

August 2, 2013

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

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

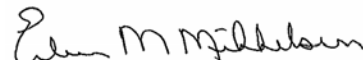
Dear Ms. McNeal:

In accordance with the Commission Order in The Toledo Edison Company's Case 10-388-EL-SSO Electric Security Plan proceeding, please file the attached schedules, bill impacts, and tariff page on behalf of The Toledo Edison Company 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 The Toledo Edison Company's Case 10-388-EL-SSO Electric Security Plan proceeding.

Further, as set forth in the Combined Stipulation, there have been no net job losses at the Companies and at FirstEnergy Service Company, specifically as to employees of the FirstEnergy Service Company who are located in Ohio and provide support for distribution services provided by the Companies, as a result of involuntary attrition as a result of the merger between FirstEnergy Corp. and Allegheny Energy, Inc. Also included with the filing are estimated bill impacts for multiple usage levels for the different rate schedules reflecting the impact of the 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. 12-2681-EL-RDR and 89-6008-EL-TRF, and distribute two copies to the Staff. Thank you.

Sincerely,



Eileen M. Mikkelsen  
Director, Rates & Regulatory Affairs

Enclosures

The Toledo Edison Company  
Delivery Capital Recovery Rider (DCR)  
Quarterly Filing  
August 2, 2013

Page Name	Page
Q4 2013 Revenue Requirements Summary	1
Actual 6/30/2013 Rate Base and Revenue Requirements	
DCR Revenue Requirement Calculation	2
Plant In Service	3
Reserve for Accumulated Depreciation	7
ADIT Balances	11
Depreciation Calculations	12
Property Tax Calculations	16
Summary of Exclusions	19
Service Company Allocation Summary	20
Service Company Depreciation	21
Service Company Property Tax	23
Incremental Service Company Depreciation and Property Tax Expense	25
Intangible Depreciation Expense	26
Estimated 9/30/2013 Rate Base and Revenue Requirements	
DCR Revenue Requirement Calculation	27
Plant In Service	28
Reserve for Accumulated Depreciation	32
ADIT Balances	36
Depreciation Calculations	37
Property Tax Calculations	41
Summary of Exclusions	44
Service Company Allocation Summary	45
Service Company Depreciation	46
Service Company Property Tax	48
Incremental Service Company Depreciation and Property Tax Expense	50
Intangible Depreciation Expense	51
4Q 2013 Rider DCR - Rate Design	52
4Q 2013 Rider DCR - Reconciliation from 3Q 2013	58
4Q 2013 Billing Units Used for Rate Design	61
4Q 2013 Typical Bill Comparisons	62
4Q 2013 Rider DCR Tariff	69

**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>

	Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(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>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

The Toledo Edison Company: 12-2681-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	\$ 17,347,852	100%	\$ 17,347,852	\$ (15,628,438)	\$ 1,719,414
2	352	Structures & Improvements	\$ 218,363	100%	\$ 218,363		\$ 218,363
3	353	Station Equipment	\$ 10,294,053	100%	\$ 10,294,053		\$ 10,294,053
4	354	Towers & Fixtures	\$ 34,264	100%	\$ 34,264		\$ 34,264
5	355	Poles & Fixtures	\$ 3,322,872	100%	\$ 3,322,872		\$ 3,322,872
6	356	Overhead Conductors & Devices	\$ 5,165,101	100%	\$ 5,165,101		\$ 5,165,101
7	357	Underground Conduit	\$ 497,434	100%	\$ 497,434		\$ 497,434
8	358	Underground Conductors & Devices	\$ 386,079	100%	\$ 386,079		\$ 386,079
9	359	Roads & Trails	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 37,266,018	100%	\$ 37,266,018	\$ (15,628,438)	\$ 21,637,580

The Toledo Edison Company: 12-2681-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" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>DISTRIBUTION PLANT</u>							
11	360	Land & Land Rights	\$ 4,966,340	100%	\$ 4,966,340		\$ 4,966,340
12	361	Structures & Improvements	\$ 6,847,249	100%	\$ 6,847,249		\$ 6,847,249
13	362	Station Equipment	\$ 90,686,870	100%	\$ 90,686,870		\$ 90,686,870
14	364	Poles, Towers & Fixtures	\$ 155,513,730	100%	\$ 155,513,730		\$ 155,513,730
15	365	Overhead Conductors & Devices	\$ 193,522,976	100%	\$ 193,522,976		\$ 193,522,976
16	366	Underground Conduit	\$ 12,583,172	100%	\$ 12,583,172		\$ 12,583,172
17	367	Underground Conductors & Devices	\$ 116,424,643	100%	\$ 116,424,643		\$ 116,424,643
18	368	Line Transformers	\$ 147,474,005	100%	\$ 147,474,005		\$ 147,474,005
19	369	Services	\$ 66,573,764	100%	\$ 66,573,764		\$ 66,573,764
20	370	Meters	\$ 37,227,278	100%	\$ 37,227,278		\$ 37,227,278
21	371	Installation on Customer Premises	\$ 6,357,914	100%	\$ 6,357,914		\$ 6,357,914
22	373	Street Lighting & Signal Systems	\$ 54,779,164	100%	\$ 54,779,164		\$ 54,779,164
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	100%	\$ 7,901		\$ 7,901
24		Total Distribution Plant	\$ 892,965,005	100%	\$ 892,965,005	\$ -	\$ 892,965,005

The Toledo Edison Company: 12-2681-EL-RDR  
6/30/2013 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)  
Page 3 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>GENERAL PLANT</u>							
25	389	Land & Land Rights	\$ 1,826,097	100%	\$ 1,826,097		\$ 1,826,097
26	390	Structures & Improvements	\$ 52,138,647	100%	\$ 52,138,647		\$ 52,138,647
27	391.1	Office Furniture & Equipment	\$ 2,437,563	100%	\$ 2,437,563		\$ 2,437,563
28	391.2	Data Processing Equipment	\$ 10,536,196	100%	\$ 10,536,196		\$ 10,536,196
29	392	Transportation Equipment	\$ 1,176,066	100%	\$ 1,176,066		\$ 1,176,066
30	393	Stores Equipment	\$ 651,795	100%	\$ 651,795		\$ 651,795
31	394	Tools, Shop & Garage Equipment	\$ 5,385,893	100%	\$ 5,385,893		\$ 5,385,893
32	395	Laboratory Equipment	\$ 1,795,091	100%	\$ 1,795,091		\$ 1,795,091
33	396	Power Operated Equipment	\$ 978,826	100%	\$ 978,826		\$ 978,826
34	397	Communication Equipment	\$ 9,592,183	100%	\$ 9,592,183		\$ 9,592,183
35	398	Miscellaneous Equipment	\$ 510,027	100%	\$ 510,027		\$ 510,027
36	399.1	Asset Retirement Costs for General Plant	\$ 264,831	100%	\$ 264,831		\$ 264,831
37		Total General Plant	\$ 87,293,215	100%	\$ 87,293,215	\$0	\$ 87,293,215

The Toledo Edison Company: 12-2681-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>							
38	303	Intangible Software	\$ 21,869,201	100%	\$ 21,869,201		\$ 21,869,201
39	303	Intangible FAS 109 Transmission	\$ 54,210	100%	\$ 54,210		\$ 54,210
40	303	Intangible FAS 109 Distribution	\$ 240,093	100%	\$ 240,093		\$ 240,093
41		Total Other Plant	<u>\$ 22,163,505</u>		<u>\$ 22,163,505</u>	\$ -	<u>\$ 22,163,505</u>
42		Company Total Plant	<u>\$ 1,039,687,743</u>	100%	<u>\$ 1,039,687,743</u>	<u>\$ (15,628,438)</u>	<u>\$ 1,024,059,305</u>
43		Service Company Plant Allocated*					\$ 38,587,867
44		Grand Total Plant (42 + 43)					<u>\$ 1,062,647,172</u>

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



The Toledo Edison Company: 12-2681-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	\$ 1,719,414	\$ -	100%	\$ -		\$ -
2	352	Structures & Improvements	\$ 218,363	\$ 190,121	100%	\$ 190,121		\$ 190,121
3	353	Station Equipment	\$ 10,294,053	\$ 4,408,469	100%	\$ 4,408,469		\$ 4,408,469
4	354	Towers & Fixtures	\$ 34,264	\$ 40,543	100%	\$ 40,543		\$ 40,543
5	355	Poles & Fixtures	\$ 3,322,872	\$ 2,679,081	100%	\$ 2,679,081		\$ 2,679,081
6	356	Overhead Conductors & Devices	\$ 5,165,101	\$ 2,999,893	100%	\$ 2,999,893		\$ 2,999,893
7	357	Underground Conduit	\$ 497,434	\$ 153,496	100%	\$ 153,496		\$ 153,496
8	358	Underground Conductors & Devices	\$ 386,079	\$ 151,986	100%	\$ 151,986		\$ 151,986
9	359	Roads & Trails	\$ -	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 21,637,580	\$ 10,623,589	100%	\$ 10,623,589	\$0	\$ 10,623,589

The Toledo Edison Company: 12-2681-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	\$ 4,966,340	\$ -	100%	\$ -		\$ -
12	361	Structures & Improvements	\$ 6,847,249	\$ 1,753,337	100%	\$ 1,753,337		\$ 1,753,337
13	362	Station Equipment	\$ 90,686,870	\$ 31,179,018	100%	\$ 31,179,018		\$ 31,179,018
14	364	Poles, Towers & Fixtures	\$ 155,513,730	\$ 100,963,435	100%	\$ 100,963,435		\$ 100,963,435
15	365	Overhead Conductors & Devices	\$ 193,522,976	\$ 74,364,570	100%	\$ 74,364,570		\$ 74,364,570
16	366	Underground Conduit	\$ 12,583,172	\$ 7,210,691	100%	\$ 7,210,691		\$ 7,210,691
17	367	Underground Conductors & Devices	\$ 116,424,643	\$ 39,825,525	100%	\$ 39,825,525		\$ 39,825,525
18	368	Line Transformers	\$ 147,474,005	\$ 60,972,625	100%	\$ 60,972,625		\$ 60,972,625
19	369	Services	\$ 66,573,764	\$ 61,839,655	100%	\$ 61,839,655		\$ 61,839,655
20	370	Meters	\$ 37,227,278	\$ 18,073,002	100%	\$ 18,073,002		\$ 18,073,002
21	371	Installation on Customer Premises	\$ 6,357,914	\$ 3,577,945	100%	\$ 3,577,945		\$ 3,577,945
22	373	Street Lighting & Signal Systems	\$ 54,779,164	\$ 34,832,089	100%	\$ 34,832,089		\$ 34,832,089
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ 4,672	100%	\$ 4,672		\$ 4,672
24		Total Distribution Plant	\$ 892,965,005	\$ 434,596,563	100%	\$ 434,596,563	\$ -	\$ 434,596,563

The Toledo Edison Company: 12-2681-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	\$ 1,826,097	\$ -	100%	\$ -		\$ -
26	390	Structures & Improvements	\$ 52,138,647	\$ 18,209,415	100%	\$ 18,209,415		\$ 18,209,415
27	391.1	Office Furniture & Equipment	\$ 2,437,563	\$ 2,128,240	100%	\$ 2,128,240		\$ 2,128,240
28	391.2	Data Processing Equipment	\$ 10,536,196	\$ 4,123,963	100%	\$ 4,123,963		\$ 4,123,963
29	392	Transportation Equipment	\$ 1,176,066	\$ 1,077,848	100%	\$ 1,077,848		\$ 1,077,848
30	393	Stores Equipment	\$ 651,795	\$ 386,257	100%	\$ 386,257		\$ 386,257
31	394	Tools, Shop & Garage Equipment	\$ 5,385,893	\$ 1,983,571	100%	\$ 1,983,571		\$ 1,983,571
32	395	Laboratory Equipment	\$ 1,795,091	\$ 1,073,135	100%	\$ 1,073,135		\$ 1,073,135
33	396	Power Operated Equipment	\$ 978,826	\$ 892,224	100%	\$ 892,224		\$ 892,224
34	397	Communication Equipment	\$ 9,592,183	\$ 7,347,318	100%	\$ 7,347,318		\$ 7,347,318
35	398	Miscellaneous Equipment	\$ 510,027	\$ 166,516	100%	\$ 166,516		\$ 166,516
36	399.1	Asset Retirement Costs for General Plant	\$ 264,831	\$ 135,779	100%	\$ 135,779		\$ 135,779
37		Total General Plant Plant	\$ 87,293,215	\$ 37,524,267	100%	\$ 37,524,267	\$ -	\$ 37,524,267

The Toledo Edison Company: 12-2681-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>							
38	303	Intangible Software	\$ 21,869,201	\$ 17,728,157	100%	\$ 17,728,157	\$ 17,728,157
39	303	Intangible FAS 109 Transmission	\$ 54,210	\$ 46,324	100%	\$ 46,324	\$ 46,324
40	303	Intangible FAS 109 Distribution	\$ 240,093	\$ 225,197	100%	\$ 225,197	\$ 225,197
41		Total Other Plant	\$ 22,163,505	\$ 17,999,677		\$ 17,999,677	\$ 17,999,677
42		Removal Work in Progress (RWIP)		\$ (6,708,498)	100%	\$ (6,708,498)	\$ (6,708,498)
43		Company Total Plant (Reserve)	\$ 1,024,059,305	\$ 494,035,599	100%	\$ 494,035,599	\$ 494,035,599
44		Service Company Reserve Allocated*					\$ 13,536,876
45		Grand Total Plant (Reserve) (43 + 44)					\$ 507,572,475

\* 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

The Toledo Edison Company: 12-2681-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	\$ 1,719,414	\$ -	0.00%	\$ -
2	352	Structures & Improvements	\$ 218,363	\$ 190,121	2.50%	\$ 5,459
3	353	Station Equipment	\$ 10,294,053	\$ 4,408,469	1.80%	\$ 185,293
4	354	Towers & Fixtures	\$ 34,264	\$ 40,543	1.85%	\$ 634
5	355	Poles & Fixtures	\$ 3,322,872	\$ 2,679,081	3.75%	\$ 124,608
6	356	Overhead Conductors & Devices	\$ 5,165,101	\$ 2,999,893	2.67%	\$ 137,908
7	357	Underground Conduit	\$ 497,434	\$ 153,496	2.00%	\$ 9,949
8	358	Underground Conductors & Devices	\$ 386,079	\$ 151,986	2.86%	\$ 11,042
9	359	Roads & Trails	\$ -	\$ -		\$ -
10		Total Transmission	\$ 21,637,580	\$ 10,623,589		\$ 474,893

The Toledo Edison Company: 12-2681-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)	Reserve Balance Sch. B-3 (Actual)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 4,966,340	\$ -	0.00%	\$ -
12	361	Structures & Improvements	\$ 6,847,249	\$ 1,753,337	2.50%	\$ 171,181
13	362	Station Equipment	\$ 90,686,870	\$ 31,179,018	2.25%	\$ 2,040,455
14	364	Poles, Towers & Fixtures	\$ 155,513,730	\$ 100,963,435	3.78%	\$ 5,878,419
15	365	Overhead Conductors & Devices	\$ 193,522,976	\$ 74,364,570	3.75%	\$ 7,257,112
16	366	Underground Conduit	\$ 12,583,172	\$ 7,210,691	2.08%	\$ 261,730
17	367	Underground Conductors & Devices	\$ 116,424,643	\$ 39,825,525	2.20%	\$ 2,561,342
18	368	Line Transformers	\$ 147,474,005	\$ 60,972,625	2.62%	\$ 3,863,819
19	369	Services	\$ 66,573,764	\$ 61,839,655	3.17%	\$ 2,110,388
20	370	Meters	\$ 37,227,278	\$ 18,073,002	3.43%	\$ 1,276,896
21	371	Installation on Customer Premises	\$ 6,357,914	\$ 3,577,945	4.00%	\$ 254,317
22	373	Street Lighting & Signal Systems	\$ 54,779,164	\$ 34,832,089	3.93%	\$ 2,152,821
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ 4,672	0.00%	\$ -
24		Total Distribution	\$ 892,965,005	\$ 434,596,563		\$ 27,828,480

The Toledo Edison Company: 12-2681-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	\$ 1,826,097	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 52,138,647	\$ 18,209,415	2.20%	\$ 1,147,050
27	391.1	Office Furniture & Equipment	\$ 2,437,563	\$ 2,128,240	3.80%	\$ 92,627
28	391.2	Data Processing Equipment	\$ 10,536,196	\$ 4,123,963	9.50%	\$ 1,000,939
29	392	Transportation Equipment	\$ 1,176,066	\$ 1,077,848	6.92%	\$ 81,384
30	393	Stores Equipment	\$ 651,795	\$ 386,257	3.13%	\$ 20,401
31	394	Tools, Shop & Garage Equipment	\$ 5,385,893	\$ 1,983,571	3.33%	\$ 179,350
32	395	Laboratory Equipment	\$ 1,795,091	\$ 1,073,135	2.86%	\$ 51,340
33	396	Power Operated Equipment	\$ 978,826	\$ 892,224	5.28%	\$ 51,682
34	397	Communication Equipment	\$ 9,592,183	\$ 7,347,318	5.88%	\$ 564,020
35	398	Miscellaneous Equipment	\$ 510,027	\$ 166,516	3.33%	\$ 16,984
36	399.1	Asset Retirement Costs for General Plant	\$ 264,831	\$ 135,779	0.00%	\$ -
37		Total General	\$ 87,293,215	\$ 37,524,267		\$ 3,205,777



The Toledo Edison Company: 12-2681-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. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
<u>OTHER PLANT</u>						
38	303	Intangible Software	\$ 21,869,201	\$ 17,728,157	14.29%	*
39	303	Intangible FAS 109 Transmission	\$ 54,210	\$ 46,324	2.37%	*
40	303	Intangible FAS 109 Distribution	\$ 240,093	\$ 225,197	3.10%	*
41		Total Other	<u>\$ 22,163,505</u>	<u>\$ 17,999,677</u>		<u>\$ 1,409,412</u>
42		Removal Work in Progress (RWIP)		(\$6,708,498)		
43		Company Total Depreciation	\$ 1,024,059,305	\$ 494,035,599		\$ 32,918,562
44		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 38,587,867	\$ 13,536,876		\$ 1,344,726
45		GRAND TOTAL	<u>\$ 1,062,647,172</u>	<u>\$ 514,280,973</u>		<u>\$ 34,263,288</u>

\* 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.

The Toledo Edison Company: 12-2681-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)	\$ 27,590,284
2	Real Property Taxes - See Schedule C-3.10a2 (Actual)	\$ 864,671
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 27,298</u>
4	Total Property Taxes (1 + 2 + 3)	<u>\$ 28,482,253</u>

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

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

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)	\$ 21,637,580	\$ 892,965,005	\$ 87,293,215
2	Jurisdictional Real Property (b)	\$ 1,937,777	\$ 11,813,589	\$ 53,964,745
3	Jurisdictional Personal Property (1 - 2)	\$ 19,699,803	\$ 881,151,416	\$ 33,328,470
4	Purchase Accounting Adjustment (f)	\$ (12,720,784)	\$ (455,688,169)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	\$ 6,979,019	\$ 425,463,247	\$ 33,328,470
<u>Exclusions and Exemptions</u>				
6	Capitalized Asset Retirement Costs (a)	\$ -	\$ 7,901	\$ 264,831
7	Exempt Facilities (c)	\$ -	\$ -	\$ -
8	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ 1,800,886
9	Capitalized Interest (g)	\$ 450,705	\$ 3,050,571	\$ -
10	Total Exclusions and Exemptions (6 thru 9)	\$ 450,705	\$ 3,058,472	\$ 2,065,717
11	Net Cost of Taxable Personal Property (5 - 10)	\$ 6,528,314	\$ 422,404,775	\$ 31,262,753
12	True Value Percentage (c)	76.7050%	77.2710%	32.8910%
13	True Value of Taxable Personal Property (11 x 12)	\$ 5,007,543	\$ 326,396,393	\$ 10,282,632
14	Assessment Percentage (d)	85.00%	85.00%	24.00%
15	Assessment Value (13 x 14)	\$ 4,256,412	\$ 277,436,934	\$ 2,467,832
16	Personal Property Tax Rate (e)	8.8331320%	8.8331320%	8.8331320%
17	Personal Property Tax (15 x 16)	\$ 375,974	\$ 24,506,371	\$ 217,987
18	Purchase Accounting Adjustment (f)	\$ 74,404	\$ 2,415,548	\$ -
19	Total Personal Property Tax (17 + 18)	\$ 450,378	\$ 26,921,919	\$ 217,987

(a) Schedule B-2.1 (Actual)

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

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

(g) Calculation: Line 5 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)	\$ 1,937,777	\$ 11,813,589	\$ 53,964,745
2	True Value Percentage (b)	<u>44.67%</u>	<u>44.67%</u>	<u>44.67%</u>
3	True Value of Taxable Real Property (1 x 2)	\$ 865,661	\$ 5,277,474	\$ 24,107,622
4	Assessment Percentage (c)	<u>35.00%</u>	<u>35.00%</u>	<u>35.00%</u>
5	Assessment Value (3 x 4)	\$ 302,981	\$ 1,847,116	\$ 8,437,668
6	Real Property Tax Rate (d)	<u>8.1667%</u>	<u>8.1667%</u>	<u>8.1667%</u>
7	Real Property Tax (5 x 6)	\$ 24,744	\$ 150,848	\$ 689,079
8	Total Real Property Tax (Sum of 7)			<u><u>\$ 864,671</u></u>

(a) Schedule C-3.10a1 (Actual)

(b) Calculated as follows:

(1) Real Property Assessed Value

\$ 12,123,070

Source: TE's 2013 Ohio Annual Property Tax Return Filing

(2) Assessment Percentage

35.00%

Statutory Assessment for Real Property

(3) Real Property True Value

\$ 34,637,343

Calculation: (1) / (2)

(4) Real Property Capitalized Cost

\$ 77,535,453

Book cost of real property used to compare to assessed value of real property to derive a true value percentage

(5) Real Property True Value Percentage

44.67%

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" paperwork.

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) 6/30/2013 Actual Balances			(E) 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>						
No.	(A) Category	(B) CEI	(C) OE	(D) TE	(E) Average **	(F) Source / Calculation
1	Allocation Factors	14.21%	17.22%	7.58%	39.01%	"Service Company Allocations to the Ohio Operating Companies (Actual)" workpaper.
2	Weighted Allocation Factors	36.43%	44.14%	19.43%	100.00%	Weighted Line 1
<u>Real Property Tax</u>						
3	True Value Percentage	72.69%	62.14%	49.14%	63.45%	Case No. 07-551-EL-AIR.
4	Assessment Percentage	35.00%	35.00%	35.00%	35.00%	Case No. 07-551-EL-AIR.
5	Real Property Tax Rate	7.23%	6.04%	7.23%	6.70%	Case No. 07-551-EL-AIR.
6	Average Rate	1.84%	1.31%	1.24%	1.49%	Line 3 x Line 4 x Line 5
* Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax. Accordingly, for purposes of determining the average Property Tax rate applicable to Service Company plant, only Real Property Tax is considered.						
** Weighted average based on Service Company allocation factors. Assumes that the tax rate for Service Company plant is equal to the weighted average of the three operating companies.						

<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>				<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>				
(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	<b>80.4</b>
(30) OE	255.4	21.7	25.8	32.1	<b>79.6</b>
(31) TE	27.0	2.3	10.0	9.0	<b>21.3</b>
(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>	Equity Return	Tax Rate	Income Tax	CAT 0.26%	Taxes	Rev. Req. + Tax
(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

The Toledo Edison Company: 12-2681-EL-RDR  
9/30/2013 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

Page 1 of 4

NOTE: Column A contains estimated plant in service balances as of 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	\$ 17,347,852	100%	\$ 17,347,852	\$ (15,628,438)	\$ 1,719,414
2	352	Structures & Improvements	\$ 218,363	100%	\$ 218,363		\$ 218,363
3	353	Station Equipment	\$ 10,294,053	100%	\$ 10,294,053		\$ 10,294,053
4	354	Towers & Fixtures	\$ 34,264	100%	\$ 34,264		\$ 34,264
5	355	Poles & Fixtures	\$ 3,322,872	100%	\$ 3,322,872		\$ 3,322,872
6	356	Overhead Conductors & Devices	\$ 5,165,101	100%	\$ 5,165,101		\$ 5,165,101
7	357	Underground Conduit	\$ 497,434	100%	\$ 497,434		\$ 497,434
8	358	Underground Conductors & Devices	\$ 386,079	100%	\$ 386,079		\$ 386,079
9	359	Roads & Trails	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 37,266,018	100%	\$ 37,266,018	\$ (15,628,438)	\$ 21,637,580

The Toledo Edison Company: 12-2681-EL-RDR  
9/30/2013 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)  
Page 2 of 4

NOTE: Column A contains estimated plant in service balances as of 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	\$ 4,966,340	100%	\$ 4,966,340		\$ 4,966,340
12	361	Structures & Improvements	\$ 6,872,392	100%	\$ 6,872,392		\$ 6,872,392
13	362	Station Equipment	\$ 91,019,957	100%	\$ 91,019,957		\$ 91,019,957
14	364	Poles, Towers & Fixtures	\$ 157,521,024	100%	\$ 157,521,024		\$ 157,521,024
15	365	Overhead Conductors & Devices	\$ 196,031,561	100%	\$ 196,031,561		\$ 196,031,561
16	366	Underground Conduit	\$ 12,745,991	100%	\$ 12,745,991		\$ 12,745,991
17	367	Underground Conductors & Devices	\$ 117,938,634	100%	\$ 117,938,634		\$ 117,938,634
18	368	Line Transformers	\$ 149,388,834	100%	\$ 149,388,834		\$ 149,388,834
19	369	Services	\$ 67,428,884	100%	\$ 67,428,884		\$ 67,428,884
20	370	Meters	\$ 37,709,448	100%	\$ 37,709,448		\$ 37,709,448
21	371	Installation on Customer Premises	\$ 6,440,233	100%	\$ 6,440,233		\$ 6,440,233
22	373	Street Lighting & Signal Systems	\$ 55,487,114	100%	\$ 55,487,114		\$ 55,487,114
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	100%	\$ 7,901		\$ 7,901
24		Total Distribution Plant	\$ 903,558,312	100%	\$ 903,558,312	\$ -	\$ 903,558,312

The Toledo Edison Company: 12-2681-EL-RDR  
9/30/2013 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)  
Page 3 of 4

NOTE: Column A contains estimated plant in service balances as of 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	\$ 1,826,097	100%	\$ 1,826,097		\$ 1,826,097
26	390	Structures & Improvements	\$ 52,138,647	100%	\$ 52,138,647		\$ 52,138,647
27	391.1	Office Furniture & Equipment	\$ 2,385,764	100%	\$ 2,385,764		\$ 2,385,764
28	391.2	Data Processing Equipment	\$ 10,312,297	100%	\$ 10,312,297		\$ 10,312,297
29	392	Transportation Equipment	\$ 1,151,074	100%	\$ 1,151,074		\$ 1,151,074
30	393	Stores Equipment	\$ 637,944	100%	\$ 637,944		\$ 637,944
31	394	Tools, Shop & Garage Equipment	\$ 5,271,440	100%	\$ 5,271,440		\$ 5,271,440
32	395	Laboratory Equipment	\$ 1,756,944	100%	\$ 1,756,944		\$ 1,756,944
33	396	Power Operated Equipment	\$ 958,025	100%	\$ 958,025		\$ 958,025
34	397	Communication Equipment	\$ 9,388,344	100%	\$ 9,388,344		\$ 9,388,344
35	398	Miscellaneous Equipment	\$ 499,189	100%	\$ 499,189		\$ 499,189
36	399.1	Asset Retirement Costs for General Plant	\$ 264,831	100%	\$ 264,831		\$ 264,831
37		Total General Plant	\$ 86,590,597	100%	\$ 86,590,597	\$ -	\$ 86,590,597



The Toledo Edison Company: 12-2681-EL-RDR  
9/30/2013 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)  
Page 4 of 4

NOTE: Column A contains estimated plant in service balances as of 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>							
38	303	Intangible Software	\$ 21,934,506	100%	\$ 21,934,506		\$ 21,934,506
39	303	Intangible FAS 109 Transmission	\$ 54,210	100%	\$ 54,210		\$ 54,210
40	303	Intangible FAS 109 Distribution	\$ 240,093	100%	\$ 240,093		\$ 240,093
41		Total Other Plant	<u>\$ 22,228,810</u>		<u>\$ 22,228,810</u>	<u>\$ -</u>	<u>\$ 22,228,810</u>
42		Company Total Plant Balance	<u>\$ 1,049,643,737</u>	100%	<u>\$ 1,049,643,737</u>	<u>\$ (15,628,438)</u>	<u>\$ 1,034,015,299</u>
43		Service Company Plant Allocated*					\$ 38,789,434
44		Grand Total Plant (42 + 43)					<u>\$ 1,072,804,734</u>

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

The Toledo Edison Company: 12-2681-EL-RDR  
9/30/2013 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

Page 1 of 4

NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 9/30/2013 from 2013 Forecast Version 6, adjusted to reflect current assumptions, incorporate recommendations from the March 2013 I 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 C 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	\$ 1,719,414	\$ -	100%	\$ -		\$ -
2	352	Structures & Improvements	\$ 218,363	\$ 192,246	100%	\$ 192,246		\$ 192,246
3	353	Station Equipment	\$ 10,294,053	\$ 4,458,090	100%	\$ 4,458,090		\$ 4,458,090
4	354	Towers & Fixtures	\$ 34,264	\$ 41,027	100%	\$ 41,027		\$ 41,027
5	355	Poles & Fixtures	\$ 3,322,872	\$ 2,711,111	100%	\$ 2,711,111		\$ 2,711,111
6	356	Overhead Conductors & Devices	\$ 5,165,101	\$ 3,035,927	100%	\$ 3,035,927		\$ 3,035,927
7	357	Underground Conduit	\$ 497,434	\$ 155,348	100%	\$ 155,348		\$ 155,348
8	358	Underground Conductors & Devices	\$ 386,079	\$ 153,824	100%	\$ 153,824		\$ 153,824
9	359	Roads & Trails	\$ -	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 21,637,580	\$ 10,747,573	100%	\$ 10,747,573	\$0	\$ 10,747,573

The Toledo Edison Company: 12-2681-EL-RDR  
9/30/2013 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

Page 2 of 4

NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 9/30/2013 from 2013 Forecast Version 6, adjusted to reflect current assumptions, incorporate recommendations from the March 2013 I 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 C 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	\$ 4,966,340	\$ -	100%	\$ -		\$ -
12	361	Structures & Improvements	\$ 6,872,392	\$ 1,781,952	100%	\$ 1,781,952		\$ 1,781,952
13	362	Station Equipment	\$ 91,019,957	\$ 31,686,303	100%	\$ 31,686,303		\$ 31,686,303
14	364	Poles, Towers & Fixtures	\$ 157,521,024	\$ 102,378,291	100%	\$ 102,378,291		\$ 102,378,291
15	365	Overhead Conductors & Devices	\$ 196,031,561	\$ 75,412,898	100%	\$ 75,412,898		\$ 75,412,898
16	366	Underground Conduit	\$ 12,745,991	\$ 7,311,924	100%	\$ 7,311,924		\$ 7,311,924
17	367	Underground Conductors & Devices	\$ 117,938,634	\$ 40,389,258	100%	\$ 40,389,258		\$ 40,389,258
18	368	Line Transformers	\$ 149,388,834	\$ 61,832,679	100%	\$ 61,832,679		\$ 61,832,679
19	369	Services	\$ 67,428,884	\$ 62,703,888	100%	\$ 62,703,888		\$ 62,703,888
20	370	Meters	\$ 37,709,448	\$ 18,327,142	100%	\$ 18,327,142		\$ 18,327,142
21	371	Installation on Customer Premises	\$ 6,440,233	\$ 3,628,199	100%	\$ 3,628,199		\$ 3,628,199
22	373	Street Lighting & Signal Systems	\$ 55,487,114	\$ 35,320,552	100%	\$ 35,320,552		\$ 35,320,552
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ 4,721	100%	\$ 4,721		\$ 4,721
24		Total Distribution Plant	\$ 903,558,312	\$ 440,777,808	100%	\$ 440,777,808	\$0	\$ 440,777,808

The Toledo Edison Company: 12-2681-EL-RDR  
9/30/2013 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

Page 3 of 4

NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 9/30/2013 from 2013 Forecast Version 6, adjusted to reflect current assumptions, incorporate recommendations from the March 2013 I 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 C 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>GENERAL PLANT</u>								
25	389	Land & Land Rights	\$ 1,826,097	\$ -	100%	\$ -		\$ -
26	390	Structures & Improvements	\$ 52,138,647	\$ 18,512,550	100%	\$ 18,512,550		\$ 18,512,550
27	391.1	Office Furniture & Equipment	\$ 2,385,764	\$ 2,118,234	100%	\$ 2,118,234		\$ 2,118,234
28	391.2	Data Processing Equipment	\$ 10,312,297	\$ 4,104,575	100%	\$ 4,104,575		\$ 4,104,575
29	392	Transportation Equipment	\$ 1,151,074	\$ 1,072,781	100%	\$ 1,072,781		\$ 1,072,781
30	393	Stores Equipment	\$ 637,944	\$ 384,441	100%	\$ 384,441		\$ 384,441
31	394	Tools, Shop & Garage Equipment	\$ 5,271,440	\$ 1,974,245	100%	\$ 1,974,245		\$ 1,974,245
32	395	Laboratory Equipment	\$ 1,756,944	\$ 1,068,089	100%	\$ 1,068,089		\$ 1,068,089
33	396	Power Operated Equipment	\$ 958,025	\$ 888,029	100%	\$ 888,029		\$ 888,029
34	397	Communication Equipment	\$ 9,388,344	\$ 7,312,776	100%	\$ 7,312,776		\$ 7,312,776
35	398	Miscellaneous Equipment	\$ 499,189	\$ 165,734	100%	\$ 165,734		\$ 165,734
36	399.1	Asset Retirement Costs for General Plant	\$ 264,831	\$ 137,150	100%	\$ 137,150		\$ 137,150
37		Total General Plant	\$ 86,590,597	\$ 37,738,604	100%	\$ 37,738,604	\$0	\$ 37,738,604

The Toledo Edison Company: 12-2681-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 I 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 C 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)
<u>OTHER PLANT</u>							
38	303	Intangible Software	\$ 21,934,506	\$ 18,200,543	100%	\$ 18,200,543	\$ 18,200,543
39	303	Intangible FAS 109 Transmission	\$ 54,210	\$ 46,637	100%	\$ 46,637	\$ 46,637
40	303	Intangible FAS 109 Distribution	\$ 240,093	\$ 227,309	100%	\$ 227,309	\$ 227,309
41		Total Other Plant	\$ 22,228,810	\$ 18,474,490		\$ 18,474,490	\$ 18,474,490
42		Removal Work in Progress (RWIP)		\$ (7,608,498)	100%	\$ (7,608,498)	\$ (7,608,498)
43		Company Total Plant (Reserve)	\$ 1,034,015,299	\$ 500,129,977	100%	\$ 500,129,977	\$ 500,129,977
44		Service Company Reserve Allocated*					\$ 13,520,490
45		Grand Total Plant (Reserve) (43 + 44)					\$ 513,650,468

\* 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

The Toledo Edison Company: 12-2681-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	\$ 1,719,414	\$ -	0.00%	\$ -
2	352	Structures & Improvements	\$ 218,363	\$ 192,246	2.50%	\$ 5,459
3	353	Station Equipment	\$ 10,294,053	\$ 4,458,090	1.80%	\$ 185,293
4	354	Towers & Fixtures	\$ 34,264	\$ 41,027	1.85%	\$ 634
5	355	Poles & Fixtures	\$ 3,322,872	\$ 2,711,111	3.75%	\$ 124,608
6	356	Overhead Conductors & Devices	\$ 5,165,101	\$ 3,035,927	2.67%	\$ 137,908
7	357	Underground Conduit	\$ 497,434	\$ 155,348	2.00%	\$ 9,949
8	358	Underground Conductors & Devices	\$ 386,079	\$ 153,824	2.86%	\$ 11,042
9	359	Roads & Trails	\$ -	\$ -		\$ -
10		Total Transmission	\$ 21,637,580	\$ 10,747,573		\$ 474,893

The Toledo Edison Company: 12-2681-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	\$ 4,966,340	\$ -	0.00%	\$ -
12	361	Structures & Improvements	\$ 6,872,392	\$ 1,781,952	2.50%	\$ 171,810
13	362	Station Equipment	\$ 91,019,957	\$ 31,686,303	2.25%	\$ 2,047,949
14	364	Poles, Towers & Fixtures	\$ 157,521,024	\$ 102,378,291	3.78%	\$ 5,954,295
15	365	Overhead Conductors & Devices	\$ 196,031,561	\$ 75,412,898	3.75%	\$ 7,351,184
16	366	Underground Conduit	\$ 12,745,991	\$ 7,311,924	2.08%	\$ 265,117
17	367	Underground Conductors & Devices	\$ 117,938,634	\$ 40,389,258	2.20%	\$ 2,594,650
18	368	Line Transformers	\$ 149,388,834	\$ 61,832,679	2.62%	\$ 3,913,987
19	369	Services	\$ 67,428,884	\$ 62,703,888	3.17%	\$ 2,137,496
20	370	Meters	\$ 37,709,448	\$ 18,327,142	3.43%	\$ 1,293,434
21	371	Installation on Customer Premises	\$ 6,440,233	\$ 3,628,199	4.00%	\$ 257,609
22	373	Street Lighting & Signal Systems	\$ 55,487,114	\$ 35,320,552	3.93%	\$ 2,180,644
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ 4,721	0.00%	\$ -
24		Total Distribution	\$ 903,558,312	\$ 440,777,808		\$ 28,168,175



The Toledo Edison Company: 12-2681-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>						
26	389	Land & Land Rights	\$ 1,826,097	\$ -	0.00%	\$ -
27	390	Structures & Improvements	\$ 52,138,647	\$ 18,512,550	2.20%	\$ 1,147,050
28	391.1	Office Furniture & Equipment	\$ 2,385,764	\$ 2,118,234	3.80%	\$ 90,659
29	391.2	Data Processing Equipment	\$ 10,312,297	\$ 4,104,575	9.50%	\$ 979,668
30	392	Transportation Equipment	\$ 1,151,074	\$ 1,072,781	6.92%	\$ 79,654
31	393	Stores Equipment	\$ 637,944	\$ 384,441	3.13%	\$ 19,968
32	394	Tools, Shop & Garage Equipment	\$ 5,271,440	\$ 1,974,245	3.33%	\$ 175,539
33	395	Laboratory Equipment	\$ 1,756,944	\$ 1,068,089	2.86%	\$ 50,249
34	396	Power Operated Equipment	\$ 958,025	\$ 888,029	5.28%	\$ 50,584
35	397	Communication Equipment	\$ 9,388,344	\$ 7,312,776	5.88%	\$ 552,035
36	398	Miscellaneous Equipment	\$ 499,189	\$ 165,734	3.33%	\$ 16,623
37	399.1	Asset Retirement Costs for General Plant	\$ 264,831	\$ 137,150	0.00%	\$ -
38		Total General	\$ 86,590,597	\$ 37,738,604		\$ 3,162,029

The Toledo Edison Company: 12-2681-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	303	Intangible Software	\$ 21,934,506	\$ 18,200,543	14.29%	*
40	303	Intangible FAS 109 Transmission	\$ 54,210	\$ 46,637	2.37%	*
41	303	Intangible FAS 109 Distribution	\$ 240,093	\$ 227,309	3.10%	*
42			<u>\$ 22,228,810</u>	<u>\$ 18,474,490</u>		<u>\$ 1,323,579</u>
43		Removal Work in Progress (RWIP)		(\$7,608,498)		
44		Total Company Depreciation	\$ 1,034,015,299	\$ 500,129,977		\$ 33,128,676
45		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 38,789,434	\$ 13,520,490		\$ 1,379,028
46		GRAND TOTAL	<u>\$ 1,072,804,734</u>	<u>\$ 521,258,965</u>		<u>\$ 34,507,704</u>

\* 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.

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

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

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

Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes	\$ 28,194,115
2	Real Property Taxes	\$ 864,980
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 27,298</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 29,086,393</u></u>

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

Annual Personal Property Tax Expense on Estimated Plant Balances as of 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)	\$ 21,637,580	\$ 903,558,312	\$ 86,590,597
2	Jurisdictional Real Property (b)	\$ 1,937,777	\$ 11,838,732	\$ 53,964,745
3	Jurisdictional Personal Property (1 - 2)	\$ 19,699,803	\$ 891,719,581	\$ 32,625,852
4	Purchase Accounting Adjustment (f)	\$ (12,720,784)	\$ (455,688,169)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	\$ 6,979,019	\$ 436,031,412	\$ 32,625,852
<u>Exclusions and Exemptions</u>				
6	Capitalized Asset Retirement Costs (a)	\$ -	\$ 7,901	\$ 264,831
7	Exempt Facilities (c)	\$ -	\$ -	\$ -
8	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ 1,800,886
9	Capitalized Interest (g)	\$ 450,705	\$ 3,126,345	\$ -
10	Total Exclusions and Exemptions (6 thru 9)	\$ 450,705	\$ 3,134,246	\$ 2,065,717
11	Net Cost of Taxable Personal Property (5 - 10)	\$ 6,528,314	\$ 432,897,166	\$ 30,560,135
12	True Value Percentage (c)	76.7050%	77.2710%	32.8910%
13	True Value of Taxable Personal Property (11 x 12)	\$ 5,007,543	\$ 334,503,969	\$ 10,051,534
14	Assessment Percentage (d)	85.00%	85.00%	24.00%
15	Assessment Value (13 x 14)	\$ 4,256,412	\$ 284,328,374	\$ 2,412,368
16	Personal Property Tax Rate (e)	8.833132%	8.833132%	8.833132%
17	Personal Property Tax (15 x 16)	\$ 375,974	\$ 25,115,101	\$ 213,088
18	Purchase Accounting Adjustment (f)	\$ 74,404	\$ 2,415,548	\$ -
19	Total Personal Property Tax (17 + 18)	\$ 450,378	\$ 27,530,649	\$ 213,088

- (a) Schedule B-2.1 (Estimate)
- (b) Schedule B-2.1 (Estimate), Accounts 350, 352, 360, 361, 389, and 390
- (c) Source: TE'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) Adjustment made as a result of the merger between Ohio Edison and Centerior
- (g) Calculation: Line 5 x Percentage from 2013 Ohio Annual Property Tax Return Filing

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

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Real Property (a)	\$ 1,937,777	\$ 11,838,732	\$ 53,964,745
2	True Value Percentage (b)	<u>44.67%</u>	<u>44.67%</u>	<u>44.67%</u>
3	True Value of Taxable Real Property (1 x 2)	\$ 865,650	\$ 5,288,638	\$ 24,107,311
4	Assessment Percentage (c)	<u>35.00%</u>	<u>35.00%</u>	<u>35.00%</u>
5	Assessment Value (3 x 4)	\$ 302,978	\$ 1,851,023	\$ 8,437,559
6	Real Property Tax Rate (d)	<u>8.1667%</u>	<u>8.1667%</u>	<u>8.1667%</u>
7	Real Property Tax (5 x 6)	\$ 24,743	\$ 151,167	\$ 689,070
8	Total Real Property Tax (Sum of 7)			<u>\$ 864,980</u>

(a) Schedule C-3.10a1 (Estimate)

(b) Calculated as follows:

(1) Real Property Assessed Value	\$ 12,123,070	Source: TE'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	\$ 34,637,343	Calculation: (1) / (2)
(4) Real Property Capitalized Cost	\$ 77,536,453	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>44.67%</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.

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

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

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

**NOTES**

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

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

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

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

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

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

\* Includes accounts 390.1 and 390.2.

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

\*\*\* Includes accounts 397 and 397.1



**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)"
2	Weighted Allocation Factors	36.43%	44.14%	19.43%	100.00%	workpaper 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>						
No.	(A) Category	(B) CEI	(C) OE	(D) TE	(E) Average **	(F) Source / Calculation
24	Allocation Factors	14.21%	17.22%	7.58%	39.01%	"Service Company Allocations to the Ohio Operating Companies (Estimate)" workpaper
25	Weighted Allocation Factors	36.43%	44.14%	19.43%	100.00%	Weighted Line 24
<u>Real Property Tax</u>						
26	True Value Percentage	58.81%	44.65%	44.67%	49.82%	Schedule C3.10a2 (Estimate)
27	Assessment Percentage	35.00%	35.00%	35.00%	35.00%	Schedule C3.10a2 (Estimate)
28	Real Property Tax Rate	8.05%	7.08%	8.17%	7.65%	Schedule C3.10a2 (Estimate)
29	Average Rate	1.66%	1.11%	1.28%	1.33%	Line 26 x Line 27 x Line 28
* 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>						
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	\$ 598,708
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
			% of Total	% of Non-RS	(D) 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

The Toledo Edison Company  
Case No. 12-2681-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	\$ 34.59	\$ 34.58	\$ (0.01)	0.0%
2	0	500	\$ 65.08	\$ 65.06	\$ (0.02)	0.0%
3	0	750	\$ 95.51	\$ 95.48	\$ (0.03)	0.0%
4	0	1,000	\$ 125.97	\$ 125.93	\$ (0.04)	0.0%
5	0	1,250	\$ 156.42	\$ 156.37	\$ (0.05)	0.0%
6	0	1,500	\$ 186.89	\$ 186.83	\$ (0.06)	0.0%
7	0	2,000	\$ 247.78	\$ 247.70	\$ (0.08)	0.0%
8	0	2,500	\$ 308.45	\$ 308.35	\$ (0.11)	0.0%
9	0	3,000	\$ 369.13	\$ 369.00	\$ (0.13)	0.0%
10	0	3,500	\$ 429.81	\$ 429.66	\$ (0.15)	0.0%
11	0	4,000	\$ 490.46	\$ 490.29	\$ (0.17)	0.0%
12	0	4,500	\$ 551.15	\$ 550.96	\$ (0.19)	0.0%
13	0	5,000	\$ 611.89	\$ 611.68	\$ (0.21)	0.0%
14	0	5,500	\$ 672.50	\$ 672.27	\$ (0.23)	0.0%
15	0	6,000	\$ 733.18	\$ 732.93	\$ (0.25)	0.0%
16	0	6,500	\$ 793.84	\$ 793.57	\$ (0.27)	0.0%
17	0	7,000	\$ 854.53	\$ 854.24	\$ (0.29)	0.0%
18	0	7,500	\$ 915.20	\$ 914.89	\$ (0.31)	0.0%
19	0	8,000	\$ 975.85	\$ 975.51	\$ (0.34)	0.0%
20	0	8,500	\$ 1,036.54	\$ 1,036.18	\$ (0.36)	0.0%
21	0	9,000	\$ 1,097.23	\$ 1,096.85	\$ (0.38)	0.0%
22	0	9,500	\$ 1,157.89	\$ 1,157.49	\$ (0.40)	0.0%
23	0	10,000	\$ 1,218.56	\$ 1,218.14	\$ (0.42)	0.0%
24	0	10,500	\$ 1,279.26	\$ 1,278.82	\$ (0.44)	0.0%
25	0	11,000	\$ 1,339.91	\$ 1,339.45	\$ (0.46)	0.0%



The Toledo Edison Company  
Case No. 12-2681-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	\$ 34.59	\$ 34.58	\$ (0.01)	0.0%
2	0	500	\$ 65.08	\$ 65.06	\$ (0.02)	0.0%
3	0	750	\$ 86.36	\$ 86.33	\$ (0.03)	0.0%
4	0	1,000	\$ 107.67	\$ 107.63	\$ (0.04)	0.0%
5	0	1,250	\$ 128.97	\$ 128.92	\$ (0.05)	0.0%
6	0	1,500	\$ 150.29	\$ 150.23	\$ (0.06)	0.0%
7	0	2,000	\$ 192.88	\$ 192.80	\$ (0.08)	0.0%
8	0	2,500	\$ 235.25	\$ 235.15	\$ (0.10)	0.0%
9	0	3,000	\$ 277.63	\$ 277.50	\$ (0.13)	0.0%
10	0	3,500	\$ 320.01	\$ 319.86	\$ (0.15)	0.0%
11	0	4,000	\$ 362.36	\$ 362.19	\$ (0.17)	0.0%
12	0	4,500	\$ 404.75	\$ 404.56	\$ (0.19)	0.0%
13	0	5,000	\$ 447.19	\$ 446.98	\$ (0.21)	0.0%
14	0	5,500	\$ 489.50	\$ 489.27	\$ (0.23)	0.0%
15	0	6,000	\$ 531.88	\$ 531.63	\$ (0.25)	0.0%
16	0	6,500	\$ 574.24	\$ 573.97	\$ (0.27)	0.0%
17	0	7,000	\$ 616.63	\$ 616.34	\$ (0.29)	0.0%
18	0	7,500	\$ 659.00	\$ 658.69	\$ (0.31)	0.0%
19	0	8,000	\$ 701.35	\$ 701.01	\$ (0.34)	0.0%
20	0	8,500	\$ 743.74	\$ 743.38	\$ (0.36)	0.0%
21	0	9,000	\$ 786.13	\$ 785.75	\$ (0.38)	0.0%
22	0	9,500	\$ 828.49	\$ 828.09	\$ (0.40)	0.0%
23	0	10,000	\$ 870.86	\$ 870.44	\$ (0.42)	0.0%
24	0	10,500	\$ 913.26	\$ 912.82	\$ (0.44)	0.0%
25	0	11,000	\$ 955.61	\$ 955.15	\$ (0.46)	0.0%

The Toledo Edison Company  
Case No. 12-2681-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 Apt. (Rate RS)						
1	0	250	\$ 34.59	\$ 34.58	\$ (0.01)	0.0%
2	0	500	\$ 65.08	\$ 65.06	\$ (0.02)	0.0%
3	0	750	\$ 86.36	\$ 86.33	\$ (0.03)	0.0%
4	0	1,000	\$ 107.67	\$ 107.63	\$ (0.04)	0.0%
5	0	1,250	\$ 128.97	\$ 128.92	\$ (0.05)	0.0%
6	0	1,500	\$ 150.29	\$ 150.23	\$ (0.06)	0.0%
7	0	2,000	\$ 192.88	\$ 192.80	\$ (0.08)	0.0%
8	0	2,500	\$ 235.25	\$ 235.15	\$ (0.10)	0.0%
9	0	3,000	\$ 277.63	\$ 277.50	\$ (0.13)	0.0%
10	0	3,500	\$ 320.01	\$ 319.86	\$ (0.15)	0.0%
11	0	4,000	\$ 362.36	\$ 362.19	\$ (0.17)	0.0%
12	0	4,500	\$ 404.75	\$ 404.56	\$ (0.19)	0.0%
13	0	5,000	\$ 447.19	\$ 446.98	\$ (0.21)	0.0%
14	0	5,500	\$ 489.50	\$ 489.27	\$ (0.23)	0.0%
15	0	6,000	\$ 531.88	\$ 531.63	\$ (0.25)	0.0%
16	0	6,500	\$ 574.24	\$ 573.97	\$ (0.27)	0.0%
17	0	7,000	\$ 616.63	\$ 616.34	\$ (0.29)	0.0%
18	0	7,500	\$ 659.00	\$ 658.69	\$ (0.31)	0.0%
19	0	8,000	\$ 701.35	\$ 701.01	\$ (0.34)	0.0%
20	0	8,500	\$ 743.74	\$ 743.38	\$ (0.36)	0.0%
21	0	9,000	\$ 786.13	\$ 785.75	\$ (0.38)	0.0%
22	0	9,500	\$ 828.49	\$ 828.09	\$ (0.40)	0.0%
23	0	10,000	\$ 870.86	\$ 870.44	\$ (0.42)	0.0%
24	0	10,500	\$ 913.26	\$ 912.82	\$ (0.44)	0.0%
25	0	11,000	\$ 955.61	\$ 955.15	\$ (0.46)	0.0%

The Toledo Edison Company  
Case No. 12-2681-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	\$ 34.59	\$ 34.58	\$ (0.01)	0.0%
2	0	500	\$ 65.08	\$ 65.06	\$ (0.02)	0.0%
3	0	750	\$ 89.86	\$ 89.83	\$ (0.03)	0.0%
4	0	1,000	\$ 114.67	\$ 114.63	\$ (0.04)	0.0%
5	0	1,250	\$ 139.47	\$ 139.42	\$ (0.05)	0.0%
6	0	1,500	\$ 164.29	\$ 164.23	\$ (0.06)	0.0%
7	0	2,000	\$ 213.88	\$ 213.80	\$ (0.08)	0.0%
8	0	2,500	\$ 263.25	\$ 263.15	\$ (0.11)	0.0%
9	0	3,000	\$ 312.63	\$ 312.50	\$ (0.13)	0.0%
10	0	3,500	\$ 362.01	\$ 361.86	\$ (0.15)	0.0%
11	0	4,000	\$ 411.36	\$ 411.19	\$ (0.17)	0.0%
12	0	4,500	\$ 460.75	\$ 460.56	\$ (0.19)	0.0%
13	0	5,000	\$ 510.19	\$ 509.98	\$ (0.21)	0.0%
14	0	5,500	\$ 559.50	\$ 559.27	\$ (0.23)	0.0%
15	0	6,000	\$ 608.88	\$ 608.63	\$ (0.25)	0.0%
16	0	6,500	\$ 658.24	\$ 657.97	\$ (0.27)	0.0%
17	0	7,000	\$ 707.63	\$ 707.34	\$ (0.29)	0.0%
18	0	7,500	\$ 757.00	\$ 756.69	\$ (0.31)	0.0%
19	0	8,000	\$ 806.35	\$ 806.01	\$ (0.34)	0.0%
20	0	8,500	\$ 855.74	\$ 855.38	\$ (0.36)	0.0%
21	0	9,000	\$ 905.13	\$ 904.75	\$ (0.38)	0.0%
22	0	9,500	\$ 954.49	\$ 954.09	\$ (0.40)	0.0%
23	0	10,000	\$ 1,003.86	\$ 1,003.44	\$ (0.42)	0.0%
24	0	10,500	\$ 1,053.26	\$ 1,052.82	\$ (0.44)	0.0%
25	0	11,000	\$ 1,102.61	\$ 1,102.15	\$ (0.46)	0.0%

The Toledo Edison Company  
Case No. 12-2681-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	\$ 163.69	\$ 163.99	\$ 0.30	0.2%
2	10	2,000	\$ 238.30	\$ 238.60	\$ 0.30	0.1%
3	10	3,000	\$ 312.41	\$ 312.71	\$ 0.29	0.1%
4	10	4,000	\$ 386.53	\$ 386.83	\$ 0.29	0.1%
5	10	5,000	\$ 460.72	\$ 461.02	\$ 0.29	0.1%
6	10	6,000	\$ 534.84	\$ 535.14	\$ 0.30	0.1%
7	1,000	100,000	\$ 18,399.51	\$ 18,429.01	\$ 29.50	0.2%
8	1,000	200,000	\$ 25,756.73	\$ 25,786.23	\$ 29.50	0.1%
9	1,000	300,000	\$ 33,113.94	\$ 33,143.44	\$ 29.50	0.1%
10	1,000	400,000	\$ 40,471.16	\$ 40,500.66	\$ 29.50	0.1%
11	1,000	500,000	\$ 47,828.38	\$ 47,857.88	\$ 29.50	0.1%
12	1,000	600,000	\$ 55,185.59	\$ 55,215.09	\$ 29.50	0.1%

The Toledo Edison Company  
Case No. 12-2681-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	\$ 6,264.80	\$ 6,262.35	\$ (2.45)	0.0%
2	500	100,000	\$ 10,307.10	\$ 10,304.65	\$ (2.45)	0.0%
3	500	150,000	\$ 14,349.41	\$ 14,346.96	\$ (2.45)	0.0%
4	500	200,000	\$ 18,391.72	\$ 18,389.27	\$ (2.45)	0.0%
5	500	250,000	\$ 22,434.03	\$ 22,431.58	\$ (2.45)	0.0%
6	500	300,000	\$ 26,476.33	\$ 26,473.88	\$ (2.45)	0.0%
7	5,000	500,000	\$ 61,114.92	\$ 61,090.42	\$ (24.50)	0.0%
8	5,000	1,000,000	\$ 101,257.99	\$ 101,233.49	\$ (24.50)	0.0%
9	5,000	1,500,000	\$ 140,842.72	\$ 140,818.22	\$ (24.50)	0.0%
10	5,000	2,000,000	\$ 180,427.45	\$ 180,402.95	\$ (24.50)	0.0%
11	5,000	2,500,000	\$ 220,012.18	\$ 219,987.68	\$ (24.50)	0.0%
12	5,000	3,000,000	\$ 259,596.91	\$ 259,572.41	\$ (24.50)	0.0%

The Toledo Edison Company  
Case No. 12-2681-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	\$ 8,845.33	\$ 8,841.13	\$ (4.20)	0.0%
2	1,000	200,000	\$ 15,334.65	\$ 15,330.45	\$ (4.20)	0.0%
3	1,000	300,000	\$ 21,823.96	\$ 21,819.76	\$ (4.20)	0.0%
4	1,000	400,000	\$ 28,313.28	\$ 28,309.08	\$ (4.20)	0.0%
5	1,000	500,000	\$ 34,802.60	\$ 34,798.40	\$ (4.20)	0.0%
6	1,000	600,000	\$ 41,291.91	\$ 41,287.71	\$ (4.20)	0.0%
7	10,000	1,000,000	\$ 86,184.17	\$ 86,142.17	\$ (42.00)	0.0%
8	10,000	2,000,000	\$ 149,400.63	\$ 149,358.63	\$ (42.00)	0.0%
9	10,000	3,000,000	\$ 212,617.09	\$ 212,575.09	\$ (42.00)	0.0%
10	10,000	4,000,000	\$ 275,833.55	\$ 275,791.55	\$ (42.00)	0.0%
11	10,000	5,000,000	\$ 339,050.02	\$ 339,008.02	\$ (42.00)	0.0%
12	10,000	6,000,000	\$ 402,266.48	\$ 402,224.48	\$ (42.00)	0.0%

**TABLE OF CONTENTS**

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

	<b><u>Sheet</u></b>	<b><u>Effective Date</u></b>
<b>TABLE OF CONTENTS</b>	1	10-01-13
<b>DEFINITION OF TERRITORY</b>	3	01-23-09
<b>ELECTRIC SERVICE REGULATIONS</b>	4	12-04-09
<b>ELECTRIC SERVICE SCHEDULES</b>		
Residential Service (Rate "RS")	10	01-23-09
General Service - Secondary (Rate "GS")	20	01-23-09
General Service - Primary (Rate "GP")	21	01-23-09
General Service - Subtransmission (Rate "GSU")	22	01-23-09
General Service - Transmission (Rate "GT")	23	01-23-09
Street Lighting Provisions	30	01-23-09
Street Lighting (Rate "STL")	31	06-01-09
Traffic Lighting (Rate "TRF")	32	01-23-09
Private Outdoor Lighting (Rate "POL")	33	06-01-09
<b>MISCELLANEOUS CHARGES</b>	75	07-05-12
<b>OTHER SERVICE</b>		
Partial Service	52	01-01-06
Residential Renewable Energy Credit Purchase Program	60	10-01-09
Cogeneration and Small Power Producer	70	01-01-03
Interconnection Tariff	76	01-01-09
PIPP Customer Discount	80	06-01-11

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Filed pursuant to Orders dated August 25, 2010 and July 18, 2012 , in Case Nos. 10-388-EL-SSO and 12-1230-EL-SSO, respectively, and Case No. 12-2681-EL-RDR, before

The Public Utilities Commission of Ohio

**TABLE OF CONTENTS**

<b>RIDERS</b>	<b><u>Sheet</u></b>	<b><u>Effective Date</u></b>
Summary	80	06-21-13
Residential Distribution Credit	81	05-21-10
Transmission and Ancillary Services	83	09-10-10
Alternative Energy Resource	84	07-01-13
School Distribution Credit	85	06-01-09
Business Distribution Credit	86	01-23-09
Hospital Net Energy Metering	87	10-27-09
Economic Development (4a)	88	01-23-09
Universal Service	90	12-13-12
State kWh Tax	92	01-23-09
Net Energy Metering	93	10-27-09
Delta Revenue Recovery	96	07-01-13
Demand Side Management	97	07-01-13
Reasonable Arrangement	98	06-01-09
Distribution Uncollectible	99	07-01-13
Economic Load Response Program	101	06-01-11
Optional Load Response Program	102	06-01-11
Generation Cost Reconciliation	103	07-01-13
Fuel	105	12-14-09
Advanced Metering Infrastructure / Modern Grid	106	07-01-13
Line Extension Cost Recovery	107	07-01-13
Delivery Service Improvement	108	01-01-12
PIPP Uncollectible	109	07-01-13
Non-Distribution Uncollectible	110	07-01-13
Experimental Real Time Pricing	111	06-01-13
Experimental Critical Peak Pricing	113	06-01-13
Generation Service	114	06-01-13
Demand Side Management and Energy Efficiency	115	07-01-13
Economic Development	116	07-01-13
Deferred Generation Cost Recovery	117	06-01-09
Deferred Fuel Cost Recovery	118	06-21-13
Non-Market-Based Services	119	06-01-13
Residential Deferred Distribution Cost Recovery	120	01-01-12
Non-Residential Deferred Distribution Cost Recovery	121	01-01-12
Residential Electric Heating Recovery	122	07-01-13
Residential Generation Credit	123	10-31-12
Delivery Capital Recovery	124	10-01-13
Phase-In Recovery	125	06-21-13

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Filed pursuant to Orders dated August 25, 2010 and July 18, 2012 , in Case Nos. 10-388-EL-SSO and  
12-1230-EL-SSO, respectively, and Case No. 12-2681-EL-RDR, before

The Public Utilities Commission of Ohio



**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)	0.3771¢
GS (per kW of Billing Demand)	\$1.3917
GP (per kW of Billing Demand)	\$0.5666
GSU (per kVa of Billing Demand)	\$0.1576

**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. 12-2681-EL-RDR, before

The Public Utilities Commission of Ohio

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

**Commission of Ohio Docketing Information System on**

**8/2/2013 2:38:09 PM**

**in**

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

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