	\$ 718.55	\$ 721.71	\$ 3.16	0.4%
19	0	8,000	\$ 765.36	\$ 768.73	\$ 3.37	0.4%
20	0	8,500	\$ 812.18	\$ 815.76	\$ 3.58	0.4%
21	0	9,000	\$ 858.97	\$ 862.76	\$ 3.79	0.4%
22	0	9,500	\$ 905.81	\$ 909.81	\$ 4.00	0.4%
23	0	10,000	\$ 952.62	\$ 956.83	\$ 4.21	0.4%
24	0	10,500	\$ 999.46	\$ 1,003.88	\$ 4.42	0.4%
25	0	11,000	\$ 1,046.28	\$ 1,050.91	\$ 4.63	0.4%

The Toledo Edison Company
Case No. 12-2681-EL-RDR
Typical Bills - Comparison (DCR Q1 vs. DCR Q2)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Current Winter Bill (\$) (C)	Proposed Winter Bill (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Secondary (Rate GS)						
1	10	1,000	\$ 153.04	\$ 154.38	\$ 1.34	0.9%
2	10	2,000	\$ 224.91	\$ 226.25	\$ 1.34	0.6%
3	10	3,000	\$ 296.39	\$ 297.73	\$ 1.34	0.5%
4	10	4,000	\$ 367.83	\$ 369.17	\$ 1.34	0.4%
5	10	5,000	\$ 439.32	\$ 440.66	\$ 1.34	0.3%
6	10	6,000	\$ 510.74	\$ 512.08	\$ 1.34	0.3%
7	1,000	100,000	\$ 17,378.53	\$ 17,512.93	\$ 134.40	0.8%
8	1,000	200,000	\$ 24,467.75	\$ 24,602.15	\$ 134.40	0.5%
9	1,000	300,000	\$ 31,556.96	\$ 31,691.36	\$ 134.40	0.4%
10	1,000	400,000	\$ 38,646.18	\$ 38,780.58	\$ 134.40	0.3%
11	1,000	500,000	\$ 45,735.40	\$ 45,869.80	\$ 134.40	0.3%
12	1,000	600,000	\$ 52,824.61	\$ 52,959.01	\$ 134.40	0.3%

The Toledo Edison Company
Case No. 12-2681-EL-RDR
Typical Bills - Comparison (DCR Q1 vs. DCR Q2)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Current Winter Bill (\$) (C)	Proposed Winter Bill (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Primary (Rate GP)						
1	500	50,000	\$ 5,410.01	\$ 5,434.51	\$ 24.50	0.5%
2	500	100,000	\$ 8,930.86	\$ 8,955.36	\$ 24.50	0.3%
3	500	150,000	\$ 12,451.72	\$ 12,476.22	\$ 24.50	0.2%
4	500	200,000	\$ 15,972.58	\$ 15,997.08	\$ 24.50	0.2%
5	500	250,000	\$ 19,493.44	\$ 19,517.94	\$ 24.50	0.1%
6	500	300,000	\$ 23,014.29	\$ 23,038.79	\$ 24.50	0.1%
7	5,000	500,000	\$ 52,628.58	\$ 52,873.58	\$ 245.00	0.5%
8	5,000	1,000,000	\$ 87,557.15	\$ 87,802.15	\$ 245.00	0.3%
9	5,000	1,500,000	\$ 121,927.38	\$ 122,172.38	\$ 245.00	0.2%
10	5,000	2,000,000	\$ 156,297.61	\$ 156,542.61	\$ 245.00	0.2%
11	5,000	2,500,000	\$ 190,667.84	\$ 190,912.84	\$ 245.00	0.1%
12	5,000	3,000,000	\$ 225,038.07	\$ 225,283.07	\$ 245.00	0.1%

The Toledo Edison Company
Case No. 12-2681-EL-RDR
Typical Bills - Comparison (DCR Q1 vs. DCR Q2)

Bill Data						
Line No.	Level of Demand (kVa) (A)	Level of Usage (kWH) (B)	Current Winter Bill (\$) (C)	Proposed Winter Bill (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Subtransmission (Rate GSU)						
1	1,000	100,000	\$ 8,677.82	\$ 8,690.82	\$ 13.00	0.1%
2	1,000	200,000	\$ 15,251.44	\$ 15,264.44	\$ 13.00	0.1%
3	1,000	300,000	\$ 21,825.05	\$ 21,838.05	\$ 13.00	0.1%
4	1,000	400,000	\$ 28,398.67	\$ 28,411.67	\$ 13.00	0.0%
5	1,000	500,000	\$ 34,972.29	\$ 34,985.29	\$ 13.00	0.0%
6	1,000	600,000	\$ 41,545.90	\$ 41,558.90	\$ 13.00	0.0%
7	10,000	1,000,000	\$ 84,575.76	\$ 84,705.76	\$ 130.00	0.2%
8	10,000	2,000,000	\$ 148,635.22	\$ 148,765.22	\$ 130.00	0.1%
9	10,000	3,000,000	\$ 212,694.68	\$ 212,824.68	\$ 130.00	0.1%
10	10,000	4,000,000	\$ 276,754.14	\$ 276,884.14	\$ 130.00	0.0%
11	10,000	5,000,000	\$ 340,813.61	\$ 340,943.61	\$ 130.00	0.0%
12	10,000	6,000,000	\$ 404,873.07	\$ 405,003.07	\$ 130.00	0.0%

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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

Issued by: Charles E. Jones Jr., President

Effective: April 1, 2013

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Effective: April 1, 2013

RIDER DCR
Delivery Capital Recovery Rider

APPLICABILITY:

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

RATE:

RS (all kWhs, per kWh)	0.3559¢
GS (per kW of Billing Demand)	\$1.2258
GP (per kW of Billing Demand)	\$0.4903
GSU (per kVa of Billing Demand)	\$0.1360

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). 12-2681-EL-RDR, 89-6008-EL-TRF

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