

May 2, 2013

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

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

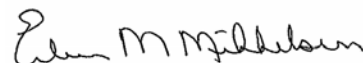
Dear Ms. McNeal:

In accordance with the Commission Order in Ohio Edison Company's Case 10-388-EL-SSO Electric Security Plan proceeding, please file the attached schedules, bill impacts, and tariff page on behalf of Ohio Edison Company. The attached schedules demonstrate that the year-to-date revenue is below the permitted cap for 2013 and provide detailed calculations related to plant in service, accumulated depreciation reserve, income taxes, commercial activity taxes, and property taxes, rate base, depreciation expense, and the resulting revenue requirement all as contemplated by the Combined Stipulation and Order in Ohio Edison Company's Case 10-388-EL-SSO Electric Security Plan proceeding.

Further, as set forth in the Combined Stipulation, there have been no net job losses at the 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 second quarter 2013 and the Delivery Capital Recovery Rider (DCR) charges commencing on July 1, 2013.

Finally, attached is a tariff page that reflects the quarterly pricing update of Rider DCR. Please file one copy of the tariffs in each of the above mentioned Case Nos. 12-2680-EL-RDR and 89-6006-EL-TRF, and distribute two copies to the Staff. Thank you.

Sincerely,



Eileen M. Mikkelsen  
Director, Rates & Regulatory Affairs

Enclosures

Ohio Edison Company  
Delivery Capital Recovery Rider (DCR)  
Quarterly Filing  
May 2, 2013

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**Rider DCR  
Q3 2013  
Revenue Requirement Summary**  
(\$ millions)

**Calculation of Annual Revenue Requirement Based on Estimated 6/30/2013 Rate Base**

Line No.	Description	Source	CEI	OE	TE	TOTAL
1	Annual Revenue Requirement Based on Actual 3/31/2013 Rate Base	5/2/2013 Compliance Filing; Page 2; Column (f) Lines 36-39	\$ 81.2	\$ 78.9	\$ 19.5	\$ 179.6
2	Incremental Revenue Requirement Based on Estimated 6/30/2013 Rate Base	Calculation: 5/2/2013 Compliance Filing (Page 27, Column (f) Lines 36-39) minus Line 1	\$ 6.2	\$ 9.6	\$ 2.0	\$ 17.8
3	Annual Revenue Requirement Based on Estimated 6/30/2013 Rate Base	Calculation: SUM [ Line 1 through Line 2 ]	\$ 87.3	\$ 88.6	\$ 21.5	\$ 197.4

**Rider DCR**  
**Actual Distribution Rate Base Additions as of 3/31/13**  
**Revenue Requirement Calculation**

(\$ millions)

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

	(A)	(B)	(C) = (B) - (A)	(D)			
(1)	<b>Gross Plant</b>		<b>5/31/2007*</b>	<b>3/31/2013</b>	<b>Incremental</b>	<b>Source of Column (B)</b>	
(2)	CEI	1,927.1	2,667.7	740.7	Sch B2.1 (Actual) Line 45		
(3)	OE	2,074.0	2,917.7	843.7	Sch B2.1 (Actual) Line 47		
(4)	TE	771.5	1,058.3	286.8	Sch B2.1 (Actual) Line 44		
	<b>Total</b>	<b>4,772.5</b>	<b>6,643.8</b>	<b>1,871.2</b>	<b>Sum: [ (1) through (3) ]</b>		
(5)	<b>Accumulated Reserve</b>						
(6)	CEI	(773.0)	(1,065.9)	(292.9)	-Sch B3 (Actual) Line 45		
(7)	OE	(803.0)	(1,112.7)	(309.6)	-Sch B3 (Actual) Line 47		
(8)	TE	(376.8)	(503.6)	(126.8)	-Sch B3 (Actual) Line 44		
	<b>Total</b>	<b>(1,952.8)</b>	<b>(2,682.2)</b>	<b>(729.3)</b>	<b>Sum: [ (5) through (7) ]</b>		
(9)	<b>Net Plant In Service</b>						
(10)	CEI	1,154.0	1,601.9	447.8	(1) + (5)		
(11)	OE	1,271.0	1,805.1	534.1	(2) + (6)		
(12)	TE	394.7	554.7	160.0	(3) + (7)		
	<b>Total</b>	<b>2,819.7</b>	<b>3,961.6</b>	<b>1,141.9</b>	<b>Sum: [ (9) through (11) ]</b>		
(13)	<b>ADIT</b>						
(14)	CEI	(246.4)	(454.0)	(207.6)	- ADIT Balances (Actual) Line 3		
(15)	OE	(197.1)	(483.3)	(286.2)	- ADIT Balances (Actual) Line 3		
(16)	TE	(10.3)	(145.6)	(135.2)	- ADIT Balances (Actual) Line 3		
	<b>Total</b>	<b>(453.8)</b>	<b>(1,082.8)</b>	<b>(629.0)</b>	<b>Sum: [ (13) through (15) ]</b>		
(17)	<b>Rate Base</b>						
(18)	CEI	907.7	1,147.9	240.2	(9) + (13)		
(19)	OE	1,073.9	1,321.8	247.9	(10) + (14)		
(20)	TE	384.4	409.1	24.7	(11) + (15)		
	<b>Total</b>	<b>2,366.0</b>	<b>2,878.8</b>	<b>512.8</b>	<b>Sum: [ (17) through (19) ]</b>		
(21)	<b>Depreciation Exp</b>						
(22)	CEI	60.0	85.3	25.3	Sch B-3.2 (Actual) Line 45		
(23)	OE	62.0	86.1	24.1	Sch B-3.2 (Actual) Line 47		
(24)	TE	24.5	34.1	9.5	Sch B-3.2 (Actual) Line 44		
	<b>Total</b>	<b>146.5</b>	<b>205.4</b>	<b>58.9</b>	<b>Sum: [ (21) through (23) ]</b>		
(25)	<b>Property Tax Exp</b>						
(26)	CEI	65.0	93.3	28.3	Sch C-3.10a (Actual) Line 4		
(27)	OE	57.4	83.9	26.5	Sch C-3.10a (Actual) Line 4		
(28)	TE	20.1	27.2	7.1	Sch C-3.10a (Actual) Line 4		
	<b>Total</b>	<b>142.4</b>	<b>204.3</b>	<b>61.9</b>	<b>Sum: [ (25) through (27) ]</b>		
(29)	<b>Revenue Requirement</b>		<b>Rate Base</b>	<b>Return 8.48%</b>	<b>Deprec</b>	<b>Prop Tax</b>	<b>Rev. Req.</b>
(30)	CEI	240.2	20.4	25.3	28.3	74.0	
(31)	OE	247.9	21.0	24.1	26.5	71.6	
(32)	TE	24.7	2.1	9.5	7.1	18.7	
	<b>Total</b>	<b>512.8</b>	<b>43.5</b>	<b>58.9</b>	<b>61.9</b>	<b>164.3</b>	

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

	(a)	(b)	(c)	(d)	(e)	(f)
<b>Revenue Requirement with Tax</b>	<b>Equity Return</b>	<b>Tax Rate</b>	<b>Income Tax</b>	<b>CAT 0.26%</b>	<b>Taxes</b>	<b>Rev. Req. + Tax</b>
(36) CEI	12.4	36.15%	7.0	0.2	7.2	81.2
(37) OE	12.8	35.83%	7.1	0.2	7.3	78.9
(38) TE	1.3	35.67%	0.7	0.1	0.8	19.5
(39) <b>Total</b>	<b>26.4</b>		<b>14.8</b>	<b>0.5</b>	<b>15.3</b>	<b>179.6</b>

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

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

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

Ohio Edison Company: 12-2680-EL-RDR  
3/31/2013 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 3/31/2013, 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 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	\$ 93,737,614	100%	\$ 93,737,614	\$ (85,471,094)	\$ 8,266,520
2	352	Structures & Improvements	\$ 11,610,433	100%	\$ 11,610,433		\$ 11,610,433
3	353	Station Equipment	\$ 107,667,963	100%	\$ 107,667,963		\$ 107,667,963
4	354	Towers & Fixtures	\$ 276,919	100%	\$ 276,919		\$ 276,919
5	355	Poles & Fixtures	\$ 26,061,230	100%	\$ 26,061,230		\$ 26,061,230
6	356	Overhead Conductors & Devices	\$ 35,393,278	100%	\$ 35,393,278		\$ 35,393,278
7	357	Underground Conduit	\$ 1,548,767	100%	\$ 1,548,767		\$ 1,548,767
8	358	Underground Conductors & Devices	\$ 15,005,581	100%	\$ 15,005,581		\$ 15,005,581
9	359	Roads & Trails	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 291,301,785	100%	\$ 291,301,785	\$ (85,471,094)	\$ 205,830,691

Ohio Edison Company: 12-2680-EL-RDR  
3/31/2013 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 3/31/2013, 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 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	\$ 12,745,242	100%	\$ 12,745,242		\$ 12,745,242
12	361	Structures & Improvements	\$ 12,109,443	100%	\$ 12,109,443		\$ 12,109,443
13	362	Station Equipment	\$ 215,915,743	100%	\$ 215,915,743		\$ 215,915,743
14	364	Poles, Towers & Fixtures	\$ 445,359,858	100%	\$ 445,359,858		\$ 445,359,858
15	365	Overhead Conductors & Devices	\$ 598,725,157	100%	\$ 598,725,157		\$ 598,725,157
16	366	Underground Conduit	\$ 65,706,205	100%	\$ 65,706,205		\$ 65,706,205
17	367	Underground Conductors & Devices	\$ 260,756,287	100%	\$ 260,756,287		\$ 260,756,287
18	368	Line Transformers	\$ 448,298,694	100%	\$ 448,298,694		\$ 448,298,694
19	369	Services	\$ 126,270,427	100%	\$ 126,270,427		\$ 126,270,427
20	370	Meters	\$ 131,861,725	100%	\$ 131,861,725		\$ 131,861,725
21	371	Installation on Customer Premises	\$ 22,796,417	100%	\$ 22,796,417		\$ 22,796,417
22	373	Street Lighting & Signal Systems	\$ 64,073,469	100%	\$ 64,073,469		\$ 64,073,469
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	100%	\$ 22,272		\$ 22,272
24		Total Distribution Plant	\$ 2,404,640,940	100%	\$ 2,404,640,940	\$ -	\$ 2,404,640,940

Ohio Edison Company: 12-2680-EL-RDR  
3/31/2013 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 3/31/2013, 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 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	\$ 3,332,037	100%	\$ 3,332,037		\$ 3,332,037
26	390	Structures & Improvements	\$ 88,242,933	100%	\$ 88,242,933		\$ 88,242,933
27	390.3	Leasehold Improvements	\$ 108,959	100%	\$ 108,959		\$ 108,959
28	391.1	Office Furniture & Equipment	\$ 7,401,121	100%	\$ 7,401,121		\$ 7,401,121
29	391.2	Data Processing Equipment	\$ 10,984,938	100%	\$ 10,984,938		\$ 10,984,938
30	392	Transportation Equipment	\$ 2,058,956	100%	\$ 2,058,956		\$ 2,058,956
31	393	Stores Equipment	\$ 1,376,379	100%	\$ 1,376,379		\$ 1,376,379
32	394	Tools, Shop & Garage Equipment	\$ 14,413,199	100%	\$ 14,413,199		\$ 14,413,199
33	395	Laboratory Equipment	\$ 6,206,681	100%	\$ 6,206,681		\$ 6,206,681
34	396	Power Operated Equipment	\$ 3,500,375	100%	\$ 3,500,375		\$ 3,500,375
35	397	Communication Equipment	\$ 21,452,749	100%	\$ 21,452,749		\$ 21,452,749
36	398	Miscellaneous Equipment	\$ 664,066	100%	\$ 664,066		\$ 664,066
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	100%	\$ 303,410		\$ 303,410
38		Total General Plant	\$ 160,045,804	100%	\$ 160,045,804	\$ -	\$ 160,045,804

Ohio Edison Company: 12-2680-EL-RDR  
3/31/2013 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 3/31/2013, 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 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>							
39	301	Organization	\$ 89,746	100%	\$ 89,746		\$ 89,746
40	303	Intangible Software	\$ 57,160,199	100%	\$ 57,160,199		\$ 57,160,199
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	100%	\$ 2,023,278		\$ 2,023,278
42	303	Intangible FAS 109 Distribution	\$ 1,593,381	100%	\$ 1,593,381		\$ 1,593,381
43	303	Intangible FAS 109 General	\$ 199,091	100%	\$ 199,091		\$ 199,091
44		Total Other Plant	\$ 61,065,696		\$ 61,065,696	\$ -	\$ 61,065,696
45		Company Total Plant	<u>\$ 2,917,054,225</u>	100%	<u>\$ 2,917,054,225</u>	<u>\$ (85,471,094)</u>	<u>\$ 2,831,583,131</u>
46		Service Company Plant Allocated*					\$ 86,146,882
47		Grand Total Plant (45 + 46)					<u>\$ 2,917,730,013</u>

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



Ohio Edison Company: 12-2680-EL-RDR  
3/31/2013 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)  
Page 1 of 4

NOTE: Column B contains actual reserve for accumulated depreciation balances as of 3/31/2013, 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 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 (Actual)	Column E					
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)	
<u>TRANSMISSION PLANT</u>									
1	350	Land & Land Rights	\$ 8,266,520	\$ -	100%	\$ -		\$ -	
2	352	Structures & Improvements	\$ 11,610,433	\$ 7,333,543	100%	\$ 7,333,543		\$ 7,333,543	
3	353	Station Equipment	\$ 107,667,963	\$ 52,726,618	100%	\$ 52,726,618		\$ 52,726,618	
4	354	Towers & Fixtures	\$ 276,919	\$ 301,841	100%	\$ 301,841		\$ 301,841	
5	355	Poles & Fixtures	\$ 26,061,230	\$ 20,185,174	100%	\$ 20,185,174		\$ 20,185,174	
6	356	Overhead Conductors & Devices	\$ 35,393,278	\$ 18,130,743	100%	\$ 18,130,743		\$ 18,130,743	
7	357	Underground Conduit	\$ 1,548,767	\$ 833,792	100%	\$ 833,792		\$ 833,792	
8	358	Underground Conductors & Devices	\$ 15,005,581	\$ 4,158,641	100%	\$ 4,158,641		\$ 4,158,641	
9	359	Roads & Trails	\$ -	\$ -	100%	\$ -		\$ -	
10		Total Transmission Plant	\$ 205,830,691	\$ 103,670,353	100%	\$ 103,670,353	\$0	\$ 103,670,353	

Ohio Edison Company: 12-2680-EL-RDR  
3/31/2013 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)  
Page 2 of 4

NOTE: Column B contains actual reserve for accumulated depreciation balances as of 3/31/2013, 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 3/31/2013 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted Jurisdiction
			Sch B2.1 (Actual) Column E	Company	%	Total		
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
DISTRIBUTION PLANT								
11	360	Land & Land Rights	\$ 12,745,242	\$ -	100%	\$ -		\$ -
12	361	Structures & Improvements	\$ 12,109,443	\$ 4,882,644	100%	\$ 4,882,644		\$ 4,882,644
13	362	Station Equipment	\$ 215,915,743	\$ 87,860,135	100%	\$ 87,860,135		\$ 87,860,135
14	364	Poles, Towers & Fixtures	\$ 445,359,858	\$ 199,523,722	100%	\$ 199,523,722		\$ 199,523,722
15	365	Overhead Conductors & Devices	\$ 598,725,157	\$ 145,204,746	100%	\$ 145,204,746		\$ 145,204,746
16	366	Underground Conduit	\$ 65,706,205	\$ 21,707,341	100%	\$ 21,707,341		\$ 21,707,341
17	367	Underground Conductors & Devices	\$ 260,756,287	\$ 66,112,356	100%	\$ 66,112,356		\$ 66,112,356
18	368	Line Transformers	\$ 448,298,694	\$ 175,590,483	100%	\$ 175,590,483		\$ 175,590,483
19	369	Services	\$ 126,270,427	\$ 73,704,084	100%	\$ 73,704,084		\$ 73,704,084
20	370	Meters	\$ 131,861,725	\$ 44,048,905	100%	\$ 44,048,905		\$ 44,048,905
21	371	Installation on Customer Premises	\$ 22,796,417	\$ 12,150,033	100%	\$ 12,150,033		\$ 12,150,033
22	373	Street Lighting & Signal Systems	\$ 64,073,469	\$ 34,639,615	100%	\$ 34,639,615		\$ 34,639,615
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	\$ 11,988	100%	\$ 11,988		\$ 11,988
24		Total Distribution Plant	\$ 2,404,640,940	\$ 865,436,050	100%	\$ 865,436,050	\$ -	\$ 865,436,050

Ohio Edison Company: 12-2680-EL-RDR  
3/31/2013 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 3/31/2013, 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 3/31/2013 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted Jurisdiction
			Sch B2.1 (Actual) Column E	Company	%	Total		
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
<u>GENERAL PLANT</u>								
25	389	Land & Land Rights	\$ 3,332,037	\$ -	100%	\$ -		\$ -
26	390	Structures & Improvements	\$ 88,242,933	\$ 35,041,643	100%	\$ 35,041,643		\$ 35,041,643
27	390.3	Leasehold Improvements	\$ 108,959	\$ 108,959	100%	\$ 108,959		\$ 108,959
28	391.1	Office Furniture & Equipment	\$ 7,401,121	\$ 5,665,725	100%	\$ 5,665,725		\$ 5,665,725
29	391.2	Data Processing Equipment	\$ 10,984,938	\$ 862,812	100%	\$ 862,812		\$ 862,812
30	392	Transportation Equipment	\$ 2,058,956	\$ (150,683)	100%	\$ (150,683)		\$ (150,683)
31	393	Stores Equipment	\$ 1,376,379	\$ 782,187	100%	\$ 782,187		\$ 782,187
32	394	Tools, Shop & Garage Equipment	\$ 14,413,199	\$ 2,375,758	100%	\$ 2,375,758		\$ 2,375,758
33	395	Laboratory Equipment	\$ 6,206,681	\$ 2,870,591	100%	\$ 2,870,591		\$ 2,870,591
34	396	Power Operated Equipment	\$ 3,500,375	\$ 2,950,291	100%	\$ 2,950,291		\$ 2,950,291
35	397	Communication Equipment	\$ 21,452,749	\$ 15,467,037	100%	\$ 15,467,037		\$ 15,467,037
36	398	Miscellaneous Equipment	\$ 664,066	\$ 490,058	100%	\$ 490,058		\$ 490,058
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	\$ 166,602	100%	\$ 166,602		\$ 166,602
38		Total General Plant	\$ 160,045,804	\$ 66,630,980	100%	\$ 66,630,980	\$ -	\$ 66,630,980

Ohio Edison Company: 12-2680-EL-RDR  
3/31/2013 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 3/31/2013, 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 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 (Actual) Column E					
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
<u>OTHER PLANT</u>								
39	301	Organization	\$ 89,746	\$ -	100%	\$ -		\$ -
40	303	Intangible Software	\$ 57,160,199	\$ 45,860,077	100%	\$ 45,860,077		\$ 45,860,077
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	\$ 697,049	100%	\$ 697,049		\$ 697,049
42	303	Intangible FAS 109 Distribution	\$ 1,593,381	\$ 1,556,299	100%	\$ 1,556,299		\$ 1,556,299
43	303	Intangible FAS 109 General	\$ 199,091	\$ 164,525	100%	\$ 164,525		\$ 164,525
44		Total Other Plant	\$ 61,065,696	\$ 48,277,950		\$ 48,277,950	\$ -	\$ 48,277,950
45		Company Total Plant (Reserve)	\$ 2,831,583,131	\$ 1,084,015,333	100%	\$ 1,084,015,333	\$ -	\$ 1,084,015,333
46		Service Company Reserve Allocated*						\$ 28,650,564
47		Grand Total Plant (Reserve) (45 + 46)						\$ 1,112,665,896

\* 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. 3/31/13*	\$ 442,656,676	\$ 469,560,820	\$ 139,521,639	\$ 79,627,314
(2) Service Company Allocated ADIT**	\$ 11,315,041	\$ 13,711,823	\$ 6,035,750	
(3) Grand Total ADIT Balance***	<u>\$ 453,971,717</u>	<u>\$ 483,272,644</u>	<u>\$ 145,557,389</u>	

\*Source: Actual 3/31/13 balances.

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

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

Ohio Edison Company: 12-2680-EL-RDR  
Annual Depreciation Expense on Actual Plant Balances as of March 31, 2013

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)	Reserve Balance Sch. B-3 (Actual)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 8,266,520	\$ -	0.00%	\$ -
2	352	Structures & Improvements	\$ 11,610,433	\$ 7,333,543	2.06%	\$ 239,175
3	353	Station Equipment	\$ 107,667,963	\$ 52,726,618	2.20%	\$ 2,368,695
4	354	Towers & Fixtures	\$ 276,919	\$ 301,841	1.82%	\$ 5,040
5	355	Poles & Fixtures	\$ 26,061,230	\$ 20,185,174	2.98%	\$ 776,625
6	356	Overhead Conductors & Devices	\$ 35,393,278	\$ 18,130,743	2.55%	\$ 902,529
7	357	Underground Conduit	\$ 1,548,767	\$ 833,792	1.67%	\$ 25,864
8	358	Underground Conductors & Devices	\$ 15,005,581	\$ 4,158,641	2.00%	\$ 300,112
9	359	Roads & Trails	\$ -	\$ -	0.00%	\$ -
10		Total Transmission	\$ 205,830,691	\$ 103,670,353		\$ 4,618,040

Ohio Edison Company: 12-2680-EL-RDR  
Annual Depreciation Expense on Actual Plant Balances as of March 31, 2013

Schedule B-3.2 (Actual)  
Page 2 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 12,745,242	\$ -	0.00%	\$ -
12	361	Structures & Improvements	\$ 12,109,443	\$ 4,882,644	2.45%	\$ 296,681
13	362	Station Equipment	\$ 215,915,743	\$ 87,860,135	2.55%	\$ 5,505,851
14	364	Poles, Towers & Fixtures	\$ 445,359,858	\$ 199,523,722	2.93%	\$ 13,049,044
15	365	Overhead Conductors & Devices	\$ 598,725,157	\$ 145,204,746	2.70%	\$ 16,165,579
16	366	Underground Conduit	\$ 65,706,205	\$ 21,707,341	1.50%	\$ 985,593
17	367	Underground Conductors & Devices	\$ 260,756,287	\$ 66,112,356	2.07%	\$ 5,397,655
18	368	Line Transformers	\$ 448,298,694	\$ 175,590,483	3.50%	\$ 15,690,454
19	369	Services	\$ 126,270,427	\$ 73,704,084	3.13%	\$ 3,952,264
20	370	Meters	\$ 131,861,725	\$ 44,048,905	3.24%	\$ 4,272,320
21	371	Installation on Customer Premises	\$ 22,796,417	\$ 12,150,033	4.44%	\$ 1,012,161
22	373	Street Lighting & Signal Systems	\$ 64,073,469	\$ 34,639,615	4.20%	\$ 2,691,086
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	\$ 11,988	0.00%	\$ -
24		Total Distribution	\$ 2,404,640,940	\$ 865,436,050		\$ 69,018,688

Ohio Edison Company: 12-2680-EL-RDR  
Annual Depreciation Expense on Actual Plant Balances as of March 31, 2013

Schedule B-3.2 (Actual)

Page 3 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 3,332,037	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 88,242,933	\$ 35,041,643	2.50%	\$ 2,206,073
27	390.3	Leasehold Improvements	\$ 108,959	\$ 108,959	20.78%	\$ 22,642
28	391.1	Office Furniture & Equipment	\$ 7,401,121	\$ 5,665,725	3.80%	\$ 281,243
29	391.2	Data Processing Equipment	\$ 10,984,938	\$ 862,812	17.00%	\$ 1,867,439
30	392	Transportation Equipment	\$ 2,058,956	\$ (150,683)	7.31%	\$ 150,510
31	393	Stores Equipment	\$ 1,376,379	\$ 782,187	2.56%	\$ 35,235
32	394	Tools, Shop & Garage Equipment	\$ 14,413,199	\$ 2,375,758	3.17%	\$ 456,898
33	395	Laboratory Equipment	\$ 6,206,681	\$ 2,870,591	3.80%	\$ 235,854
34	396	Power Operated Equipment	\$ 3,500,375	\$ 2,950,291	3.48%	\$ 121,813
35	397	Communication Equipment	\$ 21,452,749	\$ 15,467,037	5.00%	\$ 1,072,637
36	398	Miscellaneous Equipment	\$ 664,066	\$ 490,058	4.00%	\$ 26,563
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	\$ 166,602	0.00%	\$ -
38		Total General	\$ 160,045,804	\$ 66,630,980		\$ 6,476,907



Ohio Edison Company: 12-2680-EL-RDR  
Annual Depreciation Expense on Actual Plant Balances as of March 31, 2013

Schedule B-3.2 (Actual)

Page 4 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>OTHER PLANT</u>						
39	301	Organization	\$ 89,746	\$ -	0.00%	*
40	303	Intangible Software	\$ 57,160,199	\$ 45,860,077	14.29%	*
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	\$ 697,049	2.33%	*
42	303	Intangible FAS 109 Distribution	\$ 1,593,381	\$ 1,556,299	2.89%	*
43	303	Intangible FAS 109 General	\$ 199,091	\$ 164,525	3.87%	*
44		Total Other	\$ 61,065,696	\$ 48,277,950		\$ 3,029,696
45		Company Total Depreciation	\$ 2,831,583,131	\$ 1,084,015,333		\$ 83,143,331
46		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 86,146,882	\$ 28,650,564		\$ 2,933,021
47		GRAND TOTAL	<u>\$ 2,917,730,013</u>	<u>\$ 1,112,665,896</u>		<u>\$ 86,076,353</u>

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

Ohio Edison Company: 12-2680-EL-RDR

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

Schedule C-3.10a (Actual)

Page 1 of 1

Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes - See Schedule C-3.10a1 (Actual)	\$ 82,261,162
2	Real Property Taxes - See Schedule C-3.10a2 (Actual)	\$ 1,551,398
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 72,506</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 83,885,066</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 March 31, 2013

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)	\$ 205,830,691	\$ 2,404,640,940	\$ 160,045,804
2	Jurisdictional Real Property (b)	\$ 19,876,954	\$ 24,854,685	\$ 91,683,929
3	Jurisdictional Personal Property (1 - 2)	\$ 185,953,737	\$ 2,379,786,255	\$ 68,361,875
	<u>Exclusions and Exemptions</u>			
4	Capitalized Asset Retirement Costs (a)	\$ -	\$ 22,272	\$ 303,410
5	Exempt Facilities (c)	\$ 575,438	\$ 2,655,801	\$ -
6	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ 3,889,004
7	Capitalized Interest (f)	\$ 13,258,501	\$ 112,325,911	\$ -
8	Total Exclusions and Exemptions (4 thru 7)	\$ 13,833,939	\$ 115,003,985	\$ 4,192,414
9	Net Cost of Taxable Personal Property (3 - 8)	\$ 172,119,798	\$ 2,264,782,271	\$ 64,169,461
10	True Value Percentage (c)	41.0839%	48.7010%	32.8778%
11	True Value of Taxable Personal Property (9 x 10)	\$ 70,713,526	\$ 1,102,971,614	\$ 21,097,507
12	Assessment Percentage (d)	85.00%	85.00%	24.00%
13	Assessment Value (11 x 12)	\$ 60,106,497	\$ 937,525,872	\$ 5,063,402
14	Personal Property Tax Rate (e)	8.2040%	8.2040%	8.2040%
15	Personal Property Tax (13 x 14)	\$ 4,931,137	\$ 76,914,623	\$ 415,402
16	Total Personal Property Tax (15)			\$ 82,261,162

(a) Schedule B-2.1 (Actual)

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

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

(d) Statutory Assessment for Personal Property

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

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

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

Schedule C-3.10a2 (Actual)

Page 1 of 1

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Real Property (a)	\$ 19,876,954	\$ 24,854,685	\$ 91,683,929
2	True Value Percentage (b)	<u>47.93%</u>	<u>47.93%</u>	<u>47.93%</u>
3	True Value of Taxable Real Property (1 x 2)	\$ 9,527,004	\$ 11,912,825	\$ 43,944,016
4	Assessment Percentage (c)	<u>35.00%</u>	<u>35.00%</u>	<u>35.00%</u>
5	Assessment Value (3 x 4)	\$ 3,334,451	\$ 4,169,489	\$ 15,380,406
6	Real Property Tax Rate (d)	<u>6.7793%</u>	<u>6.7793%</u>	<u>6.7793%</u>
7	Real Property Tax (5 x 6)	\$ 226,052	\$ 282,662	\$ 1,042,684
8	Total Real Property Tax (Sum of 7)			<u><u>\$ 1,551,398</u></u>
(a)	Schedule C-3.10a1 (Actual)			
(b)	Calculated as follows:			
	(1) Real Property Assessed Value	\$ 34,215,960	Source: OE's 2012 Ohio Annual Property Tax Return Filing Statutory Assessment for Real Property	
	(2) Assessment Percentage	<u>35.00%</u>		
	(3) Real Property True Value	\$ 97,759,886	Calculation: (1) / (2)	
	(4) Real Property Capitalized Cost	\$ 203,964,336	Book cost of real property used to compare to assessed value of real property to derive a true value percentage	
	(5) Real Property True Value Percentage	<u><u>47.93%</u></u>		
(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 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	\$	-	\$	-	\$	-

**ESP2 Adjustments**

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

AMI Only CEI has an AMI project so this exclusion does not impact OE or TE.  
 Source: 3/31/2013 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	\$ (2,092)	\$ (131)
362	\$ 572,561	\$ 53,654
364	\$ 258,793	\$ 35,476
365	\$ 1,463,380	\$ 239,269
367	\$ 13,029	\$ 597
368	\$ 339,296	\$ 10,078
370	\$ 4,673,841	\$ 189,933
Grand Total	\$ 7,318,808	\$ 528,876

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

EDR As of 3/31/2013, 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	\$ 500,272,252	\$ 71,088,687	\$ 86,146,882	\$ 37,920,637	\$ 195,156,205
(3) Reserve	\$ 166,379,580	\$ 23,642,538	\$ 28,650,564	\$ 12,611,572	\$ 64,904,674
(4) ADIT	\$ 79,627,314	\$ 11,315,041	\$ 13,711,823	\$ 6,035,750	\$ 31,062,615
(5) <b>Rate Base</b>		<b>\$ 36,131,107</b>	<b>\$ 43,784,495</b>	<b>\$ 19,273,314</b>	<b>\$ 99,188,916</b>
(6) Depreciation Expense (Incremental)		\$ 2,420,339	\$ 2,933,021	\$ 1,291,074	\$ 6,644,434
(7) Property Tax Expense (Incremental)		\$ 59,832	\$ 72,506	\$ 31,916	\$ 164,254
(8) <b>Total Expenses</b>		<b>\$ 2,480,171</b>	<b>\$ 3,005,527</b>	<b>\$ 1,322,990</b>	<b>\$ 6,808,688</b>

- (2) Gross Plant = Actual Service Company General and Intangible plant in-service as of 3/31/2013.  
 (3) Reserve = Actual Service Company General and Intangible Plant depreciation reserve as of 3/31/2013.  
 (4) ADIT: Actual ADIT Balances 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. Actual 3/31/2013"  
 (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 3/31/2013"  
 (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 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 (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			(F) Accrual Rates				(J) Depreciation Expense
			Gross	Reserve	Net	CEI	OE	TE	Average	
1	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
2	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
<b>GENERAL PLANT</b>										
3	389	Fee Land & Easements	\$ 556,979	\$ -	\$ 556,979	0.00%	0.00%	0.00%	0.00%	\$ -
4	390	Structures, Improvements *	\$ 21,328,601	\$ 7,909,208	\$ 13,419,393	2.20%	2.50%	2.20%	2.33%	\$ 497,474
5	390.3	Struct Imprv, Leasehold Imp **	\$ 6,938,688	\$ 1,006,139	\$ 5,932,549	22.34%	20.78%	0.00%	21.49%	\$ 1,490,798
6	391.1	Office Furn., Mech. Equip.	\$ 31,040,407	\$ 24,400,266	\$ 6,640,141	7.60%	3.80%	3.80%	5.18%	\$ 1,609,200
7	391.2	Data Processing Equipment	\$ 117,351,991	\$ 26,121,795	\$ 91,230,196	10.56%	17.00%	9.50%	13.20%	\$ 15,486,721
8	392	Transportation Equipment	\$ 11,855	\$ 1,309	\$ 10,546	6.07%	7.31%	6.92%	6.78%	\$ 804
9	393	Stores Equipment	\$ 16,787	\$ 1,447	\$ 15,340	6.67%	2.56%	3.13%	4.17%	\$ 700
10	394	Tools, Shop, Garage Equip.	\$ 11,282	\$ 506	\$ 10,776	4.62%	3.17%	3.33%	3.73%	\$ 421
11	395	Laboratory Equipment	\$ 127,988	\$ 11,126	\$ 116,862	2.31%	3.80%	2.86%	3.07%	\$ 3,935
12	396	Power Operated Equipment	\$ 160,209	\$ 20,142	\$ 140,067	4.47%	3.48%	5.28%	4.19%	\$ 6,713
13	397	Communication Equipment ***	\$ 56,845,501	\$ 32,304,579	\$ 24,540,922	7.50%	5.00%	5.88%	6.08%	\$ 3,457,148
14	398	Misc. Equipment	\$ 465,158	\$ 27,982	\$ 437,176	6.67%	4.00%	3.33%	4.84%	\$ 22,525
15	399.1	ARC General Plant	\$ 40,721	\$ 16,948	\$ 23,773	0.00%	0.00%	0.00%	0.00%	\$ -
16			\$ 234,896,167	\$ 91,821,447	\$ 143,074,720					\$ 22,576,438
<b>INTANGIBLE PLANT</b>										
17	301	Organization	\$ 49,344	\$ 49,344	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
18	303	Misc. Intangible Plant	\$ 75,721,715	\$ 46,532,553	\$ 29,189,162	14.29%	14.29%	14.29%	14.29%	\$ 10,820,633
19	303	Katz Software	\$ 1,268,271	\$ 1,027,642	\$ 240,630	14.29%	14.29%	14.29%	14.29%	\$ 181,236
20	303	Software 1999	\$ 10,658	\$ 4,881	\$ 5,777	14.29%	14.29%	14.29%	14.29%	\$ 1,523
21	303	Software GPU SC00	\$ 2,343,368	\$ 2,343,368	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
22	303	Impairment June 2000	\$ 77	\$ 77	\$ (0)	14.29%	14.29%	14.29%	14.29%	\$ -
23	303	3 year depreciable life	\$ 55,645	\$ 14,684	\$ 40,961	14.29%	14.29%	14.29%	14.29%	\$ 7,952
24	303	Debt Gross-up (FAS109): General	\$ 117,298	\$ 117,298	\$ -	3.87%	3.87%	3.87%	3.87%	\$ -
25	303	Debt Gross-up (FAS109): G/P Land	\$ 1,135	\$ 1,137	\$ (2)	3.87%	3.87%	3.87%	3.87%	\$ -
26			\$ 79,567,511	\$ 50,090,984	\$ 29,476,527					\$ 11,011,344
27	<b>TOTAL - GENERAL &amp; INTANGIBLE</b>		\$ 314,463,678	\$ 141,912,431	\$ 172,551,247				<b>10.68%</b>	<b>\$ 33,587,782</b>

#### NOTES

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

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

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

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

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

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

\* Includes accounts 390.1 and 390.2.

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

\*\*\* Includes accounts 397 and 397.1

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

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

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

Line No.	(A) Account	(B) Account Description	(C) 3/31/2013 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%	
<b>GENERAL PLANT</b>										
30	389	Fee Land & Easements	\$ 230,947	\$ -	\$ 230,947	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	\$ 44,269,083	\$ 13,864,516	\$ 30,404,568	2.20%	2.50%	2.20%	2.33%	\$ 1,032,544
32	390.3	Struct Imprv, Leasehold Imp **	\$ 14,068,908	\$ 4,180,308	\$ 9,888,600	22.34%	20.78%	0.00%	21.49%	\$ 3,022,747
33	391.1	Office Furn., Mech. Equip.	\$ 17,780,392	\$ 9,267,079	\$ 8,513,313	7.60%	3.80%	3.80%	5.18%	\$ 921,773
34	391.2	Data Processing Equipment	\$ 133,980,364	\$ 29,080,946	\$ 104,899,418	10.56%	17.00%	9.50%	13.20%	\$ 17,681,135
35	392	Transportation Equipment	\$ 27,535	\$ 20,067	\$ 7,468	6.07%	7.31%	6.92%	6.78%	\$ 1,868
36	393	Stores Equipment	\$ 16,767	\$ 4,723	\$ 12,044	6.67%	2.56%	3.13%	4.17%	\$ 699
37	394	Tools, Shop, Garage Equip.	\$ 221,780	\$ 12,592	\$ 209,188	4.62%	3.17%	3.33%	3.73%	\$ 8,271
38	395	Laboratory Equipment	\$ 116,304	\$ 22,209	\$ 94,095	2.31%	3.80%	2.86%	3.07%	\$ 3,576
39	396	Power Operated Equipment	\$ 41,518	\$ 20,818	\$ 20,700	4.47%	3.48%	5.28%	4.19%	\$ 1,740
40	397	Communication Equipment ***	\$ 77,895,979	\$ 16,620,126	\$ 61,275,853	7.50%	5.00%	5.88%	6.08%	\$ 4,737,365
41	398	Misc. Equipment	\$ 3,216,805	\$ 596,976	\$ 2,619,828	6.67%	4.00%	3.33%	4.84%	\$ 155,771
42	399.1	ARC General Plant	\$ 40,721	\$ 22,360	\$ 18,362	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 291,907,103	\$ 73,712,720	\$ 218,194,383					\$ 27,567,489
<b>INTANGIBLE PLANT</b>										
44	301	FECO 101/6-301 Organization Fst	\$ 49,344	\$ 49,344	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
45	303	FECO 101/6-303 Intangibles	\$ 24,654,827	\$ 3,001,549	\$ 21,653,278	14.29%	14.29%	14.29%	14.29%	\$ 3,523,175
46	303	FECO 101/6-303 Katz Software	\$ 1,268,271	\$ 1,268,271	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
47	303	FECO 101/6-303 2003 Software	\$ 24,400,196	\$ 24,400,196	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
48	303	FECO 101/6-303 2004 Software	\$ 12,676,215	\$ 12,676,215	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
49	303	FECO 101/6-303 2005 Software	\$ 1,086,776	\$ 1,086,776	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
50	303	FECO 101/6-303 2006 Software	\$ 5,680,002	\$ 5,427,663	\$ 252,339	14.29%	14.29%	14.29%	14.29%	\$ 252,339
51	303	FECO 101/6-303 2007 Software	\$ 7,245,250	\$ 6,731,207	\$ 514,043	14.29%	14.29%	14.29%	14.29%	\$ 514,043
52	303	FECO 101/6-303 2008 Software	\$ 7,404,178	\$ 6,111,679	\$ 1,292,499	14.29%	14.29%	14.29%	14.29%	\$ 1,058,057
53	303	FECO 101/6-303 2009 Software	\$ 15,968,197	\$ 8,479,999	\$ 7,488,198	14.29%	14.29%	14.29%	14.29%	\$ 2,281,855
54	303	FECO 101/6-303 2010 Software	\$ 20,147,841	\$ 8,468,233	\$ 11,679,608	14.29%	14.29%	14.29%	14.29%	\$ 2,879,126
55	303	FECO 101/6-303 2011 Software	\$ 52,011,131	\$ 12,429,807	\$ 39,581,324	14.29%	14.29%	14.29%	14.29%	\$ 7,432,391
56	303	FECO 101/6-303 2012 Software	\$ 29,439,368	\$ 2,495,536	\$ 26,943,831	14.29%	14.29%	14.29%	14.29%	\$ 4,206,886
57	303	FECO 101/6-303 2013 Software	\$ 6,333,552	\$ 40,384	\$ 6,293,168	14.29%	14.29%	14.29%	14.29%	\$ 905,065
58			\$ 208,365,148	\$ 92,666,859	\$ 115,698,289					\$ 23,052,937
59	<b>TOTAL - GENERAL &amp; INTANGIBLE</b>		\$ 500,272,252	\$ 166,379,580	\$ 333,892,672				<b>10.12%</b>	\$ <b>50,620,425</b>

#### NOTES

(C) - (E) Service Company plant balances as of March 31, 2013.

(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 3/31/2013. Calculation: Column C x Column I.

\* Includes accounts 390.1 and 390.2.

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

\*\*\* Includes accounts 397 and 397.1



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

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

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

No.	(A) Category	(B) CEI	(C) OE	(D) TE	(E) Average **	(F) Source / Calculation
1	Allocation Factors	14.21%	17.22%	7.58%	39.01%	"Service Company Allocations to the Ohio Operating Companies (Actual)" workpaper.
2	Weighted Allocation Factors	36.43%	44.14%	19.43%	100.00%	Weighted Line 1
<u>Real Property Tax</u>						
3	True Value Percentage	72.69%	62.14%	49.14%	63.45%	Case No. 07-551-EL-AIR.
4	Assessment Percentage	35.00%	35.00%	35.00%	35.00%	Case No. 07-551-EL-AIR.
5	Real Property Tax Rate	7.23%	6.04%	7.23%	6.70%	Case No. 07-551-EL-AIR.
6	Average Rate	1.84%	1.31%	1.24%	1.49%	Line 3 x Line 4 x Line 5

\* 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.

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

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

#### NOTES

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

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

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

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

No.	(A) Category	(B) CEI	(C) OE	(D) TE	(E) Average **	(F) Source / Calculation
24	Allocation Factors	14.21%	17.22%	7.58%	39.01%	"Service Company Allocations to the Ohio Operating Companies (Actual)" workpaper.
25	Weighted Allocation Factors	36.43%	44.14%	19.43%	100.00%	Weighted Line 24
<u>Real Property Tax</u>						
26	True Value Percentage	71.87%	47.93%	50.02%	57.06%	Schedule C3.10a2 (Actual)
27	Assessment Percentage	35.00%	35.00%	35.00%	35.00%	Schedule C3.10a2 (Actual)
28	Real Property Tax Rate	7.59%	6.78%	7.78%	7.27%	Schedule C3.10a2 (Actual)
29	Average Rate	1.91%	1.14%	1.36%	1.45%	Line 26 x Line 27 x Line 28
<p>* Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax. Accordingly, for purposes of determining the average Property Tax rate applicable to Service Company plant, only Real Property Tax is considered.</p> <p>** Weighted average based on Service Company allocation factors.</p> <p>Assumes that the tax rate for Service Company plant is equal to the weighted average of the three operating companies.</p>						

#### **IV. Estimated Property Tax Rate for Service Company Actual General Plant as of March 31, 2013**

No.	(A) Account	(B) Account Description	(C) Tax Category	(D) Avg. Tax Rate	(E) Gross Plant	(F) Property Tax
30	389	Fee Land & Easements	Real	1.45%	\$ 230,947	\$ 3,353
31	390	Structures, Improvements	Real	1.45%	\$ 44,269,083	\$ 642,669
32	390.3	Struct Imprv, Leasehold Imp	Real	1.45%	\$ 14,068,908	\$ 204,243
33	391.1	Office Furn., Mech. Equip.	Personal		\$ 17,780,392	\$ -
34	391.2	Data Processing Equipment	Personal		\$ 133,980,364	\$ -
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		\$ 77,895,979	\$ -
41	398	Misc. Equipment	Personal		\$ 3,216,805	\$ -
42	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
43	<b>TOTAL - GENERAL PLANT</b>				\$ 291,907,103	\$ 850,264
44	<b>TOTAL - INTANGIBLE PLANT</b>				\$ 208,365,148	\$ -
45	<b>TOTAL - GENERAL &amp; INTANGIBLE PLANT</b>				\$ 500,272,252	\$ 850,264
46	<b>Average Effective Real Property Tax Rate</b>					<b>0.17%</b>

#### NOTES

- (C) Source: Schedule C3.10 (Actual). Classification of General Plant account as Real or Personal Property
- (D) Weighted average property tax rate across CEI, OE, and TE. See Section III above.  
 Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax.
- (E) Service Company General gross plant balances as of 3/31/2013.
- (F) Calculation: Column D x Column E

<b>Incremental Depreciation and Property Tax Associated with Service Company Plant (Actual)</b>							
<b>Case No. 07-551-EL-AIR vs. Actual 3/31/2013 Balances</b>							
<b>I. Allocated Service Company Plant and Related Expenses as of March 31, 2013</b>							
Line	Category	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
1	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
2	Gross Plant	\$ 500,272,252	\$ 71,088,687	\$ 86,146,882	\$ 37,920,637	\$ 195,156,205	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 59 x Line 1
3	Accum. Reserve	\$ (166,379,580)	\$ (23,642,538)	\$ (28,650,564)	\$ (12,611,572)	\$ (64,904,674)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 59 x Line 1
4	Net Plant	\$ 333,892,672	\$ 47,446,149	\$ 57,496,318	\$ 25,309,065	\$ 130,251,531	Line 2 + Line 3
5	Depreciation *	10.12%	\$ 7,193,162	\$ 8,716,837	\$ 3,837,028	\$ 19,747,028	Average Rate x Line 2
6	Property Tax *	0.17%	\$ 120,823	\$ 146,416	\$ 64,450	\$ 331,688	Average Rate x Line 2
7	Total Expenses		\$ 7,313,985	\$ 8,863,253	\$ 3,901,478	\$ 20,078,716	
* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 3/31/2013. See line 59 of the "Depreciation Rate for Service Company Plant (Actual)" workpaper and line 46 of the "Property Tax Rate for Service Company Plant (Actual)" workpaper for more details.							
<b>II. Allocated Service Company Plant and Related Expenses as of May 31, 2007</b>							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
8	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
9	Gross Plant	\$ 314,463,678	\$ 44,685,289	\$ 54,150,645	\$ 23,836,347	\$ 122,672,281	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 27 x Line 8
10	Accum. Reserve	\$ (141,912,431)	\$ (20,165,756)	\$ (24,437,321)	\$ (10,756,962)	\$ (55,360,039)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 27 x Line 8
11	Net Plant	\$ 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.							
<b>III. Incremental Expenses Associated with Allocated Service Company Plant *</b>							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
15	Depreciation	-0.56%	\$ 2,420,339	\$ 2,933,021	\$ 1,291,074	\$ 6,644,434	Line 5 - Line 12
16	Property Tax	0.03%	\$ 59,832	\$ 72,506	\$ 31,916	\$ 164,254	Line 6 - Line 13
17	Total Expenses		\$ 2,480,171	\$ 3,005,527	\$ 1,322,990	\$ 6,808,688	Line 15 + Line 16
* In Case No. 07-551-EL-AIR, test year operating expenses included allocated depreciation and property tax associated with Service Company plant. This section calculates the difference between the estimated level of these expenses included in base rates and the estimated expenses incurred based on actual Service Company plant balances as of March 31, 2013. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.							

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

Company (A)	Utility Account (B)	Function (C)	Gross Plant Mar-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	\$ 1,068,927	\$ 1,814,965	\$ (746,038)	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2009 Software	Intangible Plant	\$ 3,242,050	\$ 1,551,351	\$ 1,690,699	14.29%	\$ 463,289
CECO The Illuminating Co.	CECO 101/6-303 2010 Software	Intangible Plant	\$ 2,812,211	\$ 1,125,250	\$ 1,686,961	14.29%	\$ 401,865
CECO The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,882,000	\$ 1,466,708	\$ 4,415,292	14.29%	\$ 840,538
CECO The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant	\$ 615,766	\$ 5,438	\$ 610,328	14.29%	\$ 87,993
CECO The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 158,844	\$ 2,406	\$ 156,437	14.29%	\$ 22,699
CECO The Illuminating Co.	CECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 2,001,380	\$ 2,000,802	\$ 579	3.18%	\$ 579
CECO The Illuminating Co.	CECO 101/6-303 FAS109 Transmission	Intangible Plant	\$ 1,176,339	\$ 990,589	\$ 185,750	2.15%	\$ 25,291
CECO The Illuminating Co.	CECO 101/6-303 Software	Intangible Plant	\$ 890,595	\$ 371,778	\$ 518,816	14.29%	\$ 127,266
CECO The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
<b>Total</b>			<b>\$ 47,071,806</b>	<b>\$ 37,400,736</b>	<b>\$ 9,671,071</b>		<b>\$ 2,871,859</b>
OECO Ohio Edison Co.	OECO 101/6-301 Organization	Intangible Plant	\$ 89,746	\$ -	\$ 89,746	0.00%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2002 Software	Intangible Plant	\$ 3,690,067	\$ 3,690,067	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2003 Software	Intangible Plant	\$ 17,568,726	\$ 17,568,726	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2004 Software	Intangible Plant	\$ 4,524,343	\$ 4,524,343	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2005 Software	Intangible Plant	\$ 1,469,370	\$ 1,469,370	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2006 Software	Intangible Plant	\$ 2,754,124	\$ 2,754,968	\$ (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	\$ 1,344,469	\$ 3,042,075	\$ (1,697,605)	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2009 Software	Intangible Plant	\$ 4,181,335	\$ 2,384,778	\$ 1,796,557	14.29%	\$ 597,513
OECO Ohio Edison Co.	OECO 101/6-303 2010 Software	Intangible Plant	\$ 3,288,191	\$ 1,505,614	\$ 1,782,576	14.29%	\$ 469,882
OECO Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 8,289,186	\$ 1,608,953	\$ 6,680,233	14.29%	\$ 1,184,525
OECO Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant	\$ 832,290	\$ 7,392	\$ 824,898.14	14.29%	\$ 118,934
OECO Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$ 567,386	\$ 4,103	\$ 563,283	14.29%	\$ 81,079
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Dist Land	Intangible Plant	\$ 37,082	\$ -	\$ 37,082	2.89%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 1,556,299	\$ 1,556,299	\$ -	2.89%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 G/P Land	Intangible Plant	\$ 7,778	\$ -	\$ 7,778	3.87%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 General Plant	Intangible Plant	\$ 191,313	\$ 164,525	\$ 26,789	3.87%	\$ 7,404
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Transm Land	Intangible Plant	\$ 1,326,229	\$ -	\$ 1,326,229	2.33%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Transmission	Intangible Plant	\$ 697,049	\$ 697,049	\$ -	2.33%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 Software	Intangible Plant	\$ 1,442,500	\$ 455,702	\$ 986,798	14.29%	\$ 206,133
<b>Total</b>			<b>\$ 61,065,696</b>	<b>\$ 48,277,950</b>	<b>\$ 12,787,746</b>		<b>\$ 3,029,696</b>
TECO Toledo Edison Co.	TECO 101/6-303 2002 Software	Intangible Plant	\$ 1,705,114	\$ 1,705,114	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2003 Software	Intangible Plant	\$ 7,446,712	\$ 7,446,712	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2004 Software	Intangible Plant	\$ 854,821	\$ 854,821	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2005 Software	Intangible Plant	\$ 670,679	\$ 670,679	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2006 Software	Intangible Plant	\$ 834,729	\$ 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	\$ 555,296	\$ 974,169	\$ (418,873)	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2009 Software	Intangible Plant	\$ 1,800,726	\$ 995,172	\$ 805,554	14.29%	\$ 257,324
TECO Toledo Edison Co.	TECO 101/6-303 2010 Software	Intangible Plant	\$ 1,421,095	\$ 653,520	\$ 767,575	14.29%	\$ 203,074
TECO Toledo Edison Co.	TECO 101/6-303 2011 Software	Intangible Plant	\$ 2,204,174	\$ 609,203	\$ 1,594,971	14.29%	\$ 314,976
TECO Toledo Edison Co.	TECO 101/6-303 2012 Software	Intangible Plant	\$ 326,760	\$ 2,767	\$ 323,993	14.29%	\$ 46,694
TECO Toledo Edison Co.	TECO 101/6-303 2013 Software	Intangible Plant	\$ 113,807	\$ 969	\$ 112,839	14.29%	\$ 16,263
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	\$ 507,037	\$ 188,004	\$ 319,033	14.29%	\$ 72,456
<b>Total</b>			<b>\$ 21,830,255</b>	<b>\$ 17,691,750</b>	<b>\$ 4,138,506</b>		<b>\$ 1,391,478</b>

**NOTES**

(D) - (F) Source: Actual Balances as of 3/31/2013.

(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 6/30/2013**  
**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)
	<b>Gross Plant</b>	<b>5/31/2007*</b>	<b>6/30/2013</b>	<b>Incremental</b>	<b>Source of Column (B)</b>
(1)	CEI	1,927.1	2,689.2	762.2	Sch B2.1 (Estimate) Line 45
(2)	OE	2,074.0	2,962.3	888.3	Sch B2.1 (Estimate) Line 47
(3)	TE	771.5	1,067.9	296.5	Sch B2.1 (Estimate) Line 44
(4)	<b>Total</b>	<b>4,772.5</b>	<b>6,719.4</b>	<b>1,946.9</b>	<b>Sum: [ (1) through (3) ]</b>
	<b>Accumulated Reserve</b>				
(5)	CEI	(773.0)	(1,084.0)	(311.0)	-Sch B3 (Estimate) Line 45
(6)	OE	(803.0)	(1,128.7)	(325.6)	-Sch B3 (Estimate) Line 47
(7)	TE	(376.8)	(510.9)	(134.1)	-Sch B3 (Estimate) Line 44
(8)	<b>Total</b>	<b>(1,952.8)</b>	<b>(2,723.5)</b>	<b>(770.7)</b>	<b>Sum: [ (5) through (7) ]</b>
	<b>Net Plant In Service</b>				
(9)	CEI	1,154.0	1,605.3	451.2	(1) + (5)
(10)	OE	1,271.0	1,833.6	562.6	(2) + (6)
(11)	TE	394.7	557.1	162.4	(3) + (7)
(12)	<b>Total</b>	<b>2,819.7</b>	<b>3,995.9</b>	<b>1,176.2</b>	<b>Sum: [ (9) through (11) ]</b>
	<b>ADIT</b>				
(13)	CEI	(246.4)	(459.4)	(213.0)	- ADIT Balances (Estimate) Line 3
(14)	OE	(197.1)	(487.1)	(290.0)	- ADIT Balances (Estimate) Line 3
(15)	TE	(10.3)	(147.5)	(137.2)	- ADIT Balances (Estimate) Line 3
(16)	<b>Total</b>	<b>(453.8)</b>	<b>(1,093.9)</b>	<b>(640.2)</b>	<b>Sum: [ (13) through (15) ]</b>
	<b>Rate Base</b>				
(17)	CEI	907.7	1,145.9	238.2	(9) + (13)
(18)	OE	1,073.9	1,346.5	272.6	(10) + (14)
(19)	TE	384.4	409.6	25.2	(11) + (15)
(20)	<b>Total</b>	<b>2,366.0</b>	<b>2,902.0</b>	<b>536.1</b>	<b>Sum: [ (17) through (19) ]</b>
	<b>Depreciation Exp</b>				
(21)	CEI	60.0	86.1	26.1	Sch B-3.2 (Estimate) Line 45
(22)	OE	62.0	87.5	25.5	Sch B-3.2 (Estimate) Line 47
(23)	TE	24.5	34.4	9.9	Sch B-3.2 (Estimate) Line 45
(24)	<b>Total</b>	<b>146.5</b>	<b>208.1</b>	<b>61.6</b>	<b>Sum: [ (21) through (23) ]</b>
	<b>Property Tax Exp</b>				
(25)	CEI	65.0	98.8	33.9	Sch C-3.10a (Estimate) Line 4
(26)	OE	57.4	89.2	31.8	Sch C-3.10a (Estimate) Line 4
(27)	TE	20.1	28.7	8.6	Sch C-3.10a (Estimate) Line 4
(28)	<b>Total</b>	<b>142.4</b>	<b>216.8</b>	<b>74.3</b>	<b>Sum: [ (25) through (27) ]</b>

	<b>Revenue Requirement</b>	<b>Rate Base</b>	<b>Return 8.48%</b>	<b>Deprec</b>	<b>Prop Tax</b>	<b>Rev. Req.</b>
(29)	CEI	238.2	20.2	26.1	33.9	<b>80.2</b>
(30)	OE	272.6	23.1	25.5	31.8	<b>80.5</b>
(31)	TE	25.2	2.1	9.9	8.6	<b>20.7</b>
(32)	<b>Total</b>	<b>536.1</b>	<b>45.5</b>	<b>61.6</b>	<b>74.3</b>	<b>181.4</b>

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

	(a)	(b)	(c)	(d)	(e)	(f)
	<b>Revenue Requirement with Tax</b>	<b>Equity Return</b>	<b>Tax Rate</b>	<b>Income Tax</b>	<b>CAT 0.26%</b>	<b>Taxes</b>
(36)	CEI	12.3	36.15%	6.9	0.2	7.2
(37)	OE	14.0	35.83%	7.8	0.2	8.1
(38)	TE	1.3	35.67%	0.7	0.1	0.8
(39)	<b>Total</b>	<b>27.6</b>		<b>15.5</b>	<b>0.5</b>	<b>16.0</b>
						<b>Rev. Req. + Tax</b>
						<b>87.3</b>
						<b>88.6</b>
						<b>21.5</b>
						<b>197.4</b>

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

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

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

Ohio Edison Company: 12-2680-EL-RDR  
6/30/2013 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 6/30/2013 from the 2013 Forecast Version 3, adjusted to reflect current assumptions, incorporate recommendations from the March 2013 Rider DCR Audit Report, 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 6/30/2013 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	\$ 93,779,920	100%	\$ 93,779,920	\$ (85,471,094)	\$ 8,308,826
2	352	Structures & Improvements	\$ 11,610,433	100%	\$ 11,610,433		\$ 11,610,433
3	353	Station Equipment	\$ 107,667,963	100%	\$ 107,667,963		\$ 107,667,963
4	354	Towers & Fixtures	\$ 291,832	100%	\$ 291,832		\$ 291,832
5	355	Poles & Fixtures	\$ 27,463,825	100%	\$ 27,463,825		\$ 27,463,825
6	356	Overhead Conductors & Devices	\$ 37,296,911	100%	\$ 37,296,911		\$ 37,296,911
7	357	Underground Conduit	\$ 1,632,058	100%	\$ 1,632,058		\$ 1,632,058
8	358	Underground Conductors & Devices	\$ 15,812,016	100%	\$ 15,812,016		\$ 15,812,016
9	359	Roads & Trails	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 295,554,958	100%	\$ 295,554,958	\$ (85,471,094)	\$ 210,083,864

Ohio Edison Company: 12-2680-EL-RDR  
6/30/2013 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 6/30/2013 from the 2013 Forecast Version 3, adjusted to reflect current assumptions, incorporate recommendations from the March 2013 Rider DCR Audit Report, 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 6/30/2013 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	\$ 12,749,335	100%	\$ 12,749,335		\$ 12,749,335
12	361	Structures & Improvements	\$ 12,419,960	100%	\$ 12,419,960		\$ 12,419,960
13	362	Station Equipment	\$ 221,450,169	100%	\$ 221,450,169		\$ 221,450,169
14	364	Poles, Towers & Fixtures	\$ 451,470,679	100%	\$ 451,470,679		\$ 451,470,679
15	365	Overhead Conductors & Devices	\$ 606,935,723	100%	\$ 606,935,723		\$ 606,935,723
16	366	Underground Conduit	\$ 66,607,262	100%	\$ 66,607,262		\$ 66,607,262
17	367	Underground Conductors & Devices	\$ 264,331,968	100%	\$ 264,331,968		\$ 264,331,968
18	368	Line Transformers	\$ 454,447,807	100%	\$ 454,447,807		\$ 454,447,807
19	369	Services	\$ 128,003,171	100%	\$ 128,003,171		\$ 128,003,171
20	370	Meters	\$ 133,670,306	100%	\$ 133,670,306		\$ 133,670,306
21	371	Installation on Customer Premises	\$ 23,109,213	100%	\$ 23,109,213		\$ 23,109,213
22	373	Street Lighting & Signal Systems	\$ 64,952,829	100%	\$ 64,952,829		\$ 64,952,829
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	100%	\$ 22,272		\$ 22,272
24		Total Distribution Plant	\$ 2,440,170,695	100%	\$ 2,440,170,695	\$ -	\$ 2,440,170,695

Ohio Edison Company: 12-2680-EL-RDR  
6/30/2013 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 6/30/2013 from the 2013 Forecast Version 3, adjusted to reflect current assumptions, incorporate recommendations from the March 2013 Rider DCR Audit Report, 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 6/30/2013 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	\$ 3,332,037	100%	\$ 3,332,037		\$ 3,332,037
26	390	Structures & Improvements	\$ 88,242,933	100%	\$ 88,242,933		\$ 88,242,933
27	390.3	Leasehold Improvements	\$ 108,959	100%	\$ 108,959		\$ 108,959
28	391.1	Office Furniture & Equipment	\$ 7,628,058	100%	\$ 7,628,058		\$ 7,628,058
29	391.2	Data Processing Equipment	\$ 11,321,764	100%	\$ 11,321,764		\$ 11,321,764
30	392	Transportation Equipment	\$ 2,122,089	100%	\$ 2,122,089		\$ 2,122,089
31	393	Stores Equipment	\$ 1,418,582	100%	\$ 1,418,582		\$ 1,418,582
32	394	Tools, Shop & Garage Equipment	\$ 14,855,144	100%	\$ 14,855,144		\$ 14,855,144
33	395	Laboratory Equipment	\$ 6,396,993	100%	\$ 6,396,993		\$ 6,396,993
34	396	Power Operated Equipment	\$ 3,607,706	100%	\$ 3,607,706		\$ 3,607,706
35	397	Communication Equipment	\$ 22,136,185	100%	\$ 22,136,185		\$ 22,136,185
36	398	Miscellaneous Equipment	\$ 685,222	100%	\$ 685,222		\$ 685,222
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	100%	\$ 303,410		\$ 303,410
38		Total General Plant	\$ 162,159,082	100%	\$ 162,159,082	\$0	\$ 162,159,082



Ohio Edison Company: 12-2680-EL-RDR  
6/30/2013 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 6/30/2013 from the 2013 Forecast Version 3, adjusted to reflect current assumptions, incorporate recommendations from the March 2013 Rider DCR Audit Report, 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 6/30/2013 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>OTHER PLANT</u>							
39	301	Organization	\$ 89,746	100%	\$ 89,746		\$ 89,746
40	303	Intangible Software	\$ 57,543,654	100%	\$ 57,543,654		\$ 57,543,654
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	100%	\$ 2,023,278		\$ 2,023,278
42	303	Intangible FAS 109 Distribution	\$ 1,593,381	100%	\$ 1,593,381		\$ 1,593,381
43	303	Intangible FAS 109 General	\$ 199,091	100%	\$ 199,091		\$ 199,091
44		Total Other Plant	\$ 61,449,151		\$ 61,449,151	\$ -	\$ 61,449,151
45		Company Total Plant	<u>\$ 2,959,333,885</u>	100%	<u>\$ 2,959,333,885</u>	<u>\$ (85,471,094)</u>	<u>\$ 2,873,862,791</u>
46		Service Company Plant Allocated*					\$ 88,426,414
47		Grand Total Plant (45 + 46)					<u>\$ 2,962,289,206</u>

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

Ohio Edison Company: 12-2680-EL-RDR  
6/30/2013 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

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NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 6/30/2013 from 2013 Forecast Version 3, adjusted to reflect current assumptions, incorporate recommendations from the March 2013 Rider DCR Audit Report, 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 6/30/2013 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted
			Sch B2.1 (Estimate) Column E	Company	%	Total		Jurisdiction
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
<u>TRANSMISSION PLANT</u>								
1	350	Land & Land Rights	\$ 8,308,826	\$ (4,701)	100%	\$ (4,701)		\$ (4,701)
2	352	Structures & Improvements	\$ 11,610,433	\$ 7,412,651	100%	\$ 7,412,651		\$ 7,412,651
3	353	Station Equipment	\$ 107,667,963	\$ 53,296,008	100%	\$ 53,296,008		\$ 53,296,008
4	354	Towers & Fixtures	\$ 291,832	\$ 302,244	100%	\$ 302,244		\$ 302,244
5	355	Poles & Fixtures	\$ 27,463,825	\$ 20,212,143	100%	\$ 20,212,143		\$ 20,212,143
6	356	Overhead Conductors & Devices	\$ 37,296,911	\$ 18,154,997	100%	\$ 18,154,997		\$ 18,154,997
7	357	Underground Conduit	\$ 1,632,058	\$ 834,908	100%	\$ 834,908		\$ 834,908
8	358	Underground Conductors & Devices	\$ 15,812,016	\$ 4,164,226	100%	\$ 4,164,226		\$ 4,164,226
9	359	Roads & Trails	<u>\$ -</u>	<u>\$ -</u>	100%	<u>\$ -</u>		<u>\$ -</u>
10		Total Transmission Plant	\$ 210,083,864	\$ 104,372,476	100%	\$ 104,372,476	\$ -	\$ 104,372,476

Ohio Edison Company: 12-2680-EL-RDR  
6/30/2013 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

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NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 6/30/2013 from 2013 Forecast Version 3, adjusted to reflect current assumptions, incorporate recommendations from the March 2013 Rider DCR Audit Report, 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 6/30/2013 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					
			(A)	(B)	(C)				
DISTRIBUTION PLANT									
11	360	Land & Land Rights	\$	12,749,335	\$	(455)	100%	\$	(455)
12	361	Structures & Improvements	\$	12,419,960	\$	4,929,247	100%	\$	4,929,247
13	362	Station Equipment	\$	221,450,169	\$	88,699,354	100%	\$	88,699,354
14	364	Poles, Towers & Fixtures	\$	451,470,679	\$	202,186,446	100%	\$	202,186,446
15	365	Overhead Conductors & Devices	\$	606,935,723	\$	147,149,474	100%	\$	147,149,474
16	366	Underground Conduit	\$	66,607,262	\$	21,997,638	100%	\$	21,997,638
17	367	Underground Conductors & Devices	\$	264,331,968	\$	66,997,776	100%	\$	66,997,776
18	368	Line Transformers	\$	454,447,807	\$	177,936,072	100%	\$	177,936,072
19	369	Services	\$	128,003,171	\$	74,687,057	100%	\$	74,687,057
20	370	Meters	\$	133,670,306	\$	44,637,725	100%	\$	44,637,725
21	371	Installation on Customer Premises	\$	23,109,213	\$	12,312,119	100%	\$	12,312,119
22	373	Street Lighting & Signal Systems	\$	64,952,829	\$	35,101,569	100%	\$	35,101,569
23	374	Asset Retirement Costs for Distribution Plant	\$	22,272	\$	12,111	100%	\$	12,111
24		Total Distribution Plant	\$	2,440,170,695	\$	876,646,133	100%	\$	876,646,133
								\$	-
								\$	876,646,133

Ohio Edison Company: 12-2680-EL-RDR  
6/30/2013 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

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NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 6/30/2013 from 2013 Forecast Version 3, adjusted to reflect current assumptions, incorporate recommendations from the March 2013 Rider DCR Audit Report, 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 6/30/2013 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted
			Sch B2.1 (Estimate) Column E	Company	%	Total		Jurisdiction
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
<u>GENERAL PLANT</u>								
25	389	Land & Land Rights	\$ 3,332,037	\$ -	100%	\$ -		\$ -
26	390	Structures & Improvements	\$ 88,242,933	\$ 35,571,543	100%	\$ 35,571,543		\$ 35,571,543
27	390.3	Leasehold Improvements	\$ 108,959	\$ 109,006	100%	\$ 109,006		\$ 109,006
28	391.1	Office Furniture & Equipment	\$ 7,628,058	\$ 5,835,024	100%	\$ 5,835,024		\$ 5,835,024
29	391.2	Data Processing Equipment	\$ 11,321,764	\$ 888,594	100%	\$ 888,594		\$ 888,594
30	392	Transportation Equipment	\$ 2,122,089	\$ (155,185)	100%	\$ (155,185)		\$ (155,185)
31	393	Stores Equipment	\$ 1,418,582	\$ 805,559	100%	\$ 805,559		\$ 805,559
32	394	Tools, Shop & Garage Equipment	\$ 14,855,144	\$ 2,446,748	100%	\$ 2,446,748		\$ 2,446,748
33	395	Laboratory Equipment	\$ 6,396,993	\$ 2,956,368	100%	\$ 2,956,368		\$ 2,956,368
34	396	Power Operated Equipment	\$ 3,607,706	\$ 3,038,449	100%	\$ 3,038,449		\$ 3,038,449
35	397	Communication Equipment	\$ 22,136,185	\$ 15,954,834	100%	\$ 15,954,834		\$ 15,954,834
36	398	Miscellaneous Equipment	\$ 685,222	\$ 505,514	100%	\$ 505,514		\$ 505,514
37	399.1	Asset Retirement Costs for General Plant	<u>\$ 303,410</u>	<u>\$ 168,330</u>	100%	<u>\$ 168,330</u>		<u>\$ 168,330</u>
38		Total General Plant	\$ 162,159,082	\$ 68,124,785	100%	\$ 68,124,785	\$ -	\$ 68,124,785

Ohio Edison Company: 12-2680-EL-RDR  
6/30/2013 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 6/30/2013 from 2013 Forecast Version 3, adjusted to reflect current assumptions, incorporate recommendations from the March 2013 Rider DCR Audit Report, 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 6/30/2013 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						(B)
			(A)						
OTHER PLANT									
39	301	Organization	\$ 89,746	\$ -	100%	\$ -		\$ -	
40	303	Intangible Software	\$ 57,543,654	\$ 46,589,885	100%	\$ 46,589,885		\$ 46,589,885	
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	\$ 697,049	100%	\$ 697,049		\$ 697,049	
42	303	Intangible FAS 109 Distribution	\$ 1,593,381	\$ 1,556,299	100%	\$ 1,556,299		\$ 1,556,299	
43	303	Intangible FAS 109 General	\$ 199,091	\$ 165,854	100%	\$ 165,854		\$ 165,854	
44		Total Other Plant	\$ 61,449,151	\$ 49,009,087		\$ 49,009,087	\$ -	\$ 49,009,087	
45		Company Total Plant (Reserve)	\$ 2,873,862,791	\$ 1,098,152,482	100%	\$ 1,098,152,482	\$ -	\$ 1,098,152,482	
46		Service Company Reserve Allocated*						\$ 30,526,295	
47		Grand Total Plant (Reserve) (45 + 46)						\$ 1,128,678,777	

\* 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. 6/30/13*	\$ 447,917,147	\$ 473,220,596	\$ 141,393,254	\$ 80,472,831
(2) Service Company Allocated ADIT**	\$ 11,435,189	\$ 13,857,421	\$ 6,099,841	
(3) Grand Total ADIT Balance***	<u>\$ 459,352,336</u>	<u>\$ 487,078,017</u>	<u>\$ 147,493,095</u>	

\*Source: Estimated 6/30/13 balances from the 2013 Forecast Version 3 adjusted to reflect current assumptions.

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

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

Ohio Edison Company: 12-2680-EL-RDR  
Annual Depreciation Expense on Estimated Plant Balances as of June 30, 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 (C)	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant	Reserve		
			Investment	Balance		
			Sch. B-2.1 (Estimate) (D)	Sch. B-3 (Estimate) (E)		
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 8,308,826	\$ (4,701)	0.00%	\$ -
2	352	Structures & Improvements	\$ 11,610,433	\$ 7,412,651	2.06%	\$ 239,175
3	353	Station Equipment	\$ 107,667,963	\$ 53,296,008	2.20%	\$ 2,368,695
4	354	Towers & Fixtures	\$ 291,832	\$ 302,244	1.82%	\$ 5,311
5	355	Poles & Fixtures	\$ 27,463,825	\$ 20,212,143	2.98%	\$ 818,422
6	356	Overhead Conductors & Devices	\$ 37,296,911	\$ 18,154,997	2.55%	\$ 951,071
7	357	Underground Conduit	\$ 1,632,058	\$ 834,908	1.67%	\$ 27,255
8	358	Underground Conductors & Devices	\$ 15,812,016	\$ 4,164,226	2.00%	\$ 316,240
9	359	Roads & Trails	\$ -	\$ -	0.00%	\$ -
10		Total Transmission	\$ 210,083,864	\$ 104,372,476		\$ 4,726,169

Ohio Edison Company: 12-2680-EL-RDR  
Annual Depreciation Expense on Estimated Plant Balances as of June 30, 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 (C)	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant	Reserve		
			Investment	Balance		
			Sch. B-2.1 (Estimate)	Sch. B-3 (Estimate)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 12,749,335	\$ (455)	0.00%	\$ -
12	361	Structures & Improvements	\$ 12,419,960	\$ 4,929,247	2.45%	\$ 304,289
13	362	Station Equipment	\$ 221,450,169	\$ 88,699,354	2.55%	\$ 5,646,979
14	364	Poles, Towers & Fixtures	\$ 451,470,679	\$ 202,186,446	2.93%	\$ 13,228,091
15	365	Overhead Conductors & Devices	\$ 606,935,723	\$ 147,149,474	2.70%	\$ 16,387,265
16	366	Underground Conduit	\$ 66,607,262	\$ 21,997,638	1.50%	\$ 999,109
17	367	Underground Conductors & Devices	\$ 264,331,968	\$ 66,997,776	2.07%	\$ 5,471,672
18	368	Line Transformers	\$ 454,447,807	\$ 177,936,072	3.50%	\$ 15,905,673
19	369	Services	\$ 128,003,171	\$ 74,687,057	3.13%	\$ 4,006,499
20	370	Meters	\$ 133,670,306	\$ 44,637,725	3.24%	\$ 4,330,918
21	371	Installation on Customer Premises	\$ 23,109,213	\$ 12,312,119	4.44%	\$ 1,026,049
22	373	Street Lighting & Signal Systems	\$ 64,952,829	\$ 35,101,569	4.20%	\$ 2,728,019
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	\$ 12,111	0.00%	\$ -
24		Total Distribution	\$ 2,440,170,695	\$ 876,646,133		\$ 70,034,563



Ohio Edison Company: 12-2680-EL-RDR  
Annual Depreciation Expense on Estimated Plant Balances as of June 30, 2013

Schedule B-3.2 (Estimate)  
Page 3 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment	Reserve Balance		
			Sch. B-2.1 (Estimate)	Sch. B-3 (Estimate)		
			(D)	(E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
GENERAL PLANT						
25	389	Land & Land Rights	\$ 3,332,037	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 88,242,933	\$ 35,571,543	2.50%	\$ 2,206,073
27	390.3	Leasehold Improvements	\$ 108,959	\$ 109,006	20.78%	\$ 22,642
28	391.1	Office Furniture & Equipment	\$ 7,628,058	\$ 5,835,024	3.80%	\$ 289,866
29	391.2	Data Processing Equipment	\$ 11,321,764	\$ 888,594	17.00%	\$ 1,924,700
30	392	Transportation Equipment	\$ 2,122,089	\$ (155,185)	7.31%	\$ 155,125
31	393	Stores Equipment	\$ 1,418,582	\$ 805,559	2.56%	\$ 36,316
32	394	Tools, Shop & Garage Equipment	\$ 14,855,144	\$ 2,446,748	3.17%	\$ 470,908
33	395	Laboratory Equipment	\$ 6,396,993	\$ 2,956,368	3.80%	\$ 243,086
34	396	Power Operated Equipment	\$ 3,607,706	\$ 3,038,449	3.48%	\$ 125,548
35	397	Communication Equipment	\$ 22,136,185	\$ 15,954,834	5.00%	\$ 1,106,809
36	398	Miscellaneous Equipment	\$ 685,222	\$ 505,514	4.00%	\$ 27,409
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	\$ 168,330	0.00%	\$ -
38		Total General	\$ 162,159,082	\$ 68,124,785		\$ 6,608,482

Ohio Edison Company: 12-2680-EL-RDR  
Annual Depreciation Expense on Estimated Plant Balances as of June 30, 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
			Plant Investment	Reserve Balance		
			Sch. B-2.1 (Estimate)	Sch. B-3 (Estimate)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>OTHER PLANT</u>						
39	301	Organization	\$ 89,746	\$ -	0.00%	*
40	303	Intangible Software	\$ 57,543,654	\$ 46,589,885	14.29%	*
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	\$ 697,049	2.33%	*
42	303	Intangible FAS 109 Distribution	\$ 1,593,381	\$ 1,556,299	2.89%	*
43	303	Intangible FAS 109 General	\$ 199,091	\$ 165,854	3.87%	*
44		Total Other	\$ 61,449,151	\$ 49,009,087		\$ 3,011,647
45		Total Company Depreciation	\$ 2,873,862,791	\$ 1,098,152,482		\$ 84,380,861
46		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 88,426,414	\$ 30,526,295		\$ 3,160,134
47		GRAND TOTAL	\$ 2,962,289,206	\$ 1,128,678,777		\$ 87,540,995

\* Please see the "Intangible Depreciation Expense Calculation: Estimated 6/30/2013 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.

Ohio Edison Company: 12-2680-EL-RDR

Annual Property Tax Expense on Estimated Plant Balances as of June 30, 2013

Schedule C-3.10a (Estimate)

Page 1 of 1

Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes	\$ 87,623,642
2	Real Property Taxes	\$ 1,514,089
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 61,021</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 89,198,752</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 June 30, 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)	\$ 210,083,864	\$ 2,440,170,695	\$ 162,159,082
2	Jurisdictional Real Property (b)	\$ 19,919,259	\$ 25,169,295	\$ 91,683,929
3	Jurisdictional Personal Property (1 - 2)	\$ 190,164,604	\$ 2,415,001,400	\$ 70,475,153
	<u>Exclusions and Exemptions</u>			
4	Capitalized Asset Retirement Costs (a)	\$ -	\$ 22,272	\$ 303,410
5	Exempt Facilities (c)	\$ 575,438	\$ 2,655,801	\$ -
6	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ 3,889,004
7	Capitalized Interest (f)	\$ 13,303,916	\$ 107,950,563	\$ -
8	Total Exclusions and Exemptions (4 thru 7)	\$ 13,879,354	\$ 110,628,636	\$ 4,192,414
9	Net Cost of Taxable Personal Property (3 - 8)	\$ 176,285,251	\$ 2,304,372,764	\$ 66,282,739
10	True Value Percentage (c)	41.1180%	50.1370%	34.1990%
11	True Value of Taxable Personal Property (9 x 10)	\$ 72,484,969	\$ 1,155,343,373	\$ 22,668,034
12	Assessment Percentage (d)	85.00%	85.00%	24.00%
13	Assessment Value (11 x 12)	\$ 61,612,224	\$ 982,041,867	\$ 5,440,328
14	Personal Property Tax Rate (e)	8.3523%	8.3523%	8.3523%
15	Personal Property Tax (13 x 14)	\$ 5,146,045	\$ 82,023,204	\$ 454,393
16	Total Personal Property Tax (15)			\$ 87,623,642

(a) Schedule B-2.1 (Estimate)

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

(c) Source: OE's 2013 Ohio Annual Property Tax Return Filing

(d) Statutory Assessment for Personal Property

(e) Estimated tax rate for Personal Property based on 2013 Ohio Annual Property Tax Return Filing

(f) Calculation: Line 3 x Percentage from 2013 Ohio Annual Property Tax Return Filing

## Annual Real Property Tax Expense on Estimated Plant Balances as of June 30, 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)	\$ 19,919,259	\$ 25,169,295	\$ 91,683,929
2	True Value Percentage (b)	44.65%	44.65%	44.65%
3	True Value of Taxable Real Property (1 x 2)	\$ 8,894,925	\$ 11,239,323	\$ 40,941,367
4	Assessment Percentage (c)	35.00%	35.00%	35.00%
5	Assessment Value (3 x 4)	\$ 3,113,224	\$ 3,933,763	\$ 14,329,478
6	Real Property Tax Rate (d)	7.08297%	7.08297%	7.08297%
7	Real Property Tax (5 x 6)	\$ 220,509	\$ 278,627	\$ 1,014,953
8	Total Real Property Tax (Sum of 7)			\$ 1,514,089
(a)	Schedule C-3.10a1 (Estimate)			
(b)	Calculated as follows:			
	(1) Real Property Assessed Value	\$ 34,487,420	Source: OE's 2013 Ohio Annual Property Tax Return Filing	
	(2) Assessment Percentage	35.00%	Statutory Assessment for Real Property	
	(3) Real Property True Value	\$ 98,535,486	Calculation: (1) / (2)	
	(4) Real Property Capitalized Cost	\$ 220,660,120	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	44.65%	Calculation: (3) / (4)	
(c)	Statutory Assessment for Real Property			
(d)	Estimated tax rate for Real Estate based on 2013 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 6/30/2013 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 Forecast Version 3  
 Exclusions related to Rider AMI are determined by specific depreciation groups in PowerPlant and WBS CE-004000

FERC Account	CEI	
	Gross	Reserve
303	\$ -	\$ -
362	\$ 2,910,797	\$ 68,616
364	\$ 10,236,475	\$ 165,261
365	\$ 1,606,619	\$ 283,928
367	\$ 13,029	\$ 922
368	\$ 221,033	\$ 14,769
370	\$ 1,671,821	\$ 176,135
Grand Total	\$ 16,659,775	\$ 709,631

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

EDR There is no plant in service estimated for 6/30/2013 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	\$ 513,509,955	\$ 72,969,765	\$ 88,426,414	\$ 38,924,055	\$ 200,320,234
(3) Reserve	\$ 177,272,329	\$ 25,190,398	\$ 30,526,295	\$ 13,437,243	\$ 69,153,935
(4) ADIT	\$ 80,472,831	\$ 11,435,189	\$ 13,857,421	\$ 6,099,841	\$ 31,392,451
(5) <b>Rate Base</b>	<b>\$ 36,344,177</b>	<b>\$ 44,042,698</b>	<b>\$ 19,386,972</b>	<b>\$ 99,773,847</b>	
(6) Depreciation Expense (Incremental)	\$ 2,607,753	\$ 3,160,134	\$ 1,391,046	\$ 7,158,932	
(7) Property Tax Expense (Incremental)	\$ 50,354	\$ 61,021	\$ 26,860	\$ 138,236	
(8) <b>Total Expenses</b>	<b>\$ 2,658,107</b>	<b>\$ 3,221,154</b>	<b>\$ 1,417,907</b>	<b>\$ 7,297,168</b>	

- (2) Estimated Gross Plant = 6/30/2013 General and Intangible Plant Balances in the 2013 Forecast Version 3 adjusted to reflect current assumptions
- (3) Estimated Reserve = 6/30/2013 General and Intangible Reserve Balances in the 2013 Forecast Version 3 adjusted to reflect current assumptions
- (4) ADIT: Estimated ADIT Balances workpaper as of 6/30/2013
- (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 6/30/2013 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 6/30/2013 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 6/30/2013: 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	(D) 5/31/2007			(G) Accrual Rates				(J) Depreciation Expense
			(C) Gross	(D) Reserve	(E) Net	(F) CEI	(G) OE	(H) TE	(I) Average	
1	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
2	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
<b>GENERAL PLANT</b>										
3	389	Fee Land & Easements	\$ 556,979	\$ -	\$ 556,979	0.00%	0.00%	0.00%	0.00%	\$ -
4	390	Structures, Improvements *	\$ 21,328,601	\$ 7,909,208	\$ 13,419,393	2.20%	2.50%	2.20%	2.33%	\$ 497,474
5	390.3	Struct Imprv., Leasehold Imp **	\$ 6,938,688	\$ 1,006,139	\$ 5,932,549	22.34%	20.78%	0.00%	21.49%	\$ 1,490,798
6	391.1	Office Furn., Mech. Equip.	\$ 31,040,407	\$ 24,400,266	\$ 6,640,141	7.60%	3.80%	3.80%	5.18%	\$ 1,609,200
7	391.2	Data Processing Equipment	\$ 117,351,991	\$ 26,121,795	\$ 91,230,196	10.56%	17.00%	9.50%	13.20%	\$ 15,486,721
8	392	Transportation Equipment	\$ 11,855	\$ 1,309	\$ 10,546	6.07%	7.31%	6.92%	6.78%	\$ 804
9	393	Stores Equipment	\$ 16,787	\$ 1,447	\$ 15,340	6.67%	2.56%	3.13%	4.17%	\$ 700
10	394	Tools, Shop, Garage Equip.	\$ 11,282	\$ 506	\$ 10,776	4.62%	3.17%	3.33%	3.73%	\$ 421
11	395	Laboratory Equipment	\$ 127,988	\$ 11,126	\$ 116,862	2.31%	3.80%	2.86%	3.07%	\$ 3,935
12	396	Power Operated Equipment	\$ 160,209	\$ 20,142	\$ 140,067	4.47%	3.48%	5.28%	4.19%	\$ 6,713
13	397	Communication Equipment ***	\$ 56,845,501	\$ 32,304,579	\$ 24,540,922	7.50%	5.00%	5.88%	6.08%	\$ 3,457,148
14	398	Misc. Equipment	\$ 465,158	\$ 27,982	\$ 437,176	6.67%	4.00%	3.33%	4.84%	\$ 22,525
15	399.1	ARC General Plant	\$ 40,721	\$ 16,948	\$ 23,773	0.00%	0.00%	0.00%	0.00%	\$ -
16			\$ 234,896,167	\$ 91,821,447	\$ 143,074,720					\$ 22,576,438
<b>INTANGIBLE PLANT</b>										
17	301	Organization	\$ 49,344	\$ 49,344	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
18	303	Misc. Intangible Plant	\$ 75,721,715	\$ 46,532,553	\$ 29,189,162	14.29%	14.29%	14.29%	14.29%	\$ 10,820,633
19	303	Katz Software	\$ 1,268,271	\$ 1,027,642	\$ 240,630	14.29%	14.29%	14.29%	14.29%	\$ 181,236
20	303	Software 1999	\$ 10,658	\$ 4,881	\$ 5,777	14.29%	14.29%	14.29%	14.29%	\$ 1,523
21	303	Software GPU SC00	\$ 2,343,368	\$ 2,343,368	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
22	303	Impairment June 2000	\$ 77	\$ 77	\$ (0)	14.29%	14.29%	14.29%	14.29%	\$ -
23	303	3 year depreciable life	\$ 55,645	\$ 14,684	\$ 40,961	14.29%	14.29%	14.29%	14.29%	\$ 7,952
24	303	Debt Gross-up (FAS109): General	\$ 117,298	\$ 117,298	\$ -	3.87%	3.87%	3.87%	3.87%	\$ -
25	303	Debt Gross-up (FAS109): G/P Land	\$ 1,135	\$ 1,137	\$ (2)	3.87%	3.87%	3.87%	3.87%	\$ -
26			\$ 79,567,511	\$ 50,090,984	\$ 29,476,527					\$ 11,011,344
27	<b>TOTAL - GENERAL &amp; INTANGIBLE</b>		\$ 314,463,678	\$ 141,912,431	\$ 172,551,247				10.68%	\$ 33,587,782

#### NOTES

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

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

In Case No. 07-551-EL-AIR, CEI and TE did not have an accrual rate for Account 303 (FAS 109 - General). Assumed to be the same as OE.  
 (I) Weighted average of columns F through H based on Service Company allocation factors on Line 2.

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

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

\* Includes accounts 390.1 and 390.2.

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

\*\*\* Includes accounts 397 and 397.1



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

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

#### II. Estimated Depreciation Accrual Rate for Service Company Plant as of June 30, 2013

Line No.	(A) Account	(B) Account Description	(C) (D) (E) Estimated 6/30/2013 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%	
<b>GENERAL PLANT</b>										
30	389	Fee Land & Easements	\$ 230,947	\$ -	\$ 230,947	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	\$ 44,428,593	\$ 15,452,094	\$ 28,976,498	2.20%	2.50%	2.20%	2.33%	\$ 1,036,265
32	390.3	Struct Imprv, Leasehold Imp **	\$ 14,119,600	\$ 4,388,658	\$ 9,730,942	22.34%	20.78%	0.00%	21.49%	\$ 3,033,639
33	391.1	Office Furn., Mech. Equip.	\$ 18,075,793	\$ 10,048,016	\$ 8,027,777	7.60%	3.80%	3.80%	5.18%	\$ 937,087
34	391.2	Data Processing Equipment	\$ 136,206,296	\$ 31,531,598	\$ 104,674,698	10.56%	17.00%	9.50%	13.20%	\$ 17,974,888
35	392	Transportation Equipment	\$ 27,992	\$ 21,758	\$ 6,234	6.07%	7.31%	6.92%	6.78%	\$ 1,899
36	393	Stores Equipment	\$ 17,045	\$ 5,121	\$ 11,924	6.67%	2.56%	3.13%	4.17%	\$ 710
37	394	Tools, Shop, Garage Equip.	\$ 225,465	\$ 13,653	\$ 211,811	4.62%	3.17%	3.33%	3.73%	\$ 8,408
38	395	Laboratory Equipment	\$ 118,236	\$ 24,081	\$ 94,156	2.31%	3.80%	2.86%	3.07%	\$ 3,635
39	396	Power Operated Equipment	\$ 42,208	\$ 22,573	\$ 19,635	4.47%	3.48%	5.28%	4.19%	\$ 1,769
40	397	Communication Equipment ***	\$ 79,664,754	\$ 18,347,998	\$ 61,316,756	7.50%	5.00%	5.88%	6.08%	\$ 4,844,936
41	398	Misc. Equipment	\$ 3,270,248	\$ 565,435	\$ 2,704,814	6.67%	4.00%	3.33%	4.84%	\$ 158,359
42	399.1	ARC General Plant	\$ 40,721	\$ 22,591	\$ 18,130	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 296,467,900	\$ 80,443,577	\$ 216,024,323					\$ 28,001,594
<b>INTANGIBLE PLANT</b>										
44	301	FECO 101/6-301 Organization Fst	\$ 49,344	\$ 49,344	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
45	303	FECO 101/6 303 Intangibles	\$ 33,331,734	\$ 3,521,195	\$ 29,810,539	14.29%	14.29%	14.29%	14.29%	\$ 4,763,105
46	303	FECO 101/6 303 Katz Software	\$ 1,268,271	\$ 1,268,271	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
47	303	FECO 101/6-303 2003 Software	\$ 24,400,196	\$ 24,400,196	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
48	303	FECO 101/6-303 2004 Software	\$ 12,676,215	\$ 12,676,215	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
49	303	FECO 101/6-303 2005 Software	\$ 1,086,776	\$ 1,086,776	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
50	303	FECO 101/6-303 2006 Software	\$ 5,680,002	\$ 5,680,002	\$ 0	14.29%	14.29%	14.29%	14.29%	\$ 0
51	303	FECO 101/6-303 2007 Software	\$ 7,245,250	\$ 6,834,015	\$ 411,235	14.29%	14.29%	14.29%	14.29%	\$ 411,235
52	303	FECO 101/6-303 2008 Software	\$ 7,404,178	\$ 6,255,290	\$ 1,148,888	14.29%	14.29%	14.29%	14.29%	\$ 1,058,057
53	303	FECO 101/6-303 2009 Software	\$ 15,968,197	\$ 9,056,014	\$ 6,912,183	14.29%	14.29%	14.29%	14.29%	\$ 2,281,855
54	303	FECO 101/6-303 2010 Software	\$ 20,147,841	\$ 9,155,231	\$ 10,992,610	14.29%	14.29%	14.29%	14.29%	\$ 2,879,126
55	303	FECO 101/6-303 2011 Software	\$ 52,011,131	\$ 14,310,282	\$ 37,700,849	14.29%	14.29%	14.29%	14.29%	\$ 7,432,391
56	303	FECO 101/6-303 2012 Software	\$ 29,439,368	\$ 2,495,536	\$ 26,943,831	14.29%	14.29%	14.29%	14.29%	\$ 4,206,886
57	303	FECO 101/6-303 2013 Software	\$ 6,333,552	\$ 40,384	\$ 6,293,168	14.29%	14.29%	14.29%	14.29%	\$ 905,065
58			\$ 217,042,056	\$ 96,828,752	\$ 120,213,304					\$ 23,937,719
59	<b>TOTAL - GENERAL &amp; INTANGIBLE</b>		\$ 513,509,955	\$ 177,272,329	\$ 336,237,626				10.11%	\$ 51,939,313

#### NOTES

- (C) - (E) Estimated 6/30/2013 balances. Source: 2013 Forecast Version 3 adjusted to reflect current assumptions.  
 Note: Accounts 391.1 - 398 are aggregated together in the 2013 Forecast Version 3 and were allocated based on March 2013 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 6/30/13. 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	<b>TOTAL - GENERAL PLANT</b>				\$234,896,167	<b>\$429,208</b>
21	<b>TOTAL - INTANGIBLE PLANT</b>				\$79,567,511	<b>\$0</b>
22	<b>TOTAL - GENERAL &amp; INTANGIBLE PLANT</b>				\$314,463,678	<b>\$429,208</b>
23	<b>Average Effective Real Property Tax Rate</b>					<b>0.14%</b>

#### NOTES

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

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

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

#### III. Estimated Average Real Property Tax Rates on General Plant as of June 30, 2013 \*

No.	(A) Category	(B) CEI	(C) OE	(D) TE	(E) Average **	(F) Source / Calculation
24	Allocation Factors	14.21%	17.22%	7.58%	39.01%	"Service Company Allocations to the Ohio Operating Companies (Estimate)" workpaper
25	Weighted Allocation Factors	36.43%	44.14%	19.43%	100.00%	Weighted Line 24
<u>Real Property Tax</u>						
26	True Value Percentage	58.81%	44.65%	44.67%	49.82%	Schedule C3.10a2 (Estimate)
27	Assessment Percentage	35.00%	35.00%	35.00%	35.00%	Schedule C3.10a2 (Estimate)
28	Real Property Tax Rate	8.05%	7.08%	8.17%	7.65%	Schedule C3.10a2 (Estimate)
29	Average Rate	1.66%	1.11%	1.28%	1.33%	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 June 30, 2013

No.	(A) Account	(B) Account Description	(C) Tax Category	(D) Avg. Tax Rate	(E) Gross Plant	(F) Property Tax
30	389	Fee Land & Easements	Real	1.33%	\$ 230,947	\$ 3,079
31	390	Structures, Improvements	Real	1.33%	\$ 44,428,593	\$ 592,264
32	390.3	Struct Imprv, Leasehold Imp	Real	1.33%	\$ 14,119,600	\$ 188,224
33	391.1	Office Furn., Mech. Equip.	Personal		\$ 18,075,793	\$ -
34	391.2	Data Processing Equipment	Personal		\$ 136,206,296	\$ -
35	392	Transportation Equipment	Personal		\$ 27,992	\$ -
36	393	Stores Equipment	Personal		\$ 17,045	\$ -
37	394	Tools, Shop, Garage Equip.	Personal		\$ 225,465	\$ -
38	395	Laboratory Equipment	Personal		\$ 118,236	\$ -
39	396	Power Operated Equipment	Personal		\$ 42,208	\$ -
40	397	Communication Equipment	Personal		\$ 79,664,754	\$ -
41	398	Misc. Equipment	Personal		\$ 3,270,248	\$ -
42	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
43	<b>TOTAL - GENERAL PLANT</b>				<b>\$ 296,467,900</b>	<b>\$ 783,567</b>
44	<b>TOTAL - INTANGIBLE PLANT</b>				<b>\$ 217,042,056</b>	<b>\$ -</b>
45	<b>TOTAL - GENERAL &amp; INTANGIBLE PLANT</b>				<b>\$ 513,509,955</b>	<b>\$ 783,567</b>
46	<b>Average Effective Real Property Tax Rate</b>					<b>0.15%</b>

#### NOTES

- (C) Source: Schedule C3.10 (Estimate). Classification of General Plant account as Real or Personal Property
- (D) Weighted average property tax rate across CEI, OE, and TE. See Section III above.  
 Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax.
- (E) Estimated Service Company General gross plant balances as of 6/30/13. Source: 2013 Forecast Version 3 adjusted to reflect current assumptions.
- (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

**Incremental Depreciation and Property Tax Associated with Service Company Plant**  
**Case No. 07-551-EL-AIR vs. Estimated 6/30/2013 Balances**

<b>I. Estimated Allocated Service Company Plant and Related Expenses as of June 30, 2013</b>							
Line	Category	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
1	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
2	Gross Plant	\$ 513,509,955	\$ 72,969,765	\$ 88,426,414	\$ 38,924,055	\$ 200,320,234	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 59 x Line 1
3	Accum. Reserve	\$ (177,272,329)	\$ (25,190,398)	\$ (30,526,295)	\$ (13,437,243)	\$ (69,153,935)	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 59 x Line 1
4	Net Plant	<u>\$ 336,237,626</u>	<u>\$ 47,779,367</u>	<u>\$ 57,900,119</u>	<u>\$ 25,486,812</u>	<u>\$ 131,166,298</u>	Line 2 + Line 3
5	Depreciation *	10.11%	\$ 7,380,576	\$ 8,943,950	\$ 3,937,000	\$ 20,261,526	Average Rate x Line 2
6	Property Tax *	0.15%	\$ 111,345	\$ 134,930	\$ 59,394	\$ 305,670	Average Rate x Line 2
7	Total Expenses		\$ 7,491,921	\$ 9,078,880	\$ 3,996,394	\$ 20,567,196	
<p>* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 6/30/2013.  See line 59 of the "Depreciation Rate for Service Company Plant (Estimate)" workpaper and line 46 of the "Property Tax Rate for Service Company Plant (Estimate)" workpaper for more details.</p>							

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

<b>III. Estimated Incremental Expenses Associated with Allocated Service Company Plant *</b>							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
15	Depreciation	-0.57%	\$ 2,607,753	\$ 3,160,134	\$ 1,391,046	\$ 7,158,932	Line 5 - Line 12
16	Property Tax	0.02%	\$ 50,354	\$ 61,021	\$ 26,860	\$ 138,236	Line 6 - Line 13
17	Total Expenses		\$ 2,658,107	\$ 3,221,154	\$ 1,417,907	\$ 7,297,168	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 June 30, 2013. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.</p>							

**Intangible Depreciation Expense Calculation**  
**Estimated 6/30/2013 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 workpaper looks at each sub account within intangible plant and calculates the expense by applying the 14.29% to only those sub-accounts that are not fully amortized yet.

Company (A)	Utility Account (B)	Function (C)	Gross Plant June-13 (D)	Reserve June-13 (E)	Net Plant June-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	\$ 1,808,778	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2007 Software	Intangible Plant	\$ 5,870,456	\$ 4,999,421	\$ 871,035	14.29%	\$ 838,888
CECO The Illuminating Co.	CECO 101/6-303 2008 Software	Intangible Plant	\$ 1,068,927	\$ 1,913,192	\$ (844,265)	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2009 Software	Intangible Plant	\$ 3,242,050	\$ 1,681,128	\$ 1,560,922	14.29%	\$ 463,289
CECO The Illuminating Co.	CECO 101/6-303 2010 Software	Intangible Plant	\$ 2,812,211	\$ 1,221,932	\$ 1,590,279	14.29%	\$ 401,865
CECO The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,882,000	\$ 1,663,100	\$ 4,218,900	14.29%	\$ 840,538
CECO The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant	\$ 615,766	\$ 5,438	\$ 610,328	14.29%	\$ 87,993
CECO The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 158,844	\$ 2,406	\$ 156,437	14.29%	\$ 22,699
CECO The Illuminating Co.	CECO 101/6-303 FAS109 Dist- Forecast	Intangible Plant	\$ 2,001,380	\$ 2,001,380	\$ 0	3.18%	\$ 0
CECO The Illuminating Co.	CECO 101/6-303 FAS109 Transm-FCT	Intangible Plant	\$ 1,176,339	\$ 997,588	\$ 178,751	2.15%	\$ 25,291
CECO The Illuminating Co.	CECO 101/6-303 Intangible	Intangible Plant	\$ 219,182	\$ 8,361	\$ 210,821	14.29%	\$ 31,321
CECO The Illuminating Co.	CECO 101/6-303 Software	Intangible Plant	\$ 890,595	\$ 112,198	\$ 778,397	14.29%	\$ 127,266
CECO The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
<b>Total</b>			\$ 47,290,989	\$ 37,959,383	\$ 9,331,606		\$ 2,839,150
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	\$ 2,754,124	\$ (0)	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2007 Software	Intangible Plant	\$ 7,208,211	\$ 6,916,831	\$ 291,380	14.29%	\$ 291,380
OECO Ohio Edison Co.	OECO 101/6-303 2008 Software	Intangible Plant	\$ 1,344,469	\$ 3,072,275	\$ (1,727,806)	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2009 Software	Intangible Plant	\$ 4,181,335	\$ 2,565,645	\$ 1,615,690	14.29%	\$ 597,513
OECO Ohio Edison Co.	OECO 101/6-303 2010 Software	Intangible Plant	\$ 3,288,191	\$ 1,630,505	\$ 1,657,686	14.29%	\$ 469,882
OECO Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 8,289,186	\$ 1,903,618	\$ 6,385,568	14.29%	\$ 1,184,525
OECO Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant	\$ 832,290	\$ 7,392	\$ 824,898	14.29%	\$ 118,934
OECO Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$ 567,386	\$ 4,103	\$ 563,283	14.29%	\$ 81,079
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	\$ 165,854	\$ 25,459	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	\$ 1,825,955	\$ 482,887	\$ 1,343,068	14.29%	\$ 260,929
<b>Total</b>			\$ 61,449,151	\$ 49,009,087	\$ 12,440,063		\$ 3,011,647
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	\$ 834,729	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2007 Software	Intangible Plant	\$ 3,095,002	\$ 2,632,187	\$ 462,815	14.29%	\$ 442,276
TECO Toledo Edison Co.	TECO 101/6-303 2008 Software	Intangible Plant	\$ 555,296	\$ 1,018,188	\$ (462,892)	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2009 Software	Intangible Plant	\$ 1,800,726	\$ 1,076,101	\$ 724,624	14.29%	\$ 257,324
TECO Toledo Edison Co.	TECO 101/6-303 2010 Software	Intangible Plant	\$ 1,421,095	\$ 708,117	\$ 712,978	14.29%	\$ 203,074
TECO Toledo Edison Co.	TECO 101/6-303 2011 Software	Intangible Plant	\$ 2,204,174	\$ 734,474	\$ 1,469,700	14.29%	\$ 314,976
TECO Toledo Edison Co.	TECO 101/6-303 2012 Software	Intangible Plant	\$ 326,760	\$ 2,767	\$ 323,993	14.29%	\$ 46,694
TECO Toledo Edison Co.	TECO 101/6-303 2013 Software	Intangible Plant	\$ 113,807	\$ 969	\$ 112,839	14.29%	\$ 16,263
TECO Toledo Edison Co.	TECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 240,093	\$ 225,197	\$ 14,897	3.10%	\$ 7,443
TECO Toledo Edison Co.	TECO 101/6-303 FAS109 Transmission	Intangible Plant	\$ 54,210	\$ 46,324	\$ 7,886	2.37%	\$ 1,285
TECO Toledo Edison Co.	TECO 101/6-303 Software	Intangible Plant	\$ 507,037	\$ 205,469	\$ 301,567	14.29%	\$ 72,456
TECO Toledo Edison Co.	TECO 101/6-303 Intangible	Intangible Plant	\$ 91,423	\$ 5,335	\$ 86,088	14.29%	\$ 13,064
<b>Total</b>			\$ 21,921,678	\$ 18,167,184	\$ 3,754,494		\$ 1,374,855

**NOTES**

(D) - (F) Source: 2013 Forecast Version 3 adjusted to reflect current assumptions

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

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

**Rider Charge Calculation - Rider DCR**

I. Annual Revenue Requirement For Q3 2013 Rider DCR Rates

	(A)	(B)
	Company	Rev Req 6/30/2013
(1)	CEI	\$ 87,347,096
(2)	OE	\$ 88,551,038
(3)	TE	\$ 21,470,755
(4)	TOTAL	\$ 197,368,889

**NOTES**

(B) Annual Revenue Requirement based on estimated 6/30/2013 Rate Base

II. Quarterly Revenue Requirement Additions

	(A)	(B)	(C)	(D)
	Description	CEI	OE	TE
(1)	DCR Audit Expense Recovery Q2 2013	\$ 22,309	\$ 22,309	\$ 22,309
(2)	Reconciliation Amount Adjusted for Q3 2013	\$ 1,064,388	\$ 1,238,848	\$ 149,270
(3)	March 2013 DCR Audit Recommendations	\$ (51,090)	\$ (66,317)	\$ (68,713)
(4)	Total Quarterly Reconciliation	\$ 1,035,606	\$ 1,194,840	\$ 102,865

**SOURCES**

Line 1: Source: DCR deferral balance as of March 31, 2013

Line 2: Source: "Quarterly Revenue Requirement Additions: Calculation of Q2 2013 Reconciliation Amount Adjusted for Q3 2013" workpaper, Section III, Col. G

Line 3: Source: Cumulative revenue requirement impact of recommendations from March 2013 Rider DCR audit report

Line 4: Calculation: Line 1 + Line 2 + Line 3

**Rider Charge Calculation - Rider DCR**

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

	(A)	(B)	(C)	(D)	(E)	(F)
	Company	Rate Schedule	Annual KWH Sales		DCR Annual Rev Req Allocations	Quarterly Reconciliation
			Total	% Total		
(1)	CEI	RS	5,571,218,039	33.08%	\$ 28,895,308	\$ 342,589
(2)		GS, GP, GSU	11,269,914,630	66.92%	\$ 58,451,788	\$ 693,017
(3)			16,841,132,669	100.00%	\$ 87,347,096	\$ 1,035,606
(4)	OE	RS	9,128,991,626	46.60%	\$ 41,261,876	\$ 556,756
(5)		GS, GP, GSU	10,462,499,528	53.40%	\$ 47,289,162	\$ 638,084
(6)			19,591,491,154	100.00%	\$ 88,551,038	\$ 1,194,840
(7)	TE	RS	2,493,301,646	43.55%	\$ 9,349,467	\$ 44,793
(8)		GS, GP, GSU	3,232,486,342	56.45%	\$ 12,121,287	\$ 58,072
(9)			5,725,787,989	100.00%	\$ 21,470,755	\$ 102,865
(10)	OH	RS	17,193,511,311	40.78%	\$ 79,506,652	\$ 944,138
(11)	TOTAL	GS, GP, GSU	24,964,900,500	59.22%	\$ 117,862,237	\$ 1,389,173
(12)			42,158,411,811	100.00%	\$ 197,368,889	\$ 2,333,311

**NOTES**

- (C) Source: Forecast for July 2013 through June 2014 (All forecasted numbers associated with 2013 Forecast Version 3)  
(D) Calculation: Individual Rate Schedule Total / Total for RS, GS, GP, GSU  
(E) Calculation: Annual Rider DCR Revenue Requirement from Section I, Column B x Column D  
(F) Calculation: Quarterly Reconciliation from Section II, Line 4 x Column D

**Rider Charge Calculation - Rider DCR**

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Company	Rate Schedule	Stipulation Allocation			DCR Annual Rev Req Allocations	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%	\$ 52,617,364	\$ 623,843
(3)		GP	0.63%	1.19%	1.33%	\$ 779,716	\$ 9,244
(4)		GSU	4.06%	7.74%	8.65%	\$ 5,054,708	\$ 59,930
(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%	\$ 58,451,788
(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%	\$ 38,660,291	\$ 521,652
(13)		GP	5.20%	13.85%	15.69%	\$ 7,419,354	\$ 100,111
(14)		GSU	0.85%	2.26%	2.56%	\$ 1,209,517	\$ 16,320
(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%	\$ 47,289,162
(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%	\$ 10,513,975	\$ 50,372
(23)		GP	4.80%	11.42%	12.97%	\$ 1,572,508	\$ 7,534
(24)		GSU	0.11%	0.25%	0.29%	\$ 34,804	\$ 167
(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%	\$ 12,121,287
(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	\$ 28,895,308	5,571,218,039	\$ 0.005187
(2)	OE	RS	\$ 41,261,876	9,128,991,626	\$ 0.004520
(3)	TE	RS	\$ 9,349,467	2,493,301,646	\$ 0.003750
(4)			\$ 79,506,652	17,193,511,311	

**NOTES**

- (C) Source: Section III, Column E.  
(D) Source: Forecast for July 2013 through June 2014 (All forecasted numbers associated with 2013 Forecast Version 3)  
(E) Calculation: Column C / Column D.

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

	(A)	(B)	(C)	(D)	(E)
	Company	Rate Schedule	Annual DCR Revenue	Billing Units (kW / kVa)	Annual DCR Rev Req Charge (\$ / kW or \$ / kVa)
(1)	CEI	GS	\$ 52,617,364	22,698,104	\$ 2.3181 per kW
(2)		GP	\$ 779,716	873,676	\$ 0.8925 per kW
(3)		GSU	\$ 5,054,708	8,292,199	\$ 0.6096 per kW
(4)			\$ 58,451,788		
(5)	OE	GS	\$ 38,660,291	24,208,546	\$ 1.5970 per kW
(6)		GP	\$ 7,419,354	6,889,961	\$ 1.0768 per kW
(7)		GSU	\$ 1,209,517	2,688,940	\$ 0.4498 per kVa
(8)			\$ 47,289,162		
(9)	TE	GS	\$ 10,513,975	7,860,420	\$ 1.3376 per kW
(10)		GP	\$ 1,572,508	2,800,884	\$ 0.5614 per kW
(11)		GSU	\$ 34,804	219,078	\$ 0.1589 per kVa
(12)			\$ 12,121,287		

**NOTES**

- (C) Source: Section IV, Column F.  
(D) Source: Forecast for July 2013 through June 2014 (All forecasted numbers associated with 2013 Forecast Version 3)  
(E) Calculation: Column C / Column D.

**Rider Charge Calculation - Rider DCR**

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

	(A)	(B)	(C)	(D)	(E)
	Company	Rate Schedule	Quarterly DCR Revenue	Quarterly KWH Sales	Qtrly Reconciliation (\$ / KWH)
(1)	CEI	RS	\$ 342,589	1,532,143,364	\$ 0.000224
(2)	OE	RS	\$ 556,756	2,438,202,827	\$ 0.000228
(3)	TE	RS	\$ 44,793	707,072,388	\$ 0.000063
(4)			\$ 944,138	4,677,418,580	

**NOTES**

(C) Source: Section III, Column F.

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

(E) Calculation: Column C / Column D.

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

	(A)	(B)	(C)	(D)	(E)
	Company	Rate Schedule	Quarterly DCR Revenue	Billing Units (kW / kVa)	Quarterly Reconciliation (\$ / kW or \$ / kVa)
(1)	CEI	GS	\$ 623,843	6,012,474	\$ 0.1038 per kW
(2)		GP	\$ 9,244	221,106	\$ 0.0418 per kW
(3)		GSU	\$ 59,930	2,198,361	\$ 0.0273 per kW
(4)			\$ 693,017		
(5)	OE	GS	\$ 521,652	6,385,704	\$ 0.0817 per kW
(6)		GP	\$ 100,111	1,837,590	\$ 0.0545 per kW
(7)		GSU	\$ 16,320	709,671	\$ 0.0230 per kVa
(8)			\$ 638,084		
(9)	TE	GS	\$ 50,372	2,048,142	\$ 0.0246 per kW
(10)		GP	\$ 7,534	745,760	\$ 0.0101 per kW
(11)		GSU	\$ 167	57,164	\$ 0.0029 per kVa
(12)			\$ 58,072		

**NOTES**

(C) Source: Section IV, Column G.

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

(E) Calculation: Column C / Column D.

**Rider Charge Calculation - Rider DCR**

IX. Rider DCR Charge Calculation

	(A)	(B)	(C)	(D)	(E)
	Company	Rate Schedule	Annual DCR Rev Req Charge	Quarterly Reconciliation	Proposed DCR Charge For Q3 2013
(1)	CEI	RS	\$ 0.005187 per kWh	\$ 0.000224 per kWh	\$ 0.005410 per kWh
(2)		GS	\$ 2.3181 per kW	\$ 0.1038 per kW	\$ 2.4219 per kW
(3)		GP	\$ 0.8925 per kW	\$ 0.0418 per kW	\$ 0.9343 per kW
(4)		GSU	\$ 0.6096 per kW	\$ 0.0273 per kW	\$ 0.6368 per kW
(5)					
(6)	OE	RS	\$ 0.004520 per kWh	\$ 0.000228 per kWh	\$ 0.004748 per kWh
(7)		GS	\$ 1.5970 per kW	\$ 0.0817 per kW	\$ 1.6787 per kW
(8)		GP	\$ 1.0768 per kW	\$ 0.0545 per kW	\$ 1.1313 per kW
(9)		GSU	\$ 0.4498 per kVa	\$ 0.0230 per kVa	\$ 0.4728 per kVa
(10)					
(11)	TE	RS	\$ 0.003750 per kWh	\$ 0.000063 per kWh	\$ 0.003813 per kWh
(12)		GS	\$ 1.3376 per kW	\$ 0.0246 per kW	\$ 1.3622 per kW
(13)		GP	\$ 0.5614 per kW	\$ 0.0101 per kW	\$ 0.5715 per kW
(14)		GSU	\$ 0.1589 per kVa	\$ 0.0029 per kVa	\$ 0.1618 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 March 31, 2013

(A)	(B)
Company	Annual Revenue Through 3/31/2013
CEI	\$ 18,121,231
OE	\$ 19,537,331
TE	\$ 4,591,378

**Quarterly Revenue Requirement Additions: Calculation of Q2 2013 Reconciliation Amount Adjusted for Q3 2013**

**I. Rider DCR Q2 2013 Rates Based on Estimated 3/31/13 Rate Base**

(A) Company	(B) Rate Schedule	(C) Allocation	(D) Annual Revenue Requirements			(E) Quarterly Reconciliation			(J) Q2 2013 Rate Estimated Rate Base
			Rev. Req	Billing Units	Rate	Rev. Req	Billing Units	Rate	
CEI	RS	32.56%	\$ 24,982,741	5,393,145,317	\$ 0.004632 per kWh	\$ 165,225	1,162,008,250	\$ 0.000142 per kWh	\$ 0.004775 per kWh
	GS	60.71%	\$ 46,575,892	23,934,358	\$ 1.9460 per kW	\$ 308,033	6,018,520	\$ 0.0512 per kW	\$ 1.9972 per kW
	GP	0.90%	\$ 690,190	868,020	\$ 0.7951 per kW	\$ 4,565	209,989	\$ 0.0217 per kW	\$ 0.8169 per kW
	GSU	5.83%	\$ 4,474,332	8,086,153	\$ 0.5533 per kW	\$ 29,591	2,014,269	\$ 0.0147 per kW	\$ 0.5680 per kW
		100.00%	\$ 76,723,155			\$ 507,415			
OE	RS	46.10%	\$ 33,980,079	8,887,694,935	\$ 0.003823 per kWh	\$ (453,764)	1,935,881,251	\$ (0.000234) per kWh	\$ 0.003589 per kWh
	GS	44.06%	\$ 32,479,228	24,923,276	\$ 1.3032 per kW	\$ (433,722)	6,330,707	\$ (0.0685) per kW	\$ 1.2347 per kW
	GP	8.46%	\$ 6,233,137	7,064,176	\$ 0.8824 per kW	\$ (83,236)	1,770,370	\$ (0.0470) per kW	\$ 0.8353 per kW
	GSU	1.38%	\$ 1,016,138	2,800,055	\$ 0.3629 per kVa	\$ (13,569)	675,851	\$ (0.0201) per kVa	\$ 0.3428 per kVa
		100.00%	\$ 73,708,581			\$ (984,292)			
TE	RS	43.22%	\$ 8,143,815	2,453,099,795	\$ 0.003320 per kWh	\$ 126,193	528,607,122	\$ 0.000239 per kWh	\$ 0.003559 per kWh
	GS	49.25%	\$ 9,280,420	8,042,148	\$ 1.1540 per kW	\$ 143,805	2,002,092	\$ 0.0718 per kW	\$ 1.2258 per kW
	GP	7.37%	\$ 1,388,013	3,010,501	\$ 0.4611 per kW	\$ 21,508	735,983	\$ 0.0292 per kW	\$ 0.4903 per kW
	GSU	0.16%	\$ 30,721	238,966	\$ 0.1286 per kVa	\$ 476	63,903	\$ 0.0074 per kVa	\$ 0.1360 per kVa
		100.00%	\$ 18,842,969			\$ 291,982			
<b>TOTAL</b>			<b>\$ 169,274,706</b>			<b>\$ (184,895)</b>			

**Notes:**

Source: See "Rider Charge Calculation - Rider DCR" workpaper from Rider DCR filing February 1, 2013.

**Quarterly Revenue Requirement Additions: Calculation of Q2 2013 Reconciliation Amount Adjusted for Q3 2013**

**II. Rider DCR Q2 2013 Rates Based on Actual 3/31/13 Rate Base**

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
Company	Rate Schedule	Allocation	Annual Revenue Requirements			Quarterly Reconciliation			Q2 2013 Rate Actual Rate Base
			Rev. Req	Billing Units	Rate	Rev. Req	Billing Units	Rate	
CEI	RS	32.56%	\$ 26,429,788	5,393,145,317	\$ 0.004901 per kWh	\$ 165,225	1,162,008,250	\$ 0.000142 per kWh	\$ 0.005043 per kWh
	GS	60.71%	\$ 49,273,655	23,934,358	\$ 2.0587 per kW	\$ 308,033	6,018,520	\$ 0.0512 per kW	\$ 2.1099 per kW
	GP	0.90%	\$ 730,167	868,020	\$ 0.8412 per kW	\$ 4,565	209,989	\$ 0.0217 per kW	\$ 0.8629 per kW
	GSU	5.83%	\$ 4,733,494	8,086,153	\$ 0.5854 per kW	\$ 29,591	2,014,269	\$ 0.0147 per kW	\$ 0.6001 per kW
		100.00%	\$ 81,167,104			\$ 507,415			
OE	RS	46.10%	\$ 36,391,258	8,887,694,935	\$ 0.004095 per kWh	\$ (453,764)	1,935,881,251	\$ (0.000234) per kWh	\$ 0.003860 per kWh
	GS	44.06%	\$ 34,783,909	24,923,276	\$ 1.3956 per kW	\$ (433,722)	6,330,707	\$ (0.0685) per kW	\$ 1.3271 per kW
	GP	8.46%	\$ 6,675,432	7,064,176	\$ 0.9450 per kW	\$ (83,236)	1,770,370	\$ (0.0470) per kW	\$ 0.8980 per kW
	GSU	1.38%	\$ 1,088,241	2,800,055	\$ 0.3887 per kVa	\$ (13,569)	675,851	\$ (0.0201) per kVa	\$ 0.3686 per kVa
		100.00%	\$ 78,938,840			(\$984,292)			
TE	RS	43.22%	\$ 8,419,293	2,453,099,795	\$ 0.003432 per kWh	\$ 126,193	528,607,122	\$ 0.000239 per kWh	\$ 0.003671 per kWh
	GS	49.25%	\$ 9,594,345	8,042,148	\$ 1.1930 per kW	\$ 143,805	2,002,092	\$ 0.0718 per kW	\$ 1.2648 per kW
	GP	7.37%	\$ 1,434,965	3,010,501	\$ 0.4767 per kW	\$ 21,508	735,983	\$ 0.0292 per kW	\$ 0.5059 per kW
	GSU	0.16%	\$ 31,760	238,966	\$ 0.1329 per kVa	\$ 476	63,903	\$ 0.0074 per kVa	\$ 0.1404 per kVa
		100.00%	\$ 19,480,364			\$ 291,982			
<b>TOTAL</b>			<b>\$ 179,586,308</b>			<b>\$ (184,895)</b>			

- (C) Source: Rider DCR filing February 1, 2013  
(D) Calculation: Annual DCR Revenue Requirement based on actual 3/31/13 Rate Base x Column C  
(E) Estimated billing units for April 2013 - March 2014. Source: Rider DCR filing February 1, 2013  
(F) Calculation: Column D / Column E  
(G) Source: Rider DCR filing February 1, 2013  
(H) Estimated billing units for April - June 2013. Source: Rider DCR filing February 1, 2013  
(I) Calculation: Column G / Column H  
(J) Calculation: Column F + Column I

**Quarterly Revenue Requirement Additions: Calculation of Q2 2013 Reconciliation Amount Adjusted for Q3 2013**

**III. Estimated Rider DCR Reconciliation Amount for Q2 2013**

(A) Company	(B) Rate Schedule	(C) Q2 2013 Rate Estimated Rate Base	(D) Q2 2013 Rate Actual Rate Base	(E) Difference	(F) Billing Units	(G) Reconciliation Amount
CEI	RS	\$ 0.004775 per kWh	\$ 0.005043 per kWh	\$ 0.000268 per kWh	1,162,008,250	\$ 311,781
	GS	\$ 1.9972 per kW	\$ 2.1099 per kW	\$ 0.1127 per kW	6,018,520	\$ 678,378
	GP	\$ 0.8169 per kW	\$ 0.8629 per kW	\$ 0.0461 per kW	209,989	\$ 9,671
	GSU	\$ 0.5680 per kW	\$ 0.6001 per kW	\$ 0.0321 per kW	2,014,269	\$ 64,557
						\$ 1,064,388
OE	RS	\$ 0.003589 per kWh	\$ 0.003860 per kWh	\$ 0.000271 per kWh	1,935,881,251	\$ 525,193
	GS	\$ 1.2347 per kW	\$ 1.3271 per kW	\$ 0.0925 per kW	6,330,707	\$ 585,407
	GP	\$ 0.8353 per kW	\$ 0.8980 per kW	\$ 0.0626 per kW	1,770,370	\$ 110,845
	GSU	\$ 0.3428 per kVa	\$ 0.3686 per kVa	\$ 0.0258 per kVa	675,851	\$ 17,404
						\$ 1,238,848
TE	RS	\$ 0.003559 per kWh	\$ 0.003671 per kWh	\$ 0.000112 per kWh	528,607,122	\$ 59,361
	GS	\$ 1.2258 per kW	\$ 1.2648 per kW	\$ 0.0390 per kW	2,002,092	\$ 78,152
	GP	\$ 0.4903 per kW	\$ 0.5059 per kW	\$ 0.0156 per kW	735,983	\$ 11,478
	GSU	\$ 0.1360 per kVa	\$ 0.1404 per kVa	\$ 0.0043 per kVa	63,903	\$ 278
						\$ 149,270
<b>TOTAL</b>						<b>\$ 2,452,505</b>

(C) Source: Section I, Column J

(D) Source: Section II, Column J

(E) Calculation: Column D - Column C

(F) Estimated billing units for April - June 2013. Source: Rider DCR filing February 1, 2013

(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 Forecast Version 3

### **Annual Energy (July 2013 - June 2014) :**

Source: 2013 Forecast Version 3

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	5,571,218,039	9,128,991,626	2,493,301,646	17,193,511,311
GS	kWh	6,727,932,933	6,551,734,361	2,058,067,861	15,337,735,155
GP	kWh	450,511,514	2,849,414,631	1,065,890,929	4,365,817,074
GSU	kWh	4,091,470,183	1,061,350,535	108,527,552	5,261,348,271
Total		16,841,132,669	19,591,491,154	5,725,787,989	42,158,411,811

### **Annual Demand (July 2013 - June 2014) :**

Source: 2013 Forecast Version 3

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	22,698,104	24,208,546	7,860,420
GP	kW	873,676	6,889,961	2,800,884
GSU	kW/kVA	8,292,199	2,688,940	219,078

### **Q3 2013 Energy (July 2013 - September 2013) :**

Source: 2013 Forecast Version 3

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	1,532,143,364	2,438,202,827	707,072,388	4,677,418,580
GS	kWh	1,752,980,917	1,704,282,215	553,632,918	4,010,896,049
GP	kWh	118,589,799	748,134,871	285,963,362	1,152,688,032
GSU	kWh	1,074,687,485	276,224,452	27,010,065	1,377,922,002
Total		4,478,401,565	5,166,844,365	1,573,678,733	11,218,924,663

### **Q3 2013 Demand (July 2013 - September 2013) :**

Source: 2013 Forecast Version 3

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	6,012,474	6,385,704	2,048,142
GP	kW	221,106	1,837,590	745,760
GSU	kW/kVA	2,198,361	709,671	57,164

Ohio Edison Company  
Case No. 12-2680-EL-RDR  
Typical Bills - Comparison (DCR Q2 vs. DCR Q3)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
Residential Service - Standard (Rate RS)						
1	0	250	\$ 37.40	\$ 37.69	\$ 0.29	0.8%
2	0	500	\$ 70.72	\$ 71.30	\$ 0.58	0.8%
3	0	750	\$ 104.01	\$ 104.88	\$ 0.87	0.8%
4	0	1,000	\$ 137.30	\$ 138.46	\$ 1.16	0.8%
5	0	1,250	\$ 170.59	\$ 172.04	\$ 1.45	0.8%
6	0	1,500	\$ 203.86	\$ 205.60	\$ 1.74	0.9%
7	0	2,000	\$ 270.42	\$ 272.74	\$ 2.32	0.9%
8	0	2,500	\$ 336.80	\$ 339.70	\$ 2.90	0.9%
9	0	3,000	\$ 403.12	\$ 406.59	\$ 3.48	0.9%
10	0	3,500	\$ 469.48	\$ 473.53	\$ 4.06	0.9%
11	0	4,000	\$ 535.80	\$ 540.43	\$ 4.64	0.9%
12	0	4,500	\$ 602.15	\$ 607.36	\$ 5.22	0.9%
13	0	5,000	\$ 668.51	\$ 674.30	\$ 5.79	0.9%
14	0	5,500	\$ 734.81	\$ 741.18	\$ 6.37	0.9%
15	0	6,000	\$ 801.15	\$ 808.10	\$ 6.95	0.9%
16	0	6,500	\$ 867.49	\$ 875.03	\$ 7.53	0.9%
17	0	7,000	\$ 933.83	\$ 941.95	\$ 8.11	0.9%
18	0	7,500	\$ 1,000.20	\$ 1,008.90	\$ 8.69	0.9%
19	0	8,000	\$ 1,066.51	\$ 1,075.79	\$ 9.27	0.9%
20	0	8,500	\$ 1,132.88	\$ 1,142.73	\$ 9.85	0.9%
21	0	9,000	\$ 1,199.18	\$ 1,209.61	\$ 10.43	0.9%
22	0	9,500	\$ 1,265.56	\$ 1,276.57	\$ 11.01	0.9%
23	0	10,000	\$ 1,331.88	\$ 1,343.47	\$ 11.59	0.9%
24	0	10,500	\$ 1,398.24	\$ 1,410.41	\$ 12.17	0.9%
25	0	11,000	\$ 1,464.58	\$ 1,477.33	\$ 12.75	0.9%



Ohio Edison Company  
Case No. 12-2680-EL-RDR  
Typical Bills - Comparison (DCR Q2 vs. DCR Q3)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
Residential Service - All-Electric (Rate RS)						
1	0	250	\$ 37.40	\$ 37.69	\$ 0.29	0.8%
2	0	500	\$ 70.72	\$ 71.30	\$ 0.58	0.8%
3	0	750	\$ 94.83	\$ 95.70	\$ 0.87	0.9%
4	0	1,000	\$ 118.95	\$ 120.11	\$ 1.16	1.0%
5	0	1,250	\$ 143.06	\$ 144.51	\$ 1.45	1.0%
6	0	1,500	\$ 167.16	\$ 168.90	\$ 1.74	1.0%
7	0	2,000	\$ 215.37	\$ 217.69	\$ 2.32	1.1%
8	0	2,500	\$ 263.40	\$ 266.30	\$ 2.90	1.1%
9	0	3,000	\$ 311.37	\$ 314.84	\$ 3.48	1.1%
10	0	3,500	\$ 359.38	\$ 363.43	\$ 4.06	1.1%
11	0	4,000	\$ 407.35	\$ 411.98	\$ 4.64	1.1%
12	0	4,500	\$ 455.35	\$ 460.56	\$ 5.22	1.1%
13	0	5,000	\$ 503.36	\$ 509.15	\$ 5.79	1.2%
14	0	5,500	\$ 551.31	\$ 557.68	\$ 6.37	1.2%
15	0	6,000	\$ 599.30	\$ 606.25	\$ 6.95	1.2%
16	0	6,500	\$ 647.29	\$ 654.83	\$ 7.53	1.2%
17	0	7,000	\$ 695.28	\$ 703.40	\$ 8.11	1.2%
18	0	7,500	\$ 743.30	\$ 752.00	\$ 8.69	1.2%
19	0	8,000	\$ 791.26	\$ 800.54	\$ 9.27	1.2%
20	0	8,500	\$ 839.28	\$ 849.13	\$ 9.85	1.2%
21	0	9,000	\$ 887.23	\$ 897.66	\$ 10.43	1.2%
22	0	9,500	\$ 935.26	\$ 946.27	\$ 11.01	1.2%
23	0	10,000	\$ 983.23	\$ 994.82	\$ 11.59	1.2%
24	0	10,500	\$ 1,031.24	\$ 1,043.41	\$ 12.17	1.2%
25	0	11,000	\$ 1,079.23	\$ 1,091.98	\$ 12.75	1.2%

Ohio Edison Company  
Case No. 12-2680-EL-RDR  
Typical Bills - Comparison (DCR Q2 vs. DCR Q3)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
Residential Service - Water Heating (Rate RS)						
1	0	250	\$ 37.40	\$ 37.69	\$ 0.29	0.8%
2	0	500	\$ 70.72	\$ 71.30	\$ 0.58	0.8%
3	0	750	\$ 99.58	\$ 100.45	\$ 0.87	0.9%
4	0	1,000	\$ 128.45	\$ 129.61	\$ 1.16	0.9%
5	0	1,250	\$ 157.31	\$ 158.76	\$ 1.45	0.9%
6	0	1,500	\$ 186.16	\$ 187.90	\$ 1.74	0.9%
7	0	2,000	\$ 243.87	\$ 246.19	\$ 2.32	1.0%
8	0	2,500	\$ 301.40	\$ 304.30	\$ 2.90	1.0%
9	0	3,000	\$ 358.87	\$ 362.34	\$ 3.48	1.0%
10	0	3,500	\$ 416.38	\$ 420.43	\$ 4.06	1.0%
11	0	4,000	\$ 473.85	\$ 478.48	\$ 4.64	1.0%
12	0	4,500	\$ 531.35	\$ 536.56	\$ 5.22	1.0%
13	0	5,000	\$ 588.86	\$ 594.65	\$ 5.79	1.0%
14	0	5,500	\$ 646.31	\$ 652.68	\$ 6.37	1.0%
15	0	6,000	\$ 703.80	\$ 710.75	\$ 6.95	1.0%
16	0	6,500	\$ 761.29	\$ 768.83	\$ 7.53	1.0%
17	0	7,000	\$ 818.78	\$ 826.90	\$ 8.11	1.0%
18	0	7,500	\$ 876.30	\$ 885.00	\$ 8.69	1.0%
19	0	8,000	\$ 933.76	\$ 943.04	\$ 9.27	1.0%
20	0	8,500	\$ 991.28	\$ 1,001.13	\$ 9.85	1.0%
21	0	9,000	\$ 1,048.73	\$ 1,059.16	\$ 10.43	1.0%
22	0	9,500	\$ 1,106.26	\$ 1,117.27	\$ 11.01	1.0%
23	0	10,000	\$ 1,163.73	\$ 1,175.32	\$ 11.59	1.0%
24	0	10,500	\$ 1,221.24	\$ 1,233.41	\$ 12.17	1.0%
25	0	11,000	\$ 1,278.73	\$ 1,291.48	\$ 12.75	1.0%

Ohio Edison Company  
Case No. 12-2680-EL-RDR  
Typical Bills - Comparison (DCR Q2 vs. DCR Q3)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Secondary (Rate GS)						
1	10	1,000	\$ 165.28	\$ 169.72	\$ 4.44	2.7%
2	10	2,000	\$ 252.69	\$ 257.13	\$ 4.44	1.8%
3	10	3,000	\$ 339.70	\$ 344.14	\$ 4.44	1.3%
4	10	4,000	\$ 426.66	\$ 431.10	\$ 4.44	1.0%
5	10	5,000	\$ 513.66	\$ 518.10	\$ 4.44	0.9%
6	10	6,000	\$ 600.61	\$ 605.05	\$ 4.44	0.7%
7	1,000	100,000	\$ 17,106.61	\$ 17,550.61	\$ 444.00	2.6%
8	1,000	200,000	\$ 25,748.08	\$ 26,192.08	\$ 444.00	1.7%
9	1,000	300,000	\$ 34,389.54	\$ 34,833.54	\$ 444.00	1.3%
10	1,000	400,000	\$ 43,031.01	\$ 43,475.01	\$ 444.00	1.0%
11	1,000	500,000	\$ 51,672.48	\$ 52,116.48	\$ 444.00	0.9%
12	1,000	600,000	\$ 60,313.94	\$ 60,757.94	\$ 444.00	0.7%

Ohio Edison Company  
Case No. 12-2680-EL-RDR  
Typical Bills - Comparison (DCR Q2 vs. DCR Q3)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Primary (Rate GP)						
1	500	50,000	\$ 6,813.56	\$ 6,961.56	\$ 148.00	2.2%
2	500	100,000	\$ 10,940.79	\$ 11,088.79	\$ 148.00	1.4%
3	500	150,000	\$ 15,068.02	\$ 15,216.02	\$ 148.00	1.0%
4	500	200,000	\$ 19,195.26	\$ 19,343.26	\$ 148.00	0.8%
5	500	250,000	\$ 23,322.49	\$ 23,470.49	\$ 148.00	0.6%
6	500	300,000	\$ 27,449.72	\$ 27,597.72	\$ 148.00	0.5%
7	5,000	500,000	\$ 66,607.61	\$ 68,087.61	\$ 1,480.00	2.2%
8	5,000	1,000,000	\$ 107,605.88	\$ 109,085.88	\$ 1,480.00	1.4%
9	5,000	1,500,000	\$ 148,057.66	\$ 149,537.66	\$ 1,480.00	1.0%
10	5,000	2,000,000	\$ 188,509.44	\$ 189,989.44	\$ 1,480.00	0.8%
11	5,000	2,500,000	\$ 228,961.22	\$ 230,441.22	\$ 1,480.00	0.6%
12	5,000	3,000,000	\$ 269,413.00	\$ 270,893.00	\$ 1,480.00	0.5%

Ohio Edison Company  
Case No. 12-2680-EL-RDR  
Typical Bills - Comparison (DCR Q2 vs. DCR Q3)

Bill Data						
Line No.	Level of Demand (kVa) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Subtransmission (Rate GSU)						
1	1,000	100,000	\$ 10,708.33	\$ 10,838.33	\$ 130.00	1.2%
2	1,000	200,000	\$ 18,471.30	\$ 18,601.30	\$ 130.00	0.7%
3	1,000	300,000	\$ 26,234.26	\$ 26,364.26	\$ 130.00	0.5%
4	1,000	400,000	\$ 33,997.23	\$ 34,127.23	\$ 130.00	0.4%
5	1,000	500,000	\$ 41,760.20	\$ 41,890.20	\$ 130.00	0.3%
6	1,000	600,000	\$ 49,523.16	\$ 49,653.16	\$ 130.00	0.3%
7	10,000	1,000,000	\$ 104,826.87	\$ 106,126.87	\$ 1,300.00	1.2%
8	10,000	2,000,000	\$ 180,815.43	\$ 182,115.43	\$ 1,300.00	0.7%
9	10,000	3,000,000	\$ 256,803.99	\$ 258,103.99	\$ 1,300.00	0.5%
10	10,000	4,000,000	\$ 332,792.55	\$ 334,092.55	\$ 1,300.00	0.4%
11	10,000	5,000,000	\$ 408,781.12	\$ 410,081.12	\$ 1,300.00	0.3%
12	10,000	6,000,000	\$ 484,769.68	\$ 486,069.68	\$ 1,300.00	0.3%

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

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

The Public Utilities Commission of Ohio

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

The Public Utilities Commission of Ohio

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

**APPLICABILITY:**

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

**RATE:**

RS (all kWhs, per kWh)	0.4748¢
GS (per kW of Billing Demand)	\$1.6787
GP (per kW of Billing Demand)	\$1.1313
GSU (per kVa of Billing Demand)	\$0.4728

**PROVISIONS:**

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

**RIDER UPDATES:**

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



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

**Commission of Ohio Docketing Information System on**

**5/2/2013 4:56:20 PM**

**in**

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

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