

August 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

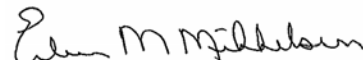
Dear Ms. McNeal:

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 related to the Delivery Capital Recovery Rider (Rider DCR). 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 Rider DCR charges effective in the third quarter 2013 and the Rider DCR charges commencing on October 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  
August 2, 2013

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**Rider DCR  
Q4 2013  
Revenue Requirement Summary**

(\$ millions)

**Calculation of Annual Revenue Requirement Based on Estimated 9/30/2013 Rate Base**

<b>Line No.</b>	<b>Description</b>	<b>Source</b>	<b>CEI</b>	<b>OE</b>	<b>TE</b>	<b>TOTAL</b>
1	Annual Revenue Requirement Based on Actual 6/30/2013 Rate Base	8/2/2013 Compliance Filing; Page 2; Column (f) Lines 36-39	\$ 86.4	\$ 84.6	\$ 20.9	\$ 192.0
2	Incremental Revenue Requirement Based on Estimated 9/30/2013 Rate Base	Calculation: 8/2/2013 Compliance Filing (Page 27, Column (f) Lines 36-39) minus Line 1	\$ 1.2	\$ 2.5	\$ 1.2	\$ 4.9
3	Annual Revenue Requirement Based on Estimated 9/30/2013 Rate Base	Calculation: SUM [ Line 1 through Line 2 ]	\$ 87.6	\$ 87.1	\$ 22.1	\$ 196.8

**Rider DCR  
 Actual Distribution Rate Base Additions as of 6/30/13  
 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)	
<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	2,676.8	749.7	Sch B2.1 (Actual) Line 45	
(2) OE	2,074.0	2,944.4	870.4	Sch B2.1 (Actual) Line 47	
(3) TE	771.5	1,062.6	291.2	Sch B2.1 (Actual) Line 44	
(4) <b>Total</b>	<b>4,772.5</b>	<b>6,683.8</b>	<b>1,911.3</b>	<b>Sum: [ (1) through (3) ]</b>	
<b>Accumulated Reserve</b>					
(5) CEI	(773.0)	(1,071.1)	(298.1)	-Sch B3 (Actual) Line 46	
(6) OE	(803.0)	(1,135.6)	(332.5)	-Sch B3 (Actual) Line 48	
(7) TE	(376.8)	(507.6)	(130.8)	-Sch B3 (Actual) Line 45	
(8) <b>Total</b>	<b>(1,952.8)</b>	<b>(2,714.2)</b>	<b>(761.4)</b>	<b>Sum: [ (5) through (7) ]</b>	
<b>Net Plant In Service</b>					
(9) CEI	1,154.0	1,605.7	451.6	(1) + (5)	
(10) OE	1,271.0	1,808.8	537.9	(2) + (6)	
(11) TE	394.7	555.1	160.4	(3) + (7)	
(12) <b>Total</b>	<b>2,819.7</b>	<b>3,969.6</b>	<b>1,149.9</b>	<b>Sum: [ (9) through (11) ]</b>	
<b>ADIT</b>					
(13) CEI	(246.4)	(455.3)	(208.9)	- ADIT Balances (Actual) Line 3	
(14) OE	(197.1)	(488.4)	(291.3)	- ADIT Balances (Actual) Line 3	
(15) TE	(10.3)	(146.5)	(136.2)	- ADIT Balances (Actual) Line 3	
(16) <b>Total</b>	<b>(453.8)</b>	<b>(1,090.2)</b>	<b>(636.4)</b>	<b>Sum: [ (13) through (15) ]</b>	
<b>Rate Base</b>					
(17) CEI	907.7	1,150.4	242.8	(9) + (13)	
(18) OE	1,073.9	1,320.4	246.5	(10) + (14)	
(19) TE	384.4	408.6	24.2	(11) + (15)	
(20) <b>Total</b>	<b>2,366.0</b>	<b>2,879.4</b>	<b>513.5</b>	<b>Sum: [ (17) through (19) ]</b>	
<b>Depreciation Exp</b>					
(21) CEI	60.0	85.6	25.6	Sch B-3.2 (Actual) Line 45	
(22) OE	62.0	87.2	25.1	Sch B-3.2 (Actual) Line 47	
(23) TE	24.5	34.3	9.7	Sch B-3.2 (Actual) Line 44	
(24) <b>Total</b>	<b>146.5</b>	<b>207.0</b>	<b>60.5</b>	<b>Sum: [ (21) through (23) ]</b>	
<b>Property Tax Exp</b>					
(25) CEI	65.0	97.9	33.0	Sch C-3.10a (Actual) Line 4	
(26) OE	57.4	88.6	31.3	Sch C-3.10a (Actual) Line 4	
(27) TE	20.1	28.5	8.4	Sch C-3.10a (Actual) Line 4	
(28) <b>Total</b>	<b>142.4</b>	<b>215.0</b>	<b>72.6</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	242.8	20.6	25.6	33.0	79.1
(30) OE	246.5	20.9	25.1	31.3	77.3
(31) TE	24.2	2.0	9.7	8.4	20.2
(32) <b>Total</b>	<b>513.5</b>	<b>43.5</b>	<b>60.5</b>	<b>72.6</b>	<b>176.6</b>

<b>Capital Structure &amp; Returns</b>				
	% mix	rate	wtd rate	
(33) Debt	51%	6.54%	3.3%	
(34) Equity	49%	10.50%	5.1%	
(35) <b>Total</b>			<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	12.5	36.15%	7.1	0.2	7.3	86.4
(37) OE	12.7	35.83%	7.1	0.2	7.3	84.6
(38) TE	1.2	35.67%	0.7	0.1	0.7	20.9
(39) <b>Total</b>	<b>26.4</b>		<b>14.8</b>	<b>0.5</b>	<b>15.3</b>	<b>192.0</b>

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

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

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

Ohio Edison Company: 12-2680-EL-RDR  
6/30/2013 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 6/30/2013, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013 Rider DCR Audit Report. 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 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	\$ 93,555,979	100%	\$ 93,555,979	\$ (85,289,458)	\$ 8,266,521
2	352	Structures & Improvements	\$ 11,613,226	100%	\$ 11,613,226		\$ 11,613,226
3	353	Station Equipment	\$ 107,648,392	100%	\$ 107,648,392		\$ 107,648,392
4	354	Towers & Fixtures	\$ 276,919	100%	\$ 276,919		\$ 276,919
5	355	Poles & Fixtures	\$ 25,869,722	100%	\$ 25,869,722		\$ 25,869,722
6	356	Overhead Conductors & Devices	\$ 35,294,921	100%	\$ 35,294,921		\$ 35,294,921
7	357	Underground Conduit	\$ 1,548,767	100%	\$ 1,548,767		\$ 1,548,767
8	358	Underground Conductors & Devices	\$ 15,008,117	100%	\$ 15,008,117		\$ 15,008,117
9	359	Roads & Trails	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 290,816,043	100%	\$ 290,816,043	\$ (85,289,458)	\$ 205,526,585

Ohio Edison Company: 12-2680-EL-RDR  
6/30/2013 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 6/30/2013, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013 Rider DCR Audit Report. 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 6/30/2013 Plant in Service Balances" workbook.

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	\$ 12,810,724	100%	\$ 12,810,724		\$ 12,810,724
12	361	Structures & Improvements	\$ 12,500,113	100%	\$ 12,500,113		\$ 12,500,113
13	362	Station Equipment	\$ 221,863,560	100%	\$ 221,863,560		\$ 221,863,560
14	364	Poles, Towers & Fixtures	\$ 441,405,449	100%	\$ 441,405,449		\$ 441,405,449
15	365	Overhead Conductors & Devices	\$ 610,540,236	100%	\$ 610,540,236		\$ 610,540,236
16	366	Underground Conduit	\$ 66,030,496	100%	\$ 66,030,496		\$ 66,030,496
17	367	Underground Conductors & Devices	\$ 263,977,776	100%	\$ 263,977,776		\$ 263,977,776
18	368	Line Transformers	\$ 451,717,314	100%	\$ 451,717,314		\$ 451,717,314
19	369	Services	\$ 126,511,659	100%	\$ 126,511,659		\$ 126,511,659
20	370	Meters	\$ 132,240,269	100%	\$ 132,240,269		\$ 132,240,269
21	371	Installation on Customer Premises	\$ 22,886,659	100%	\$ 22,886,659		\$ 22,886,659
22	373	Street Lighting & Signal Systems	\$ 64,679,193	100%	\$ 64,679,193		\$ 64,679,193
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	100%	\$ 22,272		\$ 22,272
24		Total Distribution Plant	\$ 2,427,185,719	100%	\$ 2,427,185,719	\$ -	\$ 2,427,185,719

Ohio Edison Company: 12-2680-EL-RDR  
6/30/2013 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 6/30/2013, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013 Rider DCR Audit Report. 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 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	\$ 4,164,237	100%	\$ 4,164,237		\$ 4,164,237
26	390	Structures & Improvements	\$ 86,476,862	100%	\$ 86,476,862		\$ 86,476,862
27	390.3	Leasehold Improvements	\$ 108,959	100%	\$ 108,959		\$ 108,959
28	391.1	Office Furniture & Equipment	\$ 7,425,294	100%	\$ 7,425,294		\$ 7,425,294
29	391.2	Data Processing Equipment	\$ 11,257,299	100%	\$ 11,257,299		\$ 11,257,299
30	392	Transportation Equipment	\$ 2,055,391	100%	\$ 2,055,391		\$ 2,055,391
31	393	Stores Equipment	\$ 1,376,379	100%	\$ 1,376,379		\$ 1,376,379
32	394	Tools, Shop & Garage Equipment	\$ 14,757,506	100%	\$ 14,757,506		\$ 14,757,506
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	\$ 21,841,721	100%	\$ 21,841,721		\$ 21,841,721
36	398	Miscellaneous Equipment	\$ 662,142	100%	\$ 662,142		\$ 662,142
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	100%	\$ 303,410		\$ 303,410
38		Total General Plant	\$ 160,136,256	100%	\$ 160,136,256	\$ -	\$ 160,136,256

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

Schedule B-2.1 (Actual)  
Page 4 of 4

NOTE: Column A contains actual plant in service balances as of 6/30/2013, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013 Rider DCR Audit Report. 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 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>OTHER PLANT</u>							
39	301	Organization	\$ 89,746	100%	\$ 89,746		\$ 89,746
40	303	Intangible Software	\$ 59,973,417	100%	\$ 59,973,417		\$ 59,973,417
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	100%	\$ 2,023,278		\$ 2,023,278
42	303	Intangible FAS 109 Distribution	\$ 1,593,381	100%	\$ 1,593,381		\$ 1,593,381
43	303	Intangible FAS 109 General	\$ 199,091	100%	\$ 199,091		\$ 199,091
44		Total Other Plant	<u>\$ 63,878,914</u>		<u>\$ 63,878,914</u>	<u>\$ -</u>	<u>\$ 63,878,914</u>
45		Company Total Plant	<u>\$ 2,942,016,932</u>	100%	<u>\$ 2,942,016,932</u>	<u>\$ (85,289,458)</u>	<u>\$ 2,856,727,474</u>
46		Service Company Plant Allocated*					\$ 87,662,673
47		Grand Total Plant (45 + 46)					<u>\$ 2,944,390,147</u>

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



Ohio Edison Company: 12-2680-EL-RDR  
6/30/2013 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 6/30/2013, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013 Rider DCR Audit Report. 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 6/30/2013 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company Plant Investment Sch B2.1 (Actual) Column E (A)	Reserve Balances				
				Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
<u>TRANSMISSION PLANT</u>								
1	350	Land & Land Rights	\$ 8,266,521	\$ -	100%	\$ -		\$ -
2	352	Structures & Improvements	\$ 11,613,226	\$ 7,349,413	100%	\$ 7,349,413		\$ 7,349,413
3	353	Station Equipment	\$ 107,648,392	\$ 52,934,640	100%	\$ 52,934,640		\$ 52,934,640
4	354	Towers & Fixtures	\$ 276,919	\$ 301,841	100%	\$ 301,841		\$ 301,841
5	355	Poles & Fixtures	\$ 25,869,722	\$ 20,337,111	100%	\$ 20,337,111		\$ 20,337,111
6	356	Overhead Conductors & Devices	\$ 35,294,921	\$ 18,235,096	100%	\$ 18,235,096		\$ 18,235,096
7	357	Underground Conduit	\$ 1,548,767	\$ 840,234	100%	\$ 840,234		\$ 840,234
8	358	Underground Conductors & Devices	\$ 15,008,117	\$ 4,230,672	100%	\$ 4,230,672		\$ 4,230,672
9	359	Roads & Trails	\$ -	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 205,526,585	\$ 104,229,007	100%	\$ 104,229,007	\$0	\$ 104,229,007

Ohio Edison Company: 12-2680-EL-RDR  
6/30/2013 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 6/30/2013, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013 Rider DCR Audit Report. 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 6/30/2013 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company Plant Investment Sch B2.1 (Actual) Column E (A)	Reserve Balances				
				Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
<u>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$ 12,810,724	\$ -	100%	\$ -		\$ -
12	361	Structures & Improvements	\$ 12,500,113	\$ 4,957,674	100%	\$ 4,957,674		\$ 4,957,674
13	362	Station Equipment	\$ 221,863,560	\$ 88,760,484	100%	\$ 88,760,484		\$ 88,760,484
14	364	Poles, Towers & Fixtures	\$ 441,405,449	\$ 203,365,525	100%	\$ 203,365,525		\$ 203,365,525
15	365	Overhead Conductors & Devices	\$ 610,540,236	\$ 147,070,716	100%	\$ 147,070,716		\$ 147,070,716
16	366	Underground Conduit	\$ 66,030,496	\$ 21,852,212	100%	\$ 21,852,212		\$ 21,852,212
17	367	Underground Conductors & Devices	\$ 263,977,776	\$ 66,074,082	100%	\$ 66,074,082		\$ 66,074,082
18	368	Line Transformers	\$ 451,717,314	\$ 184,933,916	100%	\$ 184,933,916		\$ 184,933,916
19	369	Services	\$ 126,511,659	\$ 74,532,983	100%	\$ 74,532,983		\$ 74,532,983
20	370	Meters	\$ 132,240,269	\$ 44,383,883	100%	\$ 44,383,883		\$ 44,383,883
21	371	Installation on Customer Premises	\$ 22,886,659	\$ 12,377,080	100%	\$ 12,377,080		\$ 12,377,080
22	373	Street Lighting & Signal Systems	\$ 64,679,193	\$ 40,338,292	100%	\$ 40,338,292		\$ 40,338,292
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	\$ 12,111	100%	\$ 12,111		\$ 12,111
24		Total Distribution Plant	\$ 2,427,185,719	\$ 888,658,958	100%	\$ 888,658,958	\$ -	\$ 888,658,958

Ohio Edison Company: 12-2680-EL-RDR  
6/30/2013 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 6/30/2013, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013 Rider DCR Audit Report. 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 6/30/2013 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company Plant Investment Sch B2.1 (Actual) Column E (A)	Reserve Balances				
				Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
<u>GENERAL PLANT</u>								
25	389	Land & Land Rights	\$ 4,164,237	\$ -	100%	\$ -		\$ -
26	390	Structures & Improvements	\$ 86,476,862	\$ 33,457,266	100%	\$ 33,457,266		\$ 33,457,266
27	390.3	Leasehold Improvements	\$ 108,959	\$ 108,959	100%	\$ 108,959		\$ 108,959
28	391.1	Office Furniture & Equipment	\$ 7,425,294	\$ 5,736,151	100%	\$ 5,736,151		\$ 5,736,151
29	391.2	Data Processing Equipment	\$ 11,257,299	\$ 1,338,131	100%	\$ 1,338,131		\$ 1,338,131
30	392	Transportation Equipment	\$ 2,055,391	\$ (113,065)	100%	\$ (113,065)		\$ (113,065)
31	393	Stores Equipment	\$ 1,376,379	\$ 790,995	100%	\$ 790,995		\$ 790,995
32	394	Tools, Shop & Garage Equipment	\$ 14,757,506	\$ 2,491,728	100%	\$ 2,491,728		\$ 2,491,728
33	395	Laboratory Equipment	\$ 6,206,681	\$ 2,929,554	100%	\$ 2,929,554		\$ 2,929,554
34	396	Power Operated Equipment	\$ 3,500,375	\$ 2,980,744	100%	\$ 2,980,744		\$ 2,980,744
35	397	Communication Equipment	\$ 21,841,721	\$ 15,738,768	100%	\$ 15,738,768		\$ 15,738,768
36	398	Miscellaneous Equipment	\$ 662,142	\$ 496,419	100%	\$ 496,419		\$ 496,419
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	\$ 168,330	100%	\$ 168,330		\$ 168,330
38		Total General Plant	\$ 160,136,256	\$ 66,123,981	100%	\$ 66,123,981	\$ -	\$ 66,123,981

Ohio Edison Company: 12-2680-EL-RDR  
6/30/2013 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 6/30/2013, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013 Rider DCR Audit Report. 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 6/30/2013 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company Plant Investment Sch B2.1 (Actual) Column E (A)	Reserve Balances			
				Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)
<u>OTHER PLANT</u>							
39	301	Organization	\$ 89,746	\$ -	100%	\$ -	\$ -
40	303	Intangible Software	\$ 59,973,417	\$ 46,422,039	100%	\$ 46,422,039	\$ 46,422,039
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	\$ 63,878,914	\$ 48,841,242		\$ 48,841,242	\$ 48,841,242
45		Removal Work in Progress (RWIP)		\$ (3,045,810)	100%	\$ (3,045,810)	\$ (3,045,810)
46		Company Total Plant (Reserve)	\$ 2,856,727,474	\$ 1,104,807,377	100%	\$ 1,104,807,377	\$ 1,104,807,377
47		Service Company Reserve Allocated*					\$ 30,752,640
48		Grand Total Plant (Reserve) (46 + 47)					\$ 1,135,560,017

\* 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. 6/30/13*	\$ 443,984,711	\$ 474,735,791	\$ 140,511,620	\$ 79,323,208
(2) Service Company Allocated ADIT**	\$ 11,271,828	\$ 13,659,456	\$ 6,012,699	
(3) Grand Total ADIT Balance***	<u>\$ 455,256,539</u>	<u>\$ 488,395,247</u>	<u>\$ 146,524,319</u>	

\*Source: Actual 6/30/13 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 June 30, 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) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 8,266,521	\$ -	0.00%	\$ -
2	352	Structures & Improvements	\$ 11,613,226	\$ 7,349,413	2.06%	\$ 239,232
3	353	Station Equipment	\$ 107,648,392	\$ 52,934,640	2.20%	\$ 2,368,265
4	354	Towers & Fixtures	\$ 276,919	\$ 301,841	1.82%	\$ 5,040
5	355	Poles & Fixtures	\$ 25,869,722	\$ 20,337,111	2.98%	\$ 770,918
6	356	Overhead Conductors & Devices	\$ 35,294,921	\$ 18,235,096	2.55%	\$ 900,020
7	357	Underground Conduit	\$ 1,548,767	\$ 840,234	1.67%	\$ 25,864
8	358	Underground Conductors & Devices	\$ 15,008,117	\$ 4,230,672	2.00%	\$ 300,162
9	359	Roads & Trails	\$ -	\$ -	0.00%	\$ -
10		Total Transmission	\$ 205,526,585	\$ 104,229,007		\$ 4,609,501

Ohio Edison Company: 12-2680-EL-RDR  
Annual Depreciation Expense on Actual Plant Balances as of June 30, 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	\$ 12,810,724	\$ -	0.00%	\$ -
12	361	Structures & Improvements	\$ 12,500,113	\$ 4,957,674	2.45%	\$ 306,253
13	362	Station Equipment	\$ 221,863,560	\$ 88,760,484	2.55%	\$ 5,657,521
14	364	Poles, Towers & Fixtures	\$ 441,405,449	\$ 203,365,525	2.93%	\$ 12,933,180
15	365	Overhead Conductors & Devices	\$ 610,540,236	\$ 147,070,716	2.70%	\$ 16,484,586
16	366	Underground Conduit	\$ 66,030,496	\$ 21,852,212	1.50%	\$ 990,457
17	367	Underground Conductors & Devices	\$ 263,977,776	\$ 66,074,082	2.07%	\$ 5,464,340
18	368	Line Transformers	\$ 451,717,314	\$ 184,933,916	3.50%	\$ 15,810,106
19	369	Services	\$ 126,511,659	\$ 74,532,983	3.13%	\$ 3,959,815
20	370	Meters	\$ 132,240,269	\$ 44,383,883	3.24%	\$ 4,284,585
21	371	Installation on Customer Premises	\$ 22,886,659	\$ 12,377,080	4.44%	\$ 1,016,168
22	373	Street Lighting & Signal Systems	\$ 64,679,193	\$ 40,338,292	4.20%	\$ 2,716,526
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	\$ 12,111	0.00%	\$ -
24		Total Distribution	\$ 2,427,185,719	\$ 888,658,958		\$ 69,623,537

Ohio Edison Company: 12-2680-EL-RDR  
Annual Depreciation Expense on Actual Plant Balances as of June 30, 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	\$ 4,164,237	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 86,476,862	\$ 33,457,266	2.50%	\$ 2,161,922
27	390.3	Leasehold Improvements	\$ 108,959	\$ 108,959	20.78%	\$ 22,642
28	391.1	Office Furniture & Equipment	\$ 7,425,294	\$ 5,736,151	3.80%	\$ 282,161
29	391.2	Data Processing Equipment	\$ 11,257,299	\$ 1,338,131	17.00%	\$ 1,913,741
30	392	Transportation Equipment	\$ 2,055,391	\$ (113,065)	7.31%	\$ 150,249
31	393	Stores Equipment	\$ 1,376,379	\$ 790,995	2.56%	\$ 35,235
32	394	Tools, Shop & Garage Equipment	\$ 14,757,506	\$ 2,491,728	3.17%	\$ 467,813
33	395	Laboratory Equipment	\$ 6,206,681	\$ 2,929,554	3.80%	\$ 235,854
34	396	Power Operated Equipment	\$ 3,500,375	\$ 2,980,744	3.48%	\$ 121,813
35	397	Communication Equipment	\$ 21,841,721	\$ 15,738,768	5.00%	\$ 1,092,086
36	398	Miscellaneous Equipment	\$ 662,142	\$ 496,419	4.00%	\$ 26,486
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	\$ 168,330	0.00%	\$ -
38		Total General	\$ 160,136,256	\$ 66,123,981		\$ 6,510,002



Ohio Edison Company: 12-2680-EL-RDR  
Annual Depreciation Expense on Actual Plant Balances as of June 30, 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	\$ 59,973,417	\$ 46,422,039	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	\$ 63,878,914	\$ 48,841,242		\$ 3,358,860
45		Removal Work in Progress (RWIP)		(3,045,810)		
46		Company Total Depreciation	\$ 2,856,727,474	\$ 1,104,807,377		\$ 84,101,900
47		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 87,662,673	\$ 30,752,640		\$ 3,054,904
48		GRAND TOTAL	\$ 2,944,390,147	\$ 1,138,605,827		\$ 87,156,804

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

Ohio Edison Company: 12-2680-EL-RDR

Annual Property Tax Expense on Actual Plant Balances as of June 30, 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)	\$ 87,047,175
2	Real Property Taxes - See Schedule C-3.10a2 (Actual)	\$ 1,504,880
3	Incremental Property Tax Associated with Allocated Service Company Plant <sup>‡</sup>	<u>\$ 62,014</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 88,614,069</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 June 30, 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)	\$ 205,526,585	\$ 2,427,185,719	\$ 160,136,256
2	Jurisdictional Real Property (b)	\$ 19,879,746	\$ 25,310,837	\$ 90,750,057
3	Jurisdictional Personal Property (1 - 2)	\$ 185,646,839	\$ 2,401,874,882	\$ 69,386,199
	<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)	\$ 12,987,853	\$ 107,363,807	\$ -
8	Total Exclusions and Exemptions (4 thru 7)	\$ 13,563,291	\$ 110,041,881	\$ 4,192,414
9	Net Cost of Taxable Personal Property (3 - 8)	\$ 172,083,548	\$ 2,291,833,001	\$ 65,193,785
10	True Value Percentage (c)	41.1180%	50.1370%	34.1990%
11	True Value of Taxable Personal Property (9 x 10)	\$ 70,757,313	\$ 1,149,056,312	\$ 22,295,623
12	Assessment Percentage (d)	85.00%	85.00%	24.00%
13	Assessment Value (11 x 12)	\$ 60,143,716	\$ 976,697,865	\$ 5,350,950
14	Personal Property Tax Rate (e)	8.3523%	8.3523%	8.3523%
15	Personal Property Tax (13 x 14)	\$ 5,023,391	\$ 81,576,856	\$ 446,928
16	Total Personal Property Tax (15)			\$ 87,047,175

(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 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 Actual Plant Balances as of June 30, 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)	\$ 19,879,746	\$ 25,310,837	\$ 90,750,057
2	True Value Percentage (b)	<u>44.65%</u>	<u>44.65%</u>	<u>44.65%</u>
3	True Value of Taxable Real Property (1 x 2)	\$ 8,877,281	\$ 11,302,529	\$ 40,524,347
4	Assessment Percentage (c)	<u>35.00%</u>	<u>35.00%</u>	<u>35.00%</u>
5	Assessment Value (3 x 4)	\$ 3,107,048	\$ 3,955,885	\$ 14,183,521
6	Real Property Tax Rate (d)	<u>7.08297%</u>	<u>7.083%</u>	<u>7.08297%</u>
7	Real Property Tax (5 x 6)	\$ 220,071	\$ 280,194	\$ 1,004,615
8	Total Real Property Tax (Sum of 7)			<u>\$ 1,504,880</u>

(a) Schedule C-3.10a1 (Actual)

(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	<u>35.00%</u>	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	<u>44.65%</u>	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  
 Actual 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	\$ 57,224,624	\$ 85,289,458	\$ 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: 6/30/2013 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
362	\$ 574,243	\$ 67,987
364	\$ 252,491	\$ 41,869
365	\$ 1,435,881	\$ 275,514
367	\$ 13,029	\$ 922
368	\$ 205,828	\$ 16,892
370	\$ 4,615,836	\$ 304,191
Grand Total	\$ 7,097,307	\$ 707,375

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 6/30/2013, 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) Service Company	(B) CEI	(C) OE	(D) TE	(E) TOTAL
(1) Allocation Factors from Case 07-551		14.21%	17.22%	7.58%	
(2) Gross Plant	\$ 509,074,758	\$ 72,339,523	\$ 87,662,673	\$ 38,587,867	\$ 198,590,063
(3) Reserve	\$ 178,586,758	\$ 25,377,178	\$ 30,752,640	\$ 13,536,876	\$ 69,666,694
(4) ADIT	\$ 79,323,208	\$ 11,271,828	\$ 13,659,456	\$ 6,012,699	\$ 30,943,983
(5) <b>Rate Base</b>	<b>\$ 35,690,517</b>	<b>\$ 43,250,577</b>	<b>\$ 19,038,291</b>	<b>\$ 97,979,385</b>	
(6) Depreciation Expense (Incremental)		\$ 2,520,917	\$ 3,054,904	\$ 1,344,726	\$ 6,920,547
(7) Property Tax Expense (Incremental)		\$ 51,174	\$ 62,014	\$ 27,298	\$ 140,486
(8) <b>Total Expenses</b>		<b>\$ 2,572,091</b>	<b>\$ 3,116,918</b>	<b>\$ 1,372,023</b>	<b>\$ 7,061,033</b>

- (2) Gross Plant = Actual Service Company General and Intangible plant in-service as of 6/30/2013.
- (3) Reserve = Actual Service Company General and Intangible Plant depreciation reserve as of 6/30/2013.
- (4) ADIT: Actual ADIT Balances 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. Actual 6/30/2013"
- (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 6/30/2013"
- (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 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 (Actual)**

**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				<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 June 30, 2013:**

Line No.	(A) Account	(B) Account Description	(C) (D) (E) 6/30/2013 Actual 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 *	\$ 44,912,073	\$ 15,302,617	\$ 29,609,457	2.20%	2.50%	2.20%	2.33%	\$ 1,047,542
32	390.3	Struct Imprv, Leasehold Imp **	\$ 14,068,908	\$ 4,370,040	\$ 9,698,868	22.34%	20.78%	0.00%	21.49%	\$ 3,022,747
33	391.1	Office Furn., Mech. Equip.	\$ 18,739,052	\$ 9,418,484	\$ 9,320,568	7.60%	3.80%	3.80%	5.18%	\$ 971,472
34	391.2	Data Processing Equipment	\$ 136,089,621	\$ 32,724,249	\$ 103,365,373	10.56%	17.00%	9.50%	13.20%	\$ 17,959,490
35	392	Transportation Equipment	\$ 994,719	\$ 64,601	\$ 930,117	6.07%	7.31%	6.92%	6.78%	\$ 67,467
36	393	Stores Equipment	\$ 16,767	\$ 4,870	\$ 11,896	6.67%	2.56%	3.13%	4.17%	\$ 699
37	394	Tools, Shop, Garage Equip.	\$ 221,273	\$ 14,510	\$ 206,763	4.62%	3.17%	3.33%	3.73%	\$ 8,252
38	395	Laboratory Equipment	\$ 116,304	\$ 23,140	\$ 93,165	2.31%	3.80%	2.86%	3.07%	\$ 3,576
39	396	Power Operated Equipment	\$ 91,445	\$ 56,798	\$ 34,647	4.47%	3.48%	5.28%	4.19%	\$ 3,832
40	397	Communication Equipment ***	\$ 77,044,330	\$ 17,692,165	\$ 59,352,165	7.50%	5.00%	5.88%	6.08%	\$ 4,685,571
41	398	Misc. Equipment	\$ 3,216,805	\$ 546,089	\$ 2,670,716	6.67%	4.00%	3.33%	4.84%	\$ 155,771
42	399.1	ARC General Plant	\$ 40,721	\$ 22,591	\$ 18,130	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 295,782,965	\$ 80,240,154	\$ 215,542,811					\$ 27,926,418
<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	\$ 13,188,603	\$ 3,639,144	\$ 9,549,459	14.29%	14.29%	14.29%	14.29%	\$ 1,884,651
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	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
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	\$ 15,969,099	\$ 9,056,026	\$ 6,913,073	14.29%	14.29%	14.29%	14.29%	\$ 2,281,984
54	303	FECO 101/6-303 2010 Software	\$ 19,349,633	\$ 9,131,158	\$ 10,218,475	14.29%	14.29%	14.29%	14.29%	\$ 2,765,063
55	303	FECO 101/6-303 2011 Software	\$ 53,571,544	\$ 14,347,575	\$ 39,223,969	14.29%	14.29%	14.29%	14.29%	\$ 7,655,374
56	303	FECO 101/6-303 2012 Software	\$ 32,282,769	\$ 3,630,547	\$ 28,652,223	14.29%	14.29%	14.29%	14.29%	\$ 4,613,208
57	303	FECO 101/6-303 2013 Software	\$ 19,119,912	\$ 483,855	\$ 18,636,057	14.29%	14.29%	14.29%	14.29%	\$ 2,732,235
58			\$ 213,291,792	\$ 98,538,414	\$ 114,753,379					\$ 23,401,807
59	Removal Work in Progress (RWIP)		\$ (191,810)							
60	<b>TOTAL - GENERAL &amp; INTANGIBLE</b>		\$ 509,074,758	\$ 178,586,758	\$ 330,296,190				<b>10.08%</b>	<b>\$ 51,328,225</b>

**NOTES**

(C) - (E) Service Company plant balances as of June 30, 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 6/30/2013. 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)**

<b>I. Average Real Property Tax Rates on General Plant as of May 31, 2007 *</b>						
<b>No.</b>	<b>(A) Category</b>	<b>(B) CEI</b>	<b>(C) OE</b>	<b>(D) TE</b>	<b>(E) Average **</b>	<b>(F) Source / Calculation</b>
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.						

<b>II. Estimated Property Tax Rate for Service Company General Plant as of May 31, 2007</b>						
<b>No.</b>	<b>(A) Account</b>	<b>(B) Account Description</b>	<b>(C) Tax Category</b>	<b>(D) Avg. Tax Rate</b>	<b>(E) Gross Plant</b>	<b>(F) Property Tax</b>
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>				<b>\$ 234,896,167</b>	<b>\$ 429,208</b>
21	<b>TOTAL - INTANGIBLE PLANT</b>				<b>\$ 79,567,511</b>	<b>\$ -</b>
22	<b>TOTAL - GENERAL &amp; INTANGIBLE PLANT</b>				<b>\$ 314,463,678</b>	<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 (Actual)**

<b>III. Average Real Property Tax Rates on Actual General Plant as of June 30, 2013 *</b>						
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	58.81%	44.65%	44.67%	49.82%	Schedule C3.10a2 (Actual)
27	Assessment Percentage	35.00%	35.00%	35.00%	35.00%	Schedule C3.10a2 (Actual)
28	Real Property Tax Rate	8.05%	7.08%	8.17%	7.65%	Schedule C3.10a2 (Actual)
29	Average Rate	1.66%	1.11%	1.28%	1.33%	Line 26 x Line 27 x Line 28
* Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax. Accordingly, for purposes of determining the average Property Tax rate applicable to Service Company plant, only Real Property Tax is considered.						
** Weighted average based on Service Company allocation factors. Assumes that the tax rate for Service Company plant is equal to the weighted average of the three operating companies.						

<b>IV. Estimated Property Tax Rate for Service Company Actual General Plant as of June 30, 2013</b>						
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%	\$ 44,912,073	\$ 598,710
32	390.3	Struct Imprv, Leasehold Imp	Real	1.33%	\$ 14,068,908	\$ 187,548
33	391.1	Office Furn., Mech. Equip.	Personal		\$ 18,739,052	\$ -
34	391.2	Data Processing Equipment	Personal		\$ 136,089,621	\$ -
35	392	Transportation Equipment	Personal		\$ 994,719	\$ -
36	393	Stores Equipment	Personal		\$ 16,767	\$ -
37	394	Tools, Shop, Garage Equip.	Personal		\$ 221,273	\$ -
38	395	Laboratory Equipment	Personal		\$ 116,304	\$ -
39	396	Power Operated Equipment	Personal		\$ 91,445	\$ -
40	397	Communication Equipment	Personal		\$ 77,044,330	\$ -
41	398	Misc. Equipment	Personal		\$ 3,216,805	\$ -
42	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
43	<b>TOTAL - GENERAL PLANT</b>				<b>\$ 295,782,965</b>	<b>\$ 789,337</b>
44	<b>TOTAL - INTANGIBLE PLANT</b>				<b>\$ 213,291,792</b>	<b>\$ -</b>
45	<b>TOTAL - GENERAL &amp; INTANGIBLE PLANT</b>				<b>\$ 509,074,758</b>	<b>\$ 789,337</b>
46	<b>Average Effective Real Property Tax Rate</b>					<b>0.16%</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 6/30/2013.
- (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 6/30/2013 Balances</b>							
<b>I. 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	\$ 509,074,758	\$ 72,339,523	\$ 87,662,673	\$ 38,587,867	\$ 198,590,063	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 60 x Line 1
3	Accum. Reserve	\$ (178,586,758)	\$ (25,377,178)	\$ (30,752,640)	\$ (13,536,876)	\$ (69,666,694)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 60 x Line 1
4	Net Plant	\$ 330,488,000	\$ 46,962,345	\$ 56,910,034	\$ 25,050,990	\$ 128,923,369	Line 2 + Line 3
5	Depreciation *	10.08%	\$ 7,293,741	\$ 8,838,720	\$ 3,890,679	\$ 20,023,140	Average Rate x Line 2
6	Property Tax *	0.16%	\$ 112,165	\$ 135,924	\$ 59,832	\$ 307,920	Average Rate x Line 2
7	Total Expenses		\$ 7,405,905	\$ 8,974,644	\$ 3,950,511	\$ 20,331,061	
* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 6/30/2013. See line 60 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	-0.60%	\$ 2,520,917	\$ 3,054,904	\$ 1,344,726	\$ 6,920,547	Line 5 - Line 12
16	Property Tax	0.02%	\$ 51,174	\$ 62,014	\$ 27,298	\$ 140,486	Line 6 - Line 13
17	Total Expenses		\$ 2,572,091	\$ 3,116,918	\$ 1,372,023	\$ 7,061,033	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 June 30, 2013. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.							

**Intangible Depreciation Expense Calculation**  
**Actual 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 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 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	\$ 1,732,072	\$ (663,145)	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2009 Software	Intangible Plant	\$ 3,242,050	\$ 1,681,405	\$ 1,560,646	14.29%	\$ 463,289
CECO	The Illuminating Co.	CECO 101/6-303 2010 Software	Intangible Plant	\$ 2,906,819	\$ 1,228,873	\$ 1,677,946	14.29%	\$ 415,384
CECO	The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,881,995	\$ 1,676,960	\$ 4,205,035	14.29%	\$ 840,537
CECO	The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant	\$ 653,598	\$ 31,119	\$ 622,479	14.29%	\$ 93,399
CECO	The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 1,103,682	\$ 23,294	\$ 1,080,388	14.29%	\$ 157,716
CECO	The Illuminating Co.	CECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 2,001,380	\$ 2,001,380	\$ -	3.18%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 FAS109 Transmission	Intangible Plant	\$ 1,176,339	\$ 997,588	\$ 178,751	2.15%	\$ 25,291
CECO	The Illuminating Co.	CECO 101/6-303 Software	Intangible Plant	\$ 829,284	\$ 117,449	\$ 711,835	14.29%	\$ 118,505
CECO	The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
<b>Total</b>			<b>48,087,769</b>	<b>37,842,799</b>	<b>10,244,969</b>			<b>2,953,010</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	\$ 2,754,124	\$ -	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	\$ 2,853,452	\$ (1,508,982)	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2009 Software	Intangible Plant	\$ 4,181,335	\$ 2,522,975	\$ 1,658,360	14.29%	\$ 597,513
OECO	Ohio Edison Co.	OECO 101/6-303 2010 Software	Intangible Plant	\$ 3,399,390	\$ 1,615,641	\$ 1,783,749	14.29%	\$ 485,773
OECO	Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 8,289,127	\$ 1,927,057	\$ 6,362,071	14.29%	\$ 1,184,516
OECO	Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant	\$ 1,448,487	\$ 46,316	\$ 1,402,171.67	14.29%	\$ 206,989
OECO	Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$ 2,521,552	\$ 51,770	\$ 2,469,781	14.29%	\$ 360,330
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	\$ 165,854	\$ 25,459	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	\$ 1,574,215	\$ 481,368	\$ 1,092,847	14.29%	\$ 224,955
<b>Total</b>			<b>63,878,914</b>	<b>48,841,242</b>	<b>15,037,672</b>			<b>3,358,860</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	\$ 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	\$ 927,628	\$ (372,332)	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2009 Software	Intangible Plant	\$ 1,800,726	\$ 1,057,137	\$ 743,588	14.29%	\$ 257,324
TECO	Toledo Edison Co.	TECO 101/6-303 2010 Software	Intangible Plant	\$ 1,473,874	\$ 701,115	\$ 772,759	14.29%	\$ 210,617
TECO	Toledo Edison Co.	TECO 101/6-303 2011 Software	Intangible Plant	\$ 2,204,169	\$ 685,154	\$ 1,519,015	14.29%	\$ 314,976
TECO	Toledo Edison Co.	TECO 101/6-303 2012 Software	Intangible Plant	\$ 308,775	\$ 15,053	\$ 293,722	14.29%	\$ 44,124
TECO	Toledo Edison Co.	TECO 101/6-303 2013 Software	Intangible Plant	\$ 485,781	\$ 11,428	\$ 474,353	14.29%	\$ 69,418
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	\$ 433,524	\$ 186,400	\$ 247,124	14.29%	\$ 61,951
<b>Total</b>			<b>22,163,505</b>	<b>17,999,677</b>	<b>4,163,827</b>			<b>1,409,412</b>

**NOTES**

(D) - (F) Source: Actual Balances as of 6/30/2013.

(G) Source: Case No. 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 9/30/2013  
 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>9/30/2013</b>	<b>Incremental</b>	<b>Source of Column (B)</b>
(1) CEI	1,927.1	2,691.4	764.3	Sch B2.1 (Estimate) Line 45
(2) OE	2,074.0	2,968.8	894.8	Sch B2.1 (Estimate) Line 47
(3) TE	771.5	1,072.8	301.3	Sch B2.1 (Estimate) Line 44
(4) <b>Total</b>	<b>4,772.5</b>	<b>6,733.0</b>	<b>1,960.5</b>	<b>Sum: [ (1) through (3) ]</b>
<b>Accumulated Reserve</b>				
(5) CEI	(773.0)	(1,085.6)	(312.6)	-Sch B3 (Estimate) Line 46
(6) OE	(803.0)	(1,148.9)	(345.9)	-Sch B3 (Estimate) Line 48
(7) TE	(376.8)	(513.7)	(136.9)	-Sch B3 (Estimate) Line 45
(8) <b>Total</b>	<b>(1,952.8)</b>	<b>(2,748.2)</b>	<b>(795.4)</b>	<b>Sum: [ (5) through (7) ]</b>
<b>Net Plant In Service</b>				
(9) CEI	1,154.0	1,605.8	451.7	(1) + (5)
(10) OE	1,271.0	1,819.9	548.9	(2) + (6)
(11) TE	394.7	559.2	164.5	(3) + (7)
(12) <b>Total</b>	<b>2,819.7</b>	<b>3,984.8</b>	<b>1,165.1</b>	<b>Sum: [ (9) through (11) ]</b>
<b>ADIT</b>				
(13) CEI	(246.4)	(458.4)	(212.1)	- ADIT Balances (Estimate) Line 3
(14) OE	(197.1)	(490.6)	(293.5)	- ADIT Balances (Estimate) Line 3
(15) TE	(10.3)	(147.8)	(137.5)	- ADIT Balances (Estimate) Line 3
(16) <b>Total</b>	<b>(453.8)</b>	<b>(1,096.8)</b>	<b>(643.0)</b>	<b>Sum: [ (13) through (15) ]</b>
<b>Rate Base</b>				
(17) CEI	907.7	1,147.4	239.7	(9) + (13)
(18) OE	1,073.9	1,329.3	255.4	(10) + (14)
(19) TE	384.4	411.4	27.0	(11) + (15)
(20) <b>Total</b>	<b>2,366.0</b>	<b>2,888.0</b>	<b>522.1</b>	<b>Sum: [ (17) through (19) ]</b>
<b>Depreciation Exp</b>				
(21) CEI	60.0	85.9	25.9	Sch B-3.2 (Estimate) Line 45
(22) OE	62.0	87.8	25.8	Sch B-3.2 (Estimate) Line 47
(23) TE	24.5	34.5	10.0	Sch B-3.2 (Estimate) Line 45
(24) <b>Total</b>	<b>146.5</b>	<b>208.2</b>	<b>61.6</b>	<b>Sum: [ (21) through (23) ]</b>
<b>Property Tax Exp</b>				
(25) CEI	65.0	99.2	34.2	Sch C-3.10a (Estimate) Line 4
(26) OE	57.4	89.5	32.1	Sch C-3.10a (Estimate) Line 4
(27) TE	20.1	29.1	9.0	Sch C-3.10a (Estimate) Line 4
(28) <b>Total</b>	<b>142.4</b>	<b>217.8</b>	<b>75.3</b>	<b>Sum: [ (25) through (27) ]</b>

	Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(29) CEI	239.7	20.3	25.9	34.2	80.4
(30) OE	255.4	21.7	25.8	32.1	79.6
(31) TE	27.0	2.3	10.0	9.0	21.3
(32) <b>Total</b>	<b>522.1</b>	<b>44.3</b>	<b>61.6</b>	<b>75.3</b>	<b>181.2</b>

<b>Capital Structure &amp; Returns</b>			
	% mix	rate	wtd rate
(33) Debt	51%	6.54%	3.3%
(34) Equity	49%	10.50%	5.1%
(35) <b>Total</b>			<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	12.3	36.15%	7.0	0.2	7.2	87.6
(37) OE	13.1	35.83%	7.3	0.2	7.6	87.1
(38) TE	1.4	35.67%	0.8	0.1	0.8	22.1
(39) <b>Total</b>	<b>26.9</b>		<b>15.1</b>	<b>0.5</b>	<b>15.6</b>	<b>196.8</b>

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

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

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

Ohio Edison Company: 12-2680-EL-RDR  
9/30/2013 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 9/30/2013 from the 2013 Forecast Version 6, 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 9/30/2013 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	\$ 93,555,979	100%	\$ 93,555,979	\$ (85,289,458)	\$ 8,266,521
2	352	Structures & Improvements	\$ 11,613,226	100%	\$ 11,613,226		\$ 11,613,226
3	353	Station Equipment	\$ 107,648,392	100%	\$ 107,648,392		\$ 107,648,392
4	354	Towers & Fixtures	\$ 277,743	100%	\$ 277,743		\$ 277,743
5	355	Poles & Fixtures	\$ 25,946,701	100%	\$ 25,946,701		\$ 25,946,701
6	356	Overhead Conductors & Devices	\$ 35,399,881	100%	\$ 35,399,881		\$ 35,399,881
7	357	Underground Conduit	\$ 1,553,372	100%	\$ 1,553,372		\$ 1,553,372
8	358	Underground Conductors & Devices	\$ 15,052,713	100%	\$ 15,052,713		\$ 15,052,713
9	359	Roads & Trails	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 291,048,007	100%	\$ 291,048,007	\$ (85,289,458)	\$ 205,758,549

Ohio Edison Company: 12-2680-EL-RDR  
9/30/2013 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 9/30/2013 from the 2013 Forecast Version 6, 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 9/30/2013 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	\$ 12,810,724	100%	\$ 12,810,724		\$ 12,810,724
12	361	Structures & Improvements	\$ 12,574,105	100%	\$ 12,574,105		\$ 12,574,105
13	362	Station Equipment	\$ 223,176,314	100%	\$ 223,176,314		\$ 223,176,314
14	364	Poles, Towers & Fixtures	\$ 446,422,788	100%	\$ 446,422,788		\$ 446,422,788
15	365	Overhead Conductors & Devices	\$ 617,476,534	100%	\$ 617,476,534		\$ 617,476,534
16	366	Underground Conduit	\$ 66,780,644	100%	\$ 66,780,644		\$ 66,780,644
17	367	Underground Conductors & Devices	\$ 266,976,618	100%	\$ 266,976,618		\$ 266,976,618
18	368	Line Transformers	\$ 456,850,290	100%	\$ 456,850,290		\$ 456,850,290
19	369	Services	\$ 127,949,850	100%	\$ 127,949,850		\$ 127,949,850
20	370	Meters	\$ 133,742,847	100%	\$ 133,742,847		\$ 133,742,847
21	371	Installation on Customer Premises	\$ 23,146,814	100%	\$ 23,146,814		\$ 23,146,814
22	373	Street Lighting & Signal Systems	\$ 65,414,568	100%	\$ 65,414,568		\$ 65,414,568
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	100%	\$ 22,272		\$ 22,272
24		Total Distribution Plant	\$ 2,453,344,368	100%	\$ 2,453,344,368	\$ -	\$ 2,453,344,368

Ohio Edison Company: 12-2680-EL-RDR  
9/30/2013 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 9/30/2013 from the 2013 Forecast Version 6, 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 9/30/2013 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	\$ 4,164,237	100%	\$ 4,164,237		\$ 4,164,237
26	390	Structures & Improvements	\$ 86,476,862	100%	\$ 86,476,862		\$ 86,476,862
27	390.3	Leasehold Improvements	\$ 108,959	100%	\$ 108,959		\$ 108,959
28	391.1	Office Furniture & Equipment	\$ 7,140,632	100%	\$ 7,140,632		\$ 7,140,632
29	391.2	Data Processing Equipment	\$ 10,825,730	100%	\$ 10,825,730		\$ 10,825,730
30	392	Transportation Equipment	\$ 1,976,594	100%	\$ 1,976,594		\$ 1,976,594
31	393	Stores Equipment	\$ 1,323,613	100%	\$ 1,323,613		\$ 1,323,613
32	394	Tools, Shop & Garage Equipment	\$ 14,191,749	100%	\$ 14,191,749		\$ 14,191,749
33	395	Laboratory Equipment	\$ 5,968,736	100%	\$ 5,968,736		\$ 5,968,736
34	396	Power Operated Equipment	\$ 3,366,182	100%	\$ 3,366,182		\$ 3,366,182
35	397	Communication Equipment	\$ 21,030,035	100%	\$ 21,030,035		\$ 21,030,035
36	398	Miscellaneous Equipment	\$ 637,535	100%	\$ 637,535		\$ 637,535
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	100%	\$ 303,410		\$ 303,410
38		Total General Plant	\$ 157,514,273	100%	\$ 157,514,273	\$0	\$ 157,514,273



Ohio Edison Company: 12-2680-EL-RDR  
9/30/2013 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 9/30/2013 from the 2013 Forecast Version 6, 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 9/30/2013 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>OTHER PLANT</u>							
39	301	Organization	\$ 89,746	100%	\$ 89,746		\$ 89,746
40	303	Intangible Software	\$ 60,175,017	100%	\$ 60,175,017		\$ 60,175,017
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	\$ 64,080,514		\$ 64,080,514	\$ -	\$ 64,080,514
45		Company Total Plant	<u>\$ 2,965,987,161</u>	100%	<u>\$ 2,965,987,161</u>	<u>\$ (85,289,458)</u>	<u>\$ 2,880,697,703</u>
46		Service Company Plant Allocated*					\$ 88,120,588
47		Grand Total Plant (45 + 46)					<u>\$ 2,968,818,292</u>

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

Ohio Edison Company: 12-2680-EL-RDR  
 9/30/2013 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 9/30/2013 from 2013 Forecast Version 6, 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 9/30/2013 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company Plant Investment Sch B2.1 (Estimate) Column E (A)	Reserve Balances				
				Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
<u>TRANSMISSION PLANT</u>								
1	350	Land & Land Rights	\$ 8,266,521	\$ -	100%	\$ -		\$ -
2	352	Structures & Improvements	\$ 11,613,226	\$ 7,428,399	100%	\$ 7,428,399		\$ 7,428,399
3	353	Station Equipment	\$ 107,648,392	\$ 53,504,153	100%	\$ 53,504,153		\$ 53,504,153
4	354	Towers & Fixtures	\$ 277,743	\$ 305,421	100%	\$ 305,421		\$ 305,421
5	355	Poles & Fixtures	\$ 25,946,701	\$ 20,578,443	100%	\$ 20,578,443		\$ 20,578,443
6	356	Overhead Conductors & Devices	\$ 35,399,881	\$ 18,451,757	100%	\$ 18,451,757		\$ 18,451,757
7	357	Underground Conduit	\$ 1,553,372	\$ 850,218	100%	\$ 850,218		\$ 850,218
8	358	Underground Conductors & Devices	\$ 15,052,713	\$ 4,281,126	100%	\$ 4,281,126		\$ 4,281,126
9	359	Roads & Trails	\$ -	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 205,758,549	\$ 105,399,517	100%	\$ 105,399,517	\$ -	\$ 105,399,517

Ohio Edison Company: 12-2680-EL-RDR  
9/30/2013 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 9/30/2013 from 2013 Forecast Version 6, 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 9/30/2013 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company Plant Investment Sch B2.1 (Estimate) Column E (A)	Reserve Balances				
				Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
<u>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$ 12,810,724	\$ -	100%	\$ -		\$ -
12	361	Structures & Improvements	\$ 12,574,105	\$ 5,032,500	100%	\$ 5,032,500		\$ 5,032,500
13	362	Station Equipment	\$ 223,176,314	\$ 90,101,124	100%	\$ 90,101,124		\$ 90,101,124
14	364	Poles, Towers & Fixtures	\$ 446,422,788	\$ 206,748,957	100%	\$ 206,748,957		\$ 206,748,957
15	365	Overhead Conductors & Devices	\$ 617,476,534	\$ 149,526,401	100%	\$ 149,526,401		\$ 149,526,401
16	366	Underground Conduit	\$ 66,780,644	\$ 22,216,534	100%	\$ 22,216,534		\$ 22,216,534
17	367	Underground Conductors & Devices	\$ 266,976,618	\$ 67,177,312	100%	\$ 67,177,312		\$ 67,177,312
18	368	Line Transformers	\$ 456,850,290	\$ 188,013,304	100%	\$ 188,013,304		\$ 188,013,304
19	369	Services	\$ 127,949,850	\$ 75,772,229	100%	\$ 75,772,229		\$ 75,772,229
20	370	Meters	\$ 133,742,847	\$ 45,123,535	100%	\$ 45,123,535		\$ 45,123,535
21	371	Installation on Customer Premises	\$ 23,146,814	\$ 12,582,924	100%	\$ 12,582,924		\$ 12,582,924
22	373	Street Lighting & Signal Systems	\$ 65,414,568	\$ 41,008,820	100%	\$ 41,008,820		\$ 41,008,820
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	\$ 12,235	100%	\$ 12,235		\$ 12,235
24		Total Distribution Plant	\$ 2,453,344,368	\$ 903,315,876	100%	\$ 903,315,876	\$ -	\$ 903,315,876

Ohio Edison Company: 12-2680-EL-RDR  
9/30/2013 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 9/30/2013 from 2013 Forecast Version 6, 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 9/30/2013 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company		Reserve Balances			
			Sch B2.1 (Estimate) Column E (A)	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
<u>GENERAL PLANT</u>								
25	389	Land & Land Rights	\$ 4,164,237	\$ -	100%	\$ -		\$ -
26	390	Structures & Improvements	\$ 86,476,862	\$ 33,987,165	100%	\$ 33,987,165		\$ 33,987,165
27	390.3	Leasehold Improvements	\$ 108,959	\$ 108,959	100%	\$ 108,959		\$ 108,959
28	391.1	Office Furniture & Equipment	\$ 7,140,632	\$ 5,514,540	100%	\$ 5,514,540		\$ 5,514,540
29	391.2	Data Processing Equipment	\$ 10,825,730	\$ 1,286,434	100%	\$ 1,286,434		\$ 1,286,434
30	392	Transportation Equipment	\$ 1,976,594	\$ (108,696)	100%	\$ (108,696)		\$ (108,696)
31	393	Stores Equipment	\$ 1,323,613	\$ 760,436	100%	\$ 760,436		\$ 760,436
32	394	Tools, Shop & Garage Equipment	\$ 14,191,749	\$ 2,395,462	100%	\$ 2,395,462		\$ 2,395,462
33	395	Laboratory Equipment	\$ 5,968,736	\$ 2,816,374	100%	\$ 2,816,374		\$ 2,816,374
34	396	Power Operated Equipment	\$ 3,366,182	\$ 2,865,586	100%	\$ 2,865,586		\$ 2,865,586
35	397	Communication Equipment	\$ 21,030,035	\$ 15,156,342	100%	\$ 15,156,342		\$ 15,156,342
36	398	Miscellaneous Equipment	\$ 637,535	\$ 478,048	100%	\$ 478,048		\$ 478,048
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	\$ 170,058	100%	\$ 170,058		\$ 170,058
38		Total General Plant	\$ 157,514,273	\$ 65,430,707	100%	\$ 65,430,707	\$ -	\$ 65,430,707

Ohio Edison Company: 12-2680-EL-RDR  
9/30/2013 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 9/30/2013 from 2013 Forecast Version 6, 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 9/30/2013 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company		Reserve Balances			
			Sch B2.1 (Estimate) Column E (A)	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
<u>OTHER PLANT</u>								
39	301	Organization	\$ 89,746	\$ -	100%	\$ -		\$ -
40	303	Intangible Software	\$ 60,175,017	\$ 47,209,189	100%	\$ 47,209,189		\$ 47,209,189
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	\$ 167,184	100%	\$ 167,184		\$ 167,184
44		Total Other Plant	\$ 64,080,514	\$ 49,629,721		\$ 49,629,721	\$ -	\$ 49,629,721
45		Removal Work in Progress (RWIP)		\$ (5,545,810)	100%	\$ (5,545,810)		\$ (5,545,810)
46		Company Total Plant (Reserve)	\$ 2,880,697,703	\$ 1,118,230,011	100%	\$ 1,118,230,011	\$ -	\$ 1,118,230,011
47		Service Company Reserve Allocated*						\$ 30,715,415
48		Grand Total Plant (Reserve) (46 + 47)						\$ 1,148,945,426

\* 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. 9/30/13*	\$ 447,381,408	\$ 477,145,398	\$ 141,890,232	\$ 77,850,216
(2) Service Company Allocated ADIT**	\$ 11,062,516	\$ 13,405,807	\$ 5,901,046	
(3) Grand Total ADIT Balance***	<u>\$ 458,443,923</u>	<u>\$ 490,551,205</u>	<u>\$ 147,791,278</u>	

\*Source: Estimated 9/30/13 balances from the 2013 Forecast Version 6 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 September 30, 2013

Schedule B-3.2 (Estimate)  
Page 1 of 4

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

Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 8,266,521	\$ -	0.00%	\$ -
2	352	Structures & Improvements	\$ 11,613,226	\$ 7,428,399	2.06%	\$ 239,232
3	353	Station Equipment	\$ 107,648,392	\$ 53,504,153	2.20%	\$ 2,368,265
4	354	Towers & Fixtures	\$ 277,743	\$ 305,421	1.82%	\$ 5,055
5	355	Poles & Fixtures	\$ 25,946,701	\$ 20,578,443	2.98%	\$ 773,212
6	356	Overhead Conductors & Devices	\$ 35,399,881	\$ 18,451,757	2.55%	\$ 902,697
7	357	Underground Conduit	\$ 1,553,372	\$ 850,218	1.67%	\$ 25,941
8	358	Underground Conductors & Devices	\$ 15,052,713	\$ 4,281,126	2.00%	\$ 301,054
9	359	Roads & Trails	\$ -	\$ -	0.00%	\$ -
10		Total Transmission	\$ 205,758,549	\$ 105,399,517		\$ 4,615,456

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

Schedule B-3.2 (Estimate)  
Page 2 of 4

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

Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 12,810,724	\$ -	0.00%	\$ -
12	361	Structures & Improvements	\$ 12,574,105	\$ 5,032,500	2.45%	\$ 308,066
13	362	Station Equipment	\$ 223,176,314	\$ 90,101,124	2.55%	\$ 5,690,996
14	364	Poles, Towers & Fixtures	\$ 446,422,788	\$ 206,748,957	2.93%	\$ 13,080,188
15	365	Overhead Conductors & Devices	\$ 617,476,534	\$ 149,526,401	2.70%	\$ 16,671,866
16	366	Underground Conduit	\$ 66,780,644	\$ 22,216,534	1.50%	\$ 1,001,710
17	367	Underground Conductors & Devices	\$ 266,976,618	\$ 67,177,312	2.07%	\$ 5,526,416
18	368	Line Transformers	\$ 456,850,290	\$ 188,013,304	3.50%	\$ 15,989,760
19	369	Services	\$ 127,949,850	\$ 75,772,229	3.13%	\$ 4,004,830
20	370	Meters	\$ 133,742,847	\$ 45,123,535	3.24%	\$ 4,333,268
21	371	Installation on Customer Premises	\$ 23,146,814	\$ 12,582,924	4.44%	\$ 1,027,719
22	373	Street Lighting & Signal Systems	\$ 65,414,568	\$ 41,008,820	4.20%	\$ 2,747,412
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	\$ 12,235	0.00%	\$ -
24		Total Distribution	\$ 2,453,344,368	\$ 903,315,876		\$ 70,382,231



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

Schedule B-3.2 (Estimate)  
Page 3 of 4

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

Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 4,164,237	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 86,476,862	\$ 33,987,165	2.50%	\$ 2,161,922
27	390.3	Leasehold Improvements	\$ 108,959	\$ 108,959	20.78%	\$ 22,642
28	391.1	Office Furniture & Equipment	\$ 7,140,632	\$ 5,514,540	3.80%	\$ 271,344
29	391.2	Data Processing Equipment	\$ 10,825,730	\$ 1,286,434	17.00%	\$ 1,840,374
30	392	Transportation Equipment	\$ 1,976,594	\$ (108,696)	7.31%	\$ 144,489
31	393	Stores Equipment	\$ 1,323,613	\$ 760,436	2.56%	\$ 33,884
32	394	Tools, Shop & Garage Equipment	\$ 14,191,749	\$ 2,395,462	3.17%	\$ 449,878
33	395	Laboratory Equipment	\$ 5,968,736	\$ 2,816,374	3.80%	\$ 226,812
34	396	Power Operated Equipment	\$ 3,366,182	\$ 2,865,586	3.48%	\$ 117,143
35	397	Communication Equipment	\$ 21,030,035	\$ 15,156,342	5.00%	\$ 1,051,502
36	398	Miscellaneous Equipment	\$ 637,535	\$ 478,048	4.00%	\$ 25,501
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	\$ 170,058	0.00%	\$ -
38		Total General	\$ 157,514,273	\$ 65,430,707		\$ 6,345,491

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

Schedule B-3.2 (Estimate)  
Page 4 of 4

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

Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
<u>OTHER PLANT</u>						
39	301	Organization	\$ 89,746	\$ -	0.00%	*
40	303	Intangible Software	\$ 60,175,017	\$ 47,209,189	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	\$ 167,184	3.87%	*
44		Total Other	\$ 64,080,514	\$ 49,629,721		\$ 3,314,824
45		Removal Work in Progress (RWIP)		(5,545,810)		
46		Total Company Depreciation	\$ 2,880,697,703	\$ 1,118,230,011		\$ 84,658,002
47		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 88,120,588	\$ 30,715,415		\$ 3,132,831
48		GRAND TOTAL	\$ 2,968,818,292	\$ 1,154,491,236		\$ 87,790,833

\* Please see the "Intangible Depreciation Expense Calculation: Estimated 9/30/2013 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 September 30, 2013

Schedule C-3.10a (Estimate)  
Page 1 of 1

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Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes	\$ 87,922,468
2	Real Property Taxes	\$ 1,505,699
3	Incremental Property Tax Associated with Allocated Service Company Plant <sup>§</sup>	<u>\$ 62,014</u>
4	Total Property Taxes (1 + 2 + 3)	<u>\$ 89,490,181</u>

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

## Ohio Edison Company: 12-2680-EL-RDR

## Annual Personal Property Tax Expense on Estimated Plant Balances as of September 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)	\$ 205,758,549	\$ 2,453,344,368	\$ 157,514,273
2	Jurisdictional Real Property (b)	\$ 19,879,746	\$ 25,384,829	\$ 90,750,057
3	Jurisdictional Personal Property (1 - 2)	\$ 185,878,803	\$ 2,427,959,539	\$ 66,764,215
	<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)	\$ 13,004,081	\$ 108,529,791	\$ -
8	Total Exclusions and Exemptions (4 thru 7)	\$ 13,579,519	\$ 111,207,865	\$ 4,192,414
9	Net Cost of Taxable Personal Property (3 - 8)	\$ 172,299,284	\$ 2,316,751,674	\$ 62,571,802
10	True Value Percentage (c)	41.1180%	50.1370%	34.1990%
11	True Value of Taxable Personal Property (9 x 10)	\$ 70,846,019	\$ 1,161,549,787	\$ 21,398,930
12	Assessment Percentage (d)	85.00%	85.00%	24.00%
13	Assessment Value (11 x 12)	\$ 60,219,116	\$ 987,317,319	\$ 5,135,743
14	Personal Property Tax Rate (e)	8.3523%	8.3523%	8.3523%
15	Personal Property Tax (13 x 14)	\$ 5,029,689	\$ 82,463,826	\$ 428,953
16	Total Personal Property Tax (15)			\$ 87,922,468

(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 September 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)	\$ 19,879,746	\$ 25,384,829	\$ 90,750,057
2	True Value Percentage (b)	<u>44.65%</u>	<u>44.65%</u>	<u>44.65%</u>
3	True Value of Taxable Real Property (1 x 2)	\$ 8,877,281	\$ 11,335,570	\$ 40,524,347
4	Assessment Percentage (c)	<u>35.00%</u>	<u>35.00%</u>	<u>35.00%</u>
5	Assessment Value (3 x 4)	\$ 3,107,048	\$ 3,967,450	\$ 14,183,521
6	Real Property Tax Rate (d)	<u>7.08297%</u>	<u>7.08297%</u>	<u>7.08297%</u>
7	Real Property Tax (5 x 6)	\$ 220,071	\$ 281,013	\$ 1,004,615
8	Total Real Property Tax (Sum of 7)			<u>\$ 1,505,699</u>

(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	<u>35.00%</u>	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	<u>44.65%</u>	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 9/30/2013 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	\$ 57,224,624	\$ 85,289,458	\$ 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: 2013 Forecast Version 6  
 Exclusions related to Rider AMI are determined by specific depreciation groups in PowerPlant and WBS CE-004000

FERC Account	CEI	
	Gross	Reserve
303	\$ -	\$ -
362	\$ 812,231	\$ 381,711
364	\$ 2,092,868	\$ 2,157,928
365	\$ 1,435,881	\$ 315,679
367	\$ 13,029	\$ 1,248
368	\$ 205,828	\$ 22,417
370	\$ 4,615,836	\$ 345,987
Grand Total	\$ 9,175,672	\$ 3,224,971

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 9/30/2013 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	\$ 511,733,962	\$ 72,717,396	\$ 88,120,588	\$ 38,789,434	\$ 199,627,419
(3) Reserve	\$ 178,370,586	\$ 25,346,460	\$ 30,715,415	\$ 13,520,490	\$ 69,582,366
(4) ADIT	\$ 77,850,216	\$ 11,062,516	\$ 13,405,807	\$ 5,901,046	\$ 30,369,369
(5) <b>Rate Base</b>	<b>\$ 36,308,420</b>	<b>\$ 43,999,366</b>	<b>\$ 19,367,898</b>	<b>\$ 99,675,684</b>	
(6) Depreciation Expense (Incremental)	\$ 2,585,223	\$ 3,132,831	\$ 1,379,028	\$ 7,097,082	
(7) Property Tax Expense (Incremental)	\$ 51,174	\$ 62,014	\$ 27,298	\$ 140,485	
(8) <b>Total Expenses</b>	<b>\$ 2,636,397</b>	<b>\$ 3,194,845</b>	<b>\$ 1,406,326</b>	<b>\$ 7,237,568</b>	

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

**NOTES**

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

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

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

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

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

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

\* Includes accounts 390.1 and 390.2.

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

\*\*\* Includes accounts 397 and 397.1



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

**II. Estimated Depreciation Accrual Rate for Service Company Plant as of September 30, 2013**

Line No.	(A) Account	(B) Account Description	(C) - (E) Estimated 9/30/2013 Balances			(F) - (H) Accrual Rates				(I) Average	(J) Depreciation Expense
			Gross	Reserve	Net	CEI	OE	TE			
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 *	\$ 44,912,073	\$ 16,011,591	\$ 28,900,482	2.20%	2.50%	2.20%	2.33%		\$ 1,047,542
32	390.3	Struct Imprv, Leasehold Imp **	\$ 14,068,908	\$ 4,585,106	\$ 9,483,802	22.34%	20.78%	0.00%	21.49%		\$ 3,022,747
33	391.1	Office Furn., Mech. Equip.	\$ 18,235,743	\$ 8,486,200	\$ 9,749,543	7.60%	3.80%	3.80%	5.18%		\$ 945,379
34	391.2	Data Processing Equipment	\$ 132,434,411	\$ 29,485,056	\$ 102,949,355	10.56%	17.00%	9.50%	13.20%		\$ 17,477,119
35	392	Transportation Equipment	\$ 968,002	\$ 58,207	\$ 909,795	6.07%	7.31%	6.92%	6.78%		\$ 65,655
36	393	Stores Equipment	\$ 16,316	\$ 4,388	\$ 11,928	6.67%	2.56%	3.13%	4.17%		\$ 680
37	394	Tools, Shop, Garage Equip.	\$ 215,330	\$ 13,074	\$ 202,256	4.62%	3.17%	3.33%	3.73%		\$ 8,030
38	395	Laboratory Equipment	\$ 113,180	\$ 20,849	\$ 92,331	2.31%	3.80%	2.86%	3.07%		\$ 3,480
39	396	Power Operated Equipment	\$ 88,989	\$ 51,176	\$ 37,813	4.47%	3.48%	5.28%	4.19%		\$ 3,729
40	397	Communication Equipment ***	\$ 75,449,629	\$ 16,343,312	\$ 59,106,317	7.50%	5.00%	5.88%	6.08%		\$ 4,588,587
41	398	Misc. Equipment	\$ 3,130,405	\$ 483,933	\$ 2,646,472	6.67%	4.00%	3.33%	4.84%		\$ 151,587
42	399.1	ARC General Plant	\$ 40,721	\$ 22,823	\$ 17,898	0.00%	0.00%	0.00%	0.00%		\$ -
43			\$ 289,904,654	\$ 75,565,715	\$ 214,338,939						\$ 27,314,534
<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	\$ 19,726,118	\$ 4,671,779	\$ 15,054,340	14.29%	14.29%	14.29%	14.29%		\$ 2,818,862
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	\$ -	14.29%	14.29%	14.29%	14.29%		\$ -
51	303	FECO 101/6-303 2007 Software	\$ 7,245,250	\$ 6,936,824	\$ 308,426	14.29%	14.29%	14.29%	14.29%		\$ 308,426
52	303	FECO 101/6-303 2008 Software	\$ 7,404,178	\$ 6,398,901	\$ 1,005,277	14.29%	14.29%	14.29%	14.29%		\$ 1,005,277
53	303	FECO 101/6-303 2009 Software	\$ 15,969,099	\$ 9,632,041	\$ 6,337,058	14.29%	14.29%	14.29%	14.29%		\$ 2,281,984
54	303	FECO 101/6-303 2010 Software	\$ 19,349,633	\$ 9,818,156	\$ 9,531,477	14.29%	14.29%	14.29%	14.29%		\$ 2,765,063
55	303	FECO 101/6-303 2011 Software	\$ 53,571,544	\$ 16,228,050	\$ 37,343,494	14.29%	14.29%	14.29%	14.29%		\$ 7,655,374
56	303	FECO 101/6-303 2012 Software	\$ 32,282,769	\$ 3,630,547	\$ 28,652,223	14.29%	14.29%	14.29%	14.29%		\$ 4,613,208
57	303	FECO 101/6-303 2013 Software	\$ 21,119,912	\$ 519,580	\$ 20,600,332	14.29%	14.29%	14.29%	14.29%		\$ 3,018,035
58			\$ 221,829,308	\$ 102,996,681	\$ 118,832,627						\$ 24,466,229
59	Removal Work in Progress (RWIP)		\$ (191,810)								
60	<b>TOTAL - GENERAL &amp; INTANGIBLE</b>		\$ 511,733,962	\$ 178,370,586	\$ 333,171,566					<b>10.12%</b>	<b>\$ 51,780,764</b>

**NOTES**

- (C) - (E) Estimated 9/30/2013 balances. Source: 2013 Forecast Version 6 adjusted to reflect current assumptions.  
 Note: Accounts 391.1 - 398 are aggregated together in the 2013 Forecast Version 6 and were allocated based on June 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 9/30/13. 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)**

<b>I. Average Real Property Tax Rates on General Plant as of May 31, 2007 *</b>						
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
* 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						

<b>II. Estimated Property Tax Rate for Service Company General Plant as of May 31, 2007</b>						
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 (Estimate)**

<b>III. Estimated Average Real Property Tax Rates on General Plant as of September 30, 2013 *</b>						
<b>No.</b>	<b>(A) Category</b>	<b>(B) CEI</b>	<b>(C) OE</b>	<b>(D) TE</b>	<b>(E) Average **</b>	<b>(F) Source / Calculation</b>
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
* 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						

<b>IV. Estimated Property Tax Rate for Service Company General Plant as of September 30, 2013</b>						
<b>No.</b>	<b>(A) Account</b>	<b>(B) Account Description</b>	<b>(C) Tax Category</b>	<b>(D) Avg. Tax Rate</b>	<b>(E) Gross Plant</b>	<b>(F) Property Tax</b>
30	389	Fee Land & Easements	Real	1.33%	\$ 230,947	\$ 3,079
31	390	Structures, Improvements	Real	1.33%	\$ 44,912,073	\$ 598,708
32	390.3	Struct Imprv, Leasehold Imp	Real	1.33%	\$ 14,068,908	\$ 187,548
33	391.1	Office Furn., Mech. Equip.	Personal		\$ 18,235,743	\$ -
34	391.2	Data Processing Equipment	Personal		\$ 132,434,411	\$ -
35	392	Transportation Equipment	Personal		\$ 968,002	\$ -
36	393	Stores Equipment	Personal		\$ 16,316	\$ -
37	394	Tools, Shop, Garage Equip.	Personal		\$ 215,330	\$ -
38	395	Laboratory Equipment	Personal		\$ 113,180	\$ -
39	396	Power Operated Equipment	Personal		\$ 88,989	\$ -
40	397	Communication Equipment	Personal		\$ 75,449,629	\$ -
41	398	Misc. Equipment	Personal		\$ 3,130,405	\$ -
42	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
43	<b>TOTAL - GENERAL PLANT</b>				\$ 289,904,654	\$ 789,335
44	<b>TOTAL - INTANGIBLE PLANT</b>				\$ 221,829,308	\$ -
45	<b>TOTAL - GENERAL &amp; INTANGIBLE PLANT</b>				\$ 511,733,962	\$ 789,335
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 9/30/13. Source: 2013 Forecast Version 6 adjusted to reflect current assumptions.
- (F) Calculation: Column D x Column E

**Incremental Depreciation and Property Tax Associated with Service Company Plant**  
**Case No. 07-551-EL-AIR vs. Estimated 9/30/2013 Balances**

<b>I. Estimated Allocated Service Company Plant and Related Expenses as of September 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	\$ 511,733,962	\$ 72,717,396	\$ 88,120,588	\$ 38,789,434	\$ 199,627,419	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 60 x Line 1
3	Accum. Reserve	\$ (178,370,586)	\$ (25,346,460)	\$ (30,715,415)	\$ (13,520,490)	\$ (69,582,366)	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 60 x Line 1
4	Net Plant	<u>\$ 333,363,376</u>	<u>\$ 47,370,936</u>	<u>\$ 57,405,173</u>	<u>\$ 25,268,944</u>	<u>\$ 130,045,053</u>	Line 2 + Line 3
5	Depreciation *	10.12%	\$ 7,358,046	\$ 8,916,647	\$ 3,924,982	\$ 20,199,676	Average Rate x Line 2
6	Property Tax *	0.15%	\$ 112,164	\$ 135,923	\$ 59,832	\$ 307,920	Average Rate x Line 2
7	Total Expenses		<u>\$ 7,470,211</u>	<u>\$ 9,052,571</u>	<u>\$ 3,984,813</u>	<u>\$ 20,507,595</u>	
<p>* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 9/30/2013.  See line 60 of the "Depreciation Rate for Service Company Plant (Estimate)" workpaper and line 46 of the "Property Tax Rate for Service Company Plant (Estimate)" workpaper for more details.</p>							

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

<b>III. Estimated Incremental Expenses Associated with Allocated Service Company Plant *</b>							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
15	Depreciation	-0.56%	\$ 2,585,223	\$ 3,132,831	\$ 1,379,028	\$ 7,097,082	Line 5 - Line 12
16	Property Tax	0.02%	\$ 51,174	\$ 62,014	\$ 27,298	\$ 140,485	Line 6 - Line 13
17	Total Expenses		<u>\$ 2,636,397</u>	<u>\$ 3,194,845</u>	<u>\$ 1,406,326</u>	<u>\$ 7,237,568</u>	Line 15 + Line 16
<p>* In Case No. 07-551-EL-AIR, test year operating expenses included allocated depreciation and property tax associated with Service Company plant. This section calculates the difference between the estimated level of these expenses included in base rates and the expected expenses to be incurred based on Service Company plant balances as of September 30, 2013. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.</p>							

**Intangible Depreciation Expense Calculation**  
**Estimated 9/30/2013 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 Sep-13 (D)	Reserve Sep-13 (E)	Net Plant Sep-13 (F)	Accrual Rates (G)	Depreciation Expense (H)
CECO	The Illuminating Co.	CECO 101/6-303 2002 Software	\$ 2,966,784	\$ 2,966,784	\$ -	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2003 Software	\$ 1,307,067	\$ 1,307,067	\$ -	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2004 Software	\$ 3,596,344	\$ 3,596,344	\$ -	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2005 Software	\$ 1,219,862	\$ 1,219,862	\$ -	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2006 Software	\$ 1,808,778	\$ 1,808,778	\$ -	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2007 Software	\$ 5,870,456	\$ 5,217,179	\$ 653,276	14.29%	\$ 653,276
CECO	The Illuminating Co.	CECO 101/6-303 2008 Software	\$ 1,068,927	\$ 1,830,299	\$ (761,372)	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2009 Software	\$ 3,242,050	\$ 1,811,182	\$ 1,430,868	14.29%	\$ 463,289
CECO	The Illuminating Co.	CECO 101/6-303 2010 Software	\$ 2,906,819	\$ 1,325,555	\$ 1,581,264	14.29%	\$ 415,384
CECO	The Illuminating Co.	CECO 101/6-303 2011 Software	\$ 5,881,995	\$ 1,873,352	\$ 4,008,643	14.29%	\$ 840,537
CECO	The Illuminating Co.	CECO 101/6-303 2012 Software	\$ 653,598	\$ 31,119	\$ 622,479	14.29%	\$ 93,399
CECO	The Illuminating Co.	CECO 101/6-303 2013 Software	\$ 1,103,682	\$ 23,294	\$ 1,080,388	14.29%	\$ 157,716
CECO	The Illuminating Co.	CECO 101/6-303 FAS109 Dist- Forecast	\$ 2,001,380	\$ 2,001,380	\$ -	3.18%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 FAS109 Transm-FCT	\$ 1,176,339	\$ 1,004,587	\$ 171,752	2.15%	\$ 25,291
CECO	The Illuminating Co.	CECO 101/6-303 Intangible	\$ 164,354	\$ 21,325	\$ 143,030	14.29%	\$ 23,486
CECO	The Illuminating Co.	CECO 101/6-303 Software	\$ 829,284	\$ 152,850	\$ 676,434	14.29%	\$ 118,505
CECO	The Illuminating Co.	CECO 101/6-303 Software Evolution	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
<b>Total</b>			<b>\$ 48,252,123</b>	<b>\$ 38,645,362</b>	<b>\$ 9,606,761</b>		<b>\$ 2,790,884</b>
OECO	Ohio Edison Co.	OECO 101/6-301 Organization	\$ 89,746	\$ -	\$ 89,746	0.00%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2002 Software	\$ 3,690,067	\$ 3,690,067	\$ -	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2003 Software	\$ 17,568,726	\$ 17,568,726	\$ -	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2004 Software	\$ 4,524,343	\$ 4,524,343	\$ -	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2005 Software	\$ 1,469,370	\$ 1,469,370	\$ -	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2006 Software	\$ 2,754,124	\$ 2,754,124	\$ -	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2007 Software	\$ 7,208,211	\$ 6,989,676	\$ 218,535	14.29%	\$ 218,535
OECO	Ohio Edison Co.	OECO 101/6-303 2008 Software	\$ 1,344,469	\$ 2,883,652	\$ (1,539,183)	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2009 Software	\$ 4,181,335	\$ 2,703,841	\$ 1,477,494	14.29%	\$ 597,513
OECO	Ohio Edison Co.	OECO 101/6-303 2010 Software	\$ 3,399,390	\$ 1,740,531	\$ 1,658,859	14.29%	\$ 485,773
OECO	Ohio Edison Co.	OECO 101/6-303 2011 Software	\$ 8,289,127	\$ 2,221,722	\$ 6,067,405	14.29%	\$ 1,184,516
OECO	Ohio Edison Co.	OECO 101/6-303 2012 Software	\$ 1,448,487	\$ 46,316	\$ 1,402,172	14.29%	\$ 206,989
OECO	Ohio Edison Co.	OECO 101/6-303 2013 Software	\$ 2,521,552	\$ 51,770	\$ 2,469,781	14.29%	\$ 360,330
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 Dist Land	\$ 37,082	\$ -	\$ 37,082	2.89%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 Distribution	\$ 1,556,299	\$ 1,556,299	\$ -	2.89%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 General Lan	\$ 7,778	\$ -	\$ 7,778	3.87%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 General Pitt	\$ 191,313	\$ 167,184	\$ 24,129	3.87%	\$ 7,404
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 Trans Land	\$ 1,326,229	\$ -	\$ 1,326,229	2.33%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 Transmissio	\$ 697,049	\$ 697,049	\$ -	2.33%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 Intangibles	\$ 1,775,815	\$ 565,050	\$ 1,210,765	14.29%	\$ 253,764
<b>Total</b>			<b>\$ 64,080,514</b>	<b>\$ 49,629,721</b>	<b>\$ 14,450,793</b>		<b>\$ 3,314,824</b>
TECO	Toledo Edison Co.	TECO 101/6-303 2002 Software	\$ 1,705,114	\$ 1,705,114	\$ -	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2003 Software	\$ 7,446,712	\$ 7,446,712	\$ -	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2004 Software	\$ 854,821	\$ 854,821	\$ -	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2005 Software	\$ 670,679	\$ 670,679	\$ -	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2006 Software	\$ 834,729	\$ 834,729	\$ -	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2007 Software	\$ 3,095,002	\$ 2,747,891	\$ 347,111	14.29%	\$ 347,111
TECO	Toledo Edison Co.	TECO 101/6-303 2008 Software	\$ 555,296	\$ 971,647	\$ (416,351)	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2009 Software	\$ 1,800,726	\$ 1,138,067	\$ 662,658	14.29%	\$ 257,324
TECO	Toledo Edison Co.	TECO 101/6-303 2010 Software	\$ 1,473,874	\$ 755,712	\$ 718,162	14.29%	\$ 210,617
TECO	Toledo Edison Co.	TECO 101/6-303 2011 Software	\$ 2,204,169	\$ 810,425	\$ 1,393,744	14.29%	\$ 314,976
TECO	Toledo Edison Co.	TECO 101/6-303 2012 Software	\$ 308,775	\$ 15,053	\$ 293,722	14.29%	\$ 44,124
TECO	Toledo Edison Co.	TECO 101/6-303 2013 Software	\$ 485,781	\$ 11,428	\$ 474,353	14.29%	\$ 69,418
TECO	Toledo Edison Co.	TECO 101/6-303 FAS109 Distribution	\$ 240,093	\$ 227,309	\$ 12,784	3.10%	\$ 7,443
TECO	Toledo Edison Co.	TECO 101/6-303 FAS109 Transmission	\$ 54,210	\$ 46,637	\$ 7,573	2.37%	\$ 1,285
TECO	Toledo Edison Co.	TECO 101/6-303 Software	\$ 433,524	\$ 227,267	\$ 206,256	14.29%	\$ 61,951
TECO	Toledo Edison Co.	TECO 101/6-303 Intangible	\$ 65,305	\$ 10,998	\$ 54,306	14.29%	\$ 9,332
<b>Total</b>			<b>\$ 22,228,810</b>	<b>\$ 18,474,490</b>	<b>\$ 3,754,320</b>		<b>\$ 1,323,579</b>

**NOTES**

- (D) - (F) Source: 2013 Forecast Version 6 adjusted to reflect current assumptions
- (G) Source: Case No. 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 Q4 2013 Rider DCR Rates

	(A)	(B)
	Company	Rev Req 9/30/2013
(1)	CEI	\$ 87,617,021
(2)	OE	\$ 87,134,659
(3)	TE	\$ 22,086,900
(4)	TOTAL	\$ 196,838,580

**NOTES**

(B) Annual Revenue Requirement based on estimated 9/30/2013 Rate Base

II. Quarterly Revenue Requirement Additions

	(A)	(B)	(C)	(D)
	Description	CEI	OE	TE
(1)	DCR Audit Expense Recovery Q3 2013	\$ 11,957	\$ 11,957	\$ 11,957
(2)	Reconciliation Amount Adjusted for Q4 2013	\$ (244,694)	\$ (1,046,865)	\$ (150,193)
(3)	Total Quarterly Reconciliation	\$ (232,737)	\$ (1,034,908)	\$ (138,236)

**SOURCES**

Line 1: Source: DCR deferral balance as of June 30, 2013

Line 2: Source: "Quarterly Revenue Requirement Additions: Calculation of Q3 2013 Reconciliation Amount Adjusted for Q4 2013" workpaper, Section III, Col. G

Line 3: Calculation: Line 1 + Line 2

**Rider Charge Calculation - Rider DCR**

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

	(A)	(B)	(C)		(D)	(E)	(F)
	Company	Rate Schedule	Annual KWH Sales		DCR Annual Rev Req Allocations	Quarterly Reconciliation	
			Total	% Total			
(1)	CEI	RS	5,610,874,419	33.48%	\$ 29,333,275	\$ (77,918)	
(2)		GS, GP, GSU	11,148,526,124	66.52%	\$ 58,283,746	\$ (154,819)	
(3)			16,759,400,543	100.00%	\$ 87,617,021	\$ (232,737)	
(4)	OE	RS	9,126,425,208	46.38%	\$ 40,409,683	\$ (479,950)	
(5)		GS, GP, GSU	10,552,717,990	53.62%	\$ 46,724,975	\$ (554,958)	
(6)			19,679,143,198	100.00%	\$ 87,134,659	\$ (1,034,908)	
(7)	TE	RS	2,500,071,870	43.84%	\$ 9,682,583	\$ (60,601)	
(8)		GS, GP, GSU	3,202,831,452	56.16%	\$ 12,404,316	\$ (77,635)	
(9)			5,702,903,322	100.00%	\$ 22,086,900	\$ (138,236)	
(10)	OH	RS	17,237,371,497	40.90%	\$ 79,425,542	\$ (618,469)	
(11)	TOTAL	GS, GP, GSU	24,904,075,565	59.10%	\$ 117,413,038	\$ (787,412)	
(12)			42,141,447,063	100.00%	\$ 196,838,580	\$ (1,405,881)	

**NOTES**

- (C) Source: Forecast for October 2013 through September 2014 (All forecasted numbers associated with 2013 Forecast Version 6)
- (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) Company	(B) Rate Schedule	(C) Stipulation Allocation			(F) DCR Annual Rev Req Allocations	(G) Quarterly Reconciliation
			(C) % of Total	(D) % of Non-RS	(E) DCR Jurisd.		
(1)	CEI	RS	47.55%	0.00%	0.00%	\$ -	\$ -
(2)		GS	42.23%	80.52%	90.02%	\$ 52,466,096	\$ (139,365)
(3)		GP	0.63%	1.19%	1.33%	\$ 777,474	\$ (2,065)
(4)		GSU	4.06%	7.74%	8.65%	\$ 5,040,177	\$ (13,388)
(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%	\$ 58,283,746	\$ (154,819)
(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%	\$ 38,199,052	\$ (453,694)
(13)		GP	5.20%	13.85%	15.69%	\$ 7,330,837	\$ (87,069)
(14)		GSU	0.85%	2.26%	2.56%	\$ 1,195,087	\$ (14,194)
(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%	\$ 46,724,975	\$ (554,958)
(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%	\$ 10,759,474	\$ (67,341)
(23)		GP	4.80%	11.42%	12.97%	\$ 1,609,226	\$ (10,072)
(24)		GSU	0.11%	0.25%	0.29%	\$ 35,617	\$ (223)
(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%	\$ 12,404,316	\$ (77,635)
(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	\$ 29,333,275	5,610,874,419	\$ 0.005228
(2)	OE	RS	\$ 40,409,683	9,126,425,208	\$ 0.004428
(3)	TE	RS	\$ 9,682,583	2,500,071,870	\$ 0.003873
(4)			\$ 79,425,542	17,237,371,497	

**NOTES**

(C) Source: Section III, Column E.

(D) Source: Forecast for October 2013 through September 2014 (All forecasted numbers associated with 2013 Forecast Version 6)

(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	\$ 52,466,096	22,394,349	\$ 2.3428 per kW
(2)		GP	\$ 777,474	808,358	\$ 0.9618 per kW
(3)		GSU	\$ 5,040,177	8,134,172	\$ 0.6196 per kW
(4)			\$ 58,283,746		
(5)	OE	GS	\$ 38,199,052	24,241,538	\$ 1.5758 per kW
(6)		GP	\$ 7,330,837	6,900,265	\$ 1.0624 per kW
(7)		GSU	\$ 1,195,087	2,711,979	\$ 0.4407 per kVa
(8)			\$ 46,724,975		
(9)	TE	GS	\$ 10,759,474	7,536,159	\$ 1.4277 per kW
(10)		GP	\$ 1,609,226	2,766,365	\$ 0.5817 per kW
(11)		GSU	\$ 35,617	220,168	\$ 0.1618 per kVa
(12)			\$ 12,404,316		

**NOTES**

(C) Source: Section IV, Column F.

(D) Source: Forecast for October 2013 through September 2014 (All forecasted numbers associated with 2013 Forecast Version 6)

(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	\$ (77,918)	1,340,572,697	\$ (0.00058)
(2)	OE	RS	\$ (479,950)	2,250,369,997	\$ (0.000213)
(3)	TE	RS	\$ (60,601)	597,262,096	\$ (0.000101)
(4)			\$ (618,469)	4,188,204,790	

**NOTES**

(C) Source: Section III, Column F.

(D) Source: Forecast for October 2013 through December 2013 (All forecasted numbers associated with 2013 Forecast Version 6)

(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	\$ (139,365)	5,324,219	\$ (0.0262) per kW
(2)		GP	\$ (2,065)	193,044	\$ (0.0107) per kW
(3)		GSU	\$ (13,388)	1,951,167	\$ (0.0069) per kW
(4)			\$ (154,819)		
(5)	OE	GS	\$ (453,694)	5,947,766	\$ (0.0763) per kW
(6)		GP	\$ (87,069)	1,671,019	\$ (0.0521) per kW
(7)		GSU	\$ (14,194)	672,145	\$ (0.0211) per kVa
(8)			\$ (554,958)		
(9)	TE	GS	\$ (67,341)	1,867,377	\$ (0.0361) per kW
(10)		GP	\$ (10,072)	664,390	\$ (0.0152) per kW
(11)		GSU	\$ (223)	52,987	\$ (0.0042) per kVa
(12)			\$ (77,635)		

**NOTES**

(C) Source: Section IV, Column G.

(D) Source: Forecast for October 2013 through December 2013 (All forecasted numbers associated with 2013 Forecast Version 6)

(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 Q4 2013
(1)	CEI	RS	\$ 0.005228 per kWh	\$ (0.000058) per kWh	\$ 0.005170 per kWh
(2)		GS	\$ 2.3428 per kW	\$ (0.0262) per kW	\$ 2.3167 per kW
(3)		GP	\$ 0.9618 per kW	\$ (0.0107) per kW	\$ 0.9511 per kW
(4)		GSU	\$ 0.6196 per kW	\$ (0.0069) per kW	\$ 0.6128 per kW
(5)					
(6)	OE	RS	\$ 0.004428 per kWh	\$ (0.000213) per kWh	\$ 0.004214 per kWh
(7)		GS	\$ 1.5758 per kW	\$ (0.0763) per kW	\$ 1.4995 per kW
(8)		GP	\$ 1.0624 per kW	\$ (0.0521) per kW	\$ 1.0103 per kW
(9)		GSU	\$ 0.4407 per kVa	\$ (0.0211) per kVa	\$ 0.4196 per kVa
(10)					
(11)	TE	RS	\$ 0.003873 per kWh	\$ (0.000101) per kWh	\$ 0.003771 per kWh
(12)		GS	\$ 1.4277 per kW	\$ (0.0361) per kW	\$ 1.3917 per kW
(13)		GP	\$ 0.5817 per kW	\$ (0.0152) per kW	\$ 0.5666 per kW
(14)		GSU	\$ 0.1618 per kVa	\$ (0.0042) per kVa	\$ 0.1576 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 June 30, 2013

(A)	(B)
Company	Annual Revenue Through 6/30/2013
CEI	\$ 36,985,376
OE	\$ 37,156,540
TE	\$ 9,227,570

**Quarterly Revenue Requirement Additions: Calculation of Q3 2013 Reconciliation Amount Adjusted for Q4 2013**

**I. Rider DCR Q2 2013 Rates Based on Estimated 6/30/13 Rate Base**

(A) Company	(B) Rate Schedule	(C) Allocation	(E) Annual Revenue Requirements			(H) Quarterly Reconciliation			(J) Q3 2013 Rate Estimated Rate Base
			(D) Rev. Req	(E) Billing Units	(F) Rate	(G) Rev. Req	(H) Billing Units	(I) Rate	
CEI	RS	33.08%	\$ 28,895,308	5,571,218,039	\$ 0.005187 per kWh	\$ 342,589	1,532,143,364	\$ 0.000224 per kWh	\$ 0.005410 per kWh
	GS	60.24%	\$ 52,617,364	22,698,104	\$ 2.3181 per kW	\$ 623,843	6,012,474	\$ 0.1038 per kW	\$ 2.4219 per kW
	GP	0.89%	\$ 779,716	873,676	\$ 0.8925 per kW	\$ 9,244	221,106	\$ 0.0418 per kW	\$ 0.9343 per kW
	GSU	5.79%	\$ 5,054,708	8,292,199	\$ 0.6096 per kW	\$ 59,930	2,198,361	\$ 0.0273 per kW	\$ 0.6368 per kW
		100.00%	\$ 87,347,096			\$ 1,035,606			
OE	RS	46.60%	\$ 41,261,876	9,128,991,626	\$ 0.004520 per kWh	\$ 556,756	2,438,202,827	\$ 0.000228 per kWh	\$ 0.004748 per kWh
	GS	43.66%	\$ 38,660,291	24,208,546	\$ 1.5970 per kW	\$ 521,652	6,385,704	\$ 0.0817 per kW	\$ 1.6787 per kW
	GP	8.38%	\$ 7,419,354	6,889,961	\$ 1.0768 per kW	\$ 100,111	1,837,590	\$ 0.0545 per kW	\$ 1.1313 per kW
	GSU	1.37%	\$ 1,209,517	2,688,940	\$ 0.4498 per kVa	\$ 16,320	709,671	\$ 0.0230 per kVa	\$ 0.4728 per kVa
		100.00%	\$ 88,551,038			\$ 1,194,840			
TE	RS	43.55%	\$ 9,349,467	2,493,301,646	\$ 0.003750 per kWh	\$ 44,793	707,072,388	\$ 0.000063 per kWh	\$ 0.003813 per kWh
	GS	48.97%	\$ 10,513,975	7,860,420	\$ 1.3376 per kW	\$ 50,372	2,048,142	\$ 0.0246 per kW	\$ 1.3622 per kW
	GP	7.32%	\$ 1,572,508	2,800,884	\$ 0.5614 per kW	\$ 7,534	745,760	\$ 0.0101 per kW	\$ 0.5715 per kW
	GSU	0.16%	\$ 34,804	219,078	\$ 0.1589 per kVa	\$ 167	57,164	\$ 0.0029 per kVa	\$ 0.1618 per kVa
		100.00%	\$ 21,470,755			\$ 102,865			
<b>TOTAL</b>			<b>\$ 197,368,889</b>			<b>\$ 2,333,311</b>			

**Notes:**

Source: See "Rider Charge Calculation - Rider DCR" workpaper from Rider DCR filing May 2, 2013.

**Quarterly Revenue Requirement Additions: Calculation of Q3 2013 Reconciliation Amount Adjusted for Q4 2013**

**II. Rider DCR Q3 2013 Rates Based on Actual 6/30/13 Rate Base**

(A) Company	(B) Rate Schedule	(C) Allocation	(E) Annual Revenue Requirements			(H) Quarterly Reconciliation			(J) Q3 2013 Rate Actual Rate Base
			(D) Rev. Req	(E) Billing Units	(F) Rate	(G) Rev. Req	(H) Billing Units	(I) Rate	
CEI	RS	33.08%	\$ 28,593,429	5,571,218,039	\$ 0.005132 per kWh	\$ 342,589	1,532,143,364	\$ 0.000224 per kWh	\$ 0.005356 per kWh
	GS	60.24%	\$ 52,067,653	22,698,104	\$ 2.2939 per kW	\$ 623,843	6,012,474	\$ 0.1038 per kW	\$ 2.3977 per kW
	GP	0.89%	\$ 771,570	873,676	\$ 0.8831 per kW	\$ 9,244	221,106	\$ 0.0418 per kW	\$ 0.9249 per kW
	GSU	5.79%	\$ 5,001,900	8,292,199	\$ 0.6032 per kW	\$ 59,930	2,198,361	\$ 0.0273 per kW	\$ 0.6305 per kW
		100.00%	\$ 86,434,552			\$ 1,035,606			
OE	RS	46.60%	\$ 39,425,026	9,128,991,626	\$ 0.004319 per kWh	\$ 556,756	2,438,202,827	\$ 0.000228 per kWh	\$ 0.004547 per kWh
	GS	43.66%	\$ 36,939,255	24,208,546	\$ 1.5259 per kW	\$ 521,652	6,385,704	\$ 0.0817 per kW	\$ 1.6076 per kW
	GP	8.38%	\$ 7,089,067	6,889,961	\$ 1.0289 per kW	\$ 100,111	1,837,590	\$ 0.0545 per kW	\$ 1.0834 per kW
	GSU	1.37%	\$ 1,155,673	2,688,940	\$ 0.4298 per kVa	\$ 16,320	709,671	\$ 0.0230 per kVa	\$ 0.4528 per kVa
		100.00%	\$ 84,609,021			\$ 1,194,840			
TE	RS	43.55%	\$ 9,108,139	2,493,301,646	\$ 0.003653 per kWh	\$ 44,793	707,072,388	\$ 0.000063 per kWh	\$ 0.003716 per kWh
	GS	48.97%	\$ 10,242,588	7,860,420	\$ 1.3031 per kW	\$ 50,372	2,048,142	\$ 0.0246 per kW	\$ 1.3277 per kW
	GP	7.32%	\$ 1,531,919	2,800,884	\$ 0.5469 per kW	\$ 7,534	745,760	\$ 0.0101 per kW	\$ 0.5570 per kW
	GSU	0.16%	\$ 33,906	219,078	\$ 0.1548 per kVa	\$ 167	57,164	\$ 0.0029 per kVa	\$ 0.1577 per kVa
		100.00%	\$ 20,916,551			\$ 102,865			
<b>TOTAL</b>			<b>\$ 191,960,125</b>			<b>\$ 2,333,311</b>			

- (C) Source: Rider DCR filing May 2, 2013
- (D) Calculation: Annual DCR Revenue Requirement based on actual 6/30/13 Rate Base x Column C
- (E) Estimated billing units for July 2013 - June 2014. Source: Rider DCR filing May 2, 2013
- (F) Calculation: Column D / Column E
- (G) Source: Rider DCR filing May 2, 2013
- (H) Estimated billing units for July - September 2013. Source: Rider DCR filing May 2, 2013
- (I) Calculation: Column G / Column H
- (J) Calculation: Column F + Column I

**Quarterly Revenue Requirement Additions: Calculation of Q3 2013 Reconciliation Amount Adjusted for Q4 2013**

**III. Estimated Rider DCR Reconciliation Amount for Q3 2013**

(A) Company	(B) Rate Schedule	(C) Q3 2013 Rate Estimated Rate Base	(D) Q3 2013 Rate Actual Rate Base	(E) Difference	(F) Billing Units	(G) Reconciliation Amount
CEI	RS	\$ 0.005410 per kWh	\$ 0.005356 per kWh	\$ (0.000054) per kWh	1,532,143,364	\$ (83,020)
	GS	\$ 2.4219 per kW	\$ 2.3977 per kW	\$ (0.0242) per kW	6,012,474	\$ (145,612)
	GP	\$ 0.9343 per kW	\$ 0.9249 per kW	\$ (0.0093) per kW	221,106	\$ (2,062)
	GSU	\$ 0.6368 per kW	\$ 0.6305 per kW	\$ (0.0064) per kW	2,198,361	\$ (14,000)
						\$ (244,694)
OE	RS	\$ 0.004748 per kWh	\$ 0.004547 per kWh	\$ (0.000201) per kWh	2,438,202,827	\$ (490,592)
	GS	\$ 1.6787 per kW	\$ 1.6076 per kW	\$ (0.0711) per kW	6,385,704	\$ (453,973)
	GP	\$ 1.1313 per kW	\$ 1.0834 per kW	\$ (0.0479) per kW	1,837,590	\$ (88,089)
	GSU	\$ 0.4728 per kVa	\$ 0.4528 per kVa	\$ (0.0200) per kVa	709,671	\$ (14,211)
						\$ (1,046,865)
TE	RS	\$ 0.003813 per kWh	\$ 0.003716 per kWh	\$ (0.000097) per kWh	707,072,388	\$ (68,438)
	GS	\$ 1.3622 per kW	\$ 1.3277 per kW	\$ (0.0345) per kW	2,048,142	\$ (70,714)
	GP	\$ 0.5715 per kW	\$ 0.5570 per kW	\$ (0.0145) per kW	745,760	\$ (10,807)
	GSU	\$ 0.1618 per kVa	\$ 0.1577 per kVa	\$ (0.0041) per kVa	57,164	\$ (234)
						\$ (150,193)
<b>TOTAL</b>						<b>\$ (1,441,752)</b>

- (C) Source: Section I, Column J
- (D) Source: Section II, Column J
- (E) Calculation: Column D - Column C
- (F) Estimated billing units for July - September 2013. Source: Rider DCR filing May 2, 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 6

**Annual Energy (October 2013 - September 2014) :**

Source: 2013 Forecast Version 6

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	5,610,874,419	9,126,425,208	2,500,071,870	17,237,371,497
GS	kWh	6,692,941,067	6,608,317,185	2,019,716,529	15,320,974,781
GP	kWh	441,920,568	2,873,981,849	1,074,117,123	4,390,019,540
GSU	kWh	4,013,664,489	1,070,418,956	108,997,799	5,193,081,244
Total		16,759,400,543	19,679,143,198	5,702,903,322	42,141,447,063

**Annual Demand (October 2013 - September 2014) :**

Source: 2013 Forecast Version 6

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	22,394,349	24,241,538	7,536,159
GP	kW	808,358	6,900,265	2,766,365
GSU	kW/kVA	8,134,172	2,711,979	220,168

**Q3 2013 Energy (October 2013 - December 2013) :**

Source: 2013 Forecast Version 6

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	1,340,572,697	2,250,369,997	597,262,096	4,188,204,790
GS	kWh	1,570,186,333	1,612,307,057	492,417,275	3,674,910,665
GP	kWh	103,897,089	670,954,435	246,324,044	1,021,175,568
GSU	kWh	934,383,907	253,659,394	25,473,189	1,213,516,490
Total		3,949,040,027	4,787,290,883	1,361,476,604	10,097,807,514

**Q3 2013 Demand (October 2013 - December 2013) :**

Source: 2013 Forecast Version 6

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	5,324,219	5,947,766	1,867,377
GP	kW	193,044	1,671,019	664,390
GSU	kW/kVA	1,951,167	672,145	52,987

Ohio Edison Company  
Case No. 12-2680-EL-RDR  
Typical Bills - Comparison (DCR Q3 vs. DCR Q4)

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	\$ 35.36	\$ 35.23	\$ (0.13)	-0.4%
2	0	500	\$ 66.61	\$ 66.34	\$ (0.27)	-0.4%
3	0	750	\$ 97.83	\$ 97.43	\$ (0.40)	-0.4%
4	0	1,000	\$ 129.07	\$ 128.54	\$ (0.53)	-0.4%
5	0	1,250	\$ 160.31	\$ 159.64	\$ (0.67)	-0.4%
6	0	1,500	\$ 191.53	\$ 190.73	\$ (0.80)	-0.4%
7	0	2,000	\$ 253.97	\$ 252.90	\$ (1.07)	-0.4%
8	0	2,500	\$ 316.22	\$ 314.89	\$ (1.33)	-0.4%
9	0	3,000	\$ 378.40	\$ 376.80	\$ (1.60)	-0.4%
10	0	3,500	\$ 440.65	\$ 438.78	\$ (1.87)	-0.4%
11	0	4,000	\$ 502.84	\$ 500.70	\$ (2.14)	-0.4%
12	0	4,500	\$ 565.09	\$ 562.69	\$ (2.40)	-0.4%
13	0	5,000	\$ 627.33	\$ 624.66	\$ (2.67)	-0.4%
14	0	5,500	\$ 689.51	\$ 686.57	\$ (2.94)	-0.4%
15	0	6,000	\$ 751.75	\$ 748.55	\$ (3.20)	-0.4%
16	0	6,500	\$ 813.96	\$ 810.49	\$ (3.47)	-0.4%
17	0	7,000	\$ 876.20	\$ 872.46	\$ (3.74)	-0.4%
18	0	7,500	\$ 938.43	\$ 934.43	\$ (4.01)	-0.4%
19	0	8,000	\$ 1,000.61	\$ 996.34	\$ (4.27)	-0.4%
20	0	8,500	\$ 1,062.85	\$ 1,058.31	\$ (4.54)	-0.4%
21	0	9,000	\$ 1,125.06	\$ 1,120.25	\$ (4.81)	-0.4%
22	0	9,500	\$ 1,187.31	\$ 1,182.24	\$ (5.07)	-0.4%
23	0	10,000	\$ 1,249.51	\$ 1,244.17	\$ (5.34)	-0.4%
24	0	10,500	\$ 1,311.75	\$ 1,306.14	\$ (5.61)	-0.4%
25	0	11,000	\$ 1,373.97	\$ 1,368.10	\$ (5.87)	-0.4%



Ohio Edison Company  
Case No. 12-2680-EL-RDR  
Typical Bills - Comparison (DCR Q3 vs. DCR Q4)

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	\$ 35.36	\$ 35.23	\$ (0.13)	-0.4%
2	0	500	\$ 66.61	\$ 66.34	\$ (0.27)	-0.4%
3	0	750	\$ 88.66	\$ 88.26	\$ (0.40)	-0.5%
4	0	1,000	\$ 110.72	\$ 110.19	\$ (0.53)	-0.5%
5	0	1,250	\$ 132.78	\$ 132.11	\$ (0.67)	-0.5%
6	0	1,500	\$ 154.83	\$ 154.03	\$ (0.80)	-0.5%
7	0	2,000	\$ 198.92	\$ 197.85	\$ (1.07)	-0.5%
8	0	2,500	\$ 242.82	\$ 241.49	\$ (1.34)	-0.5%
9	0	3,000	\$ 286.65	\$ 285.05	\$ (1.60)	-0.6%
10	0	3,500	\$ 330.55	\$ 328.68	\$ (1.87)	-0.6%
11	0	4,000	\$ 374.39	\$ 372.25	\$ (2.14)	-0.6%
12	0	4,500	\$ 418.29	\$ 415.89	\$ (2.40)	-0.6%
13	0	5,000	\$ 462.18	\$ 459.51	\$ (2.67)	-0.6%
14	0	5,500	\$ 506.01	\$ 503.07	\$ (2.94)	-0.6%
15	0	6,000	\$ 549.90	\$ 546.70	\$ (3.20)	-0.6%
16	0	6,500	\$ 593.76	\$ 590.29	\$ (3.47)	-0.6%
17	0	7,000	\$ 637.65	\$ 633.91	\$ (3.74)	-0.6%
18	0	7,500	\$ 681.53	\$ 677.53	\$ (4.01)	-0.6%
19	0	8,000	\$ 725.36	\$ 721.09	\$ (4.27)	-0.6%
20	0	8,500	\$ 769.25	\$ 764.71	\$ (4.54)	-0.6%
21	0	9,000	\$ 813.11	\$ 808.30	\$ (4.81)	-0.6%
22	0	9,500	\$ 857.01	\$ 851.94	\$ (5.07)	-0.6%
23	0	10,000	\$ 900.86	\$ 895.52	\$ (5.34)	-0.6%
24	0	10,500	\$ 944.75	\$ 939.14	\$ (5.61)	-0.6%
25	0	11,000	\$ 988.62	\$ 982.75	\$ (5.87)	-0.6%

Ohio Edison Company  
Case No. 12-2680-EL-RDR  
Typical Bills - Comparison (DCR Q3 vs. DCR Q4)

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	\$ 35.36	\$ 35.23	\$ (0.13)	-0.4%
2	0	500	\$ 66.61	\$ 66.34	\$ (0.27)	-0.4%
3	0	750	\$ 93.41	\$ 93.01	\$ (0.40)	-0.4%
4	0	1,000	\$ 120.22	\$ 119.69	\$ (0.53)	-0.4%
5	0	1,250	\$ 147.03	\$ 146.36	\$ (0.67)	-0.5%
6	0	1,500	\$ 173.83	\$ 173.03	\$ (0.80)	-0.5%
7	0	2,000	\$ 227.42	\$ 226.35	\$ (1.07)	-0.5%
8	0	2,500	\$ 280.82	\$ 279.49	\$ (1.33)	-0.5%
9	0	3,000	\$ 334.15	\$ 332.55	\$ (1.60)	-0.5%
10	0	3,500	\$ 387.55	\$ 385.68	\$ (1.87)	-0.5%
11	0	4,000	\$ 440.89	\$ 438.75	\$ (2.14)	-0.5%
12	0	4,500	\$ 494.29	\$ 491.89	\$ (2.40)	-0.5%
13	0	5,000	\$ 547.68	\$ 545.01	\$ (2.67)	-0.5%
14	0	5,500	\$ 601.01	\$ 598.07	\$ (2.94)	-0.5%
15	0	6,000	\$ 654.40	\$ 651.20	\$ (3.20)	-0.5%
16	0	6,500	\$ 707.76	\$ 704.29	\$ (3.47)	-0.5%
17	0	7,000	\$ 761.15	\$ 757.41	\$ (3.74)	-0.5%
18	0	7,500	\$ 814.53	\$ 810.53	\$ (4.01)	-0.5%
19	0	8,000	\$ 867.86	\$ 863.59	\$ (4.27)	-0.5%
20	0	8,500	\$ 921.25	\$ 916.71	\$ (4.54)	-0.5%
21	0	9,000	\$ 974.61	\$ 969.80	\$ (4.81)	-0.5%
22	0	9,500	\$ 1,028.01	\$ 1,022.94	\$ (5.07)	-0.5%
23	0	10,000	\$ 1,081.36	\$ 1,076.02	\$ (5.34)	-0.5%
24	0	10,500	\$ 1,134.75	\$ 1,129.14	\$ (5.61)	-0.5%
25	0	11,000	\$ 1,188.12	\$ 1,182.25	\$ (5.87)	-0.5%

Ohio Edison Company  
Case No. 12-2680-EL-RDR  
Typical Bills - Comparison (DCR Q3 vs. DCR Q4)

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	\$ 158.81	\$ 157.02	\$ (1.79)	-1.1%
2	10	2,000	\$ 235.29	\$ 233.50	\$ (1.79)	-0.8%
3	10	3,000	\$ 311.31	\$ 309.52	\$ (1.79)	-0.6%
4	10	4,000	\$ 387.32	\$ 385.53	\$ (1.79)	-0.5%
5	10	5,000	\$ 463.39	\$ 461.60	\$ (1.79)	-0.4%
6	10	6,000	\$ 539.39	\$ 537.60	\$ (1.79)	-0.3%
7	1,000	100,000	\$ 16,455.45	\$ 16,276.25	\$ (179.20)	-1.1%
8	1,000	200,000	\$ 24,001.72	\$ 23,822.52	\$ (179.20)	-0.7%
9	1,000	300,000	\$ 31,547.98	\$ 31,368.78	\$ (179.20)	-0.6%
10	1,000	400,000	\$ 39,094.25	\$ 38,915.05	\$ (179.20)	-0.5%
11	1,000	500,000	\$ 46,640.52	\$ 46,461.32	\$ (179.20)	-0.4%
12	1,000	600,000	\$ 54,186.78	\$ 54,007.58	\$ (179.20)	-0.3%

Ohio Edison Company  
Case No. 12-2680-EL-RDR  
Typical Bills - Comparison (DCR Q3 vs. DCR Q4)

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	\$ 6,405.32	\$ 6,344.82	\$ (60.50)	-0.9%
2	500	100,000	\$ 9,975.75	\$ 9,915.25	\$ (60.50)	-0.6%
3	500	150,000	\$ 13,546.18	\$ 13,485.68	\$ (60.50)	-0.4%
4	500	200,000	\$ 17,116.62	\$ 17,056.12	\$ (60.50)	-0.4%
5	500	250,000	\$ 20,687.05	\$ 20,626.55	\$ (60.50)	-0.3%
6	500	300,000	\$ 24,257.48	\$ 24,196.98	\$ (60.50)	-0.2%
7	5,000	500,000	\$ 62,520.17	\$ 61,915.17	\$ (605.00)	-1.0%
8	5,000	1,000,000	\$ 97,950.44	\$ 97,345.44	\$ (605.00)	-0.6%
9	5,000	1,500,000	\$ 132,834.22	\$ 132,229.22	\$ (605.00)	-0.5%
10	5,000	2,000,000	\$ 167,718.00	\$ 167,113.00	\$ (605.00)	-0.4%
11	5,000	2,500,000	\$ 202,601.78	\$ 201,996.78	\$ (605.00)	-0.3%
12	5,000	3,000,000	\$ 237,485.56	\$ 236,880.56	\$ (605.00)	-0.3%

Ohio Edison Company  
Case No. 12-2680-EL-RDR  
Typical Bills - Comparison (DCR Q3 vs. DCR Q4)

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	\$ 9,514.48	\$ 9,461.28	\$ (53.20)	-0.6%
2	1,000	200,000	\$ 15,952.85	\$ 15,899.65	\$ (53.20)	-0.3%
3	1,000	300,000	\$ 22,391.21	\$ 22,338.01	\$ (53.20)	-0.2%
4	1,000	400,000	\$ 28,829.58	\$ 28,776.38	\$ (53.20)	-0.2%
5	1,000	500,000	\$ 35,267.95	\$ 35,214.75	\$ (53.20)	-0.2%
6	1,000	600,000	\$ 41,706.31	\$ 41,653.11	\$ (53.20)	-0.1%
7	10,000	1,000,000	\$ 92,881.62	\$ 92,349.62	\$ (532.00)	-0.6%
8	10,000	2,000,000	\$ 155,624.18	\$ 155,092.18	\$ (532.00)	-0.3%
9	10,000	3,000,000	\$ 218,366.74	\$ 217,834.74	\$ (532.00)	-0.2%
10	10,000	4,000,000	\$ 281,109.30	\$ 280,577.30	\$ (532.00)	-0.2%
11	10,000	5,000,000	\$ 343,851.87	\$ 343,319.87	\$ (532.00)	-0.2%
12	10,000	6,000,000	\$ 406,594.43	\$ 406,062.43	\$ (532.00)	-0.1%

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

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

The Public Utilities Commission of Ohio

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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 October 1, 2013. This Rider is not avoidable for customers who take electric generation service from a certified supplier.

**RATE:**

RS (all kWhs, per kWh)	0.4214¢
GS (per kW of Billing Demand)	\$1.4995
GP (per kW of Billing Demand)	\$1.0103
GSU (per kVa of Billing Demand)	\$0.4196

**PROVISIONS:**

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

**RIDER UPDATES:**

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

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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



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

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**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