

November 1, 2013

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

SUBJECT: Case Nos. 13-2006-EL-RDR
89-6006-EL-TRF

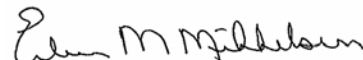
Dear Ms. McNeal:

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

Further, as set forth in the Combined Stipulation, there have been no net job losses at the Companies and at FirstEnergy Service Company, specifically as to employees of the FirstEnergy Service Company who are located in Ohio and provide support for distribution services provided by the Companies, as a result of involuntary attrition as a result of the merger between FirstEnergy Corp. and Allegheny Energy, Inc. Also included with the filing are estimated bill impacts for multiple usage levels for the different rate schedules reflecting the impact of the Rider DCR charges effective in the fourth quarter 2013 and the Rider DCR charges commencing on January 1, 2014.

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. 13-2006-EL-RDR and 89-6006-EL-TRF, and distribute two copies to the Staff. Thank you.

Sincerely,



Eileen M. Mikkelsen
Director, Rates & Regulatory Affairs

Enclosures

Ohio Edison Company
Delivery Capital Recovery Rider (DCR)
Quarterly Filing
November 1, 2013

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**Rider DCR
Q1 2014
Revenue Requirement Summary**

(\$ millions)

Calculation of Annual Revenue Requirement Based on Estimated 12/31/2013 Rate Base

Line No.	Description	Source	CEI	OE	TE	TOTAL
1	Annual Revenue Requirement Based on Actual 9/30/2013 Rate Base	11/1/2013 Compliance Filing; Page 2; Column (f) Lines 36-39	\$ 91.4	\$ 88.7	\$ 22.9	\$ 203.0
2	Incremental Revenue Requirement Based on Estimated 12/31/2013 Rate Base	Calculation: 11/1/2013 Compliance Filing (Page 27, Column (f) Lines 36-39) minus Line 1	\$ 2.5	\$ 6.0	\$ 2.4	\$ 10.9
3	Annual Revenue Requirement Based on Estimated 12/31/2013 Rate Base	Calculation: SUM [Line 1 through Line 2]	\$ 93.9	\$ 94.7	\$ 25.3	\$ 213.9

**Rider DCR
 Actual Distribution Rate Base Additions as of 9/30/13
 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)
Gross Plant				
(1) CEI	1,927.1	2,701.2	774.1	Sch B2.1 (Actual) Line 45
(2) OE	2,074.0	2,962.5	888.5	Sch B2.1 (Actual) Line 47
(3) TE	771.5	1,075.1	303.6	Sch B2.1 (Actual) Line 44
(4) Total	4,772.5	6,738.8	1,966.3	Sum: [(1) through (3)]
Accumulated Reserve				
(5) CEI	(773.0)	(1,078.0)	(305.0)	-Sch B3 (Actual) Line 46
(6) OE	(803.0)	(1,136.5)	(333.5)	-Sch B3 (Actual) Line 48
(7) TE	(376.8)	(511.6)	(134.8)	-Sch B3 (Actual) Line 45
(8) Total	(1,952.8)	(2,726.1)	(773.3)	Sum: [(5) through (7)]
Net Plant In Service				
(9) CEI	1,154.0	1,623.2	469.1	(1) + (5)
(10) OE	1,271.0	1,826.0	555.0	(2) + (6)
(11) TE	394.7	563.5	168.8	(3) + (7)
(12) Total	2,819.7	4,012.7	1,192.9	Sum: [(9) through (11)]
ADIT				
(13) CEI	(246.4)	(450.4)	(204.0)	- ADIT Balances (Actual) Line 3
(14) OE	(197.1)	(477.6)	(280.5)	- ADIT Balances (Actual) Line 3
(15) TE	(10.3)	(141.8)	(131.5)	- ADIT Balances (Actual) Line 3
(16) Total	(453.8)	(1,069.8)	(616.1)	Sum: [(13) through (15)]
Rate Base				
(17) CEI	907.7	1,172.8	265.1	(9) + (13)
(18) OE	1,073.9	1,348.4	274.5	(10) + (14)
(19) TE	384.4	421.7	37.3	(11) + (15)
(20) Total	2,366.0	2,942.8	576.9	Sum: [(17) through (19)]
Depreciation Exp				
(21) CEI	60.0	86.2	26.2	Sch B-3.2 (Actual) Line 46
(22) OE	62.0	87.3	25.3	Sch B-3.2 (Actual) Line 48
(23) TE	24.5	34.3	9.8	Sch B-3.2 (Actual) Line 45
(24) Total	146.5	207.8	61.3	Sum: [(21) through (23)]
Property Tax Exp				
(25) CEI	65.0	99.8	34.8	Sch C-3.10a (Actual) Line 4
(26) OE	57.4	89.4	32.0	Sch C-3.10a (Actual) Line 4
(27) TE	20.1	28.9	8.8	Sch C-3.10a (Actual) Line 4
(28) Total	142.4	218.0	75.6	Sum: [(25) through (27)]

	Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(29) CEI	265.1	22.5	26.2	34.8	83.5
(30) OE	274.5	23.3	25.3	32.0	80.6
(31) TE	37.3	3.2	9.8	8.8	21.7
(32) Total	576.9	48.9	61.3	75.6	185.8

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

	(a)	(b)	(c)	(d)	(e)	(f)
Revenue Requirement with Tax	Equity Return	Tax Rate	Income Tax	CAT 0.26%	Taxes	Rev. Req. + Tax
(36) CEI	13.6	36.15%	7.7	0.2	8.0	91.4
(37) OE	14.1	35.83%	7.9	0.2	8.1	88.7
(38) TE	1.9	35.67%	1.1	0.1	1.1	22.9
(39) Total	29.7		16.7	0.5	17.2	203.0

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

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

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

Ohio Edison Company: 13-2006-EL-RDR
9/30/2013 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 9/30/2013, 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 9/30/2013 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>TRANSMISSION PLANT</u>							
1	350	Land & Land Rights	\$ 93,782,991	100%	\$ 93,782,991	\$ (86,963,323)	\$ 6,819,668
2	352	Structures & Improvements	\$ 11,641,862	100%	\$ 11,641,862		\$ 11,641,862
3	353	Station Equipment	\$ 107,657,293	100%	\$ 107,657,293		\$ 107,657,293
4	354	Towers & Fixtures	\$ 276,919	100%	\$ 276,919		\$ 276,919
5	355	Poles & Fixtures	\$ 26,326,981	100%	\$ 26,326,981		\$ 26,326,981
6	356	Overhead Conductors & Devices	\$ 35,612,202	100%	\$ 35,612,202		\$ 35,612,202
7	357	Underground Conduit	\$ 1,548,767	100%	\$ 1,548,767		\$ 1,548,767
8	358	Underground Conductors & Devices	\$ 15,007,210	100%	\$ 15,007,210		\$ 15,007,210
9	359	Roads & Trails	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 291,854,224	100%	\$ 291,854,224	\$ (86,963,323)	\$ 204,890,901

Ohio Edison Company: 13-2006-EL-RDR
9/30/2013 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)
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NOTE: Column A contains actual plant in service balances as of 9/30/2013, 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 9/30/2013 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>DISTRIBUTION PLANT</u>							
11	360	Land & Land Rights	\$ 12,583,909	100%	\$ 12,583,909		\$ 12,583,909
12	361	Structures & Improvements	\$ 12,518,124	100%	\$ 12,518,124		\$ 12,518,124
13	362	Station Equipment	\$ 222,721,869	100%	\$ 222,721,869		\$ 222,721,869
14	364	Poles, Towers & Fixtures	\$ 446,733,675	100%	\$ 446,733,675		\$ 446,733,675
15	365	Overhead Conductors & Devices	\$ 617,427,034	100%	\$ 617,427,034		\$ 617,427,034
16	366	Underground Conduit	\$ 66,215,214	100%	\$ 66,215,214		\$ 66,215,214
17	367	Underground Conductors & Devices	\$ 267,812,992	100%	\$ 267,812,992		\$ 267,812,992
18	368	Line Transformers	\$ 455,280,774	100%	\$ 455,280,774		\$ 455,280,774
19	369	Services	\$ 126,892,557	100%	\$ 126,892,557		\$ 126,892,557
20	370	Meters	\$ 132,802,829	100%	\$ 132,802,829		\$ 132,802,829
21	371	Installation on Customer Premises	\$ 22,977,217	100%	\$ 22,977,217		\$ 22,977,217
22	373	Street Lighting & Signal Systems	\$ 65,183,806	100%	\$ 65,183,806		\$ 65,183,806
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	100%	\$ 22,272		\$ 22,272
24		Total Distribution Plant	\$ 2,449,172,273	100%	\$ 2,449,172,273	\$ -	\$ 2,449,172,273

Ohio Edison Company: 13-2006-EL-RDR
9/30/2013 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)
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NOTE: Column A contains actual plant in service balances as of 9/30/2013, 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 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	\$ 3,332,037	100%	\$ 3,332,037		\$ 3,332,037
26	390	Structures & Improvements	\$ 87,378,737	100%	\$ 87,378,737		\$ 87,378,737
27	390.3	Leasehold Improvements	\$ 108,959	100%	\$ 108,959		\$ 108,959
28	391.1	Office Furniture & Equipment	\$ 7,190,703	100%	\$ 7,190,703		\$ 7,190,703
29	391.2	Data Processing Equipment	\$ 10,180,899	100%	\$ 10,180,899		\$ 10,180,899
30	392	Transportation Equipment	\$ 2,055,391	100%	\$ 2,055,391		\$ 2,055,391
31	393	Stores Equipment	\$ 1,351,927	100%	\$ 1,351,927		\$ 1,351,927
32	394	Tools, Shop & Garage Equipment	\$ 14,507,680	100%	\$ 14,507,680		\$ 14,507,680
33	395	Laboratory Equipment	\$ 6,016,310	100%	\$ 6,016,310		\$ 6,016,310
34	396	Power Operated Equipment	\$ 3,500,375	100%	\$ 3,500,375		\$ 3,500,375
35	397	Communication Equipment	\$ 21,544,274	100%	\$ 21,544,274		\$ 21,544,274
36	398	Miscellaneous Equipment	\$ 607,605	100%	\$ 607,605		\$ 607,605
37	399.1	Asset Retirement Costs for General Plant	<u>\$ 303,410</u>	100%	<u>\$ 303,410</u>		<u>\$ 303,410</u>
38		Total General Plant	\$ 158,078,307	100%	\$ 158,078,307	\$ -	\$ 158,078,307

Ohio Edison Company: 13-2006-EL-RDR
9/30/2013 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)
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NOTE: Column A contains actual plant in service balances as of 9/30/2013, 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 9/30/2013 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>OTHER PLANT</u>							
39	301	Organization	\$ 89,746	100%	\$ 89,746		\$ 89,746
40	303	Intangible Software	\$ 60,091,892	100%	\$ 60,091,892		\$ 60,091,892
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	100%	\$ 2,023,278		\$ 2,023,278
42	303	Intangible FAS 109 Distribution	\$ 1,593,381	100%	\$ 1,593,381		\$ 1,593,381
43	303	Intangible FAS 109 General	\$ 199,091	100%	\$ 199,091		\$ 199,091
44		Total Other Plant	\$ 63,997,389		\$ 63,997,389	\$ -	\$ 63,997,389
45		Company Total Plant	<u>\$ 2,963,102,193</u>	100%	<u>\$ 2,963,102,193</u>	<u>\$ (86,963,323)</u>	<u>\$ 2,876,138,870</u>
46		Service Company Plant Allocated*					\$ 86,352,935
47		Grand Total Plant (45 + 46)					<u>\$ 2,962,491,805</u>

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

Ohio Edison Company: 13-2006-EL-RDR
9/30/2013 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)
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NOTE: Column B contains actual reserve for accumulated depreciation balances as of 9/30/2013, 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 9/30/2013 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company		Reserve Balances			
			Sch B2.1 (Actual)	Column E	Total Company	Allocation %	Allocated Total	Adjustments
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
<u>TRANSMISSION PLANT</u>								
1	350	Land & Land Rights	\$ 6,819,668	\$ -	100%	\$ -		\$ -
2	352	Structures & Improvements	\$ 11,641,862	\$ 7,382,458	100%	\$ 7,382,458		\$ 7,382,458
3	353	Station Equipment	\$ 107,657,293	\$ 53,334,362	100%	\$ 53,334,362		\$ 53,334,362
4	354	Towers & Fixtures	\$ 276,919	\$ 301,841	100%	\$ 301,841		\$ 301,841
5	355	Poles & Fixtures	\$ 26,326,981	\$ 20,501,374	100%	\$ 20,501,374		\$ 20,501,374
6	356	Overhead Conductors & Devices	\$ 35,612,202	\$ 18,426,286	100%	\$ 18,426,286		\$ 18,426,286
7	357	Underground Conduit	\$ 1,548,767	\$ 846,676	100%	\$ 846,676		\$ 846,676
8	358	Underground Conductors & Devices	\$ 15,007,210	\$ 4,305,558	100%	\$ 4,305,558		\$ 4,305,558
9	359	Roads & Trails	\$ -	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 204,890,901	\$ 105,098,555	100%	\$ 105,098,555	\$0	\$ 105,098,555

Ohio Edison Company: 13-2006-EL-RDR
9/30/2013 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)
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NOTE: Column B contains actual reserve for accumulated depreciation balances as of 9/30/2013, 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 9/30/2013 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company		Reserve Balances			
			Sch B2.1 (Actual)	Column E	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)
<u>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$ 12,583,909	\$ -	100%	\$ -	\$ -	\$ -
12	361	Structures & Improvements	\$ 12,518,124	\$ 4,947,203	100%	\$ 4,947,203	\$ 4,947,203	\$ 4,947,203
13	362	Station Equipment	\$ 222,721,869	\$ 89,477,500	100%	\$ 89,477,500	\$ 89,477,500	\$ 89,477,500
14	364	Poles, Towers & Fixtures	\$ 446,733,675	\$ 205,150,848	100%	\$ 205,150,848	\$ 205,150,848	\$ 205,150,848
15	365	Overhead Conductors & Devices	\$ 617,427,034	\$ 144,687,739	100%	\$ 144,687,739	\$ 144,687,739	\$ 144,687,739
16	366	Underground Conduit	\$ 66,215,214	\$ 22,087,942	100%	\$ 22,087,942	\$ 22,087,942	\$ 22,087,942
17	367	Underground Conductors & Devices	\$ 267,812,992	\$ 66,919,729	100%	\$ 66,919,729	\$ 66,919,729	\$ 66,919,729
18	368	Line Transformers	\$ 455,280,774	\$ 186,804,557	100%	\$ 186,804,557	\$ 186,804,557	\$ 186,804,557
19	369	Services	\$ 126,892,557	\$ 75,329,424	100%	\$ 75,329,424	\$ 75,329,424	\$ 75,329,424
20	370	Meters	\$ 132,802,829	\$ 44,591,139	100%	\$ 44,591,139	\$ 44,591,139	\$ 44,591,139
21	371	Installation on Customer Premises	\$ 22,977,217	\$ 12,548,502	100%	\$ 12,548,502	\$ 12,548,502	\$ 12,548,502
22	373	Street Lighting & Signal Systems	\$ 65,183,806	\$ 40,349,835	100%	\$ 40,349,835	\$ 40,349,835	\$ 40,349,835
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	\$ 12,235	100%	\$ 12,235	\$ 12,235	\$ 12,235
24		Total Distribution Plant	\$ 2,449,172,273	\$ 892,906,653	100%	\$ 892,906,653	\$ -	\$ 892,906,653

Ohio Edison Company: 13-2006-EL-RDR
9/30/2013 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 9/30/2013, 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 9/30/2013 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company		Reserve Balances								
			Sch B2.1 (Actual)	Plant Investment Column E (A)	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)				
<u>GENERAL PLANT</u>													
25	389	Land & Land Rights	\$	3,332,037	\$	-	100%	\$	-	\$	-		
26	390	Structures & Improvements	\$	87,378,737	\$	33,760,517	100%	\$	33,760,517	\$	33,760,517		
27	390.3	Leasehold Improvements	\$	108,959	\$	108,959	100%	\$	108,959	\$	108,959		
28	391.1	Office Furniture & Equipment	\$	7,190,703	\$	5,570,242	100%	\$	5,570,242	\$	5,570,242		
29	391.2	Data Processing Equipment	\$	10,180,899	\$	637,638	100%	\$	637,638	\$	637,638		
30	392	Transportation Equipment	\$	2,055,391	\$	(75,502)	100%	\$	(75,502)	\$	(75,502)		
31	393	Stores Equipment	\$	1,351,927	\$	775,222	100%	\$	775,222	\$	775,222		
32	394	Tools, Shop & Garage Equipment	\$	14,507,680	\$	2,299,768	100%	\$	2,299,768	\$	2,299,768		
33	395	Laboratory Equipment	\$	6,016,310	\$	2,796,640	100%	\$	2,796,640	\$	2,796,640		
34	396	Power Operated Equipment	\$	3,500,375	\$	3,011,198	100%	\$	3,011,198	\$	3,011,198		
35	397	Communication Equipment	\$	21,544,274	\$	15,662,451	100%	\$	15,662,451	\$	15,662,451		
36	398	Miscellaneous Equipment	\$	607,605	\$	453,794	100%	\$	453,794	\$	453,794		
37	399.1	Asset Retirement Costs for General Plant	\$	303,410	\$	170,058	100%	\$	170,058	\$	170,058		
38		Total General Plant	\$	158,078,307	\$	65,170,984	100%	\$	65,170,984	\$	-	\$	65,170,984

Ohio Edison Company: 13-2006-EL-RDR
9/30/2013 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)
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NOTE: Column B contains actual reserve for accumulated depreciation balances as of 9/30/2013, 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 9/30/2013 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company Plant Investment		Reserve Balances								
			Sch B2.1 (Actual)	Column E (A)	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)				
<u>OTHER PLANT</u>													
39	301	Organization	\$	89,746	\$	-	100%	\$	-	\$	-		
40	303	Intangible Software	\$	60,091,892	\$	47,077,224	100%	\$	47,077,224	\$	47,077,224		
41	303	Intangible FAS 109 Transmission	\$	2,023,278	\$	697,049	100%	\$	697,049	\$	697,049		
42	303	Intangible FAS 109 Distribution	\$	1,593,381	\$	1,556,299	100%	\$	1,556,299	\$	1,556,299		
43	303	Intangible FAS 109 General	\$	199,091	\$	167,184	100%	\$	167,184	\$	167,184		
44		Total Other Plant	\$	63,997,389	\$	49,497,756		\$	49,497,756	\$	-	\$	49,497,756
45		Removal Work in Progress (RWIP)				(6,980,574)	100%	\$	(6,980,574)	\$		\$	(6,980,574)
46		Company Total Plant (Reserve)	\$	<u>2,876,138,870</u>	\$	<u>1,105,693,374</u>	100%	\$	<u>1,105,693,374</u>	\$	-	\$	<u>1,105,693,374</u>
47		Service Company Reserve Allocated*								\$		\$	30,831,774
48		Grand Total Plant (Reserve) (46 + 47)								\$		\$	<u>1,136,525,148</u>

* Source: Line 3 of the "Service Company Allocations to the Ohio Operating Companies (Actual)" workpaper.

The Cleveland Electric Illuminating Company: 13-2005-EL-RDR
 Ohio Edison Company: 13-2006-EL-RDR
 The Toledo Edison Company: 13-2007-EL-RDR

FirstEnergy Companies
 ADIT Balances (281 & 282 Property Accounts) - Actual

	<u>CEI</u>		<u>OE</u>		<u>TE</u>		<u>SC</u>
(1) Ending Bal. 9/30/13*	438,462,952		463,106,617		135,427,365		84,200,268
(2) Service Company Allocated ADIT**	\$ 11,964,858	\$	14,499,286	\$	6,382,380		
(3) Grand Total ADIT Balance***	<u>\$ 450,427,811</u>	<u>\$</u>	<u>477,605,903</u>	<u>\$</u>	<u>141,809,746</u>		

*Source: Actual 9/30/13 balances.

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

*** Calculation : Line 1 + Line 2

Ohio Edison Company: 13-2006-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of September 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)	Reserve Balance Sch. B-3 (Actual)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 6,819,668	\$ -	0.00%	\$ -
2	352	Structures & Improvements	\$ 11,641,862	\$ 7,382,458	2.06%	\$ 239,822
3	353	Station Equipment	\$ 107,657,293	\$ 53,334,362	2.20%	\$ 2,368,460
4	354	Towers & Fixtures	\$ 276,919	\$ 301,841	1.82%	\$ 5,040
5	355	Poles & Fixtures	\$ 26,326,981	\$ 20,501,374	2.98%	\$ 784,544
6	356	Overhead Conductors & Devices	\$ 35,612,202	\$ 18,426,286	2.55%	\$ 908,111
7	357	Underground Conduit	\$ 1,548,767	\$ 846,676	1.67%	\$ 25,864
8	358	Underground Conductors & Devices	\$ 15,007,210	\$ 4,305,558	2.00%	\$ 300,144
9	359	Roads & Trails	\$ -	\$ -	0.00%	\$ -
10		Total Transmission	\$ 204,890,901	\$ 105,098,555		\$ 4,631,985

Ohio Edison Company: 13-2006-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of September 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	\$ 12,583,909	\$ -	0.00%	\$ -
12	361	Structures & Improvements	\$ 12,518,124	\$ 4,947,203	2.45%	\$ 306,694
13	362	Station Equipment	\$ 222,721,869	\$ 89,477,500	2.55%	\$ 5,679,408
14	364	Poles, Towers & Fixtures	\$ 446,733,675	\$ 205,150,848	2.93%	\$ 13,089,297
15	365	Overhead Conductors & Devices	\$ 617,427,034	\$ 144,687,739	2.70%	\$ 16,670,530
16	366	Underground Conduit	\$ 66,215,214	\$ 22,087,942	1.50%	\$ 993,228
17	367	Underground Conductors & Devices	\$ 267,812,992	\$ 66,919,729	2.07%	\$ 5,543,729
18	368	Line Transformers	\$ 455,280,774	\$ 186,804,557	3.50%	\$ 15,934,827
19	369	Services	\$ 126,892,557	\$ 75,329,424	3.13%	\$ 3,971,737
20	370	Meters	\$ 132,802,829	\$ 44,591,139	3.24%	\$ 4,302,812
21	371	Installation on Customer Premises	\$ 22,977,217	\$ 12,548,502	4.44%	\$ 1,020,188
22	373	Street Lighting & Signal Systems	\$ 65,183,806	\$ 40,349,835	4.20%	\$ 2,737,720
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	\$ 12,235	0.00%	\$ -
24		Total Distribution	\$ 2,449,172,273	\$ 892,906,653		\$ 70,250,170

Ohio Edison Company: 13-2006-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of September 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)	Reserve Balance Sch. B-3 (Actual)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 3,332,037	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 87,378,737	\$ 33,760,517	2.50%	\$ 2,184,468
27	390.3	Leasehold Improvements	\$ 108,959	\$ 108,959	20.78%	\$ 22,642
28	391.1	Office Furniture & Equipment	\$ 7,190,703	\$ 5,570,242	3.80%	\$ 273,247
29	391.2	Data Processing Equipment	\$ 10,180,899	\$ 637,638	17.00%	\$ 1,730,753
30	392	Transportation Equipment	\$ 2,055,391	\$ (75,502)	7.31%	\$ 150,249
31	393	Stores Equipment	\$ 1,351,927	\$ 775,222	2.56%	\$ 34,609
32	394	Tools, Shop & Garage Equipment	\$ 14,507,680	\$ 2,299,768	3.17%	\$ 459,893
33	395	Laboratory Equipment	\$ 6,016,310	\$ 2,796,640	3.80%	\$ 228,620
34	396	Power Operated Equipment	\$ 3,500,375	\$ 3,011,198	3.48%	\$ 121,813
35	397	Communication Equipment	\$ 21,544,274	\$ 15,662,451	5.00%	\$ 1,077,214
36	398	Miscellaneous Equipment	\$ 607,605	\$ 453,794	4.00%	\$ 24,304
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	\$ 170,058	0.00%	\$ -
38		Total General	\$ 158,078,307	\$ 65,170,984		\$ 6,307,812

Ohio Edison Company: 13-2006-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of September 30, 2013

Schedule B-3.2 (Actual)
Page 4 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual)	Reserve Balance Sch. B-3 (Actual)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>OTHER PLANT</u>						
39	301	Organization	\$ 89,746	\$ -	0.00%	*
40	303	Intangible Software	\$ 60,091,892	\$ 47,077,224	14.29%	*
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	\$ 697,049	2.33%	*
42	303	Intangible FAS 109 Distribution	\$ 1,593,381	\$ 1,556,299	2.89%	*
43	303	Intangible FAS 109 General	\$ 199,091	\$ 167,184	3.87%	*
44		Total Other	\$ 63,997,389	\$ 49,497,756		\$ 3,302,945
45		Removal Work in Progress (RWIP)		(6,980,574)		
46		Company Total Depreciation	\$ 2,876,138,870	\$ 1,105,693,374		\$ 84,492,912
47		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 86,352,935	\$ 30,831,774		\$ 2,848,585
48		GRAND TOTAL (46 + 47)	\$ 2,962,491,805	\$ 1,136,525,148		\$ 87,341,497

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

Ohio Edison Company: 13-2006-EL-RDR

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

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

Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes - See Schedule C-3.10a1 (Actual)	\$ 87,808,554
2	Real Property Taxes - See Schedule C-3.10a2 (Actual)	\$ 1,487,640
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 62,047</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 89,358,241</u></u>

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

Ohio Edison Company: 13-2006-EL-RDR

Annual Personal Property Tax Expense on Actual Plant Balances as of September 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)	\$ 204,890,901	\$ 2,449,172,273	\$ 158,078,307
2	Jurisdictional Real Property (b)	\$ 18,461,529	\$ 25,102,034	\$ 90,819,733
3	Jurisdictional Personal Property (1 - 2)	\$ 186,429,371	\$ 2,424,070,239	\$ 67,258,574
	<u>Exclusions and Exemptions</u>			
4	Capitalized Asset Retirement Costs (a)	\$ -	\$ 22,272	\$ 303,410
5	Exempt Facilities (c)	\$ 575,438	\$ 2,655,801	\$ -
6	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ 3,889,004
7	Capitalized Interest (f)	\$ 13,042,599	\$ 108,355,940	\$ -
8	Total Exclusions and Exemptions (4 thru 7)	\$ 13,618,037	\$ 111,034,013	\$ 4,192,414
9	Net Cost of Taxable Personal Property (3 - 8)	\$ 172,811,335	\$ 2,313,036,226	\$ 63,066,160
10	True Value Percentage (c)	41.1180%	50.1370%	34.1990%
11	True Value of Taxable Personal Property (9 x 10)	\$ 71,056,565	\$ 1,159,686,973	\$ 21,567,996
12	Assessment Percentage (d)	85.00%	85.00%	24.00%
13	Assessment Value (11 x 12)	\$ 60,398,080	\$ 985,733,927	\$ 5,176,319
14	Personal Property Tax Rate (e)	8.3523123%	8.3523123%	8.3523123%
15	Personal Property Tax (13 x 14)	\$ 5,044,636	\$ 82,331,576	\$ 432,342
16	Total Personal Property Tax (15)			\$ 87,808,554

(a) Schedule B-2.1 (Actual)

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

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

(d) Statutory Assessment for Personal Property

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

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

Ohio Edison Company: 13-2006-EL-RDR

Annual Real Property Tax Expense on Actual Plant Balances as of September 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)	\$ 18,461,529	\$ 25,102,034	\$ 90,819,733
2	True Value Percentage (b)	<u>44.65%</u>	<u>44.65%</u>	<u>44.65%</u>
3	True Value of Taxable Real Property (1 x 2)	\$ 8,243,978	\$ 11,209,288	\$ 40,555,461
4	Assessment Percentage (c)	<u>35.00%</u>	<u>35.00%</u>	<u>35.00%</u>
5	Assessment Value (3 x 4)	\$ 2,885,392	\$ 3,923,251	\$ 14,194,411
6	Real Property Tax Rate (d)	<u>7.08297%</u>	<u>7.083%</u>	<u>7.08297%</u>
7	Real Property Tax (5 x 6)	\$ 204,371	\$ 277,883	\$ 1,005,386
8	Total Real Property Tax (Sum of 7)			<u>\$ 1,487,640</u>

(a) Schedule C-3.10a1 (Actual)

(b) Calculated as follows:

(1) Real Property Assessed Value	\$ 34,487,420	Source: OE's 2013 Ohio Annual Property Tax Return Filing
(2) Assessment Percentage	<u>35.00%</u>	Statutory Assessment for Real Property
(3) Real Property True Value	\$ 98,535,486	Calculation: (1) / (2)
(4) Real Property Capitalized Cost	\$ 220,660,120	Book cost of real property used to compare to assessed value of real property to derive a true value percentage
(5) Real Property True Value Percentage	<u>44.65%</u>	Calculation: (3) / (4)

(c) Statutory Assessment for Real Property

(d) Estimated tax rate for Real Estate based on 2013 Ohio Annual Property Tax Return Filing.

The Cleveland Electric Illuminating Company: 13-2005-EL-RDR
 Ohio Edison Company: 13-2006-EL-RDR
 The Toledo Edison Company: 13-2007-EL-RDR

**Summary of Exclusions per Case No. 10-388-EL-SSO
 Actual 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	\$ 59,306,092	\$ 86,963,323	\$ 16,373,799
Reserve	\$ -	\$ -	\$ -

ESP2 Adjustments

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

AMI Only CEI has an AMI project so this exclusion does not impact OE or TE.
 Source: 9/30/2013 Actual Plant Balances
 Exclusions related to Rider AMI are determined by specific depreciation groups in PowerPlant and WBS CE-004000

FERC Account	CEI	
	Gross	Reserve
303	\$ 6,399,324	\$ 26,664
362	\$ 1,259,434	\$ 85,514
364	\$ 245,685	\$ 48,039
365	\$ 2,112,931	\$ 293,352
367	\$ 13,029	\$ 1,248
368	\$ 212,402	\$ 22,065
370	\$ 10,905,793	\$ 455,373
Grand Total	\$ 21,148,599	\$ 932,254

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

EDR As of 9/30/2013, there is no plant in service associated with Rider EDR (provision g).

The Cleveland Electric Illuminating Company: 13-2005-EL-RDR
 Ohio Edison Company: 13-2006-EL-RDR
 The Toledo Edison Company: 13-2007-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	\$ 501,468,844	\$ 71,258,723	\$ 86,352,935	\$ 38,011,338	\$ 195,622,996
(3) Reserve	\$ 179,046,307	\$ 25,442,480	\$ 30,831,774	\$ 13,571,710	\$ 69,845,964
(4) ADIT	\$ 84,200,268	\$ 11,964,858	\$ 14,499,286	\$ 6,382,380	\$ 32,846,525
(5) Rate Base		\$ 33,851,384	\$ 41,021,875	\$ 18,057,248	\$ 92,930,507
(6) Depreciation Expense (Incremental)		\$ 2,350,661	\$ 2,848,585	\$ 1,253,907	\$ 6,453,153
(7) Property Tax Expense (Incremental)		\$ 51,201	\$ 62,047	\$ 27,312	\$ 140,560
(8) Total Expenses		\$ 2,401,863	\$ 2,910,632	\$ 1,281,219	\$ 6,593,713

- (2) Gross Plant = Actual Service Company General and Intangible plant in-service as of 9/30/2013.
- (3) Reserve = Actual Service Company General and Intangible Plant depreciation reserve as of 9/30/2013.
- (4) ADIT: Actual ADIT Balances 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. Actual 9/30/2013"
- (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 9/30/2013"
- (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 9/30/2013: Revenue Requirement" workpaper.

The Cleveland Electric Illuminating Company: 13-2005-EL-RDR
Ohio Edison Company: 13-2006-EL-RDR
The Toledo Edison Company: 13-2007-EL-RDR

Depreciation Rate for Service Company Plant (Actual)

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

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

NOTES

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

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

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

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

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

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

* Includes accounts 390.1 and 390.2.

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

*** Includes accounts 397 and 397.1

The Cleveland Electric Illuminating Company: 13-2005-EL-RDR
Ohio Edison Company: 13-2006-EL-RDR
The Toledo Edison Company: 13-2007-EL-RDR

Depreciation Rate for Service Company Plant (Actual)

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

Line No.	(A) Account	(B) Account Description	(C) (D) (E) 9/30/2013 Actual Balances			(F) (G) (H) (I) Accrual Rates				(J) Depreciation Expense
			Gross	Reserve	Net	CEI	OE	TE	Average	
28	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
29	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
GENERAL PLANT										
30	389	Fee Land & Easements	\$ 230,947	\$ -	\$ 230,947	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	\$ 44,926,345	\$ 15,765,765	\$ 29,160,580	2.20%	2.50%	2.20%	2.33%	\$ 1,047,874
32	390.3	Struct Imprv, Leasehold Imp **	\$ 14,068,908	\$ 4,540,324	\$ 9,528,584	22.34%	20.78%	0.00%	21.49%	\$ 3,022,747
33	391.1	Office Furn., Mech. Equip.	\$ 19,246,212	\$ 9,192,259	\$ 10,053,954	7.60%	3.80%	3.80%	5.18%	\$ 997,764
34	391.2	Data Processing Equipment	\$ 127,489,326	\$ 26,049,429	\$ 101,439,898	10.56%	17.00%	9.50%	13.20%	\$ 16,824,526
35	392	Transportation Equipment	\$ 994,719	\$ 96,006	\$ 898,713	6.07%	7.31%	6.92%	6.78%	\$ 67,467
36	393	Stores Equipment	\$ 16,758	\$ 5,009	\$ 11,749	6.67%	2.56%	3.13%	4.17%	\$ 698
37	394	Tools, Shop, Garage Equip.	\$ 215,847	\$ 10,959	\$ 204,888	4.62%	3.17%	3.33%	3.73%	\$ 8,050
38	395	Laboratory Equipment	\$ 114,350	\$ 22,102	\$ 92,247	2.31%	3.80%	2.86%	3.07%	\$ 3,516
39	396	Power Operated Equipment	\$ 91,445	\$ 58,042	\$ 33,403	4.47%	3.48%	5.28%	4.19%	\$ 3,832
40	397	Communication Equipment ***	\$ 77,076,355	\$ 18,581,635	\$ 58,494,720	7.50%	5.00%	5.88%	6.08%	\$ 4,687,519
41	398	Misc. Equipment	\$ 3,216,378	\$ 576,620	\$ 2,639,757	6.67%	4.00%	3.33%	4.84%	\$ 155,750
42	399.1	ARC General Plant	\$ 40,721	\$ 22,823	\$ 17,898	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 287,728,311	\$ 74,920,973	\$ 212,807,339					\$ 26,819,742
INTANGIBLE PLANT										
44	301	FECO 101/6-301 Organization Fst	\$ 49,344	\$ 49,344	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
45	303	FECO 101/6-303 Intangibles	\$ 13,188,603	\$ 4,110,658	\$ 9,077,945	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	\$ 6,936,824	\$ 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	\$ 9,632,115	\$ 6,336,983	14.29%	14.29%	14.29%	14.29%	\$ 2,281,984
54	303	FECO 101/6-303 2010 Software	\$ 19,350,419	\$ 9,769,842	\$ 9,580,577	14.29%	14.29%	14.29%	14.29%	\$ 2,765,175
55	303	FECO 101/6-303 2011 Software	\$ 53,571,544	\$ 16,308,773	\$ 37,262,771	14.29%	14.29%	14.29%	14.29%	\$ 7,655,374
56	303	FECO 101/6-303 2012 Software	\$ 32,282,769	\$ 4,824,389	\$ 27,458,380	14.29%	14.29%	14.29%	14.29%	\$ 4,613,208
57	303	FECO 101/6-303 2013 Software	\$ 19,567,867	\$ 1,153,618	\$ 18,414,249	14.29%	14.29%	14.29%	14.29%	\$ 2,796,248
58			\$ 213,740,533	\$ 104,295,924	\$ 109,444,609					\$ 23,310,343
59	Removal Work in Progress (RWIP)		\$ (170,590)							
60	TOTAL - GENERAL & INTANGIBLE		\$ 501,468,844	\$ 179,046,307	\$ 322,251,948	10.00%				\$ 50,130,086

NOTES

(C) - (E) Service Company plant balances as of September 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 9/30/2013. 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

Property Tax Rate for Service Company Plant (Actual)

I. Average Real Property Tax Rates on General Plant as of May 31, 2007 *						
No.	(A) Category	(B) CEI	(C) OE	(D) TE	(E) Average **	(F) Source / Calculation
1	Allocation Factors	14.21%	17.22%	7.58%	39.01%	"Service Company Allocations to the Ohio Operating Companies (Actual)" workpaper.
2	Weighted Allocation Factors	36.43%	44.14%	19.43%	100.00%	Weighted Line 1
<u>Real Property Tax</u>						
3	True Value Percentage	72.69%	62.14%	49.14%	63.45%	Case No. 07-551-EL-AIR.
4	Assessment Percentage	35.00%	35.00%	35.00%	35.00%	Case No. 07-551-EL-AIR.
5	Real Property Tax Rate	7.23%	6.04%	7.23%	6.70%	Case No. 07-551-EL-AIR.
6	Average Rate	1.84%	1.31%	1.24%	1.49%	Line 3 x Line 4 x Line 5
<p>* Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax. Accordingly, for purposes of determining the average Property Tax rate applicable to Service Company plant, only Real Property Tax is considered.</p> <p>** Weighted average based on Service Company allocation factors. Assumes that the tax rate for Service Company plant is equal to the weighted average of the three operating companies.</p>						

II. Estimated Property Tax Rate for Service Company General Plant as of May 31, 2007						
No.	(A) Account	(B) Account Description	(C) Tax Category	(D) Avg. Tax Rate	(E) Gross Plant	(F) Property Tax
7	389	Fee Land & Easements	Real	1.49%	\$ 556,979	\$ 8,294
8	390	Structures, Improvements	Real	1.49%	\$ 21,328,601	\$ 317,594
9	390.3	Struct Imprv, Leasehold Imp	Real	1.49%	\$ 6,938,688	\$ 103,321
10	391.1	Office Furn., Mech. Equip.	Personal		\$ 31,040,407	\$ -
11	391.2	Data Processing Equipment	Personal		\$ 117,351,991	\$ -
12	392	Transportation Equipment	Personal		\$ 11,855	\$ -
13	393	Stores Equipment	Personal		\$ 16,787	\$ -
14	394	Tools, Shop, Garage Equip.	Personal		\$ 11,282	\$ -
15	395	Laboratory Equipment	Personal		\$ 127,988	\$ -
16	396	Power Operated Equipment	Personal		\$ 160,209	\$ -
17	397	Communication Equipment	Personal		\$ 56,845,501	\$ -
18	398	Misc. Equipment	Personal		\$ 465,158	\$ -
19	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
20	TOTAL - GENERAL PLANT				\$ 234,896,167	\$ 429,208
21	TOTAL - INTANGIBLE PLANT				\$ 79,567,511	\$ -
22	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 314,463,678	\$ 429,208
23	Average Effective Real Property Tax Rate					0.14%

NOTES

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

Property Tax Rate for Service Company Plant (Actual)

III. Average Real Property Tax Rates on Actual General Plant as of September 30, 2013 *						
No.	(A) Category	(B) CEI	(C) OE	(D) TE	(E) Average **	(F) Source / Calculation
24	Allocation Factors	14.21%	17.22%	7.58%	39.01%	"Service Company Allocations to the Ohio Operating Companies (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
<p>* Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax. Accordingly, for purposes of determining the average Property Tax rate applicable to Service Company plant, only Real Property Tax is considered.</p> <p>** Weighted average based on Service Company allocation factors. Assumes that the tax rate for Service Company plant is equal to the weighted average of the three operating companies.</p>						

IV. Estimated Property Tax Rate for Service Company Actual General Plant as of September 30, 2013						
No.	(A) Account	(B) Account Description	(C) Tax Category	(D) Avg. Tax Rate	(E) Gross Plant	(F) Property Tax
30	389	Fee Land & Easements	Real	1.33%	\$ 230,947	\$ 3,079
31	390	Structures, Improvements	Real	1.33%	\$ 44,926,345	\$ 598,900
32	390.3	Struct Imprv, Leasehold Imp	Real	1.33%	\$ 14,068,908	\$ 187,548
33	391.1	Office Furn., Mech. Equip.	Personal		\$ 19,246,212	\$ -
34	391.2	Data Processing Equipment	Personal		\$ 127,489,326	\$ -
35	392	Transportation Equipment	Personal		\$ 994,719	\$ -
36	393	Stores Equipment	Personal		\$ 16,758	\$ -
37	394	Tools, Shop, Garage Equip.	Personal		\$ 215,847	\$ -
38	395	Laboratory Equipment	Personal		\$ 114,350	\$ -
39	396	Power Operated Equipment	Personal		\$ 91,445	\$ -
40	397	Communication Equipment	Personal		\$ 77,076,355	\$ -
41	398	Misc. Equipment	Personal		\$ 3,216,378	\$ -
42	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
43	TOTAL - GENERAL PLANT				\$ 287,728,311	\$ 789,527
44	TOTAL - INTANGIBLE PLANT				\$ 213,740,533	\$ -
45	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 501,468,844	\$ 789,527
46	Average Effective Real Property Tax Rate					0.16%

NOTES

- (C) Source: Schedule C3.10 (Actual). Classification of General Plant account as Real or Personal Property
- (D) Weighted average property tax rate across CEI, OE, and TE. See Section III above.
 Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax.
- (E) Service Company General gross plant balances as of 9/30/2013.
- (F) Calculation: Column D x Column E

Incremental Depreciation and Property Tax Associated with Service Company Plant (Actual)							
Case No. 07-551-EL-AIR vs. Actual 9/30/2013 Balances							
I. Allocated Service Company Plant and Related Expenses as of September 30, 2013							
Line	Category	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
1	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
2	Gross Plant	\$ 501,468,844	\$ 71,258,723	\$ 86,352,935	\$ 38,011,338	\$ 195,622,996	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 60 x Line 1
3	Accum. Reserve	\$ (179,046,307)	\$ (25,442,480)	\$ (30,831,774)	\$ (13,571,710)	\$ (69,845,964)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 60 x Line 1
4	Net Plant	\$ 322,422,538	\$ 45,816,243	\$ 55,521,161	\$ 24,439,628	\$ 125,777,032	Line 2 + Line 3
5	Depreciation *	10.00%	\$ 7,123,485	\$ 8,632,401	\$ 3,799,860	\$ 19,555,746	Average Rate x Line 2
6	Property Tax *	0.16%	\$ 112,192	\$ 135,957	\$ 59,846	\$ 307,994	Average Rate x Line 2
7	Total Expenses		\$ 7,235,677	\$ 8,768,357	\$ 3,859,707	\$ 19,863,741	
* 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 (Actual)" workpaper and line 46 of the "Property Tax Rate for Service Company Plant (Actual)" workpaper for more details.							
II. Allocated Service Company Plant and Related Expenses as of May 31, 2007							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
8	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
9	Gross Plant	\$ 314,463,678	\$ 44,685,289	\$ 54,150,645	\$ 23,836,347	\$ 122,672,281	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 27 x Line 8
10	Accum. Reserve	\$ (141,912,431)	\$ (20,165,756)	\$ (24,437,321)	\$ (10,756,962)	\$ (55,360,039)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 27 x Line 8
11	Net Plant	\$ 172,551,247	\$ 24,519,532	\$ 29,713,325	\$ 13,079,385	\$ 67,312,242	Line 9 + Line 10
12	Depreciation *	10.68%	\$ 4,772,824	\$ 5,783,816	\$ 2,545,954	\$ 13,102,594	Average Rate x Line 9
13	Property Tax *	0.14%	\$ 60,990	\$ 73,910	\$ 32,534	\$ 167,434	Average Rate x Line 9
14	Total Expenses		\$ 4,833,814	\$ 5,857,726	\$ 2,578,488	\$ 13,270,028	Line 12 + Line 13
* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant as of 5/31/07. See line 27 of the "Depreciation Rate for Service Company Plant (Actual)" workpaper and line 23 of the "Property Tax Rate for Service Company Plant (Actual)" workpaper for more details.							
III. Incremental Expenses Associated with Allocated Service Company Plant *							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
15	Depreciation	-0.68%	\$ 2,350,661	\$ 2,848,585	\$ 1,253,907	\$ 6,453,153	Line 5 - Line 12
16	Property Tax	0.02%	\$ 51,201	\$ 62,047	\$ 27,312	\$ 140,560	Line 6 - Line 13
17	Total Expenses		\$ 2,401,863	\$ 2,910,632	\$ 1,281,219	\$ 6,593,713	Line 15 + Line 16
* In Case No. 07-551-EL-AIR, test year operating expenses included allocated depreciation and property tax associated with Service Company plant. This section calculates the difference between the estimated level of these expenses included in base rates and the estimated expenses incurred based on actual Service Company plant balances as of September 30, 2013. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.							

Intangible Depreciation Expense Calculation
Actual 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 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 September-13 (D)	Reserve September-13 (E)	Net Plant September-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	\$ 5,217,179	\$ 653,276	14.29%	\$ 653,276
CECO The Illuminating Co.	CECO 101/6-303 2008 Software	Intangible Plant	\$ 1,068,927	\$ 1,649,179	\$ (580,252)	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2009 Software	Intangible Plant	\$ 3,242,050	\$ 1,811,458	\$ 1,430,592	14.29%	\$ 463,289
CECO The Illuminating Co.	CECO 101/6-303 2010 Software	Intangible Plant	\$ 2,925,243	\$ 1,334,355	\$ 1,590,888	14.29%	\$ 418,017
CECO The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,881,995	\$ 1,887,212	\$ 3,994,783	14.29%	\$ 840,537
CECO The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant	\$ 653,598	\$ 57,056	\$ 596,542	14.29%	\$ 93,399
CECO The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 1,103,019	\$ 61,903	\$ 1,041,116	14.29%	\$ 157,621
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	\$ 1,004,587	\$ 171,752	2.15%	\$ 25,291
CECO The Illuminating Co.	CECO 101/6-303 Software	Intangible Plant	\$ 1,564,490	\$ 184,818	\$ 1,379,672	14.29%	\$ 223,566
CECO The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
Total			\$ 48,840,737	\$ 38,562,367	\$ 10,278,370		\$ 2,874,997
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	\$ 6,989,676	\$ 218,535	14.29%	\$ 218,535
OECO Ohio Edison Co.	OECO 101/6-303 2008 Software	Intangible Plant	\$ 1,344,469	\$ 2,664,829	\$ (1,320,360)	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2009 Software	Intangible Plant	\$ 4,181,335	\$ 2,661,172	\$ 1,520,163	14.29%	\$ 597,513
OECO Ohio Edison Co.	OECO 101/6-303 2010 Software	Intangible Plant	\$ 3,420,341	\$ 1,727,837	\$ 1,692,504	14.29%	\$ 488,767
OECO Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 8,289,127	\$ 2,245,160	\$ 6,043,967	14.29%	\$ 1,184,516
OECO Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant	\$ 1,449,147	\$ 104,757	\$ 1,344,391	14.29%	\$ 207,083
OECO Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$ 2,618,416	\$ 141,633	\$ 2,476,783	14.29%	\$ 374,172
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	\$ 167,184	\$ 24,129	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	\$ 535,531	\$ 1,038,684	14.29%	\$ 224,955
Total			\$ 63,997,389	\$ 49,497,756	\$ 14,499,634		\$ 3,302,945
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	\$ 2,747,891	\$ 347,111	14.29%	\$ 347,111
TECO Toledo Edison Co.	TECO 101/6-303 2008 Software	Intangible Plant	\$ 555,296	\$ 881,086	\$ (325,790)	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2009 Software	Intangible Plant	\$ 1,800,726	\$ 1,119,103	\$ 681,623	14.29%	\$ 257,324
TECO Toledo Edison Co.	TECO 101/6-303 2010 Software	Intangible Plant	\$ 1,484,373	\$ 749,753	\$ 734,620	14.29%	\$ 212,117
TECO Toledo Edison Co.	TECO 101/6-303 2011 Software	Intangible Plant	\$ 2,204,169	\$ 761,105	\$ 1,443,064	14.29%	\$ 314,976
TECO Toledo Edison Co.	TECO 101/6-303 2012 Software	Intangible Plant	\$ 308,775	\$ 27,291	\$ 281,484	14.29%	\$ 44,124
TECO Toledo Edison Co.	TECO 101/6-303 2013 Software	Intangible Plant	\$ 485,472	\$ 28,383	\$ 457,089	14.29%	\$ 69,374
TECO Toledo Edison Co.	TECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 240,093	\$ 227,309	\$ 12,784	3.10%	\$ 7,443
TECO Toledo Edison Co.	TECO 101/6-303 FAS109 Transmission	Intangible Plant	\$ 54,210	\$ 46,637	\$ 7,573	2.37%	\$ 1,285
TECO Toledo Edison Co.	TECO 101/6-303 Software	Intangible Plant	\$ 753,497	\$ 218,103	\$ 535,394	14.29%	\$ 107,675
Total			\$ 22,493,668	\$ 18,318,717	\$ 4,174,951		\$ 1,361,428

NOTES

(D) - (F) Source: Actual Balances as of 9/30/2013.

(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.

Rider DCR
Estimated Distribution Rate Base Additions as of 12/31/2013
Revenue Requirement Calculation

(\$ millions)

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

	(A)	(B)	(C) = (B) - (A)	(D)
Gross Plant				
(1) CEI	1,927.1	2,726.8	799.7	Sch B2.1 (Estimate) Line 45
(2) OE	2,074.0	3,010.8	936.8	Sch B2.1 (Estimate) Line 47
(3) TE	771.5	1,091.6	320.1	Sch B2.1 (Estimate) Line 44
(4) Total	4,772.5	6,829.2	2,056.7	Sum: [(1) through (3)]
Accumulated Reserve				
(5) CEI	(773.0)	(1,093.7)	(320.7)	-Sch B3 (Estimate) Line 46
(6) OE	(803.0)	(1,152.7)	(349.6)	-Sch B3 (Estimate) Line 48
(7) TE	(376.8)	(517.9)	(141.1)	-Sch B3 (Estimate) Line 45
(8) Total	(1,952.8)	(2,764.3)	(811.5)	Sum: [(5) through (7)]
Net Plant In Service				
(9) CEI	1,154.0	1,633.0	479.0	(1) + (5)
(10) OE	1,271.0	1,858.2	587.2	(2) + (6)
(11) TE	394.7	573.8	179.1	(3) + (7)
(12) Total	2,819.7	4,064.9	1,245.2	Sum: [(9) through (11)]
ADIT				
(13) CEI	(246.4)	(458.4)	(212.0)	- ADIT Balances (Estimate) Line 3
(14) OE	(197.1)	(489.2)	(292.2)	- ADIT Balances (Estimate) Line 3
(15) TE	(10.3)	(143.8)	(133.4)	- ADIT Balances (Estimate) Line 3
(16) Total	(453.8)	(1,091.4)	(637.6)	Sum: [(13) through (15)]
Rate Base				
(17) CEI	907.7	1,174.6	267.0	(9) + (13)
(18) OE	1,073.9	1,368.9	295.0	(10) + (14)
(19) TE	384.4	430.0	45.6	(11) + (15)
(20) Total	2,366.0	2,973.6	607.6	Sum: [(17) through (19)]
Depreciation Exp				
(21) CEI	60.0	87.4	27.4	Sch B-3.2 (Estimate) Line 46
(22) OE	62.0	89.8	27.8	Sch B-3.2 (Estimate) Line 48
(23) TE	24.5	35.2	10.7	Sch B-3.2 (Estimate) Line 46
(24) Total	146.5	212.4	65.9	Sum: [(21) through (23)]
Property Tax Exp				
(25) CEI	65.0	100.8	35.8	Sch C-3.10a (Estimate) Line 4
(26) OE	57.4	90.5	33.1	Sch C-3.10a (Estimate) Line 4
(27) TE	20.1	29.5	9.4	Sch C-3.10a (Estimate) Line 4
(28) Total	142.4	220.8	78.3	Sum: [(25) through (27)]

	Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(29) CEI	267.0	22.6	27.4	35.8	85.9
(30) OE	295.0	25.0	27.8	33.1	86.0
(31) TE	45.6	3.9	10.7	9.4	23.9
(32) Total	607.6	51.5	65.9	78.3	195.8

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

	(a)	(b)	(c)	(d)	(e)	(f)
Revenue Requirement with Tax	Equity Return	Tax Rate	Income Tax	CAT 0.26%	Taxes	Rev. Req. + Tax
(36) CEI	13.7	36.15%	7.8	0.2	8.0	93.9
(37) OE	15.2	35.83%	8.5	0.2	8.7	94.7
(38) TE	2.3	35.67%	1.3	0.1	1.4	25.3
(39) Total	31.3		17.6	0.6	18.1	213.9

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

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

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

Ohio Edison Company: 13-2006-EL-RDR
12/31/2013 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

Page 1 of 4

NOTE: Column A contains estimated plant in service balances as of 12/31/2013 from the 2013 Forecast Version 9, 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 12/31/2013 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>TRANSMISSION PLANT</u>							
1	350	Land & Land Rights	\$ 93,782,991	100%	\$ 93,782,991	\$ (86,963,323)	\$ 6,819,668
2	352	Structures & Improvements	\$ 11,641,862	100%	\$ 11,641,862		\$ 11,641,862
3	353	Station Equipment	\$ 107,657,293	100%	\$ 107,657,293		\$ 107,657,293
4	354	Towers & Fixtures	\$ 282,888	100%	\$ 282,888		\$ 282,888
5	355	Poles & Fixtures	\$ 26,894,099	100%	\$ 26,894,099		\$ 26,894,099
6	356	Overhead Conductors & Devices	\$ 36,378,852	100%	\$ 36,378,852		\$ 36,378,852
7	357	Underground Conduit	\$ 1,582,104	100%	\$ 1,582,104		\$ 1,582,104
8	358	Underground Conductors & Devices	\$ 15,330,022	100%	\$ 15,330,022		\$ 15,330,022
9	359	Roads & Trails	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 293,550,111	100%	\$ 293,550,111	\$ (86,963,323)	\$ 206,586,788

Ohio Edison Company: 13-2006-EL-RDR
12/31/2013 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

Page 2 of 4

NOTE: Column A contains estimated plant in service balances as of 12/31/2013 from the 2013 Forecast Version 9, 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 12/31/2013 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>DISTRIBUTION PLANT</u>							
11	360	Land & Land Rights	\$ 12,583,909	100%	\$ 12,583,909		\$ 12,583,909
12	361	Structures & Improvements	\$ 12,874,010	100%	\$ 12,874,010		\$ 12,874,010
13	362	Station Equipment	\$ 229,051,314	100%	\$ 229,051,314		\$ 229,051,314
14	364	Poles, Towers & Fixtures	\$ 451,608,419	100%	\$ 451,608,419		\$ 451,608,419
15	365	Overhead Conductors & Devices	\$ 624,160,964	100%	\$ 624,160,964		\$ 624,160,964
16	366	Underground Conduit	\$ 66,937,357	100%	\$ 66,937,357		\$ 66,937,357
17	367	Underground Conductors & Devices	\$ 270,733,714	100%	\$ 270,733,714		\$ 270,733,714
18	368	Line Transformers	\$ 460,247,247	100%	\$ 460,247,247		\$ 460,247,247
19	369	Services	\$ 128,277,348	100%	\$ 128,277,348		\$ 128,277,348
20	370	Meters	\$ 134,251,417	100%	\$ 134,251,417		\$ 134,251,417
21	371	Installation on Customer Premises	\$ 23,227,949	100%	\$ 23,227,949		\$ 23,227,949
22	373	Street Lighting & Signal Systems	\$ 65,895,263	100%	\$ 65,895,263		\$ 65,895,263
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	100%	\$ 22,272		\$ 22,272
24		Total Distribution Plant	\$ 2,479,871,185	100%	\$ 2,479,871,185	\$ -	\$ 2,479,871,185

Ohio Edison Company: 13-2006-EL-RDR
12/31/2013 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

Page 3 of 4

NOTE: Column A contains estimated plant in service balances as of 12/31/2013 from the 2013 Forecast Version 9, 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 12/31/2013 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>GENERAL PLANT</u>							
25	389	Land & Land Rights	\$ 3,332,037	100%	\$ 3,332,037		\$ 3,332,037
26	390	Structures & Improvements	\$ 88,551,905	100%	\$ 88,551,905		\$ 88,551,905
27	390.3	Leasehold Improvements	\$ 108,959	100%	\$ 108,959		\$ 108,959
28	391.1	Office Furniture & Equipment	\$ 7,681,208	100%	\$ 7,681,208		\$ 7,681,208
29	391.2	Data Processing Equipment	\$ 10,875,377	100%	\$ 10,875,377		\$ 10,875,377
30	392	Transportation Equipment	\$ 2,195,597	100%	\$ 2,195,597		\$ 2,195,597
31	393	Stores Equipment	\$ 1,444,147	100%	\$ 1,444,147		\$ 1,444,147
32	394	Tools, Shop & Garage Equipment	\$ 15,497,305	100%	\$ 15,497,305		\$ 15,497,305
33	395	Laboratory Equipment	\$ 6,426,706	100%	\$ 6,426,706		\$ 6,426,706
34	396	Power Operated Equipment	\$ 3,739,150	100%	\$ 3,739,150		\$ 3,739,150
35	397	Communication Equipment	\$ 23,039,602	100%	\$ 23,039,602		\$ 23,039,602
36	398	Miscellaneous Equipment	\$ 649,777	100%	\$ 649,777		\$ 649,777
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	100%	\$ 303,410		\$ 303,410
38		Total General Plant	\$ 163,845,181	100%	\$ 163,845,181	\$0	\$ 163,845,181

Ohio Edison Company: 13-2006-EL-RDR
12/31/2013 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

Page 4 of 4

NOTE: Column A contains estimated plant in service balances as of 12/31/2013 from the 2013 Forecast Version 9, 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 12/31/2013 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>OTHER PLANT</u>							
39	301	Organization	\$ 89,746	100%	\$ 89,746		\$ 89,746
40	303	Intangible Software	\$ 65,241,293	100%	\$ 65,241,293		\$ 65,241,293
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	100%	\$ 2,023,278		\$ 2,023,278
42	303	Intangible FAS 109 Distribution	\$ 1,593,381	100%	\$ 1,593,381		\$ 1,593,381
43	303	Intangible FAS 109 General	\$ 199,091	100%	\$ 199,091		\$ 199,091
44		Total Other Plant	<u>\$ 69,146,789</u>		<u>\$ 69,146,789</u>	\$ -	<u>\$ 69,146,789</u>
45		Company Total Plant	<u>\$ 3,006,413,266</u>	100%	<u>\$ 3,006,413,266</u>	<u>\$ (86,963,323)</u>	<u>\$ 2,919,449,943</u>
46		Service Company Plant Allocated*					\$ 91,399,851
47		Grand Total Plant (45 + 46)					<u><u>\$ 3,010,849,795</u></u>

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

Ohio Edison Company: 13-2006-EL-RDR
12/31/2013 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

Page 1 of 4

NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 12/31/2013 from 2013 Forecast Version 9, adjusted to reflect current assumptions, incorporate recommendations from the March 2013 Rider DCR Audit Report, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 10-388-EL-SSO: Estimated 12/31/2013 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company		Reserve Balances								
			Sch B2.1 (Estimate) Column E	Plant Investment (A)	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)				
<u>TRANSMISSION PLANT</u>													
1	350	Land & Land Rights	\$	6,819,668	\$	-	100%	\$	-	\$	-		
2	352	Structures & Improvements	\$	11,641,862	\$	7,461,235	100%	\$	7,461,235	\$	7,461,235		
3	353	Station Equipment	\$	107,657,293	\$	53,904,084	100%	\$	53,904,084	\$	53,904,084		
4	354	Towers & Fixtures	\$	282,888	\$	304,362	100%	\$	304,362	\$	304,362		
5	355	Poles & Fixtures	\$	26,894,099	\$	20,672,707	100%	\$	20,672,707	\$	20,672,707		
6	356	Overhead Conductors & Devices	\$	36,378,852	\$	18,580,470	100%	\$	18,580,470	\$	18,580,470		
7	357	Underground Conduit	\$	1,582,104	\$	853,762	100%	\$	853,762	\$	853,762		
8	358	Underground Conductors & Devices	\$	15,330,022	\$	4,341,716	100%	\$	4,341,716	\$	4,341,716		
9	359	Roads & Trails	\$	-	\$	-	100%	\$	-	\$	-		
10		Total Transmission Plant	\$	206,586,788	\$	106,118,336	100%	\$	106,118,336	\$	-	\$	106,118,336

Ohio Edison Company: 13-2006-EL-RDR
12/31/2013 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

Page 2 of 4

NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 12/31/2013 from 2013 Forecast Version 9, adjusted to reflect current assumptions, incorporate recommendations from the March 2013 Rider DCR Audit Report, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 10-388-EL-SSO: Estimated 12/31/2013 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company Sch B2.1 (Estimate) Column E (A)	Reserve Balances				
				Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
<u>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$ 12,583,909	\$ -	100%	\$ -		\$ -
12	361	Structures & Improvements	\$ 12,874,010	\$ 4,991,196	100%	\$ 4,991,196		\$ 4,991,196
13	362	Station Equipment	\$ 229,051,314	\$ 90,273,753	100%	\$ 90,273,753		\$ 90,273,753
14	364	Poles, Towers & Fixtures	\$ 451,608,419	\$ 208,585,563	100%	\$ 208,585,563		\$ 208,585,563
15	365	Overhead Conductors & Devices	\$ 624,160,964	\$ 147,119,186	100%	\$ 147,119,186		\$ 147,119,186
16	366	Underground Conduit	\$ 66,937,357	\$ 22,458,514	100%	\$ 22,458,514		\$ 22,458,514
17	367	Underground Conductors & Devices	\$ 270,733,714	\$ 68,044,083	100%	\$ 68,044,083		\$ 68,044,083
18	368	Line Transformers	\$ 460,247,247	\$ 189,934,725	100%	\$ 189,934,725		\$ 189,934,725
19	369	Services	\$ 128,277,348	\$ 76,589,834	100%	\$ 76,589,834		\$ 76,589,834
20	370	Meters	\$ 134,251,417	\$ 45,338,943	100%	\$ 45,338,943		\$ 45,338,943
21	371	Installation on Customer Premises	\$ 23,227,949	\$ 12,758,516	100%	\$ 12,758,516		\$ 12,758,516
22	373	Street Lighting & Signal Systems	\$ 65,895,263	\$ 41,024,808	100%	\$ 41,024,808		\$ 41,024,808
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	\$ 12,359	100%	\$ 12,359		\$ 12,359
24		Total Distribution Plant	\$ 2,479,871,185	\$ 907,131,482	100%	\$ 907,131,482	\$ -	\$ 907,131,482

Ohio Edison Company: 13-2006-EL-RDR
12/31/2013 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

Page 3 of 4

NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 12/31/2013 from 2013 Forecast Version 9, adjusted to reflect current assumptions, incorporate recommendations from the March 2013 Rider DCR Audit Report, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 10-388-EL-SSO: Estimated 12/31/2013 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company		Reserve Balances			
			Sch B2.1 (Estimate) Column E (A)	Plant Investment (B)	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)
<u>GENERAL PLANT</u>								
25	389	Land & Land Rights	\$ 3,332,037	\$ -	\$ -	100%	\$ -	\$ -
26	390	Structures & Improvements	\$ 88,551,905	\$ 34,161,287	\$ 34,161,287	100%	\$ 34,161,287	\$ 34,161,287
27	390.3	Leasehold Improvements	\$ 108,959	\$ 108,959	\$ 108,959	100%	\$ 108,959	\$ 108,959
28	391.1	Office Furniture & Equipment	\$ 7,681,208	\$ 5,736,663	\$ 5,736,663	100%	\$ 5,736,663	\$ 5,736,663
29	391.2	Data Processing Equipment	\$ 10,875,377	\$ 656,689	\$ 656,689	100%	\$ 656,689	\$ 656,689
30	392	Transportation Equipment	\$ 2,195,597	\$ (77,758)	\$ (77,758)	100%	\$ (77,758)	\$ (77,758)
31	393	Stores Equipment	\$ 1,444,147	\$ 798,383	\$ 798,383	100%	\$ 798,383	\$ 798,383
32	394	Tools, Shop & Garage Equipment	\$ 15,497,305	\$ 2,368,478	\$ 2,368,478	100%	\$ 2,368,478	\$ 2,368,478
33	395	Laboratory Equipment	\$ 6,426,706	\$ 2,880,195	\$ 2,880,195	100%	\$ 2,880,195	\$ 2,880,195
34	396	Power Operated Equipment	\$ 3,739,150	\$ 3,101,163	\$ 3,101,163	100%	\$ 3,101,163	\$ 3,101,163
35	397	Communication Equipment	\$ 23,039,602	\$ 16,156,086	\$ 16,156,086	100%	\$ 16,156,086	\$ 16,156,086
36	398	Miscellaneous Equipment	\$ 649,777	\$ 468,096	\$ 468,096	100%	\$ 468,096	\$ 468,096
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	\$ 171,786	\$ 171,786	100%	\$ 171,786	\$ 171,786
38		Total General Plant	\$ 163,845,181	\$ 66,530,026	\$ 66,530,026	100%	\$ 66,530,026	\$ -

Ohio Edison Company: 13-2006-EL-RDR
12/31/2013 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

Page 4 of 4

NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 12/31/2013 from 2013 Forecast Version 9, adjusted to reflect current assumptions, incorporate recommendations from the March 2013 Rider DCR Audit Report, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 10-388-EL-SSO: Estimated 12/31/2013 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company		Reserve Balances								
			Sch B2.1 (Estimate)	Plant Investment Column E (A)	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)				
<u>OTHER PLANT</u>													
39	301	Organization	\$	89,746	\$	-	100%	\$	-	\$	-		
40	303	Intangible Software	\$	65,241,293	\$	47,356,714	100%	\$	47,356,714	\$	47,356,714		
41	303	Intangible FAS 109 Transmission	\$	2,023,278	\$	697,049	100%	\$	697,049	\$	697,049		
42	303	Intangible FAS 109 Distribution	\$	1,593,381	\$	1,556,299	100%	\$	1,556,299	\$	1,556,299		
43	303	Intangible FAS 109 General	\$	199,091	\$	168,514	100%	\$	168,514	\$	168,514		
44		Total Other Plant	\$	69,146,789	\$	49,778,576		\$	49,778,576	\$	-	\$	49,778,576
45		Removal Work in Progress (RWIP)				(\$9,480,574)	100%	\$	(9,480,574)			\$	(9,480,574)
46		Company Total Plant (Reserve)	\$	<u>2,919,449,943</u>	\$	<u>1,120,077,846</u>	100%	\$	<u>1,120,077,846</u>	\$	-	\$	<u>1,120,077,846</u>
47		Service Company Reserve Allocated*										\$	32,588,056
48		Grand Total Plant (Reserve) (46 + 47)										\$	<u>1,152,665,902</u>

* Source: Line 3 of the "Service Company Allocations to the Ohio Operating Companies (Estimate)" workpaper.

The Cleveland Electric Illuminating Company: 13-2005-EL-RDR
 Ohio Edison Company: 13-2006-EL-RDR
 The Toledo Edison Company: 13-2007-EL-RDR

FirstEnergy Companies
 ADIT Balances (281 & 282 Property Accounts) - Estimate

	<u>CEI</u>		<u>OE</u>		<u>TE</u>		<u>SC</u>
(1) Ending Bal. 12/31/13*	447,006,166		475,457,660		137,691,495		80,039,731
(2) Service Company Allocated ADIT**	\$ 11,373,646	\$	13,782,842	\$	6,067,012		
(3) Grand Total ADIT Balance***	<u>\$ 458,379,812</u>	<u>\$</u>	<u>489,240,502</u>	<u>\$</u>	<u>143,758,507</u>		

*Source: Estimated 12/31/13 balances from the 2013 Forecast Version 9 adjusted to reflect current assumptions.

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

*** Calculation : Line 1 + Line 2

Ohio Edison Company: 13-2006-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of December 31, 2013

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

Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 6,819,668	\$ -	0.00%	\$ -
2	352	Structures & Improvements	\$ 11,641,862	\$ 7,461,235	2.06%	\$ 239,822
3	353	Station Equipment	\$ 107,657,293	\$ 53,904,084	2.20%	\$ 2,368,460
4	354	Towers & Fixtures	\$ 282,888	\$ 304,362	1.82%	\$ 5,149
5	355	Poles & Fixtures	\$ 26,894,099	\$ 20,672,707	2.98%	\$ 801,444
6	356	Overhead Conductors & Devices	\$ 36,378,852	\$ 18,580,470	2.55%	\$ 927,661
7	357	Underground Conduit	\$ 1,582,104	\$ 853,762	1.67%	\$ 26,421
8	358	Underground Conductors & Devices	\$ 15,330,022	\$ 4,341,716	2.00%	\$ 306,600
9	359	Roads & Trails	\$ -	\$ -	0.00%	\$ -
10		Total Transmission	\$ 206,586,788	\$ 106,118,336		\$ 4,675,557

Ohio Edison Company: 13-2006-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of December 31, 2013

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

Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 12,583,909	\$ -	0.00%	\$ -
12	361	Structures & Improvements	\$ 12,874,010	\$ 4,991,196	2.45%	\$ 315,413
13	362	Station Equipment	\$ 229,051,314	\$ 90,273,753	2.55%	\$ 5,840,809
14	364	Poles, Towers & Fixtures	\$ 451,608,419	\$ 208,585,563	2.93%	\$ 13,232,127
15	365	Overhead Conductors & Devices	\$ 624,160,964	\$ 147,119,186	2.70%	\$ 16,852,346
16	366	Underground Conduit	\$ 66,937,357	\$ 22,458,514	1.50%	\$ 1,004,060
17	367	Underground Conductors & Devices	\$ 270,733,714	\$ 68,044,083	2.07%	\$ 5,604,188
18	368	Line Transformers	\$ 460,247,247	\$ 189,934,725	3.50%	\$ 16,108,654
19	369	Services	\$ 128,277,348	\$ 76,589,834	3.13%	\$ 4,015,081
20	370	Meters	\$ 134,251,417	\$ 45,338,943	3.24%	\$ 4,349,746
21	371	Installation on Customer Premises	\$ 23,227,949	\$ 12,758,516	4.44%	\$ 1,031,321
22	373	Street Lighting & Signal Systems	\$ 65,895,263	\$ 41,024,808	4.20%	\$ 2,767,601
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	\$ 12,359	0.00%	\$ -
24		Total Distribution	\$ 2,479,871,185	\$ 907,131,482		\$ 71,121,346

Ohio Edison Company: 13-2006-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of December 31, 2013

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

Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 3,332,037	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 88,551,905	\$ 34,161,287	2.50%	\$ 2,213,798
27	390.3	Leasehold Improvements	\$ 108,959	\$ 108,959	20.78%	\$ 22,642
28	391.1	Office Furniture & Equipment	\$ 7,681,208	\$ 5,736,663	3.80%	\$ 291,886
29	391.2	Data Processing Equipment	\$ 10,875,377	\$ 656,689	17.00%	\$ 1,848,814
30	392	Transportation Equipment	\$ 2,195,597	\$ (77,758)	7.31%	\$ 160,498
31	393	Stores Equipment	\$ 1,444,147	\$ 798,383	2.56%	\$ 36,970
32	394	Tools, Shop & Garage Equipment	\$ 15,497,305	\$ 2,368,478	3.17%	\$ 491,265
33	395	Laboratory Equipment	\$ 6,426,706	\$ 2,880,195	3.80%	\$ 244,215
34	396	Power Operated Equipment	\$ 3,739,150	\$ 3,101,163	3.48%	\$ 130,122
35	397	Communication Equipment	\$ 23,039,602	\$ 16,156,086	5.00%	\$ 1,151,980
36	398	Miscellaneous Equipment	\$ 649,777	\$ 468,096	4.00%	\$ 25,991
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	\$ 171,786	0.00%	\$ -
38		Total General	\$ 163,845,181	\$ 66,530,026		\$ 6,618,181

Ohio Edison Company: 13-2006-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of December 31, 2013

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate)	Reserve Balance Sch. B-3 (Estimate)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>OTHER PLANT</u>						
39	301	Organization	\$ 89,746	\$ -	0.00%	*
40	303	Intangible Software	\$ 65,241,293	\$ 47,356,714	14.29%	*
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	\$ 697,049	2.33%	*
42	303	Intangible FAS 109 Distribution	\$ 1,593,381	\$ 1,556,299	2.89%	*
43	303	Intangible FAS 109 General	\$ 199,091	\$ 168,514	3.87%	*
44		Total Other	\$ 69,146,789	\$ 49,778,576		\$ 3,965,949
45		Removal Work in Progress (RWIP)		(9,480,574)		
46		Total Company Depreciation	\$ 2,919,449,943	\$ 1,120,077,846		\$ 86,381,033
47		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 91,399,851	\$ 32,588,056		\$ 3,435,250
48		GRAND TOTAL (46 + 47)	\$ 3,010,849,795	\$ 1,152,665,902		\$ 89,816,284

* Please see the "Intangible Depreciation Expense Calculation: Estimated 12/31/2013 Balances" workpaper for more details behind the calculation of depreciation expense associated with Intangible Plant.

** Source: Line 6 of the "Service Company Allocations to the Ohio Operating Companies (Estimate)" workpaper.

Ohio Edison Company: 13-2006-EL-RDR

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

Schedule C-3.10a (Estimate)

Page 1 of 1

Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes	\$ 88,917,857
2	Real Property Taxes	\$ 1,504,566
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 66,652</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 90,489,075</u></u>

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

Ohio Edison Company: 13-2006-EL-RDR

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

Schedule C-3.10a1 (Estimate)

Page 1 of 1

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Plant in Service (a)	\$ 206,586,788	\$ 2,479,871,185	\$ 163,845,181
2	Jurisdictional Real Property (b)	\$ 18,461,529	\$ 25,457,920	\$ 91,992,901
3	Jurisdictional Personal Property (1 - 2)	\$ 188,125,258	\$ 2,454,413,265	\$ 71,852,280
	<u>Exclusions and Exemptions</u>			
4	Capitalized Asset Retirement Costs (a)	\$ -	\$ 22,272	\$ 303,410
5	Exempt Facilities (c)	\$ 575,438	\$ 2,655,801	\$ -
6	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ 3,889,004
7	Capitalized Interest (f)	\$ 13,161,243	\$ 109,712,273	\$ -
8	Total Exclusions and Exemptions (4 thru 7)	\$ 13,736,681	\$ 112,390,346	\$ 4,192,414
9	Net Cost of Taxable Personal Property (3 - 8)	\$ 174,388,577	\$ 2,342,022,919	\$ 67,659,866
10	True Value Percentage (c)	41.1180%	50.1370%	34.1990%
11	True Value of Taxable Personal Property (9 x 10)	\$ 71,705,095	\$ 1,174,220,031	\$ 23,138,998
12	Assessment Percentage (d)	85.00%	85.00%	24.00%
13	Assessment Value (11 x 12)	\$ 60,949,331	\$ 998,087,026	\$ 5,553,360
14	Personal Property Tax Rate (e)	8.3523123%	8.3523123%	8.3523123%
15	Personal Property Tax (13 x 14)	\$ 5,090,678	\$ 83,363,345	\$ 463,834
16	Total Personal Property Tax (15)			\$ 88,917,857

(a) Schedule B-2.1 (Estimate)

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

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

(d) Statutory Assessment for Personal Property

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

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

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

Schedule C-3.10a2 (Estimate)

Page 1 of 1

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Real Property (a)	\$ 18,461,529	\$ 25,457,920	\$ 91,992,901
2	True Value Percentage (b)	<u>44.65%</u>	<u>44.65%</u>	<u>44.65%</u>
3	True Value of Taxable Real Property (1 x 2)	\$ 8,243,978	\$ 11,368,209	\$ 41,079,338
4	Assessment Percentage (c)	<u>35.00%</u>	<u>35.00%</u>	<u>35.00%</u>
5	Assessment Value (3 x 4)	\$ 2,885,392	\$ 3,978,873	\$ 14,377,768
6	Real Property Tax Rate (d)	<u>7.08297%</u>	<u>7.08297%</u>	<u>7.08297%</u>
7	Real Property Tax (5 x 6)	\$ 204,371	\$ 281,822	\$ 1,018,373
8	Total Real Property Tax (Sum of 7)			<u>\$ 1,504,566</u>

(a) Schedule C-3.10a1 (Estimate)

(b) Calculated as follows:

(1) Real Property Assessed Value	\$ 34,487,420	Source: OE's 2013 Ohio Annual Property Tax Return Filing
(2) Assessment Percentage	<u>35.00%</u>	Statutory Assessment for Real Property
(3) Real Property True Value	\$ 98,535,486	Calculation: (1) / (2)
(4) Real Property Capitalized Cost	\$ 220,660,120	Book cost of real property used to compare to assessed value of real property to derive a true value percentage
(5) Real Property True Value Percentage	<u>44.65%</u>	Calculation: (3) / (4)

(c) Statutory Assessment for Real Property

(d) Estimated tax rate for Real Estate based on 2013 Ohio Annual Property Tax Return Filing

The Cleveland Electric Illuminating Company: 13-2005-EL-RDR
 Ohio Edison Company: 13-2006-EL-RDR
 The Toledo Edison Company: 13-2007-EL-RDR

**Summary of Exclusions per Case No. 10-388-EL-SSO
 Estimated 12/31/2013 Plant in Service Balances**

General Adjustments

ATSI Land Lease Certain amounts (summarized below) in account 350 are associated with land leased to ATSI, FirstEnergy's transmission subsidiary. Consistent with Case No. 07-551-EL-AIR, these amounts are not jurisdictional to distribution related plant in service, and have been excluded accordingly for each operating company. There is no accumulated depreciation reserve associated with land.

FERC Account 350	CEI	OE	TE
Gross Plant	\$ 59,306,092	\$ 86,963,323	\$ 16,373,799
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 9, adjusted to reflect current assumptions. Exclusions related to Rider AMI are determined by specific depreciation groups in PowerPlant and WBS CE-004000

FERC Account	CEI	
	Gross	Reserve
303	\$ 6,397,232	\$ 26,376
362	\$ 1,475,238	\$ 167,015
364	\$ 1,936,349	\$ 379,068
365	\$ 2,112,931	\$ 333,517
367	\$ 13,029	\$ 1,574
368	\$ 212,402	\$ 27,590
370	\$ 13,566,049	\$ 439,205
Grand Total	\$ 25,713,231	\$ 1,374,345

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

EDR There is no plant in service estimated for 12/31/2013 associated with Rider EDR (provision g)

The Cleveland Electric Illuminating Company: 13-2005-EL-RDR
 Ohio Edison Company: 13-2006-EL-RDR
 The Toledo Edison Company: 13-2007-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	\$ 530,777,302	\$ 75,423,455	\$ 91,399,851	\$ 40,232,920	\$ 207,056,226
(3) Reserve	\$ 189,245,391	\$ 26,891,770	\$ 32,588,056	\$ 14,344,801	\$ 73,824,627
(4) ADIT	\$ 80,039,731	\$ 11,373,646	\$ 13,782,842	\$ 6,067,012	\$ 31,223,499
(5) Rate Base	\$ 37,158,039	\$ 45,028,954	\$ 19,821,107	\$ 102,008,100	
(6) Depreciation Expense (Incremental)	\$ 2,834,780	\$ 3,435,250	\$ 1,512,149	\$ 7,782,179	
(7) Property Tax Expense (Incremental)	\$ 55,002	\$ 66,652	\$ 29,339	\$ 150,993	
(8) Total Expenses	\$ 2,889,782	\$ 3,501,903	\$ 1,541,488	\$ 7,933,172	

- (2) Estimated Gross Plant = 12/31/2013 General and Intangible Plant Balances in the 2013 Forecast Version 9 adjusted to reflect current assumptions
- (3) Estimated Reserve = 12/31/2013 General and Intangible Reserve Balances in the 2013 Forecast Version 9 adjusted to reflect current assumptions
- (4) ADIT: Estimated ADIT Balances as of 12/31/2013
- (5) Rate Base = Gross Plant - Reserve - ADIT
- (6) Estimated incremental depreciation expense. Additional details provided on "Incremental Depreciation and Property Tax Associated with Service Company Plant: Case No. 07-551-EL-AIR vs. Estimated 12/31/2013 Balances" workpaper.
- (7) Estimated incremental property tax expense. Additional details provided on "Incremental Depreciation and Property Tax Associated with Service Company Plant: Case No. 07-551-EL-AIR vs. Estimated 12/31/2013 Balances" workpaper.
- (8) Total Expenses = Depreciation Expense + Property Tax Expense

All Service Company Allocations for Gross Plant and Reserve can be found on Sch B2.1 (Estimate) and Sch B3 (Estimate), respectively, in order to determine the Grand Totals shown on the "Rider DCR Estimated Distribution Rate Base Additions as of 12/31/2013: 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	(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%	
GENERAL PLANT										
3	389	Fee Land & Easements	\$ 556,979	\$ -	\$ 556,979	0.00%	0.00%	0.00%	0.00%	\$ -
4	390	Structures, Improvements *	\$ 21,328,601	\$ 7,909,208	\$ 13,419,393	2.20%	2.50%	2.20%	2.33%	\$ 497,474
5	390.3	Struct Imprv, Leasehold Imp **	\$ 6,938,688	\$ 1,006,139	\$ 5,932,549	22.34%	20.78%	0.00%	21.49%	\$ 1,490,798
6	391.1	Office Furn., Mech. Equip.	\$ 31,040,407	\$ 24,400,266	\$ 6,640,141	7.60%	3.80%	3.80%	5.18%	\$ 1,609,200
7	391.2	Data Processing Equipment	\$ 117,351,991	\$ 26,121,795	\$ 91,230,196	10.56%	17.00%	9.50%	13.20%	\$ 15,486,721
8	392	Transportation Equipment	\$ 11,855	\$ 1,309	\$ 10,546	6.07%	7.31%	6.92%	6.78%	\$ 804
9	393	Stores Equipment	\$ 16,787	\$ 1,447	\$ 15,340	6.67%	2.56%	3.13%	4.17%	\$ 700
10	394	Tools, Shop, Garage Equip.	\$ 11,282	\$ 506	\$ 10,776	4.62%	3.17%	3.33%	3.73%	\$ 421
11	395	Laboratory Equipment	\$ 127,988	\$ 11,126	\$ 116,862	2.31%	3.80%	2.86%	3.07%	\$ 3,935
12	396	Power Operated Equipment	\$ 160,209	\$ 20,142	\$ 140,067	4.47%	3.48%	5.28%	4.19%	\$ 6,713
13	397	Communication Equipment ***	\$ 56,845,501	\$ 32,304,579	\$ 24,540,922	7.50%	5.00%	5.88%	6.08%	\$ 3,457,148
14	398	Misc. Equipment	\$ 465,158	\$ 27,982	\$ 437,176	6.67%	4.00%	3.33%	4.84%	\$ 22,525
15	399.1	ARC General Plant	\$ 40,721	\$ 16,948	\$ 23,773	0.00%	0.00%	0.00%	0.00%	\$ -
16			\$ 234,896,167	\$ 91,821,447	\$ 143,074,720					\$ 22,576,438
INTANGIBLE PLANT										
17	301	Organization	\$ 49,344	\$ 49,344	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
18	303	Misc. Intangible Plant	\$ 75,721,715	\$ 46,532,553	\$ 29,189,162	14.29%	14.29%	14.29%	14.29%	\$ 10,820,633
19	303	Katz Software	\$ 1,268,271	\$ 1,027,642	\$ 240,630	14.29%	14.29%	14.29%	14.29%	\$ 181,236
20	303	Software 1999	\$ 10,658	\$ 4,881	\$ 5,777	14.29%	14.29%	14.29%	14.29%	\$ 1,523
21	303	Software GPU SC00	\$ 2,343,368	\$ 2,343,368	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
22	303	Impairment June 2000	\$ 77	\$ 77	\$ (0)	14.29%	14.29%	14.29%	14.29%	\$ -
23	303	3 year depreciable life	\$ 55,645	\$ 14,684	\$ 40,961	14.29%	14.29%	14.29%	14.29%	\$ 7,952
24	303	Debt Gross-up (FAS109): General	\$ 117,298	\$ 117,298	\$ -	3.87%	3.87%	3.87%	3.87%	\$ -
25	303	Debt Gross-up (FAS109): G/P Land	\$ 1,135	\$ 1,137	\$ (2)	3.87%	3.87%	3.87%	3.87%	\$ -
26			\$ 79,567,511	\$ 50,090,984	\$ 29,476,527					\$ 11,011,344
27	TOTAL - GENERAL & INTANGIBLE		\$ 314,463,678	\$ 141,912,431	\$ 172,551,247				10.68%	\$ 33,587,782

NOTES

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

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

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

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

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

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

* Includes accounts 390.1 and 390.2.

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

*** Includes accounts 397 and 397.1

Depreciation Rate for Service Company Plant (Estimate)

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

Line No.	(A) Account	(B) Account Description	(C) (D) (E) Estimated 12/31/2013 Balances			(F) (G) (H) (I) Accrual Rates				(J) Depreciation Expense
			Gross	Reserve	Net	CEI	OE	TE	Average	
28	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
29	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
GENERAL PLANT										
30	389	Fee Land & Easements	\$ 230,947	\$ -	\$ 230,947	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	\$ 46,454,258	\$ 16,306,069	\$ 30,148,189	2.20%	2.50%	2.20%	2.33%	\$ 1,083,512
32	390.3	Struct Imprv, Leasehold Imp **	\$ 14,547,381	\$ 4,705,306	\$ 9,842,075	22.34%	20.78%	0.00%	21.49%	\$ 3,125,549
33	391.1	Office Furn., Mech. Equip.	\$ 20,076,464	\$ 9,976,486	\$ 10,099,978	7.60%	3.80%	3.80%	5.18%	\$ 1,040,806
34	391.2	Data Processing Equipment	\$ 134,441,016	\$ 28,295,758	\$ 106,145,258	10.56%	17.00%	9.50%	13.20%	\$ 17,741,927
35	392	Transportation Equipment	\$ 1,037,629	\$ 104,197	\$ 933,433	6.07%	7.31%	6.92%	6.78%	\$ 70,378
36	393	Stores Equipment	\$ 17,481	\$ 5,436	\$ 12,045	6.67%	2.56%	3.13%	4.17%	\$ 729
37	394	Tools, Shop, Garage Equip.	\$ 225,158	\$ 11,894	\$ 213,264	4.62%	3.17%	3.33%	3.73%	\$ 8,397
38	395	Laboratory Equipment	\$ 119,282	\$ 23,988	\$ 95,294	2.31%	3.80%	2.86%	3.07%	\$ 3,667
39	396	Power Operated Equipment	\$ 95,390	\$ 62,994	\$ 32,396	4.47%	3.48%	5.28%	4.19%	\$ 3,997
40	397	Communication Equipment ***	\$ 79,715,929	\$ 20,581,443	\$ 59,134,486	7.50%	5.00%	5.88%	6.08%	\$ 4,848,049
41	398	Misc. Equipment	\$ 3,355,127	\$ 632,797	\$ 2,722,330	6.67%	4.00%	3.33%	4.84%	\$ 162,469
42	399.1	ARC General Plant	\$ 40,721	\$ 23,055	\$ 17,666	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 300,356,784	\$ 80,729,423	\$ 219,627,362					\$ 28,089,478
INTANGIBLE PLANT										
44	301	FECO 101/6-301 Organization Fst	\$ 49,344	\$ 49,344	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
45	303	FECO 101/6-303 Intangibles	\$ 29,868,587	\$ 5,111,384	\$ 24,757,203	14.29%	14.29%	14.29%	14.29%	\$ 4,268,221
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	\$ 7,039,633	\$ 205,617	14.29%	14.29%	14.29%	14.29%	\$ 205,617
52	303	FECO 101/6-303 2008 Software	\$ 7,404,178	\$ 6,542,512	\$ 861,666	14.29%	14.29%	14.29%	14.29%	\$ 861,666
53	303	FECO 101/6-303 2009 Software	\$ 15,969,099	\$ 10,208,131	\$ 5,760,968	14.29%	14.29%	14.29%	14.29%	\$ 2,281,984
54	303	FECO 101/6-303 2010 Software	\$ 19,350,419	\$ 10,456,840	\$ 8,893,579	14.29%	14.29%	14.29%	14.29%	\$ 2,765,175
55	303	FECO 101/6-303 2011 Software	\$ 53,571,544	\$ 18,189,248	\$ 35,382,296	14.29%	14.29%	14.29%	14.29%	\$ 7,655,374
56	303	FECO 101/6-303 2012 Software	\$ 32,282,769	\$ 4,824,389	\$ 27,458,380	14.29%	14.29%	14.29%	14.29%	\$ 4,613,208
57	303	FECO 101/6-303 2013 Software	\$ 19,567,867	\$ 1,153,618	\$ 18,414,249	14.29%	14.29%	14.29%	14.29%	\$ 2,796,248
58			\$ 230,420,518	\$ 108,686,558	\$ 121,733,959					\$ 25,447,493
59	Removal Work in Progress (RWIP)		\$ (170,590)							
60	TOTAL - GENERAL & INTANGIBLE		\$ 530,777,302	\$ 189,245,391	\$ 341,361,321				10.09%	\$ 53,536,971

NOTES

- (C) - (E) Estimated 12/31/2013 balances. Source: 2013 Forecast Version 9 adjusted to reflect current assumptions.
 Note: Accounts 391.1 - 398 are aggregated together in the 2013 Forecast Version 9 and were allocated based on September 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 12/31/13. Calculation: Column C x Column I.
- * Includes accounts 390.1 and 390.2.
- ** Weighted average accrual rate is taken over CEI and OE only. (TE had no balance in Case No. 07-551-EL-AIR).
- *** Includes accounts 397 and 397.1

The Cleveland Electric Illuminating Company: 13-2005-EL-RDR
 Ohio Edison Company: 13-2006-EL-RDR
 The Toledo Edison Company: 13-2007-EL-RDR

Property Tax Rate for Service Company Plant (Estimate)

I. Average Real Property Tax Rates on General Plant as of May 31, 2007 *						
No.	(A) Category	(B) CEI	(C) OE	(D) TE	(E) Average **	(F) Source / Calculation
1	Allocation Factors	14.21%	17.22%	7.58%	39.01%	"Service Company Allocations to the Ohio Operating Companies (Estimate)" workpaper
2	Weighted Allocation Factors	36.43%	44.14%	19.43%	100.00%	Weighted Line 1
<u>Real Property Tax</u>						
3	True Value Percentage	72.69%	62.14%	49.14%	63.45%	Case No. 07-551-EL-AIR.
4	Assessment Percentage	35.00%	35.00%	35.00%	35.00%	Case No. 07-551-EL-AIR.
5	Real Property Tax Rate	7.23%	6.04%	7.23%	6.70%	Case No. 07-551-EL-AIR.
6	Average Rate	1.84%	1.31%	1.24%	1.49%	Line 3 x Line 4 x Line 5
* Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax. Accordingly, for purposes of determining the average Property Tax rate applicable to Service Company plant, only Real Property Tax is considered.						
** Weighted average based on Service Company allocation factors. Assumes that the tax rate for Service Company plant is equal to the weighted average of the three operating companies.						

II. Estimated Property Tax Rate for Service Company General Plant as of May 31, 2007						
No.	(A) Account	(B) Account Description	(C) Tax Category	(D) Avg. Tax Rate	(E) Gross Plant	(F) Property Tax
7	389	Fee Land & Easements	Real	1.49%	\$ 556,979	\$ 8,294
8	390	Structures, Improvements	Real	1.49%	\$ 21,328,601	\$ 317,594
9	390.3	Struct Imprv, Leasehold Imp	Real	1.49%	\$ 6,938,688	\$ 103,321
10	391.1	Office Furn., Mech. Equip.	Personal		\$ 31,040,407	\$ -
11	391.2	Data Processing Equipment	Personal		\$ 117,351,991	\$ -
12	392	Transportation Equipment	Personal		\$ 11,855	\$ -
13	393	Stores Equipment	Personal		\$ 16,787	\$ -
14	394	Tools, Shop, Garage Equip.	Personal		\$ 11,282	\$ -
15	395	Laboratory Equipment	Personal		\$ 127,988	\$ -
16	396	Power Operated Equipment	Personal		\$ 160,209	\$ -
17	397	Communication Equipment	Personal		\$ 56,845,501	\$ -
18	398	Misc. Equipment	Personal		\$ 465,158	\$ -
19	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
20	TOTAL - GENERAL PLANT				\$ 234,896,167	\$ 429,208
21	TOTAL - INTANGIBLE PLANT				\$ 79,567,511	\$ -
22	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 314,463,678	\$ 429,208
23	Average Effective Real Property Tax Rate					0.14%

NOTES

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

The Cleveland Electric Illuminating Company: 13-2005-EL-RDR
Ohio Edison Company: 13-2006-EL-RDR
The Toledo Edison Company: 13-2007-EL-RDR

Property Tax Rate for Service Company Plant (Estimate)

III. Estimated Average Real Property Tax Rates on General Plant as of December 31, 2013 *						
No.	(A) Category	(B) CEI	(C) OE	(D) TE	(E) Average **	(F) Source / Calculation
24	Allocation Factors	14.21%	17.22%	7.58%	39.01%	"Service Company Allocations to the Ohio Operating Companies (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.						

IV. Estimated Property Tax Rate for Service Company General Plant as of December 31, 2013						
No.	(A) Account	(B) Account Description	(C) Tax Category	(D) Avg. Tax Rate	(E) Gross Plant	(F) Property Tax
30	389	Fee Land & Easements	Real	1.33%	\$ 230,947	\$ 3,079
31	390	Structures, Improvements	Real	1.33%	\$ 46,454,258	\$ 619,267
32	390.3	Struct Imprv, Leasehold Imp	Real	1.33%	\$ 14,547,381	\$ 193,926
33	391.1	Office Furn., Mech. Equip.	Personal		\$ 20,076,464	\$ -
34	391.2	Data Processing Equipment	Personal		\$ 134,441,016	\$ -
35	392	Transportation Equipment	Personal		\$ 1,037,629	\$ -
36	393	Stores Equipment	Personal		\$ 17,481	\$ -
37	394	Tools, Shop, Garage Equip.	Personal		\$ 225,158	\$ -
38	395	Laboratory Equipment	Personal		\$ 119,282	\$ -
39	396	Power Operated Equipment	Personal		\$ 95,390	\$ -
40	397	Communication Equipment	Personal		\$ 79,715,929	\$ -
41	398	Misc. Equipment	Personal		\$ 3,355,127	\$ -
42	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
43	TOTAL - GENERAL PLANT				\$ 300,356,784	\$ 816,272
44	TOTAL - INTANGIBLE PLANT				\$ 230,420,518	\$ -
45	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 530,777,302	\$ 816,272
46	Average Effective Real Property Tax Rate					0.15%

NOTES

- (C) Source: Schedule C3.10 (Estimate). Classification of General Plant account as Real or Personal Property
- (D) Weighted average property tax rate across CEI, OE, and TE. See Section III above.
Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax.
- (E) Estimated Service Company General gross plant balances as of 12/31/13. Source: 2013 Forecast Version 9 adjusted to reflect current assumptions.
- (F) Calculation: Column D x Column E

Incremental Depreciation and Property Tax Associated with Service Company Plant
Case No. 07-551-EL-AIR vs. Estimated 12/31/2013 Balances

I. Estimated Allocated Service Company Plant and Related Expenses as of December 31, 2013							
Line	Category	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
1	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
2	Gross Plant	\$ 530,777,302	\$ 75,423,455	\$ 91,399,851	\$ 40,232,920	\$ 207,056,226	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 60 x Line 1
3	Accum. Reserve	\$ (189,245,391)	\$ (26,891,770)	\$ (32,588,056)	\$ (14,344,801)	\$ (73,824,627)	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 60 x Line 1
4	Net Plant	\$ 341,531,911	\$ 48,531,685	\$ 58,811,795	\$ 25,888,119	\$ 133,231,599	Line 2 + Line 3
5	Depreciation *	10.09%	\$ 7,607,604	\$ 9,219,066	\$ 4,058,102	\$ 20,884,772	Average Rate x Line 2
6	Property Tax *	0.15%	\$ 115,992	\$ 140,562	\$ 61,873	\$ 318,428	Average Rate x Line 2
7	Total Expenses		\$ 7,723,596	\$ 9,359,628	\$ 4,119,976	\$ 21,203,200	

* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 12/31/2013.
 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.

II. Estimated Allocated Service Company Plant and Related Expenses as of May 31, 2007							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
8	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
9	Gross Plant	\$ 314,463,678	\$ 44,685,289	\$ 54,150,645	\$ 23,836,347	\$ 122,672,281	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 27 x Line 8
10	Accum. Reserve	\$ (141,912,431)	\$ (20,165,756)	\$ (24,437,321)	\$ (10,756,962)	\$ (55,360,039)	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 27 x Line 8
11	Net Plant	\$ 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 (Estimate)" workpaper and line 23 of the "Property Tax Rate for Service Company Plant (Estimate)" workpaper for more details.

III. Estimated Incremental Expenses Associated with Allocated Service Company Plant *							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
15	Depreciation	-0.59%	\$ 2,834,780	\$ 3,435,250	\$ 1,512,149	\$ 7,782,179	Line 5 - Line 12
16	Property Tax	0.02%	\$ 55,002	\$ 66,652	\$ 29,339	\$ 150,993	Line 6 - Line 13
17	Total Expenses		\$ 2,889,782	\$ 3,501,903	\$ 1,541,488	\$ 7,933,172	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 expected expenses to be incurred based on Service Company plant balances as of December 31, 2013. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.

Intangible Depreciation Expense Calculation
Estimated 12/31/2013 Balances

NOTE

The software accounts are amortized over a 7 year period (leading to an accrual rate of 14.29%), and many of these accounts have already been fully amortized. Therefore, applying the 14.29% accrual rate to the Gross Plant (the methodology employed for all other accounts) overstates the "depreciation expense" associated with intangible plant. This worksheet looks at each sub account within intangible plant and calculates the expense by applying the 14.29% to only those sub-accounts that are not fully amortized yet.

Company (A)	Utility Account (B)	Function (C)	Gross Plant December-13 (D)	Reserve December-13 (E)	Net Plant December-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	\$ 5,434,938	\$ 435,518	14.29%	\$ 435,518
CECO The Illuminating Co.	CECO 101/6-303 2008 Software	Intangible Plant	\$ 1,068,927	\$ 1,747,406	\$ (678,479)	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2009 Software	Intangible Plant	\$ 3,242,050	\$ 1,941,236	\$ 1,300,814	14.29%	\$ 463,289
CECO The Illuminating Co.	CECO 101/6-303 2010 Software	Intangible Plant	\$ 2,925,243	\$ 1,431,037	\$ 1,494,206	14.29%	\$ 418,017
CECO The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,881,995	\$ 2,083,604	\$ 3,798,391	14.29%	\$ 840,537
CECO The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant	\$ 653,598	\$ 57,056	\$ 596,542	14.29%	\$ 93,399
CECO The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 1,103,019	\$ 61,903	\$ 1,041,116	14.29%	\$ 157,621
CECO The Illuminating Co.	CECO 101/6-303 FAS109 Dist- Forecast	Intangible Plant	\$ 2,001,380	\$ 2,001,380	\$ -	3.18%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 FAS109 Transm-FCT	Intangible Plant	\$ 1,176,339	\$ 1,011,587	\$ 164,753	2.15%	\$ 25,291
CECO The Illuminating Co.	CECO 101/6-303 Software	Intangible Plant	\$ 4,122,137	\$ (117,977)	\$ 4,240,114	14.29%	\$ 589,053
CECO The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
Total			\$ 51,398,384	\$ 39,005,408	\$ 12,392,976		\$ 3,022,726
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	\$ 7,062,521	\$ 145,690	14.29%	\$ 145,690
OECO Ohio Edison Co.	OECO 101/6-303 2008 Software	Intangible Plant	\$ 1,344,469	\$ 2,695,029	\$ (1,350,560)	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2009 Software	Intangible Plant	\$ 4,181,335	\$ 2,842,038	\$ 1,339,297	14.29%	\$ 597,513
OECO Ohio Edison Co.	OECO 101/6-303 2010 Software	Intangible Plant	\$ 3,420,341	\$ 1,852,727	\$ 1,567,614	14.29%	\$ 488,767
OECO Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 8,289,127	\$ 2,539,826	\$ 5,749,301	14.29%	\$ 1,184,516
OECO Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant	\$ 1,449,147	\$ 104,757	\$ 1,344,391	14.29%	\$ 207,083
OECO Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$ 2,618,416	\$ 141,633	\$ 2,476,783	14.29%	\$ 374,172
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Dist Land	Intangible Plant	\$ 37,082	\$ -	\$ 37,082	2.89%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 1,556,299	\$ 1,556,299	\$ -	2.89%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 General Lan	Intangible Plant	\$ 7,778	\$ -	\$ 7,778	3.87%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 General Plt	Intangible Plant	\$ 191,313	\$ 168,514	\$ 22,800	3.87%	\$ 7,404
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Trans Land	Intangible Plant	\$ 1,326,229	\$ -	\$ 1,326,229	2.33%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Transmissio	Intangible Plant	\$ 697,049	\$ 697,049	\$ -	2.33%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 Intangibles	Intangible Plant	\$ 6,723,615	\$ 111,554	\$ 6,612,061	14.29%	\$ 960,805
Total			\$ 69,146,789	\$ 49,778,576	\$ 19,368,213		\$ 3,965,949
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	\$ 2,863,594	\$ 231,407	14.29%	\$ 231,407
TECO Toledo Edison Co.	TECO 101/6-303 2008 Software	Intangible Plant	\$ 555,296	\$ 925,105	\$ (369,809)	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2009 Software	Intangible Plant	\$ 1,800,726	\$ 1,200,033	\$ 600,693	14.29%	\$ 257,324
TECO Toledo Edison Co.	TECO 101/6-303 2010 Software	Intangible Plant	\$ 1,484,373	\$ 804,350	\$ 680,023	14.29%	\$ 212,117
TECO Toledo Edison Co.	TECO 101/6-303 2011 Software	Intangible Plant	\$ 2,204,169	\$ 886,376	\$ 1,317,794	14.29%	\$ 314,976
TECO Toledo Edison Co.	TECO 101/6-303 2012 Software	Intangible Plant	\$ 308,775	\$ 27,291	\$ 281,484	14.29%	\$ 44,124
TECO Toledo Edison Co.	TECO 101/6-303 2013 Software	Intangible Plant	\$ 485,472	\$ 28,383	\$ 457,089	14.29%	\$ 69,374
TECO Toledo Edison Co.	TECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 240,093	\$ 229,422	\$ 10,671	3.10%	\$ 7,443
TECO Toledo Edison Co.	TECO 101/6-303 FAS109 Transmission	Intangible Plant	\$ 54,210	\$ 46,950	\$ 7,260	2.37%	\$ 1,285
TECO Toledo Edison Co.	TECO 101/6-303 Software	Intangible Plant	\$ 2,925,737	\$ 58,621	\$ 2,867,116	14.29%	\$ 418,088
Total			\$ 24,665,908	\$ 18,582,181	\$ 6,083,727		\$ 1,556,137

NOTES

- (D) - (F) Source: 2013 Forecast Version 9 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.

Rider Charge Calculation - Rider DCR

I. Annual Revenue Requirement For Q1 2014 Rider DCR Rates

	(A)	(B)
	Company	Rev Req 12/31/2013
(1)	CEI	\$ 93,897,617
(2)	OE	\$ 94,676,933
(3)	TE	\$ 25,299,814
(4)	TOTAL	\$ 213,874,364

NOTES

(B) Annual Revenue Requirement based on estimated 12/31/2013 Rate Base

II. Quarterly Revenue Requirement Additions

	(A)	(B)	(C)	(D)
	Description	CEI	OE	TE
(1)	DCR Audit Expense Recovery Q4 2013	\$ -	\$ -	\$ -
(2)	Reconciliation Amount Adjusted for Q1 2014	\$ 908,446	\$ 389,263	\$ 187,106
(3)	Total Quarterly Reconciliation	\$ 908,446	\$ 389,263	\$ 187,106

SOURCES

Line 1: Source: Remaining DCR Audit Expenses to be recovered during Q1 2014.

Line 2: Source: "Quarterly Revenue Requirement Additions: Calculation of Q4 2013 Reconciliation Amount Adjusted for Q1 2014" 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) Company	(B) Rate Schedule	(C) Annual KWH Sales		(D) %	(E) DCR Annual Rev Req Allocations	(F) Quarterly Reconciliation	
			Total	% Total				
(1)	CEI	RS	5,617,620,892	33.35%	\$	31,311,135	\$	302,931
(2)		GS, GP, GSU	11,228,820,697	66.65%	\$	62,586,481	\$	605,515
(3)			16,846,441,588	100.00%	\$	93,897,617	\$	908,446
(4)	OE	RS	9,110,504,200	46.25%	\$	43,790,474	\$	180,044
(5)		GS, GP, GSU	10,586,806,983	53.75%	\$	50,886,459	\$	209,219
(6)			19,697,311,183	100.00%	\$	94,676,933	\$	389,263
(7)	TE	RS	2,495,565,020	43.79%	\$	11,080,052	\$	81,943
(8)		GS, GP, GSU	3,202,723,299	56.21%	\$	14,219,762	\$	105,163
(9)			5,698,288,319	100.00%	\$	25,299,814	\$	187,106
(10)	OH	RS	17,223,690,112	40.77%	\$	86,181,662	\$	564,918
(11)	TOTAL	GS, GP, GSU	25,018,350,978	59.23%	\$	127,692,702	\$	919,898
(12)			42,242,041,090	100.00%	\$	213,874,364	\$	1,484,816

NOTES

- (C) Source: Forecast for January 2014 through December 2014 (All forecasted numbers associated with 2013 Forecast Version 9)
- (D) Calculation: Individual Rate Schedule Total / Total for RS, GS, GP, GSU
- (E) Calculation: Annual Rider DCR Revenue Requirement from Section I, Column B x Column D
- (F) Calculation: Quarterly Reconciliation from Section II, Line 3 x Column D

Rider Charge Calculation - Rider DCR

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

	(A) Company	(B) Rate Schedule	(C) Stipulation Allocation			(E) DCR Jurisd.	(F) DCR Annual Rev Req Allocations	(G) Quarterly Reconciliation
			% of Total	% of Non-RS				
(1)	CEI	RS	47.55%	0.00%	0.00%	\$ -	\$ -	
(2)		GS	42.23%	80.52%	90.02%	\$ 56,339,349	\$ 545,075	
(3)		GP	0.63%	1.19%	1.33%	\$ 834,870	\$ 8,077	
(4)		GSU	4.06%	7.74%	8.65%	\$ 5,412,262	\$ 52,363	
(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%	\$ 62,586,481	\$ 605,515	
(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%	\$ 41,601,188	\$ 171,043	
(13)		GP	5.20%	13.85%	15.69%	\$ 7,983,746	\$ 32,825	
(14)		GSU	0.85%	2.26%	2.56%	\$ 1,301,525	\$ 5,351	
(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%	\$ 50,886,459	\$ 209,219	
(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%	\$ 12,334,187	\$ 91,218	
(23)		GP	4.80%	11.42%	12.97%	\$ 1,844,746	\$ 13,643	
(24)		GSU	0.11%	0.25%	0.29%	\$ 40,829	\$ 302	
(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%	\$ 14,219,762	\$ 105,163	
(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 F.

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	\$ 31,311,135	5,617,620,892	\$ 0.005574
(2)	OE	RS	\$ 43,790,474	9,110,504,200	\$ 0.004807
(3)	TE	RS	\$ 11,080,052	2,495,565,020	\$ 0.004440
(4)			\$ 86,181,662	17,223,690,112	

NOTES

- (C) Source: Section III, Column E.
 (D) Source: Forecast for January 2014 through December 2014 (All forecasted numbers associated with 2013 Forecast Version 9)
 (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	\$ 56,339,349	22,597,758	\$ 2.4931 per kW
(2)		GP	\$ 834,870	812,355	\$ 1.0277 per kW
(3)		GSU	\$ 5,412,262	8,174,607	\$ 0.6621 per kW
(4)			\$ 62,586,481		
(5)	OE	GS	\$ 41,601,188	24,213,930	\$ 1.7181 per kW
(6)		GP	\$ 7,983,746	6,973,619	\$ 1.1448 per kW
(7)		GSU	\$ 1,301,525	2,741,492	\$ 0.4748 per kVa
(8)			\$ 50,886,459		
(9)	TE	GS	\$ 12,334,187	7,491,562	\$ 1.6464 per kW
(10)		GP	\$ 1,844,746	2,794,478	\$ 0.6601 per kW
(11)		GSU	\$ 40,829	222,410	\$ 0.1836 per kVa
(12)			\$ 14,219,762		

NOTES

- (C) Source: Section IV, Column F.
 (D) Source: Forecast for January 2014 through December 2014 (All forecasted numbers associated with 2013 Forecast Version 9)
 (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	\$ 302,931	1,486,237,129	\$ 0.000204
(2)	OE	RS	\$ 180,044	2,494,067,128	\$ 0.000072
(3)	TE	RS	\$ 81,943	653,982,703	\$ 0.000125
(4)			\$ 564,918	4,634,286,960	

NOTES

- (C) Source: Section III, Column F.
 (D) Source: Forecast for January 2014 through March 2014 (All forecasted numbers associated with 2013 Forecast Version 9)
 (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	\$ 545,075	5,333,338	\$ 0.1022 per kW
(2)		GP	\$ 8,077	194,561	\$ 0.0415 per kW
(3)		GSU	\$ 52,363	1,943,244	\$ 0.0269 per kW
(4)			\$ 605,515		
(5)	OE	GS	\$ 171,043	5,687,516	\$ 0.0301 per kW
(6)		GP	\$ 32,825	1,585,198	\$ 0.0207 per kW
(7)		GSU	\$ 5,351	634,740	\$ 0.0084 per kVa
(8)			\$ 209,219		
(9)	TE	GS	\$ 91,218	1,780,255	\$ 0.0512 per kW
(10)		GP	\$ 13,643	624,198	\$ 0.0219 per kW
(11)		GSU	\$ 302	49,993	\$ 0.0060 per kVa
(12)			\$ 105,163		

NOTES

- (C) Source: Section IV, Column G.
 (D) Source: Forecast for January 2014 through March 2014 (All forecasted numbers associated with 2013 Forecast Version 9)
 (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 Q1 2014
(1)	CEI	RS	\$ 0.005574 per kWh	\$ 0.000204 per kWh	\$ 0.005778 per kWh
(2)		GS	\$ 2.4931 per kW	\$ 0.1022 per kW	\$ 2.5953 per kW
(3)		GP	\$ 1.0277 per kW	\$ 0.0415 per kW	\$ 1.0692 per kW
(4)		GSU	\$ 0.6621 per kW	\$ 0.0269 per kW	\$ 0.6890 per kW
(5)					
(6)	OE	RS	\$ 0.004807 per kWh	\$ 0.000072 per kWh	\$ 0.004879 per kWh
(7)		GS	\$ 1.7181 per kW	\$ 0.0301 per kW	\$ 1.7481 per kW
(8)		GP	\$ 1.1448 per kW	\$ 0.0207 per kW	\$ 1.1656 per kW
(9)		GSU	\$ 0.4748 per kVa	\$ 0.0084 per kVa	\$ 0.4832 per kVa
(10)					
(11)	TE	RS	\$ 0.004440 per kWh	\$ 0.000125 per kWh	\$ 0.004565 per kWh
(12)		GS	\$ 1.6464 per kW	\$ 0.0512 per kW	\$ 1.6976 per kW
(13)		GP	\$ 0.6601 per kW	\$ 0.0219 per kW	\$ 0.6820 per kW
(14)		GSU	\$ 0.1836 per kVa	\$ 0.0060 per kVa	\$ 0.1896 per kVa
(15)					

NOTES

- (C) Source: Sections V and VI, Column E
- (D) Source: Sections VII and VIII, Column E
- (E) Calculation: Column C + Column D

Annual Rider DCR Revenue To-Date

X. Annual Rider DCR Revenue Through September 30, 2013

(A)	(B)
Company	Annual Revenue Through 9/30/2013
CEI	\$ 60,602,755
OE	\$ 60,872,912
TE	\$ 14,885,515

Quarterly Revenue Requirement Additions: Calculation of Q4 2013 Reconciliation Amount Adjusted for Q1 2014

I. Rider DCR Q4 2013 Rates Based on Estimated 9/30/13 Rate Base

(A) Company	(B) Rate Schedule	(C) Allocation	(E) Annual Revenue Requirements			(H) Quarterly Reconciliation			(J) Q4 2013 Rate Estimated Rate Base
			(D) Rev. Req	(E) Billing Units	(F) Rate	(G) Rev. Req	(H) Billing Units	(I) Rate	
CEI	RS	33.48%	\$ 29,333,275	5,610,874,419	\$ 0.005228 per kWh	\$ (77,918)	1,340,572,697	\$ (0.000058) per kWh	\$ 0.005170 per kWh
	GS	59.88%	\$ 52,466,096	22,394,349	\$ 2.3428 per kW	\$ (139,365)	5,324,219	\$ (0.0262) per kW	\$ 2.3167 per kW
	GP	0.89%	\$ 777,474	808,358	\$ 0.9618 per kW	\$ (2,065)	193,044	\$ (0.0107) per kW	\$ 0.9511 per kW
	GSU	5.75%	\$ 5,040,177	8,134,172	\$ 0.6196 per kW	\$ (13,388)	1,951,167	\$ (0.0069) per kW	\$ 0.6128 per kW
		100.00%	\$ 87,617,021			\$ (232,737)			
OE	RS	46.38%	\$ 40,409,683	9,126,425,208	\$ 0.004428 per kWh	\$ (479,950)	2,250,369,997	\$ (0.000213) per kWh	\$ 0.004214 per kWh
	GS	43.84%	\$ 38,199,052	24,241,538	\$ 1.5758 per kW	\$ (453,694)	5,947,766	\$ (0.0763) per kW	\$ 1.4995 per kW
	GP	8.41%	\$ 7,330,837	6,900,265	\$ 1.0624 per kW	\$ (87,069)	1,671,019	\$ (0.0521) per kW	\$ 1.0103 per kW
	GSU	1.37%	\$ 1,195,087	2,711,979	\$ 0.4407 per kVa	\$ (14,194)	672,145	\$ (0.0211) per kVa	\$ 0.4196 per kVa
		100.00%	\$ 87,134,659			\$ (1,034,908)			
TE	RS	43.84%	\$ 9,682,583	2,500,071,870	\$ 0.003873 per kWh	\$ (60,601)	597,262,096	\$ (0.000101) per kWh	\$ 0.003771 per kWh
	GS	48.71%	\$ 10,759,474	7,536,159	\$ 1.4277 per kW	\$ (67,341)	1,867,377	\$ (0.0361) per kW	\$ 1.3917 per kW
	GP	7.29%	\$ 1,609,226	2,766,365	\$ 0.5817 per kW	\$ (10,072)	664,390	\$ (0.0152) per kW	\$ 0.5666 per kW
	GSU	0.16%	\$ 35,617	220,168	\$ 0.1618 per kVa	\$ (223)	52,987	\$ (0.0042) per kVa	\$ 0.1576 per kVa
		100.00%	\$ 22,086,900			\$ (138,236)			
TOTAL			\$ 196,838,580			\$ (1,405,881)			

Notes:

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

Quarterly Revenue Requirement Additions: Calculation of Q4 2013 Reconciliation Amount Adjusted for Q1 2014

II. Rider DCR Q4 2013 Rates Based on Actual 9/30/13 Rate Base

(A) Company	(B) Rate Schedule	(C) Allocation	(E) Annual Revenue Requirements			(H) Quarterly Reconciliation			(J) Q4 2013 Rate Actual Rate Base
			(D) Rev. Req	(E) Billing Units	(F) Rate	(G) Rev. Req	(H) Billing Units	(I) Rate	
CEI	RS	33.48%	\$ 30,609,700	5,610,874,419	\$ 0.005455 per kWh	\$ (77,918)	1,340,572,697	\$ (0.000058) per kWh	\$ 0.005397 per kWh
	GS	59.88%	\$ 54,749,136	22,394,349	\$ 2.4448 per kW	\$ (139,365)	5,324,219	\$ (0.0262) per kW	\$ 2.4186 per kW
	GP	0.89%	\$ 811,306	808,358	\$ 1.0036 per kW	\$ (2,065)	193,044	\$ (0.0107) per kW	\$ 0.9929 per kW
	GSU	5.75%	\$ 5,259,498	8,134,172	\$ 0.6466 per kW	\$ (13,388)	1,951,167	\$ (0.0069) per kW	\$ 0.6397 per kW
		100.00%	\$ 91,429,640			\$ (232,737)			
OE	RS	46.38%	\$ 41,144,459	9,126,425,208	\$ 0.004508 per kWh	\$ (479,950)	2,250,369,997	\$ (0.000213) per kWh	\$ 0.004295 per kWh
	GS	43.84%	\$ 38,893,631	24,241,538	\$ 1.6044 per kW	\$ (453,694)	5,947,766	\$ (0.0763) per kW	\$ 1.5281 per kW
	GP	8.41%	\$ 7,464,134	6,900,265	\$ 1.0817 per kW	\$ (87,069)	1,671,019	\$ (0.0521) per kW	\$ 1.0296 per kW
	GSU	1.37%	\$ 1,216,817	2,711,979	\$ 0.4487 per kVa	\$ (14,194)	672,145	\$ (0.0211) per kVa	\$ 0.4276 per kVa
		100.00%	\$ 88,719,041			\$ (1,034,908)			
TE	RS	43.84%	\$ 10,019,684	2,500,071,870	\$ 0.004008 per kWh	\$ (60,601)	597,262,096	\$ (0.000101) per kWh	\$ 0.003906 per kWh
	GS	48.71%	\$ 11,134,066	7,536,159	\$ 1.4774 per kW	\$ (67,341)	1,867,377	\$ (0.0361) per kW	\$ 1.4414 per kW
	GP	7.29%	\$ 1,665,252	2,766,365	\$ 0.6020 per kW	\$ (10,072)	664,390	\$ (0.0152) per kW	\$ 0.5868 per kW
	GSU	0.16%	\$ 36,857	220,168	\$ 0.1674 per kVa	\$ (223)	52,987	\$ (0.0042) per kVa	\$ 0.1632 per kVa
		100.00%	\$ 22,855,858			\$ (138,236)			
TOTAL			\$ 203,004,539			\$ (1,405,881)			

- (C) Source: Rider DCR filing August 2, 2013
- (D) Calculation: Annual DCR Revenue Requirement based on actual 9/30/13 Rate Base x Column C
- (E) Estimated billing units for October 2013 - September 2014. Source: Rider DCR filing August 2, 2013
- (F) Calculation: Column D / Column E
- (G) Source: Rider DCR filing August 2, 2013
- (H) Estimated billing units for October - December 2013. Source: Rider DCR filing August 2, 2013
- (I) Calculation: Column G / Column H
- (J) Calculation: Column F + Column I

Quarterly Revenue Requirement Additions: Calculation of Q4 2013 Reconciliation Amount Adjusted for Q1 2014

III. Estimated Rider DCR Reconciliation Amount for Q4 2013

(A) Company	(B) Rate Schedule	(C) Q4 2013 Rate Estimated Rate Base	(D) Q4 2013 Rate Actual Rate Base	(E) Difference	(F) Billing Units	(G) Reconciliation Amount
CEI	RS	\$ 0.005170 per kWh	\$ 0.005397 per kWh	\$ 0.000227 per kWh	1,340,572,697	\$ 304,969
	GS	\$ 2.3167 per kW	\$ 2.4186 per kW	\$ 0.1019 per kW	5,324,219	\$ 542,789
	GP	\$ 0.9511 per kW	\$ 0.9929 per kW	\$ 0.0419 per kW	193,044	\$ 8,079
	GSU	\$ 0.6128 per kW	\$ 0.6397 per kW	\$ 0.0270 per kW	1,951,167	\$ 52,609
						\$ 908,446
OE	RS	\$ 0.004214 per kWh	\$ 0.004295 per kWh	\$ 0.000081 per kWh	2,250,369,997	\$ 181,179
	GS	\$ 1.4995 per kW	\$ 1.5281 per kW	\$ 0.0287 per kW	5,947,766	\$ 170,418
	GP	\$ 1.0103 per kW	\$ 1.0296 per kW	\$ 0.0193 per kW	1,671,019	\$ 32,280
	GSU	\$ 0.4196 per kVa	\$ 0.4276 per kVa	\$ 0.0080 per kVa	672,145	\$ 5,386
						\$ 389,263
TE	RS	\$ 0.003771 per kWh	\$ 0.003906 per kWh	\$ 0.000135 per kWh	597,262,096	\$ 80,533
	GS	\$ 1.3917 per kW	\$ 1.4414 per kW	\$ 0.0497 per kW	1,867,377	\$ 92,820
	GP	\$ 0.5666 per kW	\$ 0.5868 per kW	\$ 0.0203 per kW	664,390	\$ 13,455
	GSU	\$ 0.1576 per kVa	\$ 0.1632 per kVa	\$ 0.0056 per kVa	52,987	\$ 298
						\$ 187,106
TOTAL						\$ 1,484,816

- (C) Source: Section I, Column J
- (D) Source: Section II, Column J
- (E) Calculation: Column D - Column C
- (F) Estimated billing units for October - December 2013. Source: Rider DCR filing August 2, 2013
- (G) Calculation: Column E x Column F

The Cleveland Electric Illuminating Company: 13-2005-EL-RDR
 Ohio Edison Company: 13-2006-EL-RDR
 The Toledo Edison Company: 13-2007-EL-RDR

Energy and Demand Forecast

Source: All forecasted numbers associated with 2013 Forecast Version 9

Annual Energy (January 2014 - December 2014) :

Source: 2013 Forecast Version 9

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	5,617,620,892	9,110,504,200	2,495,565,020	17,223,690,112
GS	kWh	6,751,843,978	6,601,831,883	2,008,283,091	15,361,958,952
GP	kWh	443,979,899	2,903,422,899	1,084,365,052	4,431,767,850
GSU	kWh	4,032,996,820	1,081,552,201	110,075,156	5,224,624,177
Total		16,846,441,588	19,697,311,183	5,698,288,319	42,242,041,090

Annual Demand (January 2014 - December 2014) :

Source: 2013 Forecast Version 9

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	22,597,758	24,213,930	7,491,562
GP	kW	812,355	6,973,619	2,794,478
GSU	kW/kVA	8,174,607	2,741,492	222,410

Q1 2014 Energy (January 2014 - March 2014) :

Source: 2013 Forecast Version 9

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	1,486,237,129	2,494,067,128	653,982,703	4,634,286,960
GS	kWh	1,691,066,668	1,644,822,774	488,191,611	3,824,081,052
GP	kWh	107,110,452	687,548,288	258,630,442	1,053,289,182
GSU	kWh	976,486,432	256,497,749	27,280,524	1,260,264,705
Total		4,260,900,682	5,082,935,939	1,428,085,279	10,771,921,899

Q1 2014 Demand (January 2014 - March 2014) :

Source: 2013 Forecast Version 9

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	5,333,338	5,687,516	1,780,255
GP	kW	194,561	1,585,198	624,198
GSU	kW/kVA	1,943,244	634,740	49,993

Ohio Edison Company
Case No. 13-2006-EL-RDR
Typical Bills - Comparison (DCR Q4 2013 vs. DCR Q1 2014)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
Residential Service - Standard (Rate RS)						
1	0	250	\$ 35.38	\$ 35.55	\$ 0.17	0.5%
2	0	500	\$ 66.51	\$ 66.84	\$ 0.33	0.5%
3	0	750	\$ 97.65	\$ 98.15	\$ 0.50	0.5%
4	0	1,000	\$ 128.78	\$ 129.45	\$ 0.66	0.5%
5	0	1,250	\$ 159.89	\$ 160.72	\$ 0.83	0.5%
6	0	1,500	\$ 191.02	\$ 192.02	\$ 1.00	0.5%
7	0	2,000	\$ 253.26	\$ 254.59	\$ 1.33	0.5%
8	0	2,500	\$ 315.30	\$ 316.96	\$ 1.66	0.5%
9	0	3,000	\$ 377.26	\$ 379.26	\$ 2.00	0.5%
10	0	3,500	\$ 439.30	\$ 441.63	\$ 2.33	0.5%
11	0	4,000	\$ 501.29	\$ 503.95	\$ 2.66	0.5%
12	0	4,500	\$ 563.32	\$ 566.31	\$ 2.99	0.5%
13	0	5,000	\$ 625.35	\$ 628.68	\$ 3.32	0.5%
14	0	5,500	\$ 687.33	\$ 690.99	\$ 3.66	0.5%
15	0	6,000	\$ 749.36	\$ 753.35	\$ 3.99	0.5%
16	0	6,500	\$ 811.36	\$ 815.68	\$ 4.32	0.5%
17	0	7,000	\$ 873.39	\$ 878.05	\$ 4.65	0.5%
18	0	7,500	\$ 935.42	\$ 940.41	\$ 4.99	0.5%
19	0	8,000	\$ 997.38	\$ 1,002.70	\$ 5.32	0.5%
20	0	8,500	\$ 1,059.41	\$ 1,065.06	\$ 5.65	0.5%
21	0	9,000	\$ 1,121.40	\$ 1,127.39	\$ 5.99	0.5%
22	0	9,500	\$ 1,183.46	\$ 1,189.78	\$ 6.32	0.5%
23	0	10,000	\$ 1,245.44	\$ 1,252.09	\$ 6.65	0.5%
24	0	10,500	\$ 1,307.45	\$ 1,314.43	\$ 6.98	0.5%
25	0	11,000	\$ 1,369.48	\$ 1,376.80	\$ 7.32	0.5%

Ohio Edison Company
Case No. 13-2006-EL-RDR
Typical Bills - Comparison (DCR Q4 2013 vs. DCR Q1 2014)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
Residential Service - All-Electric (Rate RS)						
1	0	250	\$ 35.38	\$ 35.55	\$ 0.17	0.5%
2	0	500	\$ 66.51	\$ 66.84	\$ 0.33	0.5%
3	0	750	\$ 88.47	\$ 88.97	\$ 0.50	0.6%
4	0	1,000	\$ 110.43	\$ 111.10	\$ 0.67	0.6%
5	0	1,250	\$ 132.36	\$ 133.19	\$ 0.83	0.6%
6	0	1,500	\$ 146.22	\$ 147.22	\$ 1.00	0.7%
7	0	2,000	\$ 173.91	\$ 175.24	\$ 1.33	0.8%
8	0	2,500	\$ 201.40	\$ 203.06	\$ 1.66	0.8%
9	0	3,000	\$ 228.81	\$ 230.81	\$ 2.00	0.9%
10	0	3,500	\$ 256.30	\$ 258.63	\$ 2.33	0.9%
11	0	4,000	\$ 283.74	\$ 286.40	\$ 2.66	0.9%
12	0	4,500	\$ 311.22	\$ 314.21	\$ 2.99	1.0%
13	0	5,000	\$ 338.70	\$ 342.03	\$ 3.32	1.0%
14	0	5,500	\$ 366.13	\$ 369.79	\$ 3.66	1.0%
15	0	6,000	\$ 393.61	\$ 397.60	\$ 3.99	1.0%
16	0	6,500	\$ 421.06	\$ 425.38	\$ 4.32	1.0%
17	0	7,000	\$ 448.54	\$ 453.20	\$ 4.66	1.0%
18	0	7,500	\$ 476.02	\$ 481.01	\$ 4.99	1.0%
19	0	8,000	\$ 503.43	\$ 508.75	\$ 5.32	1.1%
20	0	8,500	\$ 530.91	\$ 536.56	\$ 5.65	1.1%
21	0	9,000	\$ 558.35	\$ 564.34	\$ 5.98	1.1%
22	0	9,500	\$ 585.86	\$ 592.18	\$ 6.32	1.1%
23	0	10,000	\$ 613.29	\$ 619.94	\$ 6.65	1.1%
24	0	10,500	\$ 640.75	\$ 647.73	\$ 6.98	1.1%
25	0	11,000	\$ 668.23	\$ 675.55	\$ 7.31	1.1%

Ohio Edison Company
Case No. 13-2006-EL-RDR
Typical Bills - Comparison (DCR Q4 2013 vs. DCR Q1 2014)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
Residential Service - Water Heating (Rate RS)						
1	0	250	\$ 35.38	\$ 35.55	\$ 0.17	0.5%
2	0	500	\$ 66.51	\$ 66.84	\$ 0.33	0.5%
3	0	750	\$ 93.22	\$ 93.72	\$ 0.50	0.5%
4	0	1,000	\$ 119.93	\$ 120.60	\$ 0.67	0.6%
5	0	1,250	\$ 146.61	\$ 147.44	\$ 0.83	0.6%
6	0	1,500	\$ 173.32	\$ 174.32	\$ 1.00	0.6%
7	0	2,000	\$ 226.71	\$ 228.04	\$ 1.33	0.6%
8	0	2,500	\$ 279.90	\$ 281.56	\$ 1.66	0.6%
9	0	3,000	\$ 333.01	\$ 335.01	\$ 2.00	0.6%
10	0	3,500	\$ 386.20	\$ 388.53	\$ 2.33	0.6%
11	0	4,000	\$ 439.34	\$ 442.00	\$ 2.66	0.6%
12	0	4,500	\$ 492.52	\$ 495.51	\$ 2.99	0.6%
13	0	5,000	\$ 545.70	\$ 549.03	\$ 3.32	0.6%
14	0	5,500	\$ 598.83	\$ 602.49	\$ 3.66	0.6%
15	0	6,000	\$ 652.01	\$ 656.00	\$ 3.99	0.6%
16	0	6,500	\$ 705.16	\$ 709.48	\$ 4.32	0.6%
17	0	7,000	\$ 758.34	\$ 763.00	\$ 4.65	0.6%
18	0	7,500	\$ 811.52	\$ 816.51	\$ 4.99	0.6%
19	0	8,000	\$ 864.63	\$ 869.95	\$ 5.32	0.6%
20	0	8,500	\$ 917.81	\$ 923.46	\$ 5.65	0.6%
21	0	9,000	\$ 970.95	\$ 976.94	\$ 5.98	0.6%
22	0	9,500	\$ 1,024.16	\$ 1,030.48	\$ 6.32	0.6%
23	0	10,000	\$ 1,077.29	\$ 1,083.94	\$ 6.65	0.6%
24	0	10,500	\$ 1,130.45	\$ 1,137.43	\$ 6.98	0.6%
25	0	11,000	\$ 1,183.63	\$ 1,190.95	\$ 7.32	0.6%

Ohio Edison Company
Case No. 13-2006-EL-RDR
Typical Bills - Comparison (DCR Q4 2013 vs. DCR Q1 2014)

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	\$ 156.58	\$ 159.07	\$ 2.49	1.6%
2	10	2,000	\$ 231.98	\$ 234.47	\$ 2.49	1.1%
3	10	3,000	\$ 306.88	\$ 309.37	\$ 2.49	0.8%
4	10	4,000	\$ 381.80	\$ 384.29	\$ 2.49	0.7%
5	10	5,000	\$ 456.76	\$ 459.25	\$ 2.49	0.5%
6	10	6,000	\$ 531.67	\$ 534.16	\$ 2.49	0.5%
7	1,000	100,000	\$ 16,166.92	\$ 16,415.52	\$ 248.60	1.5%
8	1,000	200,000	\$ 23,603.19	\$ 23,851.79	\$ 248.60	1.1%
9	1,000	300,000	\$ 31,039.45	\$ 31,288.05	\$ 248.60	0.8%
10	1,000	400,000	\$ 38,475.72	\$ 38,724.32	\$ 248.60	0.6%
11	1,000	500,000	\$ 45,911.99	\$ 46,160.59	\$ 248.60	0.5%
12	1,000	600,000	\$ 53,348.25	\$ 53,596.85	\$ 248.60	0.5%

Ohio Edison Company
Case No. 13-2006-EL-RDR
Typical Bills - Comparison (DCR Q4 2013 vs. DCR Q1 2014)

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	\$ 6,299.65	\$ 6,377.30	\$ 77.65	1.2%
2	500	100,000	\$ 9,815.58	\$ 9,893.23	\$ 77.65	0.8%
3	500	150,000	\$ 13,331.51	\$ 13,409.16	\$ 77.65	0.6%
4	500	200,000	\$ 16,847.45	\$ 16,925.10	\$ 77.65	0.5%
5	500	250,000	\$ 20,363.38	\$ 20,441.03	\$ 77.65	0.4%
6	500	300,000	\$ 23,879.31	\$ 23,956.96	\$ 77.65	0.3%
7	5,000	500,000	\$ 61,379.50	\$ 62,156.00	\$ 776.50	1.3%
8	5,000	1,000,000	\$ 96,264.77	\$ 97,041.27	\$ 776.50	0.8%
9	5,000	1,500,000	\$ 130,603.55	\$ 131,380.05	\$ 776.50	0.6%
10	5,000	2,000,000	\$ 164,942.33	\$ 165,718.83	\$ 776.50	0.5%
11	5,000	2,500,000	\$ 199,281.11	\$ 200,057.61	\$ 776.50	0.4%
12	5,000	3,000,000	\$ 233,619.89	\$ 234,396.39	\$ 776.50	0.3%

Ohio Edison Company
Case No. 13-2006-EL-RDR
Typical Bills - Comparison (DCR Q4 2013 vs. DCR Q1 2014)

Bill Data						
Line No.	Level of Demand (kVa) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Subtransmission (Rate GSU)						
1	1,000	100,000	\$ 9,479.70	\$ 9,543.30	\$ 63.60	0.7%
2	1,000	200,000	\$ 15,925.97	\$ 15,989.57	\$ 63.60	0.4%
3	1,000	300,000	\$ 22,372.23	\$ 22,435.83	\$ 63.60	0.3%
4	1,000	400,000	\$ 28,818.50	\$ 28,882.10	\$ 63.60	0.2%
5	1,000	500,000	\$ 35,264.77	\$ 35,328.37	\$ 63.60	0.2%
6	1,000	600,000	\$ 41,711.03	\$ 41,774.63	\$ 63.60	0.2%
7	10,000	1,000,000	\$ 92,439.14	\$ 93,075.14	\$ 636.00	0.7%
8	10,000	2,000,000	\$ 155,260.70	\$ 155,896.70	\$ 636.00	0.4%
9	10,000	3,000,000	\$ 218,082.26	\$ 218,718.26	\$ 636.00	0.3%
10	10,000	4,000,000	\$ 280,903.82	\$ 281,539.82	\$ 636.00	0.2%
11	10,000	5,000,000	\$ 343,725.39	\$ 344,361.39	\$ 636.00	0.2%
12	10,000	6,000,000	\$ 406,546.95	\$ 407,182.95	\$ 636.00	0.2%

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

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Filed pursuant to Orders dated August 25, 2010 and July 18, 2012 , in Case Nos. 10-388-EL-SSO and 12-1230-EL-SSO, respectively, and Case No. 13-2006-EL-RDR, before

The Public Utilities Commission of Ohio

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RIDER DCR
Delivery Capital Recovery Rider

APPLICABILITY:

Applicable to any customer who receives electric service under the Company's rate schedules set forth below. The Delivery Capital Recovery Rider (DCR) charges will apply, by rate schedule, effective for bills rendered beginning January 1, 2014. This Rider is not avoidable for customers who take electric generation service from a certified supplier.

RATE:

RS (all kWhs, per kWh)	0.4879¢
GS (per kW of Billing Demand)	\$1.7481
GP (per kW of Billing Demand)	\$1.1656
GSU (per kVa of Billing Demand)	\$0.4832

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.

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. 13-2006-EL-RDR, before

The Public Utilities Commission of Ohio

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in

Case No(s). 13-2006-EL-RDR, 89-6006-EL-TRF

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