

February 4, 2014

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

SUBJECT: Case Nos. 13-2005-EL-RDR
89-6001-EL-TRF

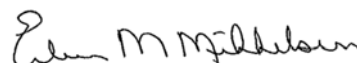
Dear Ms. McNeal:

In accordance with the Commission Order in The Cleveland Electric Illuminating Company's Case 10-388-EL-SSO Electric Security Plan proceeding, please file the attached schedules, bill impacts, and tariff page on behalf of The Cleveland Electric Illuminating Company related to the Delivery Capital Recovery Rider (Rider DCR). The attached schedules demonstrate that the year-to-date revenue is below the permitted cap for 2013 and provide detailed calculations related to plant in service, accumulated depreciation reserve, income taxes, commercial activity taxes, and property taxes, rate base, depreciation expense, and the resulting revenue requirement all as contemplated by the Combined Stipulation and Order in The Cleveland Electric Illuminating 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 first quarter 2014 and the Rider DCR charges commencing on April 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. 13-2005-EL-RDR and 89-6001-EL-TRF, and distribute two copies to the Staff. Thank you.

Sincerely,



Eileen M. Mikkelsen
Director, Rates & Regulatory Affairs

Enclosures

The Cleveland Electric Illuminating Company
Delivery Capital Recovery Rider (DCR)
Quarterly Filing
February 4, 2014

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**Rider DCR
Q2 2014
Revenue Requirement Summary**
(\$ millions)

Calculation of Annual Revenue Requirement Based on Estimated 3/31/2014 Rate Base

Line No.	Description	Source	CEI	OE	TE	TOTAL
1	Annual Revenue Requirement Based on Actual 12/31/2013 Rate Base	2/4/2014 Compliance Filing; Page 2; Column (f) Lines 36-39	\$ 88.8	\$ 88.5	\$ 24.2	\$ 201.5
2	Incremental Revenue Requirement Based on Estimated 3/31/2014 Rate Base	Calculation: 2/4/2014 Compliance Filing (Page 27, Column (f) Lines 36-39) minus Line 1	\$ 2.2	\$ 2.2	\$ 0.5	\$ 4.9
3	Annual Revenue Requirement Based on Estimated 3/31/2014 Rate Base	Calculation: SUM [Line 1 through Line 2]	\$ 91.0	\$ 90.8	\$ 24.7	\$ 206.5

Rider DCR
Actual Distribution Rate Base Additions as of 12/31/13
Revenue Requirement Calculation

(\$ millions)

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

	(A)	(B)	(C) = (B) - (A)	(D)
Gross Plant	5/31/2007*	12/31/2013	Incremental	Source of Column (B)
(1) CEI	1,927.1	2,706.1	779.0	Sch B2.1 (Actual) Line 45
(2) OE	2,074.0	2,980.2	906.2	Sch B2.1 (Actual) Line 47
(3) TE	771.5	1,085.1	313.6	Sch B2.1 (Actual) Line 44
(4) Total	4,772.5	6,771.3	1,998.8	Sum: [(1) through (3)]
Accumulated Reserve				
(5) CEI	(773.0)	(1,098.0)	(325.0)	-Sch B3 (Actual) Line 46
(6) OE	(803.0)	(1,158.1)	(355.1)	-Sch B3 (Actual) Line 48
(7) TE	(376.8)	(519.9)	(143.1)	-Sch B3 (Actual) Line 45
(8) Total	(1,952.8)	(2,776.0)	(823.2)	Sum: [(5) through (7)]
Net Plant In Service				
(9) CEI	1,154.0	1,608.0	454.0	(1) + (5)
(10) OE	1,271.0	1,822.1	551.1	(2) + (6)
(11) TE	394.7	565.2	170.5	(3) + (7)
(12) Total	2,819.7	3,995.3	1,175.6	Sum: [(9) through (11)]
ADIT				
(13) CEI	(246.4)	(459.4)	(213.0)	- ADIT Balances (Actual) Line 3
(14) OE	(197.1)	(483.3)	(286.3)	- ADIT Balances (Actual) Line 3
(15) TE	(10.3)	(135.5)	(125.1)	- ADIT Balances (Actual) Line 3
(16) Total	(453.8)	(1,078.1)	(624.4)	Sum: [(13) through (15)]
Rate Base				
(17) CEI	907.7	1,148.7	241.0	(9) + (13)
(18) OE	1,073.9	1,338.8	264.9	(10) + (14)
(19) TE	384.4	429.7	45.3	(11) + (15)
(20) Total	2,366.0	2,917.1	551.2	Sum: [(17) through (19)]
Depreciation Exp				
(21) CEI	60.0	86.1	26.1	Sch B-3.2 (Actual) Line 46
(22) OE	62.0	87.7	25.7	Sch B-3.2 (Actual) Line 48
(23) TE	24.5	34.5	9.9	Sch B-3.2 (Actual) Line 45
(24) Total	146.5	208.3	61.8	Sum: [(21) through (23)]
Property Tax Exp				
(25) CEI	65.0	99.9	35.0	Sch C-3.10a (Actual) Line 4
(26) OE	57.4	89.9	32.5	Sch C-3.10a (Actual) Line 4
(27) TE	20.1	29.2	9.1	Sch C-3.10a (Actual) Line 4
(28) Total	142.4	219.0	76.6	Sum: [(25) through (27)]

	Revenue Requirement	Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(29)	CEI	241.0	20.4	26.1	35.0	81.6
(30)	OE	264.9	22.5	25.7	32.5	80.7
(31)	TE	45.3	3.8	9.9	9.1	22.8
(32)	Total	551.2	46.7	61.8	76.6	185.1

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

	(a)	(b)	(c)	(d)	(e)	(f)
	Equity Return	Tax Rate	Income Tax	CAT 0.26%	Taxes	Rev. Req. + Tax
(36) CEI	12.4	36.15%	7.0	0.2	7.3	88.8
(37) OE	13.6	35.83%	7.6	0.2	7.8	88.5
(38) TE	2.3	35.67%	1.3	0.1	1.4	24.2
(39) Total	28.4		15.9	0.5	16.4	201.5

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

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

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

The Cleveland Electric Illuminating Company: 13-2005-EL-RDR
12/31/2013 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)

Page 1 of 4

NOTE: Column A contains actual plant in service balances as of 12/31/2013, 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 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	\$ 64,784,687	100%	\$ 64,784,687	\$ (59,306,092)	\$ 5,478,594
2	352	Structures & Improvements	\$ 18,512,603	100%	\$ 18,512,603		\$ 18,512,603
3	353	Station Equipment	\$ 157,638,182	100%	\$ 157,638,182	\$ 168,546	\$ 157,806,728
4	354	Towers & Fixtures	\$ 326,171	100%	\$ 326,171		\$ 326,171
5	355	Poles & Fixtures	\$ 43,125,558	100%	\$ 43,125,558		\$ 43,125,558
6	356	Overhead Conductors & Devices	\$ 51,668,547	100%	\$ 51,668,547		\$ 51,668,547
7	357	Underground Conduit	\$ 31,967,934	100%	\$ 31,967,934		\$ 31,967,934
8	358	Underground Conductors & Devices	\$ 95,200,225	100%	\$ 95,200,225		\$ 95,200,225
9	359	Roads & Trails	\$ 319,646	100%	\$ 319,646		\$ 319,646
10		Total Transmission Plant	\$ 463,543,554	100%	\$ 463,543,554	\$ (59,137,547)	\$ 404,406,007

The Cleveland Electric Illuminating Company: 13-2005-EL-RDR
12/31/2013 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)

Page 2 of 4

NOTE: Column A contains actual plant in service balances as of 12/31/2013, 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 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	\$ 6,757,249	100%	\$ 6,757,249		\$ 6,757,249
12	361	Structures & Improvements	\$ 23,788,262	100%	\$ 23,788,262		\$ 23,788,262
13	362	Station Equipment	\$ 238,073,380	100%	\$ 238,073,380	\$ (1,437,734)	\$ 236,635,646
14	364	Poles, Towers & Fixtures	\$ 323,988,061	100%	\$ 323,988,061	\$ (211,202)	\$ 323,776,860
15	365	Overhead Conductors & Devices	\$ 413,707,482	100%	\$ 413,707,482	\$ (2,302,016)	\$ 411,405,466
16	366	Underground Conduit	\$ 69,742,470	100%	\$ 69,742,470		\$ 69,742,470
17	367	Underground Conductors & Devices	\$ 347,441,183	100%	\$ 347,441,183	\$ (13,029)	\$ 347,428,154
18	368	Line Transformers	\$ 349,587,260	100%	\$ 349,587,260	\$ (217,400)	\$ 349,369,861
19	369	Services	\$ 74,211,580	100%	\$ 74,211,580	\$ (1,039)	\$ 74,210,541
20	370	Meters	\$ 106,160,892	100%	\$ 106,160,892	\$ (11,847,178)	\$ 94,313,715
21	371	Installation on Customer Premises	\$ 24,315,863	100%	\$ 24,315,863		\$ 24,315,863
22	373	Street Lighting & Signal Systems	\$ 71,005,080	100%	\$ 71,005,080		\$ 71,005,080
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	100%	\$ 60,078		\$ 60,078
24		Total Distribution Plant	\$ 2,048,838,841	100%	\$ 2,048,838,841	\$ (16,029,597)	\$ 2,032,809,244

The Cleveland Electric Illuminating Company: 13-2005-EL-RDR
12/31/2013 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)

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NOTE: Column A contains actual plant in service balances as of 12/31/2013, 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 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	\$ 2,470,389	100%	\$ 2,470,389		\$ 2,470,389
26	390	Structures & Improvements	\$ 72,792,713	100%	\$ 72,792,713		\$ 72,792,713
27	390.3	Leasehold Improvements	\$ 436,850	100%	\$ 436,850		\$ 436,850
28	391.1	Office Furniture & Equipment	\$ 4,552,599	100%	\$ 4,552,599		\$ 4,552,599
29	391.2	Data Processing Equipment	\$ 17,805,405	100%	\$ 17,805,405		\$ 17,805,405
30	392	Transportation Equipment	\$ 3,908,819	100%	\$ 3,908,819		\$ 3,908,819
31	393	Stores Equipment	\$ 633,239	100%	\$ 633,239		\$ 633,239
32	394	Tools, Shop & Garage Equipment	\$ 12,736,265	100%	\$ 12,736,265		\$ 12,736,265
33	395	Laboratory Equipment	\$ 4,752,998	100%	\$ 4,752,998		\$ 4,752,998
34	396	Power Operated Equipment	\$ 6,058,176	100%	\$ 6,058,176		\$ 6,058,176
35	397	Communication Equipment	\$ 21,524,863	100%	\$ 21,524,863		\$ 21,524,863
36	398	Miscellaneous Equipment	\$ 92,551	100%	\$ 92,551		\$ 92,551
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	100%	\$ 203,777		\$ 203,777
38		Total General Plant	\$ 147,968,643	100%	\$ 147,968,643	\$ -	\$ 147,968,643

The Cleveland Electric Illuminating Company: 13-2005-EL-RDR
12/31/2013 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)

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NOTE: Column A contains actual plant in service balances as of 12/31/2013, 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 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	303	Intangible Software	\$ 51,069,750	100%	\$ 51,069,750	(\$6,510,528)	\$ 44,559,222
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	100%	\$ 1,176,339		\$ 1,176,339
41	303	Intangible FAS 109 Distribution	\$ 2,001,380	100%	\$ 2,001,380		\$ 2,001,380
42		Total Other Plant	\$ 54,247,470		\$ 54,247,470	\$ (6,510,528)	\$ 47,736,942
43		Company Total Plant	\$ 2,714,598,507	100%	\$ 2,714,598,507	\$ (81,677,671)	\$ 2,632,920,836
44		Service Company Plant Allocated*					\$ 73,129,621
45		Grand Total Plant (43 + 44)					<u>\$ 2,706,050,456</u>

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

The Cleveland Electric Illuminating Company: 13-2005-EL-RDR
12/31/2013 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 12/31/2013, 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 12/31/2013 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted
			Sch B2.1 (Actual) Column E (A)	Company (B)	% (C)	Total (D) = (B) * (C)	(E)	Jurisdiction (F) = (D) + (E)
<u>TRANSMISSION PLANT</u>								
1	350	Land & Land Rights	\$ 5,478,594	\$ -	100%	\$ -		\$ -
2	352	Structures & Improvements	\$ 18,512,603	\$ 13,931,814	100%	\$ 13,931,814		\$ 13,931,814
3	353	Station Equipment	\$ 157,806,728	\$ 66,128,592	100%	\$ 66,128,592	\$ -	\$ 66,128,592
4	354	Towers & Fixtures	\$ 326,171	\$ 1,577,440	100%	\$ 1,577,440		\$ 1,577,440
5	355	Poles & Fixtures	\$ 43,125,558	\$ 32,911,224	100%	\$ 32,911,224		\$ 32,911,224
6	356	Overhead Conductors & Devices	\$ 51,668,547	\$ 26,412,618	100%	\$ 26,412,618		\$ 26,412,618
7	357	Underground Conduit	\$ 31,967,934	\$ 27,457,345	100%	\$ 27,457,345		\$ 27,457,345
8	358	Underground Conductors & Devices	\$ 95,200,225	\$ 34,501,282	100%	\$ 34,501,282		\$ 34,501,282
9	359	Roads & Trails	<u>\$ 319,646</u>	<u>\$ 22,792</u>	100%	<u>\$ 22,792</u>		<u>\$ 22,792</u>
10		Total Transmission Plant	\$ 404,406,007	\$ 202,943,107	100%	\$ 202,943,107	\$ -	\$ 202,943,107

The Cleveland Electric Illuminating Company: 13-2005-EL-RDR
12/31/2013 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)

Page 2 of 4

NOTE: Column B contains actual reserve for accumulated depreciation balances as of 12/31/2013, 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 12/31/2013 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company		Reserve Balances				
			Plant Investment		Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
			Sch B2.1 (Actual)	Column E					
			(A)	(B)	(C)	(D)	(E)	(F)	
DISTRIBUTION PLANT									
11	360	Land & Land Rights	\$ 6,757,249	\$ -	100%	\$ -		\$ -	
12	361	Structures & Improvements	\$ 23,788,262	\$ 17,635,495	100%	\$ 17,635,495		\$ 17,635,495	
13	362	Station Equipment	\$ 236,635,646	\$ 70,763,674	100%	\$ 70,763,674	\$ (117,380)	\$ 70,646,294	
14	364	Poles, Towers & Fixtures	\$ 323,776,860	\$ 197,748,779	100%	\$ 197,748,779	\$ (54,037)	\$ 197,694,743	
15	365	Overhead Conductors & Devices	\$ 411,405,466	\$ 152,133,730	100%	\$ 152,133,730	\$ (349,680)	\$ 151,784,050	
16	366	Underground Conduit	\$ 69,742,470	\$ 40,418,985	100%	\$ 40,418,985		\$ 40,418,985	
17	367	Underground Conductors & Devices	\$ 347,428,154	\$ 94,641,358	100%	\$ 94,641,358	\$ (1,574)	\$ 94,639,784	
18	368	Line Transformers	\$ 349,369,861	\$ 121,428,953	100%	\$ 121,428,953	\$ (27,387)	\$ 121,401,566	
19	369	Services	\$ 74,210,541	\$ 12,266,125	100%	\$ 12,266,125	\$ (4)	\$ 12,266,122	
20	370	Meters	\$ 94,313,715	\$ 24,160,988	100%	\$ 24,160,988	\$ (762,891)	\$ 23,398,096	
21	371	Installation on Customer Premises	\$ 24,315,863	\$ 8,527,811	100%	\$ 8,527,811		\$ 8,527,811	
22	373	Street Lighting & Signal Systems	\$ 71,005,080	\$ 36,102,378	100%	\$ 36,102,378		\$ 36,102,378	
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	\$ 44,499	100%	\$ 44,499		\$ 44,499	
24		Total Distribution Plant	\$ 2,032,809,244	\$ 775,872,774	100%	\$ 775,872,774	\$ (1,312,952)	\$ 774,559,822	

The Cleveland Electric Illuminating Company: 13-2005-EL-RDR
12/31/2013 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)

Page 3 of 4

NOTE: Column B contains actual reserve for accumulated depreciation balances as of 12/31/2013, 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 12/31/2013 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company		Reserve Balances				
			Plant Investment		Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
			Sch B2.1 (Actual)	Column E					
			(A)	(B)	(C)	(D)	(E)	(F)	
GENERAL PLANT									
25	389	Land & Land Rights	\$ 2,470,389	\$ -	100%	\$ -		\$ -	
26	390	Structures & Improvements	\$ 72,792,713	\$ 18,375,386	100%	\$ 18,375,386		\$ 18,375,386	
27	390.3	Leasehold Improvements	\$ 436,850	\$ 425,889	100%	\$ 425,889		\$ 425,889	
28	391.1	Office Furniture & Equipment	\$ 4,552,599	\$ 4,005,072	100%	\$ 4,005,072		\$ 4,005,072	
29	391.2	Data Processing Equipment	\$ 17,805,405	\$ 7,664,989	100%	\$ 7,664,989		\$ 7,664,989	
30	392	Transportation Equipment	\$ 3,908,819	\$ 3,308,049	100%	\$ 3,308,049		\$ 3,308,049	
31	393	Stores Equipment	\$ 633,239	\$ 112,224	100%	\$ 112,224		\$ 112,224	
32	394	Tools, Shop & Garage Equipment	\$ 12,736,265	\$ 2,732,339	100%	\$ 2,732,339		\$ 2,732,339	
33	395	Laboratory Equipment	\$ 4,752,998	\$ 1,672,632	100%	\$ 1,672,632		\$ 1,672,632	
34	396	Power Operated Equipment	\$ 6,058,176	\$ 3,773,934	100%	\$ 3,773,934		\$ 3,773,934	
35	397	Communication Equipment	\$ 21,524,863	\$ 16,998,270	100%	\$ 16,998,270		\$ 16,998,270	
36	398	Miscellaneous Equipment	\$ 92,551	\$ 77,117	100%	\$ 77,117		\$ 77,117	
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	\$ 104,606	100%	\$ 104,606		\$ 104,606	
38		Total General Plant	\$ 147,968,643	\$ 59,250,508	100%	\$ 59,250,508	\$ -	\$ 59,250,508	

The Cleveland Electric Illuminating Company: 13-2005-EL-RDR
12/31/2013 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 12/31/2013, 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 12/31/2013 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted
			Sch B2.1 (Actual) Column E	Company	%	Total		Jurisdiction
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
<u>OTHER PLANT</u>								
39	303	Intangible Software	\$ 44,559,222	\$ 36,465,984	100%	\$ 36,465,984	\$ (196,229)	\$ 36,269,756
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,011,587	100%	\$ 1,011,587		\$ 1,011,587
41	303	Intangible FAS 109 Distribution	\$ 2,001,380	\$ 2,001,380	100%	\$ 2,001,380		\$ 2,001,380
42		Total Other Plant	\$ 47,736,942	\$ 39,478,951		\$ 39,478,951	\$ (196,229)	\$ 39,282,722
43		Removal Work in Progress (RWIP)		\$ (5,088,972)	100%	\$ (5,088,972)		\$ (5,088,972)
44		Company Total Plant (Reserve)	\$ 2,632,920,836	\$ 1,072,456,368	100%	\$ 1,072,456,368	\$ (1,509,180)	\$ 1,070,947,188
45		Service Company Reserve Allocated*						\$ 27,066,586
46		Grand Total Plant (Reserve) (44 + 45)						\$ 1,098,013,774

* 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. 12/31/13*	447,001,488	468,366,272	128,867,664	86,935,066
(2) Service Company Allocated ADIT**	\$ 12,353,473	\$ 14,970,218	\$ 6,589,678	
(3) Grand Total ADIT Balance***	<u>\$ 459,354,961</u>	<u>\$ 483,336,490</u>	<u>\$ 135,457,342</u>	

*Source: Actual 12/31/13 balances.

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

*** Calculation : Line 1 + Line 2

The Cleveland Electric Illuminating Company: 13-2005-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of December 31, 2013

Schedule B-3.2 (Actual)
Page 1 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)			(F)	
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 5,478,594	\$ -	0.00%	\$ -
2	352	Structures & Improvements	\$ 18,512,603	\$ 13,931,814	2.50%	\$ 462,815
3	353	Station Equipment	\$ 157,806,728	\$ 66,128,592	1.80%	\$ 2,840,521
4	354	Towers & Fixtures	\$ 326,171	\$ 1,577,440	1.77%	\$ 5,773
5	355	Poles & Fixtures	\$ 43,125,558	\$ 32,911,224	3.00%	\$ 1,293,767
6	356	Overhead Conductors & Devices	\$ 51,668,547	\$ 26,412,618	2.78%	\$ 1,436,386
7	357	Underground Conduit	\$ 31,967,934	\$ 27,457,345	2.00%	\$ 639,359
8	358	Underground Conductors & Devices	\$ 95,200,225	\$ 34,501,282	2.00%	\$ 1,904,004
9	359	Roads & Trails*	\$ 319,646	\$ 22,792	1.33%	\$ 4,251
10		Total Transmission	\$ 404,406,007	\$ 202,943,107		\$ 8,586,876

*NOTE: There weren't any balances in this account in Case No. 07-551-EL-AIR, so this accrual rate has been added since the case.

The Cleveland Electric Illuminating Company: 13-2005-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of December 31, 2013

Schedule B-3.2 (Actual)
Page 2 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)				
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 6,757,249	\$ -	0.00%	\$ -
12	361	Structures & Improvements	\$ 23,788,262	\$ 17,635,495	2.50%	\$ 594,707
13	362	Station Equipment	\$ 236,635,646	\$ 70,646,294	1.80%	\$ 4,259,442
14	364	Poles, Towers & Fixtures	\$ 323,776,860	\$ 197,694,743	4.65%	\$ 15,055,624
15	365	Overhead Conductors & Devices	\$ 411,405,466	\$ 151,784,050	3.89%	\$ 16,003,673
16	366	Underground Conduit	\$ 69,742,470	\$ 40,418,985	2.17%	\$ 1,513,412
17	367	Underground Conductors & Devices	\$ 347,428,154	\$ 94,639,784	2.44%	\$ 8,477,247
18	368	Line Transformers	\$ 349,369,861	\$ 121,401,566	2.91%	\$ 10,166,663
19	369	Services	\$ 74,210,541	\$ 12,266,122	4.33%	\$ 3,213,316
20	370	Meters	\$ 94,313,715	\$ 23,398,096	3.16%	\$ 2,980,313
21	371	Installation on Customer Premises	\$ 24,315,863	\$ 8,527,811	3.45%	\$ 838,897
22	373	Street Lighting & Signal Systems	\$ 71,005,080	\$ 36,102,378	3.70%	\$ 2,627,188
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	\$ 44,499	0.00%	\$ -
24		Total Distribution	\$ 2,032,809,244	\$ 774,559,822		\$ 65,730,482

The Cleveland Electric Illuminating Company: 13-2005-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of December 31, 2013

Schedule B-3.2 (Actual)
Page 3 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)			(F)	
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 2,470,389	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 72,792,713	\$ 18,375,386	2.20%	\$ 1,601,440
27	390.3	Leasehold Improvements	\$ 436,850	\$ 425,889	22.34%	\$ 97,592
28	391.1	Office Furniture & Equipment	\$ 4,552,599	\$ 4,005,072	7.60%	\$ 345,998
29	391.2	Data Processing Equipment	\$ 17,805,405	\$ 7,664,989	10.56%	\$ 1,880,251
30	392	Transportation Equipment	\$ 3,908,819	\$ 3,308,049	6.07%	\$ 237,265
31	393	Stores Equipment	\$ 633,239	\$ 112,224	6.67%	\$ 42,237
32	394	Tools, Shop & Garage Equipment	\$ 12,736,265	\$ 2,732,339	4.62%	\$ 588,415
33	395	Laboratory Equipment	\$ 4,752,998	\$ 1,672,632	2.31%	\$ 109,794
34	396	Power Operated Equipment	\$ 6,058,176	\$ 3,773,934	4.47%	\$ 270,800
35	397	Communication Equipment	\$ 21,524,863	\$ 16,998,270	7.50%	\$ 1,614,365
36	398	Miscellaneous Equipment	\$ 92,551	\$ 77,117	6.67%	\$ 6,173
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	\$ 104,606	0.00%	\$ -
38		Total General	\$ 147,968,643	\$ 59,250,508		\$ 6,794,330

The Cleveland Electric Illuminating Company: 13-2005-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of December 31, 2013

Schedule B-3.2 (Actual)
Page 4 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)			(F)	(G=DxF)
<u>OTHER PLANT</u>						
39	303	Intangible Software	\$ 44,559,222	\$ 36,269,756	14.29%	**
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,011,587	2.15%	**
41	303	Intangible FAS 109 Distribution	\$ 2,001,380	\$ 2,001,380	3.18%	**
42		Total Other	\$ 47,736,942	\$ 39,282,722		\$ 2,499,633
43		Removal Work in Progress (RWIP)		(\$5,088,972)		
44		Company Total Depreciation	<u>\$ 2,632,920,836</u>	<u>\$ 1,070,947,188</u>		<u>\$ 83,611,321</u>
45		Incremental Depreciation Associated with Allocated Service Company Plant ***	\$ 73,129,621	\$ 27,066,586		\$ 2,534,695
46		GRAND TOTAL (44 + 45)	<u>\$ 2,706,050,456</u>	<u>\$ 1,098,013,774</u>		<u>\$ 86,146,016</u>

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

The Cleveland Electric Illuminating Company: 13-2005-EL-RDR

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

Schedule C-3.10a (Actual)

Page 1 of 1

Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes - See Schedule C-3.10a1 (Actual)	\$ 97,722,459
2	Real Property Taxes - See Schedule C-3.10a2 (Actual)	\$ 2,158,031
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 51,333</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 99,931,823</u></u>

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

The Cleveland Electric Illuminating Company: 13-2005-EL-RDR

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

Schedule C-3.10a1 (Actual)

Page 1 of 1

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Plant in Service (a)	\$ 404,406,007	\$ 2,032,809,244	\$ 147,968,643
2	Jurisdictional Real Property (b)	\$ 23,991,198	\$ 30,545,511	\$ 75,699,952
3	Jurisdictional Personal Property (1 - 2)	\$ 380,414,810	\$ 2,002,263,733	\$ 72,268,691
4	Purchase Accounting Adjustment (f)	\$ (257,080,486)	\$ (912,345,104)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	<u>\$ 123,334,324</u>	<u>\$ 1,089,918,629</u>	<u>\$ 72,268,691</u>
	<u>Exclusions and Exemptions</u>			
6	Capitalized Asset Retirement Costs (a)	\$ -	\$ 60,078	\$ 203,777
7	Exempt Facilities (c)	\$ -	\$ -	\$ -
8	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ 6,527,799
9	Capitalized Interest (g)	\$ 4,880,339.19	\$ 9,177,114.86	\$ -
10	Total Exclusions and Exemptions (6 thru 9)	<u>\$ 4,880,339</u>	<u>\$ 9,237,193</u>	<u>\$ 6,731,576</u>
11	Net Cost of Taxable Personal Property (5 - 10)	\$ 118,453,984	\$ 1,080,681,436	\$ 65,537,114
12	True Value Percentage (c)	<u>79.3896%</u>	<u>78.0687%</u>	<u>35.1868%</u>
13	True Value of Taxable Personal Property (11 x 12)	\$ 94,040,144	\$ 843,673,948	\$ 23,060,413
14	Assessment Percentage (d)	<u>85.00%</u>	<u>85.00%</u>	<u>24.00%</u>
15	Assessment Value (13 x 14)	\$ 79,934,122	\$ 717,122,856	\$ 5,534,499
16	Personal Property Tax Rate (e)	<u>10.8791140%</u>	<u>10.8791140%</u>	<u>10.8791140%</u>
17	Personal Property Tax (15 x 16)	\$ 8,696,124	\$ 78,016,613	\$ 602,104
18	Purchase Accounting Adjustment (f)	\$ 2,092,205	\$ 8,315,413	\$ -
19	Total Personal Property Tax (17 + 18)			<u>\$ 97,722,459</u>

(a) Schedule B-2.1 (Actual)

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

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

(d) Statutory Assessment for Personal Property

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

(f) Adjustment made as a result of the merger between Ohio Edison and Centerior

(g) Calculation: Line 5 x Percentage from 2013 Ohio Annual Property Tax Return Filing

The Cleveland Electric Illuminating Company: 13-2005-EL-RDR

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

Schedule C-3.10a2 (Actual)

Page 1 of 1

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Real Property (a)	\$ 23,991,198	\$ 30,545,511	\$ 75,699,952
2	True Value Percentage (b)	<u>58.81%</u>	<u>58.81%</u>	<u>58.81%</u>
3	True Value of Taxable Real Property (1 x 2)	\$ 14,110,231	\$ 17,965,098	\$ 44,522,321
4	Assessment Percentage (c)	<u>35.00%</u>	<u>35.00%</u>	<u>35.00%</u>
5	Assessment Value (3 x 4)	\$ 4,938,581	\$ 6,287,784	\$ 15,582,812
6	Real Property Tax Rate (d)	<u>8.0496%</u>	<u>8.0496%</u>	<u>8.0496%</u>
7	Real Property Tax (5 x 6)	\$ 397,536	\$ 506,141	\$ 1,254,354
8	Total Real Property Tax (Sum of 7)			<u><u>\$ 2,158,031</u></u>
(a)	Schedule C-3.10a1 (Actual)			
(b)	Calculated as follows:			
	(1) Real Property Assessed Value	\$ 38,006,649	Source: CEI'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	\$ 108,590,426	Calculation: (1) / (2)	
	(4) Real Property Capitalized Cost	\$ 184,633,082	Book cost of real property used to compare to assessed value of real property to derive a true value percentage	
	(5) Real Property True Value Percentage	<u><u>58.81%</u></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 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: 12/31/2013 Actual Plant Balances
Exclusions related to Rider AMI are determined by specific depreciation groups in PowerPlant and WBS CE-004000

FERC Account	CEI	
	Gross	Reserve
303	\$ 6,510,528	\$ 196,229
362	\$ 1,437,734	\$ 117,380
364	\$ 207,471	\$ 54,022
365	\$ 2,298,514	\$ 349,669
367	\$ 13,029	\$ 1,574
368	\$ 212,402	\$ 27,375
370	\$ 11,847,178	\$ 762,891
Grand Total	\$ 22,526,856	\$ 1,509,139

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 Exclusions related to Rider EDR(g) are determined by the WBS CE-000303.

FERC Account	CEI	
	Gross	Reserve
353	\$ (168,546)	\$ -
364	\$ 3,731	\$ 14
365	\$ 3,501	\$ 11
368	\$ 4,998	\$ 12
369	\$ 1,039	\$ 4
Grand Total	\$ (155,277)	\$ 42

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)	(B)	(C)	(D)	(E)
	Service Company	CEI	OE	TE	TOTAL
(1) Allocation Factors from Case 07-551		14.21%	17.22%	7.58%	
(2) Gross Plant	\$ 514,634,909	\$ 73,129,621	\$ 88,620,131	\$ 39,009,326	\$ 200,759,078
(3) Reserve	\$ 190,475,622	\$ 27,066,586	\$ 32,799,902	\$ 14,438,052	\$ 74,304,540
(4) ADIT	\$ 86,935,066	\$ 12,353,473	\$ 14,970,218	\$ 6,589,678	\$ 33,913,369
(5) Rate Base		\$ 33,709,562	\$ 40,850,011	\$ 17,981,596	\$ 92,541,169
(6) Depreciation Expense (Incremental)		\$ 2,534,695	\$ 3,071,601	\$ 1,352,075	\$ 6,958,371
(7) Property Tax Expense (Incremental)		\$ 51,333	\$ 62,206	\$ 27,382	\$ 140,922
(8) Total Expenses		\$ 2,586,028	\$ 3,133,807	\$ 1,379,458	\$ 7,099,293

- (2) Gross Plant = Actual Service Company General and Intangible plant in-service as of 12/31/2013.
 (3) Reserve = Actual Service Company General and Intangible Plant depreciation reserve as of 12/31/2013.
 (4) ADIT: Actual 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. Actual 12/31/2013"
 (7) Estimated incremental property tax expense. Additional details provided on "Incremental Depreciation and Property Tax Associated with Service Company Plant: Case No. 07-551-EL-AIR vs. Actual 12/31/2013"
 (8) Total Expenses = Depreciation Expense + Property Tax Expense

All Service Company Allocations for Gross Plant and Reserve can be found on Sch B2.1 (Actual) and Sch B3 (Actual), respectively, in order to determine the Grand Totals shown on the "Rider DCR Actual Distribution Rate Base Additions as of 12/31/2013: Revenue Requirement" worksheet.

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) 5/31/2007		(E)	(F)	(G)	(H)	(I)	(J) Depreciation Expense
			Gross		Reserve		Net	CEI	OE	TE	Average	
1	Allocation Factors							14.21%	17.22%	7.58%	39.01%	
2	Weighted Allocation Factors							36.43%	44.14%	19.43%	100.00%	
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 December 31, 2013

Line No.	(A) Account	(B) Account Description	(D) 12/31/2013 Actual Balances			(H) Accrual Rates				(J) Depreciation Expense
			(C) Gross	(D) Reserve	(E) Net	(F) CEI	(G) OE	(H) TE	(I) 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 *	\$ 44,995,828	\$ 16,317,145	\$ 28,678,683	2.20%	2.50%	2.20%	2.33%	\$ 1,049,495
32	390.3	Struct Imprv, Leasehold Imp **	\$ 14,068,908	\$ 4,726,368	\$ 9,342,539	22.34%	20.78%	0.00%	21.49%	\$ 3,022,747
33	391.1	Office Furn., Mech. Equip.	\$ 21,314,692	\$ 9,367,347	\$ 11,947,344	7.60%	3.80%	3.80%	5.18%	\$ 1,104,998
34	391.2	Data Processing Equipment	\$ 138,195,097	\$ 29,585,545	\$ 108,609,552	10.56%	17.00%	9.50%	13.20%	\$ 18,237,346
35	392	Transportation Equipment	\$ 1,000,488	\$ 127,515	\$ 872,974	6.07%	7.31%	6.92%	6.78%	\$ 67,858
36	393	Stores Equipment	\$ 16,758	\$ 5,156	\$ 11,602	6.67%	2.56%	3.13%	4.17%	\$ 698
37	394	Tools, Shop, Garage Equip.	\$ 215,847	\$ 12,826	\$ 203,021	4.62%	3.17%	3.33%	3.73%	\$ 8,050
38	395	Laboratory Equipment	\$ 114,350	\$ 23,017	\$ 91,332	2.31%	3.80%	2.86%	3.07%	\$ 3,516
39	396	Power Operated Equipment	\$ 91,445	\$ 59,286	\$ 32,160	4.47%	3.48%	5.28%	4.19%	\$ 3,832
40	397	Communication Equipment ***	\$ 77,390,485	\$ 19,714,879	\$ 57,675,606	7.50%	5.00%	5.88%	6.08%	\$ 4,706,623
41	398	Misc. Equipment	\$ 3,216,378	\$ 607,578	\$ 2,608,800	6.67%	4.00%	3.33%	4.84%	\$ 155,750
42	399.1	ARC General Plant	\$ 40,721	\$ 23,055	\$ 17,666	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 300,891,943	\$ 80,569,717	\$ 220,322,227					\$ 28,360,913
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	\$ 4,582,172	\$ 8,606,431	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	\$ 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	\$ 10,208,205	\$ 5,760,894	14.29%	14.29%	14.29%	14.29%	\$ 2,281,984
54	303	FECO 101/6-303 2010 Software	\$ 19,351,321	\$ 10,408,582	\$ 8,942,738	14.29%	14.29%	14.29%	14.29%	\$ 2,765,304
55	303	FECO 101/6-303 2011 Software	\$ 53,522,131	\$ 18,269,522	\$ 35,252,609	14.29%	14.29%	14.29%	14.29%	\$ 7,648,312
56	303	FECO 101/6-303 2012 Software	\$ 32,231,769	\$ 6,017,101	\$ 26,214,668	14.29%	14.29%	14.29%	14.29%	\$ 4,605,920
57	303	FECO 101/6-303 2013 Software	\$ 19,669,811	\$ 1,838,064	\$ 17,831,747	14.29%	14.29%	14.29%	14.29%	\$ 2,810,816
58			\$ 213,742,966	\$ 110,066,595	\$ 103,676,371					\$ 23,064,271
59	Removal Work in Progress (RWIP)		\$ (160,690)							
60	TOTAL - GENERAL & INTANGIBLE		\$ 514,634,909	\$ 190,475,622	\$ 323,998,598				9.99%	\$ 51,425,184

NOTES

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

(F) - (H) Source: Schedule B3.2 (Actual).

(I) Weighted average of columns F through H based on Service Company allocation factors on Line 29.

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

(J) Estimated depreciation expense associated with Service Company plant as of 12/31/2013. Calculation: Column C x Column I.

* Includes accounts 390.1 and 390.2.

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

*** Includes accounts 397 and 397.1

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.</p> <p>Assumes that the tax rate for Service Company plant is equal to the weighted average of the three operating companies.</p>						

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

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

NOTES

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

The Cleveland Electric Illuminating Company: 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 (Actual)

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

(A)		(B)	(C)	(D)	(E)	(F)
No.	Category	CEI	OE	TE	Average **	Source / Calculation
24	Allocation Factors	14.21%	17.22%	7.58%	39.01%	"Service Company Allocations to the Ohio Operating Companies (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.</p> <p>Assumes that the tax rate for Service Company plant is equal to the weighted average of the three operating companies.</p>						

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

(A)		(B)	(C)	(D)	(E)	(F)
No.	Account	Account Description	Tax Category	Avg. Tax Rate	Gross Plant	Property Tax
30	389	Fee Land & Easements	Real	1.33%	\$ 230,947	\$ 3,079
31	390	Structures, Improvements	Real	1.33%	\$ 44,995,828	\$ 599,826
32	390.3	Struct Imprv, Leasehold Imp	Real	1.33%	\$ 14,068,908	\$ 187,548
33	391.1	Office Furn., Mech. Equip.	Personal		\$ 21,314,692	\$ -
34	391.2	Data Processing Equipment	Personal		\$ 138,195,097	\$ -
35	392	Transportation Equipment	Personal		\$ 1,000,488	\$ -
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		\$ 77,390,485	\$ -
41	398	Misc. Equipment	Personal		\$ 3,216,378	\$ -
42	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
43	TOTAL - GENERAL PLANT				\$ 300,891,943	\$ 790,453
44	TOTAL - INTANGIBLE PLANT				\$ 213,742,966	\$ -
45	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 514,634,909	\$ 790,453
46	Average Effective Real Property Tax Rate					0.15%

NOTES

- (C) Source: Schedule C3.10 (Actual). Classification of General Plant account as Real or Personal Property
- (D) Weighted average property tax rate across CEI, OE, and TE. See Section III above.
 Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax.
- (E) Service Company General gross plant balances as of 12/31/2013.
- (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 12/31/2013 Balances							
I. 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	\$ 514,634,909	\$ 73,129,621	\$ 88,620,131	\$ 39,009,326	\$ 200,759,078	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 60 x Line 1
3	Accum. Reserve	\$ (190,475,622)	\$ (27,066,586)	\$ (32,799,902)	\$ (14,438,052)	\$ (74,304,540)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 60 x Line 1
4	Net Plant	\$ 324,159,287	\$ 46,063,035	\$ 55,820,229	\$ 24,571,274	\$ 126,454,538	Line 2 + Line 3
5	Depreciation *	9.99%	\$ 7,307,519	\$ 8,855,417	\$ 3,898,029	\$ 20,060,964	Average Rate x Line 2
6	Property Tax *	0.15%	\$ 112,323	\$ 136,116	\$ 59,916	\$ 308,356	Average Rate x Line 2
7	Total Expenses		\$ 7,419,842	\$ 8,991,533	\$ 3,957,945	\$ 20,369,320	
* 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 (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	-0.69%	\$ 2,534,695	\$ 3,071,601	\$ 1,352,075	\$ 6,958,371	Line 5 - Line 12
16	Property Tax	0.02%	\$ 51,333	\$ 62,206	\$ 27,382	\$ 140,922	Line 6 - Line 13
17	Total Expenses		\$ 2,586,028	\$ 3,133,807	\$ 1,379,458	\$ 7,099,293	Line 15 + Line 16
* In Case No. 07-551-EL-AIR, test year operating expenses included allocated depreciation and property tax associated with Service Company plant. This section calculates the difference between the estimated level of these expenses included in base rates and the estimated expenses incurred based on actual Service Company plant balances as of December 31, 2013. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.							

Intangible Depreciation Expense Calculation
Actual 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 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 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	\$ 1,068,042	\$ 1,566,263	\$ (498,221)	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2009 Software	Intangible Plant	\$ 3,242,050	\$ 1,941,512	\$ 1,300,538	14.29%	\$ 463,289
CECO The Illuminating Co.	CECO 101/6-303 2010 Software	Intangible Plant	\$ 2,795,276	\$ 1,439,131	\$ 1,356,145	14.29%	\$ 399,445
CECO The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,801,533	\$ 2,100,563	\$ 3,700,971	14.29%	\$ 829,039
CECO The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant	\$ 570,001	\$ 82,386	\$ 487,615	14.29%	\$ 81,453
CECO The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 903,654	\$ 99,808	\$ 803,847	14.29%	\$ 129,132
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	\$ 1,011,587	\$ 164,753	2.15%	\$ 25,291
CECO The Illuminating Co.	CECO 101/6-303 Software	Intangible Plant	\$ 954,972	\$ 251,917	\$ 703,055	14.29%	\$ 136,466
CECO The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
Total			\$ 47,736,942	\$ 39,282,722	\$ 8,454,220		\$ 2,499,633
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	\$ 1,343,335	\$ 2,476,176	\$ (1,132,841)	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2009 Software	Intangible Plant	\$ 4,181,335	\$ 2,799,368	\$ 1,381,967	14.29%	\$ 597,513
OECO Ohio Edison Co.	OECO 101/6-303 2010 Software	Intangible Plant	\$ 3,268,891	\$ 1,839,163	\$ 1,429,728	14.29%	\$ 467,124
OECO Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 8,137,137	\$ 2,567,251	\$ 5,569,886	14.29%	\$ 1,162,797
OECO Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant	\$ 988,240	\$ 159,944	\$ 828,296	14.29%	\$ 141,220
OECO Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$ 1,910,932	\$ 230,132	\$ 1,680,800	14.29%	\$ 273,072
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	\$ 168,514	\$ 22,800	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	\$ 1,574,763	\$ 589,669	\$ 985,094	14.29%	\$ 225,034
Total			\$ 62,524,971	\$ 50,152,716	\$ 12,372,255		\$ 3,019,854
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	\$ 554,817	\$ 834,532	\$ (279,715)	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2009 Software	Intangible Plant	\$ 1,800,726	\$ 1,181,069	\$ 619,657	14.29%	\$ 257,324
TECO Toledo Edison Co.	TECO 101/6-303 2010 Software	Intangible Plant	\$ 1,425,804	\$ 798,180	\$ 627,624	14.29%	\$ 203,747
TECO Toledo Edison Co.	TECO 101/6-303 2011 Software	Intangible Plant	\$ 2,119,038	\$ 836,282	\$ 1,282,756	14.29%	\$ 302,810
TECO Toledo Edison Co.	TECO 101/6-303 2012 Software	Intangible Plant	\$ 354,870	\$ 39,874	\$ 314,997	14.29%	\$ 50,711
TECO Toledo Edison Co.	TECO 101/6-303 2013 Software	Intangible Plant	\$ 394,539	\$ 44,755	\$ 349,784	14.29%	\$ 56,380
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	\$ 449,220	\$ 250,036	\$ 199,185	14.29%	\$ 64,194
Total			\$ 22,000,375	\$ 18,636,749	\$ 3,363,626		\$ 1,175,301

NOTES

(D) - (F) Source: Actual Balances as of 12/31/2013.

(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 3/31/2014
Revenue Requirement Calculation

(\$ millions)

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

	(A)	(B)	(C) = (B) - (A)	(D)	
(1) Gross Plant	5/31/2007*	3/31/2014	Incremental	Source of Column (B)	
(2) CEI	1,927.1	2,727.4	800.3	Sch B2.1 (Estimate) Line 45	
(3) OE	2,074.0	3,003.1	929.1	Sch B2.1 (Estimate) Line 47	
(4) TE	771.5	1,092.4	320.9	Sch B2.1 (Estimate) Line 44	
(4) Total	4,772.5	6,822.8	2,050.3	Sum: [(1) through (3)]	
Accumulated Reserve					
(5) CEI	(773.0)	(1,118.1)	(345.1)	-Sch B3 (Estimate) Line 46	
(6) OE	(803.0)	(1,176.3)	(373.2)	-Sch B3 (Estimate) Line 48	
(7) TE	(376.8)	(527.8)	(151.0)	-Sch B3 (Estimate) Line 45	
(8) Total	(1,952.8)	(2,822.2)	(869.4)	Sum: [(5) through (7)]	
Net Plant In Service					
(9) CEI	1,154.0	1,609.2	455.2	(1) + (5)	
(10) OE	1,271.0	1,826.8	555.9	(2) + (6)	
(11) TE	394.7	564.6	169.9	(3) + (7)	
(12) Total	2,819.7	4,000.7	1,180.9	Sum: [(9) through (11)]	
ADIT					
(13) CEI	(246.4)	(459.1)	(212.8)	- ADIT Balances (Estimate) Line 3	
(14) OE	(197.1)	(481.0)	(284.0)	- ADIT Balances (Estimate) Line 3	
(15) TE	(10.3)	(135.0)	(124.7)	- ADIT Balances (Estimate) Line 3	
(16) Total	(453.8)	(1,075.1)	(621.4)	Sum: [(13) through (15)]	
Rate Base					
(17) CEI	907.7	1,150.1	242.4	(9) + (13)	
(18) OE	1,073.9	1,345.8	271.9	(10) + (14)	
(19) TE	384.4	429.6	45.2	(11) + (15)	
(20) Total	2,366.0	2,925.5	559.6	Sum: [(17) through (19)]	
Depreciation Exp					
(21) CEI	60.0	86.7	26.7	Sch B-3.2 (Estimate) Line 46	
(22) OE	62.0	88.4	26.4	Sch B-3.2 (Estimate) Line 48	
(23) TE	24.5	34.6	10.1	Sch B-3.2 (Estimate) Line 45	
(24) Total	146.5	209.8	63.2	Sum: [(21) through (23)]	
Property Tax Exp					
(25) CEI	65.0	101.3	36.4	Sch C-3.10a (Estimate) Line 4	
(26) OE	57.4	90.6	33.3	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	221.5	79.1	Sum: [(25) through (27)]	
Revenue Requirement					
(29) CEI	Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(30) OE	242.4	20.6	26.7	36.4	83.7
(31) TE	271.9	23.1	26.4	33.3	82.7
(32) Total	45.2	3.8	10.1	9.4	23.4
	559.6	47.5	63.2	79.1	189.8

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	12.5	36.15%	7.1	0.2	7.3	91.0
(37) OE	14.0	35.83%	7.8	0.2	8.0	90.8
(38) TE	2.3	35.67%	1.3	0.1	1.4	24.7
(39) Total	28.8		16.2	0.5	16.7	206.5

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

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

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

The Cleveland Electric Illuminating Company: 13-2005-EL-RDR
3/31/2014 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 3/31/2014 from the 2014 Forecast Version 12, 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 3/31/2014 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	\$ 64,784,687	100%	\$ 64,784,687	\$ (59,306,092)	\$ 5,478,594
2	352	Structures & Improvements	\$ 18,530,154	100%	\$ 18,530,154		\$ 18,530,154
3	353	Station Equipment	\$ 157,620,631	100%	\$ 157,620,631	\$ 168,546	\$ 157,789,177
4	354	Towers & Fixtures	\$ 326,171	100%	\$ 326,171		\$ 326,171
5	355	Poles & Fixtures	\$ 43,125,558	100%	\$ 43,125,558		\$ 43,125,558
6	356	Overhead Conductors & Devices	\$ 51,668,547	100%	\$ 51,668,547		\$ 51,668,547
7	357	Underground Conduit	\$ 31,967,934	100%	\$ 31,967,934		\$ 31,967,934
8	358	Underground Conductors & Devices	\$ 95,200,225	100%	\$ 95,200,225		\$ 95,200,225
9	359	Roads & Trails	\$ 319,646	100%	\$ 319,646		\$ 319,646
10		Total Transmission Plant	\$ 463,543,554	100%	\$ 463,543,554	\$ (59,137,547)	\$ 404,406,007

The Cleveland Electric Illuminating Company: 13-2005-EL-RDR
3/31/2014 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 3/31/2014 from the 2014 Forecast Version 12, 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 3/31/2014 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	\$ 6,757,249	100%	\$ 6,757,249		\$ 6,757,249
12	361	Structures & Improvements	\$ 23,788,262	100%	\$ 23,788,262		\$ 23,788,262
13	362	Station Equipment	\$ 238,073,380	100%	\$ 238,073,380	\$ (1,437,734)	\$ 236,635,646
14	364	Poles, Towers & Fixtures	\$ 327,581,487	100%	\$ 327,581,487	\$ (211,202)	\$ 327,370,285
15	365	Overhead Conductors & Devices	\$ 418,302,947	100%	\$ 418,302,947	\$ (2,302,016)	\$ 416,000,932
16	366	Underground Conduit	\$ 70,519,574	100%	\$ 70,519,574		\$ 70,519,574
17	367	Underground Conductors & Devices	\$ 351,336,130	100%	\$ 351,336,130	\$ (13,029)	\$ 351,323,100
18	368	Line Transformers	\$ 353,503,455	100%	\$ 353,503,455	\$ (217,400)	\$ 353,286,056
19	369	Services	\$ 75,048,608	100%	\$ 75,048,608	\$ (1,039)	\$ 75,047,568
20	370	Meters	\$ 110,352,980	100%	\$ 110,352,980	\$ (14,981,095)	\$ 95,371,886
21	371	Installation on Customer Premises	\$ 24,588,294	100%	\$ 24,588,294		\$ 24,588,294
22	373	Street Lighting & Signal Systems	\$ 71,796,848	100%	\$ 71,796,848		\$ 71,796,848
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	100%	\$ 60,078		\$ 60,078
24		Total Distribution Plant	\$ 2,071,709,294	100%	\$ 2,071,709,294	\$ (19,163,514)	\$ 2,052,545,780

The Cleveland Electric Illuminating Company: 13-2005-EL-RDR
3/31/2014 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 3/31/2014 from the 2014 Forecast Version 12, 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 3/31/2014 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	\$ 2,470,389	100%	\$ 2,470,389		\$ 2,470,389
26	390	Structures & Improvements	\$ 72,902,981	100%	\$ 72,902,981		\$ 72,902,981
27	390.3	Leasehold Improvements	\$ 436,850	100%	\$ 436,850		\$ 436,850
28	391.1	Office Furniture & Equipment	\$ 4,560,924	100%	\$ 4,560,924		\$ 4,560,924
29	391.2	Data Processing Equipment	\$ 17,837,964	100%	\$ 17,837,964		\$ 17,837,964
30	392	Transportation Equipment	\$ 3,915,967	100%	\$ 3,915,967		\$ 3,915,967
31	393	Stores Equipment	\$ 634,397	100%	\$ 634,397		\$ 634,397
32	394	Tools, Shop & Garage Equipment	\$ 12,759,555	100%	\$ 12,759,555		\$ 12,759,555
33	395	Laboratory Equipment	\$ 4,761,689	100%	\$ 4,761,689		\$ 4,761,689
34	396	Power Operated Equipment	\$ 6,069,254	100%	\$ 6,069,254		\$ 6,069,254
35	397	Communication Equipment	\$ 21,564,223	100%	\$ 21,564,223		\$ 21,564,223
36	398	Miscellaneous Equipment	\$ 92,720	100%	\$ 92,720		\$ 92,720
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	100%	\$ 203,777		\$ 203,777
38		Total General Plant	\$ 148,210,689	100%	\$ 148,210,689	\$ -	\$ 148,210,689

The Cleveland Electric Illuminating Company: 13-2005-EL-RDR
3/31/2014 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 3/31/2014 from the 2014 Forecast Version 12, 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 3/31/2014 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	303	Intangible Software	\$ 51,119,326	100%	\$ 51,119,326	\$ (6,510,528)	\$ 44,608,798
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	100%	\$ 1,176,339		\$ 1,176,339
41	303	Intangible FAS 109 Distribution	\$ 2,001,380	100%	\$ 2,001,380		\$ 2,001,380
42		Total Other Plant	\$ 54,297,045		\$ 54,297,045	\$ (6,510,528)	\$ 47,786,518
43		Company Total Plant	\$ 2,737,760,581	100%	\$ 2,737,760,581	\$ (84,811,588)	\$ 2,652,948,993
44		Service Company Plant Allocated*					\$ 74,403,239
45		Grand Total Plant (43 + 44)					<u>\$ 2,727,352,232</u>

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

The Cleveland Electric Illuminating Company: 13-2005-EL-RDR
3/31/2014 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

Page 1 of 4

NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 3/31/2014 from 2014 Forecast Version 12, 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 3/31/2014 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted
			Sch B2.1 (Estimate) Column E (A)	Company (B)	% (C)	Total (D) = (B) * (C)	(E)	Jurisdiction (F) = (D) + (E)
<u>TRANSMISSION PLANT</u>								
1	350	Land & Land Rights	\$ 5,478,594	\$ -	100%	\$ -		\$ -
2	352	Structures & Improvements	\$ 18,530,154	\$ 14,089,499	100%	\$ 14,089,499		\$ 14,089,499
3	353	Station Equipment	\$ 157,789,177	\$ 66,772,930	100%	\$ 66,772,930	758	\$ 66,773,689
4	354	Towers & Fixtures	\$ 326,171	\$ 1,594,571	100%	\$ 1,594,571		\$ 1,594,571
5	355	Poles & Fixtures	\$ 43,125,558	\$ 33,269,180	100%	\$ 33,269,180		\$ 33,269,180
6	356	Overhead Conductors & Devices	\$ 51,668,547	\$ 26,700,815	100%	\$ 26,700,815		\$ 26,700,815
7	357	Underground Conduit	\$ 31,967,934	\$ 27,755,826	100%	\$ 27,755,826		\$ 27,755,826
8	358	Underground Conductors & Devices	\$ 95,200,225	\$ 34,879,350	100%	\$ 34,879,350		\$ 34,879,350
9	359	Roads & Trails	\$ 319,646	\$ 23,055	100%	\$ 23,055		\$ 23,055
10		Total Transmission Plant	\$ 404,406,007	\$ 205,085,226	100%	\$ 205,085,226	\$ 758	\$ 205,085,984

The Cleveland Electric Illuminating Company: 13-2005-EL-RDR
3/31/2014 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

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NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 3/31/2014 from 2014 Forecast Version 12, 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 3/31/2014 Plant in Service Balances" worksheet.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
			Sch B2.1 (Estimate) Column E					
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
<u>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$ 6,757,249	\$ -	100%	\$ -		\$ -
12	361	Structures & Improvements	\$ 23,788,262	\$ 17,893,769	100%	\$ 17,893,769		\$ 17,893,769
13	362	Station Equipment	\$ 236,635,646	\$ 71,843,333	100%	\$ 71,843,333	\$ (152,640)	\$ 71,690,694
14	364	Poles, Towers & Fixtures	\$ 327,370,285	\$ 201,635,831	100%	\$ 201,635,831	\$ (79,072)	\$ 201,556,759
15	365	Overhead Conductors & Devices	\$ 416,000,932	\$ 155,167,513	100%	\$ 155,167,513	\$ (404,377)	\$ 154,763,136
16	366	Underground Conduit	\$ 70,519,574	\$ 41,209,643	100%	\$ 41,209,643		\$ 41,209,643
17	367	Underground Conductors & Devices	\$ 351,323,100	\$ 96,508,225	100%	\$ 96,508,225	\$ (1,900)	\$ 96,506,326
18	368	Line Transformers	\$ 353,286,056	\$ 123,822,278	100%	\$ 123,822,278	\$ (32,733)	\$ 123,789,544
19	369	Services	\$ 75,047,568	\$ 12,511,479	100%	\$ 12,511,479	\$ (15)	\$ 12,511,464
20	370	Meters	\$ 95,371,886	\$ 24,962,186	100%	\$ 24,962,186	\$ (1,101,818)	\$ 23,860,369
21	371	Installation on Customer Premises	\$ 24,588,294	\$ 8,695,503	100%	\$ 8,695,503		\$ 8,695,503
22	373	Street Lighting & Signal Systems	\$ 71,796,848	\$ 36,809,155	100%	\$ 36,809,155		\$ 36,809,155
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	\$ 44,985	100%	\$ 44,985		\$ 44,985
24		Total Distribution Plant	\$ 2,052,545,780	\$ 791,103,901	100%	\$ 791,103,901	\$ (1,772,555)	\$ 789,331,346

The Cleveland Electric Illuminating Company: 13-2005-EL-RDR
3/31/2014 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

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NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 3/31/2014 from 2014 Forecast Version 12, 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 3/31/2014 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company		Reserve Balances				
			Plant Investment	Sch B2.1 (Estimate) Column E	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
			(A)						
<u>GENERAL PLANT</u>									
25	389	Land & Land Rights	\$	2,470,389	\$	-	100%	\$	-
26	390	Structures & Improvements	\$	72,902,981	\$	18,763,225	100%	\$	18,763,225
27	390.3	Leasehold Improvements	\$	436,850	\$	425,889	100%	\$	425,889
28	391.1	Office Furniture & Equipment	\$	4,560,924	\$	4,141,865	100%	\$	4,141,865
29	391.2	Data Processing Equipment	\$	17,837,964	\$	7,919,339	100%	\$	7,919,339
30	392	Transportation Equipment	\$	3,915,967	\$	3,421,036	100%	\$	3,421,036
31	393	Stores Equipment	\$	634,397	\$	116,057	100%	\$	116,057
32	394	Tools, Shop & Garage Equipment	\$	12,759,555	\$	2,825,662	100%	\$	2,825,662
33	395	Laboratory Equipment	\$	4,761,689	\$	1,729,761	100%	\$	1,729,761
34	396	Power Operated Equipment	\$	6,069,254	\$	3,902,833	100%	\$	3,902,833
35	397	Communication Equipment	\$	21,564,223	\$	17,578,844	100%	\$	17,578,844
36	398	Miscellaneous Equipment	\$	92,720	\$	79,751	100%	\$	79,751
37	399.1	Asset Retirement Costs for General Plant	\$	203,777	\$	105,638	100%	\$	105,638
38		Total General Plant	\$	148,210,689	\$	61,009,898	100%	\$	61,009,898
								\$	-

The Cleveland Electric Illuminating Company: 13-2005-EL-RDR
3/31/2014 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

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NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 3/31/2014 from 2014 Forecast Version 12, 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 3/31/2014 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances					Adjusted Jurisdiction (F) = (D) + (E)
			Plant Investment	Total Company	Allocation %	Allocated Total	Adjustments		
			Sch B2.1 (Estimate) Column E (A)					(B)	
OTHER PLANT									
39	303	Intangible Software	\$ 51,119,326	\$ 37,460,676	100%	\$ 37,460,676	\$ (365,312)	\$ 37,095,364	
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,018,586	100%	\$ 1,018,586		\$ 1,018,586	
41	303	Intangible FAS 109 Distribution	\$ 2,001,380	\$ 2,001,380	100%	\$ 2,001,380		\$ 2,001,380	
42		Total Other Plant	\$ 54,297,045	\$ 40,480,642		\$ 40,480,642	\$ (365,312)	\$ 40,115,330	
43		Removal Work in Progress (RWIP)		\$ (6,188,972)	100%	\$ (6,188,972)		\$ (6,188,972)	
44		Company Total Plant (Reserve)	\$ 2,659,459,521	\$ 1,091,490,695	100%	\$ 1,091,490,695	\$ (2,137,108)	\$ 1,089,353,587	
45		Service Company Reserve Allocated*						\$ 28,772,273	
46		Grand Total Plant (Reserve) (44 + 45)						\$ 1,118,125,860	

* 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. 3/31/2014*	447,045,104	466,374,818	128,540,440	85,069,763
(2) Service Company Allocated ADIT**	\$ 12,088,413	\$ 14,649,013	\$ 6,448,288	
(3) Grand Total ADIT Balance***	<u>\$ 459,133,517</u>	<u>\$ 481,023,832</u>	<u>\$ 134,988,728</u>	

*Source: Estimated 3/31/2014 balances from the 2014 Forecast Version 12 adjusted to reflect current assumptions.

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

*** Calculation : Line 1 + Line 2

The Cleveland Electric Illuminating Company: 13-2005-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of March 31, 2014

Schedule B-3.2 (Estimate)

Page 1 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate)	Reserve Balance Sch. B-3 (Estimate)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 5,478,594	\$ -	0.00%	\$ -
2	352	Structures & Improvements	\$ 18,530,154	\$ 14,089,499	2.50%	\$ 463,254
3	353	Station Equipment	\$ 157,789,177	\$ 66,773,689	1.80%	\$ 2,840,205
4	354	Towers & Fixtures	\$ 326,171	\$ 1,594,571	1.77%	\$ 5,773
5	355	Poles & Fixtures	\$ 43,125,558	\$ 33,269,180	3.00%	\$ 1,293,767
6	356	Overhead Conductors & Devices	\$ 51,668,547	\$ 26,700,815	2.78%	\$ 1,436,386
7	357	Underground Conduit	\$ 31,967,934	\$ 27,755,826	2.00%	\$ 639,359
8	358	Underground Conductors & Devices	\$ 95,200,225	\$ 34,879,350	2.00%	\$ 1,904,004
9	359	Roads & Trails*	\$ 319,646	\$ 23,055	1.33%	\$ 4,251
10		Total Transmission	\$ 404,406,007	\$ 205,085,984		\$ 8,586,999

*NOTE: There weren't any balances in this account in Case No. 07-551-EL-AIR, so this accrual rate has been added since the case

The Cleveland Electric Illuminating Company: 13-2005-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of March 31, 2014

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>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 6,757,249	\$ -	0.00%	\$ -
12	361	Structures & Improvements	\$ 23,788,262	\$ 17,893,769	2.50%	\$ 594,707
13	362	Station Equipment	\$ 236,635,646	\$ 71,690,694	1.80%	\$ 4,259,442
14	364	Poles, Towers & Fixtures	\$ 327,370,285	\$ 201,556,759	4.65%	\$ 15,222,718
15	365	Overhead Conductors & Devices	\$ 416,000,932	\$ 154,763,136	3.89%	\$ 16,182,436
16	366	Underground Conduit	\$ 70,519,574	\$ 41,209,643	2.17%	\$ 1,530,275
17	367	Underground Conductors & Devices	\$ 351,323,100	\$ 96,506,326	2.44%	\$ 8,572,284
18	368	Line Transformers	\$ 353,286,056	\$ 123,789,544	2.91%	\$ 10,280,624
19	369	Services	\$ 75,047,568	\$ 12,511,464	4.33%	\$ 3,249,560
20	370	Meters	\$ 95,371,886	\$ 23,860,369	3.16%	\$ 3,013,752
21	371	Installation on Customer Premises	\$ 24,588,294	\$ 8,695,503	3.45%	\$ 848,296
22	373	Street Lighting & Signal Systems	\$ 71,796,848	\$ 36,809,155	3.70%	\$ 2,656,483
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	\$ 44,985	0.00%	\$ -
24		Total Distribution	\$ 2,052,545,780	\$ 789,331,346		\$ 66,410,577

The Cleveland Electric Illuminating Company: 13-2005-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of March 31, 2014

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>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 2,470,389	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 72,902,981	\$ 18,763,225	2.20%	\$ 1,603,866
27	390.3	Leasehold Improvements	\$ 436,850	\$ 425,889	22.34%	\$ 97,592
28	391.1	Office Furniture & Equipment	\$ 4,560,924	\$ 4,141,865	7.60%	\$ 346,630
29	391.2	Data Processing Equipment	\$ 17,837,964	\$ 7,919,339	10.56%	\$ 1,883,689
30	392	Transportation Equipment	\$ 3,915,967	\$ 3,421,036	6.07%	\$ 237,699
31	393	Stores Equipment	\$ 634,397	\$ 116,057	6.67%	\$ 42,314
32	394	Tools, Shop & Garage Equipment	\$ 12,759,555	\$ 2,825,662	4.62%	\$ 589,491
33	395	Laboratory Equipment	\$ 4,761,689	\$ 1,729,761	2.31%	\$ 109,995
34	396	Power Operated Equipment	\$ 6,069,254	\$ 3,902,833	4.47%	\$ 271,296
35	397	Communication Equipment	\$ 21,564,223	\$ 17,578,844	7.50%	\$ 1,617,317
36	398	Miscellaneous Equipment	\$ 92,720	\$ 79,751	6.67%	\$ 6,184
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	\$ 105,638	0.00%	\$ -
38		Total General	\$ 148,210,689	\$ 61,009,898		\$ 6,806,073

The Cleveland Electric Illuminating Company: 13-2005-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of March 31, 2014

Schedule B-3.2 (Estimate)

Page 4 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>OTHER PLANT</u>						
39	303	Intangible Software	\$ 44,608,798	\$ 37,095,364	14.29%	**
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,018,586	2.15%	**
41	303	Intangible FAS 109 Distribution	\$ 2,001,380	\$ 2,001,380	3.18%	**
42		Total Other	\$ 47,786,518	\$ 40,115,330		\$ 2,288,958
43		Removal Work in Progress (RWIP)		\$ (6,188,972)		
44		Total Company Depreciation	\$ 2,652,948,993	\$ 1,089,353,587		\$ 84,092,607
45		Incremental Depreciation Associated with Allocated Service Company Plant ***	\$ 74,403,239	\$ 28,772,273		\$ 2,642,087
46		GRAND TOTAL (44 + 45)	\$ 2,727,352,232	\$ 1,118,125,860		\$ 86,734,694

** Please see the "Intangible Depreciation Expense Calculation: Estimated 3/31/2014 Balances" workpaper for more details behind the calculation of depreciation expense associated with Intangible Plant.

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

The Cleveland Electric Illuminating Company: 13-2005-EL-RDR

Annual Property Tax Expense on Estimated Plant Balances as of March 31, 2014

Schedule C-3.10a (Estimate)

Page 1 of 1

Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes	\$ 99,135,257
2	Real Property Taxes	\$ 2,160,149
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 51,419</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 101,346,825</u></u>

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

The Cleveland Electric Illuminating Company: 13-2005-EL-RDR

Annual Personal Property Tax Expense on Estimated Plant Balances as of March 31, 2014

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)	\$ 404,406,007	\$ 2,052,545,780	\$ 148,210,689
2	Jurisdictional Real Property (b)	\$ 24,008,749	\$ 30,545,511	\$ 75,810,220
3	Jurisdictional Personal Property (1 - 2)	\$ 380,397,259	\$ 2,022,000,269	\$ 72,400,469
4	Purchase Accounting Adjustment (f)	\$ (257,080,486)	\$ (912,345,104)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	<u>\$ 123,316,773</u>	<u>\$ 1,109,655,165</u>	<u>\$ 72,400,469</u>
<u>Exclusions and Exemptions</u>				
6	Capitalized Asset Retirement Costs (a)	\$ -	\$ 60,078	\$ 203,777
7	Exempt Facilities (c)	\$ -	\$ -	\$ -
8	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ 6,527,799
9	Capitalized Interest (g)	\$ 4,879,645	\$ 9,343,296	\$ -
10	Total Exclusions and Exemptions (6 thru 9)	<u>\$ 4,879,645</u>	<u>\$ 9,403,375</u>	<u>\$ 6,731,576</u>
11	Net Cost of Taxable Personal Property (5 - 10)	\$ 118,437,128	\$ 1,100,251,790	\$ 65,668,892
12	True Value Percentage (c)	<u>79.3896%</u>	<u>78.0687%</u>	<u>35.1868%</u>
13	True Value of Taxable Personal Property (11 x 12)	\$ 94,026,762	\$ 858,952,269	\$ 23,106,782
14	Assessment Percentage (d)	<u>85.00%</u>	<u>85.00%</u>	<u>24.00%</u>
15	Assessment Value (13 x 14)	\$ 79,922,748	\$ 730,109,429	\$ 5,545,628
16	Personal Property Tax Rate (e)	<u>10.8791140%</u>	<u>10.8791140%</u>	<u>10.8791140%</u>
17	Personal Property Tax (15 x 16)	\$ 8,694,887	\$ 79,429,437	\$ 603,315
18	Purchase Accounting Adjustment (f)	\$ 2,092,205	\$ 8,315,413	\$ -
19	Total Personal Property Tax (17 + 18)			<u>\$ 99,135,257</u>

(a) Schedule B-2.1 (Estimate)

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

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

(d) Statutory Assessment for Personal Property

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

(f) Adjustment made as a result of the merger between Ohio Edison and Centerior

(g) Calculation: Line 5 x Percentage from 2013 Ohio Annual Property Tax Return Filing

The Cleveland Electric Illuminating Company: 13-2005-EL-RDR

Annual Real Property Tax Expense on Estimated Plant Balances as of March 31, 2014

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)	\$ 24,008,749	\$ 30,545,511	\$ 75,810,220
2	True Value Percentage (b)	<u>58.81%</u>	<u>58.81%</u>	<u>58.81%</u>
3	True Value of Taxable Real Property (1 x 2)	\$ 14,120,554	\$ 17,965,098	\$ 44,587,174
4	Assessment Percentage (c)	<u>35.00%</u>	<u>35.00%</u>	<u>35.00%</u>
5	Assessment Value (3 x 4)	\$ 4,942,194	\$ 6,287,784	\$ 15,605,511
6	Real Property Tax Rate (d)	<u>8.0496%</u>	<u>8.0496%</u>	<u>8.0496%</u>
7	Real Property Tax (5 x 6)	\$ 397,827	\$ 506,141	\$ 1,256,181
8	Total Real Property Tax (Sum of 7)			<u><u>\$ 2,160,149</u></u>
(a)	Schedule C-3.10a1 (Estimate)			
(b)	Calculated as follows:			
	(1) Real Property Assessed Value	\$ 38,006,649	Source: CEI'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	\$ 108,590,426	Calculation: (1) / (2)	
	(4) Real Property Capitalized Cost	\$ 184,633,082	Book cost of real property used to compare to assessed value of real property to derive a true value percentage	
	(5) Real Property True Value Percentage	<u><u>58.81%</u></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 3/31/2014 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: 2014 Forecast Version 12, 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	\$ 6,510,528	\$ 365,312
362	\$ 1,437,734	\$ 152,640
364	\$ 207,471	\$ 79,014
365	\$ 2,298,514	\$ 404,332
367	\$ 13,029	\$ 1,900
368	\$ 212,402	\$ 32,685
370	\$ 14,981,095	\$ 1,101,818
Grand Total	\$ 25,660,773	\$ 2,137,700

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 Exclusions related to Rider EDR(g) are determined by the WBS CE-000303.

FERC Account	CEI	
	Gross	Reserve
353	\$ (168,546)	\$ (758)
364	\$ 3,731	\$ 58
365	\$ 3,501	\$ 45
368	\$ 4,998	\$ 48
369	\$ 1,039	\$ 15
Grand Total	\$ (155,277)	\$ (592)

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	\$ 523,597,741	\$ 74,403,239	\$ 90,163,531	\$ 39,688,709	\$ 204,255,479
(3) Reserve	\$ 202,479,051	\$ 28,772,273	\$ 34,866,893	\$ 15,347,912	\$ 78,987,078
(4) ADIT	\$ 85,069,763	\$ 12,088,413	\$ 14,649,013	\$ 6,448,288	\$ 33,185,715
(5) Rate Base	\$ 33,542,552	\$ 40,647,625	\$ 17,892,509	\$ 92,082,686	
(6) Depreciation Expense (Incremental)	\$ 2,642,087	\$ 3,201,740	\$ 1,409,361	\$ 7,253,188	
(7) Property Tax Expense (Incremental)	\$ 51,419	\$ 62,311	\$ 27,428	\$ 141,158	
(8) Total Expenses	\$ 2,693,505	\$ 3,264,051	\$ 1,436,789	\$ 7,394,345	

- (2) Estimated Gross Plant = 3/31/2014 General and Intangible Plant Balances in the 2014 Forecast Version 12 adjusted to reflect current assumptions
- (3) Estimated Reserve = 3/31/2014 General and Intangible Reserve Balances in the 2014 Forecast Version 12 adjusted to reflect current assumptions
- (4) ADIT: Estimated ADIT Balances as of 3/31/2014
- (5) Rate Base = Gross Plant - Reserve - ADIT
- (6) Estimated incremental depreciation expense. Additional details provided on "Incremental Depreciation and Property Tax Associated with Service Company Plant: Case No. 07-551-EL-AIR vs. Estimated 3/31/2014 Balances" workpaper.
- (7) Estimated incremental property tax expense. Additional details provided on "Incremental Depreciation and Property Tax Associated with Service Company Plant: Case No. 07-551-EL-AIR vs. Estimated 3/31/2014 Balances" workpaper.
- (8) Total Expenses = Depreciation Expense + Property Tax Expense

All Service Company Allocations for Gross Plant and Reserve can be found on Sch B2.1 (Estimate) and Sch B3 (Estimate), respectively, in order to determine the Grand Totals shown on the "Rider DCR Estimated Distribution Rate Base Additions as of 3/31/2014: Revenue Requirement" workpaper.

Depreciation Rate for Service Company Plant (Estimate)

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

Line No.	(A) Account	(B) Account Description	(C) 5/31/2007		(E) Net	(F) (G) (H) (I) Accrual Rates				(J) Depreciation Expense
			Gross	Reserve		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

Depreciation Rate for Service Company Plant (Estimate)

II. Estimated Depreciation Accrual Rate for Service Company Plant as of March 31, 2014

Line No.	(A) Account	(B) Account Description	(C) (D) (E) Estimated 3/31/2014 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 *	\$ 45,030,487	\$ 16,897,442	\$ 28,133,045	2.20%	2.50%	2.20%	2.33%	\$ 1,050,304
32	390.3	Struct Imprv, Leasehold Imp **	\$ 14,079,745	\$ 4,904,228	\$ 9,175,517	22.34%	20.78%	0.00%	21.49%	\$ 3,025,075
33	391.1	Office Furn., Mech. Equip.	\$ 21,747,994	\$ 10,109,619	\$ 11,638,376	7.60%	3.80%	3.80%	5.18%	\$ 1,127,462
34	391.2	Data Processing Equipment	\$ 141,004,441	\$ 31,929,912	\$ 109,074,529	10.56%	17.00%	9.50%	13.20%	\$ 18,608,090
35	392	Transportation Equipment	\$ 1,020,827	\$ 137,619	\$ 883,208	6.07%	7.31%	6.92%	6.78%	\$ 69,238
36	393	Stores Equipment	\$ 17,099	\$ 5,565	\$ 11,534	6.67%	2.56%	3.13%	4.17%	\$ 713
37	394	Tools, Shop, Garage Equip.	\$ 220,235	\$ 13,842	\$ 206,392	4.62%	3.17%	3.33%	3.73%	\$ 8,213
38	395	Laboratory Equipment	\$ 116,674	\$ 24,841	\$ 91,833	2.31%	3.80%	2.86%	3.07%	\$ 3,587
39	396	Power Operated Equipment	\$ 93,304	\$ 63,983	\$ 29,321	4.47%	3.48%	5.28%	4.19%	\$ 3,910
40	397	Communication Equipment ***	\$ 79,438,364	\$ 21,707,025	\$ 57,731,339	7.50%	5.00%	5.88%	6.08%	\$ 4,831,168
41	398	Misc. Equipment	\$ 3,581,763	\$ 664,024	\$ 2,917,739	6.67%	4.00%	3.33%	4.84%	\$ 173,443
42	399.1	ARC General Plant	\$ 40,721	\$ 23,287	\$ 17,434	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 306,622,602	\$ 86,481,388	\$ 220,141,214					\$ 28,901,202
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	\$ 16,420,775	\$ 5,373,635	\$ 11,047,140	14.29%	14.29%	14.29%	14.29%	\$ 2,346,529
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	\$ 7,142,441	\$ 102,809	14.29%	14.29%	14.29%	14.29%	\$ 102,809
52	303	FECO 101/6-303 2008 Software	\$ 7,404,178	\$ 6,686,123	\$ 718,055	14.29%	14.29%	14.29%	14.29%	\$ 718,055
53	303	FECO 101/6-303 2009 Software	\$ 15,969,099	\$ 10,784,294	\$ 5,184,805	14.29%	14.29%	14.29%	14.29%	\$ 2,281,984
54	303	FECO 101/6-303 2010 Software	\$ 19,351,321	\$ 11,047,315	\$ 8,304,006	14.29%	14.29%	14.29%	14.29%	\$ 2,765,304
55	303	FECO 101/6-303 2011 Software	\$ 53,522,131	\$ 20,230,721	\$ 33,291,410	14.29%	14.29%	14.29%	14.29%	\$ 7,648,312
56	303	FECO 101/6-303 2012 Software	\$ 32,231,769	\$ 7,210,944	\$ 25,020,825	14.29%	14.29%	14.29%	14.29%	\$ 4,605,920
57	303	FECO 101/6-303 2013 Software	\$ 19,669,811	\$ 2,522,076	\$ 17,147,735	14.29%	14.29%	14.29%	14.29%	\$ 2,810,816
58			\$ 216,975,139	\$ 116,158,353	\$ 100,816,786					\$ 23,279,729
59	Removal Work in Progress (RWIP)		\$ (160,690)							
60	TOTAL - GENERAL & INTANGIBLE		\$ 523,597,741	\$ 202,479,051	\$ 320,958,000					9.97% \$ 52,180,931

NOTES

(C) - (E) Estimated 3/31/2014 balances. Source: 2014 Forecast Version 12 adjusted to reflect current assumptions.

Note: Accounts 391.1 - 398 are aggregated together in the 2014 Forecast Version 12 and were allocated based on December 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 3/31/2014. 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
<p>* Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax. Accordingly, for purposes of determining the average Property Tax rate applicable to Service Company plant, only Real Property Tax is considered.</p> <p>** Weighted average based on Service Company allocation factors.</p> <p>Assumes that the tax rate for Service Company plant is equal to the weighted average of the three operating companies.</p>						

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

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

NOTES

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

The Cleveland Electric Illuminating Company: 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 March 31, 2014 *

No.	(A) Category	(B) CEI	(C) OE	(D) TE	(E) Average **	(F) Source / Calculation
24	Allocation Factors	14.21%	17.22%	7.58%	39.01%	"Service Company Allocations to the Ohio Operating Companies (Estimate)" workpaper
25	Weighted Allocation Factors	36.43%	44.14%	19.43%	100.00%	Weighted Line 24
<u>Real Property Tax</u>						
26	True Value Percentage	58.81%	44.65%	44.67%	49.82%	Schedule C3.10a2 (Estimate)
27	Assessment Percentage	35.00%	35.00%	35.00%	35.00%	Schedule C3.10a2 (Estimate)
28	Real Property Tax Rate	8.05%	7.08%	8.17%	7.65%	Schedule C3.10a2 (Estimate)
29	Average Rate	1.66%	1.11%	1.28%	1.33%	Line 26 x Line 27 x Line 28
<p>* Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax. Accordingly, for purposes of determining the average Property Tax rate applicable to Service Company plant, only Real Property Tax is considered.</p> <p>** Weighted average based on Service Company allocation factors.</p> <p>Assumes that the tax rate for Service Company plant is equal to the weighted average of the three operating companies.</p>						

IV. Estimated Property Tax Rate for Service Company General Plant as of March 31, 2014

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%	\$ 45,030,487	\$ 600,287
32	390.3	Struct Imprv, Leasehold Imp	Real	1.33%	\$ 14,079,745	\$ 187,692
33	391.1	Office Furn., Mech. Equip.	Personal		\$ 21,747,994	\$ -
34	391.2	Data Processing Equipment	Personal		\$ 141,004,441	\$ -
35	392	Transportation Equipment	Personal		\$ 1,020,827	\$ -
36	393	Stores Equipment	Personal		\$ 17,099	\$ -
37	394	Tools, Shop, Garage Equip.	Personal		\$ 220,235	\$ -
38	395	Laboratory Equipment	Personal		\$ 116,674	\$ -
39	396	Power Operated Equipment	Personal		\$ 93,304	\$ -
40	397	Communication Equipment	Personal		\$ 79,438,364	\$ -
41	398	Misc. Equipment	Personal		\$ 3,581,763	\$ -
42	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
43	TOTAL - GENERAL PLANT				\$ 306,622,602	\$ 791,058
44	TOTAL - INTANGIBLE PLANT				\$ 216,975,139	\$ -
45	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 523,597,741	\$ 791,058
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 3/31/2014. Source: 2014 Forecast Version 12 adjusted to reflect current assumptions.
- (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

Incremental Depreciation and Property Tax Associated with Service Company Plant

Case No. 07-551-EL-AIR vs. Estimated 3/31/2014 Balances

I. Estimated Allocated Service Company Plant and Related Expenses as of March 31, 2014							
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	\$ 523,597,741	\$ 74,403,239	\$ 90,163,531	\$ 39,688,709	\$ 204,255,479	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 60 x Line 1
3	Accum. Reserve	\$ (202,479,051)	\$ (28,772,273)	\$ (34,866,893)	\$ (15,347,912)	\$ (78,987,078)	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 60 x Line 1
4	Net Plant	\$ 321,118,689	\$ 45,630,966	\$ 55,296,638	\$ 24,340,797	\$ 125,268,401	Line 2 + Line 3
5	Depreciation *	9.97%	\$ 7,414,910	\$ 8,985,556	\$ 3,955,315	\$ 20,355,781	Average Rate x Line 2
6	Property Tax *	0.15%	\$ 112,409	\$ 136,220	\$ 59,962	\$ 308,592	Average Rate x Line 2
7	Total Expenses		\$ 7,527,320	\$ 9,121,777	\$ 4,015,277	\$ 20,664,373	
<p>* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 3/31/2014. See line 60 of the "Depreciation Rate for Service Company Plant (Estimate)" workpaper and line 46 of the "Property Tax Rate for Service Company Plant (Estimate)" workpaper for more details.</p>							

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
<p>* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant as of 5/31/07. See line 27 of the "Depreciation Rate for Service Company Plant (Estimate)" workpaper and line 23 of the "Property Tax Rate for Service Company Plant (Estimate)" workpaper for more details.</p>							

III. Estimated Incremental Expenses Associated with Allocated Service Company Plant *							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
15	Depreciation	-0.72%	\$ 2,642,087	\$ 3,201,740	\$ 1,409,361	\$ 7,253,188	Line 5 - Line 12
16	Property Tax	0.01%	\$ 51,419	\$ 62,311	\$ 27,428	\$ 141,158	Line 6 - Line 13
17	Total Expenses		\$ 2,693,505	\$ 3,264,051	\$ 1,436,789	\$ 7,394,345	Line 15 + Line 16
<p>* In Case No. 07-551-EL-AIR, test year operating expenses included allocated depreciation and property tax associated with Service Company plant. This section calculates the difference between the estimated level of these expenses included in base rates and the expected expenses to be incurred based on Service Company plant balances as of March 31, 2014. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.</p>							

Intangible Depreciation Expense Calculation
Estimated 3/31/2014 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 March-14 (D)	Reserve March-14 (E)	Net Plant March-14 (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	\$ 5,652,697	\$ 217,759	14.29%	\$ 217,759
CECO The Illuminating Co.	CECO 101/6-303 2008 Software	Intangible Plant	\$ 1,068,042	\$ 1,483,370	\$ (415,328)	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2009 Software	Intangible Plant	\$ 3,242,050	\$ 2,071,566	\$ 1,170,484	14.29%	\$ 463,289
CECO The Illuminating Co.	CECO 101/6-303 2010 Software	Intangible Plant	\$ 2,795,276	\$ 1,545,503	\$ 1,249,773	14.29%	\$ 399,445
CECO The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,801,533	\$ 2,316,612	\$ 3,484,921	14.29%	\$ 829,039
CECO The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant	\$ 570,001	\$ 108,323	\$ 461,678	14.29%	\$ 81,453
CECO The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 903,654	\$ 138,808	\$ 764,846	14.29%	\$ 129,132
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	\$ 1,018,586	\$ 157,754	2.15%	\$ 25,291
CECO The Illuminating Co.	CECO 101/6-303 Software	Intangible Plant	\$ 1,004,548	\$ 425,248	\$ 579,300	14.29%	\$ 143,550
CECO The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
Total			\$ 47,786,518	\$ 40,115,330	\$ 7,671,187		\$ 2,288,958
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	\$ 7,135,366	\$ 72,845	14.29%	\$ 72,845
OECO Ohio Edison Co.	OECO 101/6-303 2008 Software	Intangible Plant	\$ 1,343,335	\$ 2,287,554	\$ (944,218)	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2009 Software	Intangible Plant	\$ 4,181,335	\$ 2,937,565	\$ 1,243,770	14.29%	\$ 597,513
OECO Ohio Edison Co.	OECO 101/6-303 2010 Software	Intangible Plant	\$ 3,268,891	\$ 1,952,357	\$ 1,316,534	14.29%	\$ 467,124
OECO Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 8,137,137	\$ 2,893,571	\$ 5,243,566	14.29%	\$ 1,162,797
OECO Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant	\$ 988,240	\$ 218,664	\$ 769,576	14.29%	\$ 141,220
OECO Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$ 1,910,932	\$ 323,467	\$ 1,587,465	14.29%	\$ 273,072
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	\$ 169,843	\$ 21,470	3.87%	\$ 7,404
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Trans Land	Intangible Plant	\$ 1,326,229	\$ -	\$ 1,326,229	2.33%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Transmissio	Intangible Plant	\$ 697,049	\$ 697,049	\$ -	2.33%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 Intangibles	Intangible Plant	\$ 1,638,653	\$ 815,336	\$ 823,317	14.29%	\$ 234,164
Total			\$ 62,588,861	\$ 50,993,701	\$ 11,595,161		\$ 2,956,138
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	\$ 2,979,298	\$ 115,704	14.29%	\$ 115,704
TECO Toledo Edison Co.	TECO 101/6-303 2008 Software	Intangible Plant	\$ 554,817	\$ 787,991	\$ (233,173)	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2009 Software	Intangible Plant	\$ 1,800,726	\$ 1,243,034	\$ 557,691	14.29%	\$ 257,324
TECO Toledo Edison Co.	TECO 101/6-303 2010 Software	Intangible Plant	\$ 1,425,804	\$ 847,330	\$ 578,474	14.29%	\$ 203,747
TECO Toledo Edison Co.	TECO 101/6-303 2011 Software	Intangible Plant	\$ 2,119,038	\$ 912,233	\$ 1,206,805	14.29%	\$ 302,810
TECO Toledo Edison Co.	TECO 101/6-303 2012 Software	Intangible Plant	\$ 354,870	\$ 52,112	\$ 302,758	14.29%	\$ 50,711
TECO Toledo Edison Co.	TECO 101/6-303 2013 Software	Intangible Plant	\$ 394,539	\$ 61,708	\$ 332,830	14.29%	\$ 56,380
TECO Toledo Edison Co.	TECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 240,093	\$ 231,535	\$ 8,559	3.10%	\$ 7,443
TECO Toledo Edison Co.	TECO 101/6-303 FAS109 Transmission	Intangible Plant	\$ 54,210	\$ 47,263	\$ 6,947	2.37%	\$ 1,285
TECO Toledo Edison Co.	TECO 101/6-303 Software	Intangible Plant	\$ 470,667	\$ 355,128	\$ 115,539	14.29%	\$ 67,258
Total			\$ 22,021,822	\$ 19,029,688	\$ 2,992,134		\$ 1,062,662

NOTES

- (D) - (F) Source: 2014 Forecast Version 12 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 Q2 2014 Rider DCR Rates

	(A)	(B)
	Company	Rev Req 3/31/2014
(1)	CEI	\$ 90,972,782
(2)	OE	\$ 90,759,689
(3)	TE	\$ 24,731,649
(4)	TOTAL	\$ 206,464,120

NOTES

(B) Annual Revenue Requirement based on estimated 3/31/2014 Rate Base

II. Quarterly Revenue Requirement Additions

	(A)	(B)	(C)	(D)
	Description	CEI	OE	TE
(1)	DCR Audit Expense Recovery Q1 2014	\$ -	\$ -	\$ -
(2)	Reconciliation Amount Adjusted for Q2 2014	\$ (1,251,636)	\$ (1,547,147)	\$ (271,223)
(3)	Total Quarterly Reconciliation	\$ (1,251,636)	\$ (1,547,147)	\$ (271,223)

SOURCES

Line 1: Source: Remaining DCR Audit Expenses to be recovered during Q2 2014.

Line 2: Source: "Quarterly Revenue Requirement Additions: Calculation of Q1 2014 Reconciliation Amount Adjusted for Q2 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)	(B)	(C)	(D)	(E)	(F)
	Company	Rate Schedule	Annual KWH Sales		DCR Annual Rev Req Allocations	Quarterly Reconciliation
			Total	% Total		
(1)	CEI	RS	5,635,272,737	33.52%	\$ 30,489,562	\$ (419,486)
(2)		GS, GP, GSU	11,178,889,477	66.48%	\$ 60,483,220	\$ (832,150)
(3)			16,814,162,214	100.00%	\$ 90,972,782	\$ (1,251,636)
(4)	OE	RS	9,115,754,379	46.22%	\$ 41,946,568	\$ (715,048)
(5)		GS, GP, GSU	10,607,981,536	53.78%	\$ 48,813,121	\$ (832,099)
(6)			19,723,735,915	100.00%	\$ 90,759,689	\$ (1,547,147)
(7)	TE	RS	2,495,230,204	43.81%	\$ 10,835,747	\$ (118,832)
(8)		GS, GP, GSU	3,199,915,290	56.19%	\$ 13,895,902	\$ (152,391)
(9)			5,695,145,494	100.00%	\$ 24,731,649	\$ (271,223)
(10)	OH	RS	17,246,257,321	40.84%	\$ 83,271,877	\$ (1,253,366)
(11)	TOTAL	GS, GP, GSU	24,986,786,303	59.16%	\$ 123,192,243	\$ (1,816,640)
(12)			42,233,043,623	100.00%	\$ 206,464,120	\$ (3,070,006)

NOTES

- (C) Source: Forecast for April 2014 through March 2015 (All forecasted numbers associated with 2014 Original Budget)
(D) Calculation: Individual Rate Schedule Total / Total for RS, GS, GP, GSU
(E) Calculation: Annual Rider DCR Revenue Requirement from Section I, Column B x Column D
(F) Calculation: Quarterly Reconciliation from Section II, Line 3 x Column D

Rider Charge Calculation - Rider DCR

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

	(A) Company	(B) Rate Schedule	(C) Stipulation Allocation			(F) DCR Annual Rev Req Allocations	(G) Quarterly Reconciliation
			% of Total	% of Non-RS	DCR Jurisd.		
(1)	CEI	RS	47.55%	0.00%	0.00%	\$ -	\$ -
(2)		GS	42.23%	80.52%	90.02%	\$ 54,446,026	\$ (749,088)
(3)		GP	0.63%	1.19%	1.33%	\$ 806,814	\$ (11,100)
(4)		GSU	4.06%	7.74%	8.65%	\$ 5,230,380	\$ (71,961)
(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%	\$ 60,483,220	\$ (832,150)
(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%	\$ 39,906,173	\$ (680,266)
(13)		GP	5.20%	13.85%	15.69%	\$ 7,658,453	\$ (130,551)
(14)		GSU	0.85%	2.26%	2.56%	\$ 1,248,495	\$ (21,283)
(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%	\$ 48,813,121	\$ (832,099)
(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%	\$ 12,053,271	\$ (132,184)
(23)		GP	4.80%	11.42%	12.97%	\$ 1,802,731	\$ (19,770)
(24)		GSU	0.11%	0.25%	0.29%	\$ 39,899	\$ (438)
(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%	\$ 13,895,902	\$ (152,391)
(30)		Subtotal (GT, STL, POL, TRF)		11.96%			

NOTES

(C) Source: Stipulation in Case No. 07-551-EL-AIR.

(D) Calculation: Individual Non-RS Rate Schedule Total from Column C / (1 - RS Total from Column C).

(E) Besides customers taking service under Rate Schedule RS, Rider DCR is only applicable to customers taking service under Rate Schedules GS, GP, and GSU. Thus, the portion of the distribution rate increase allocated to Rate Schedules GT, STL, POL, and TRF per the Stipulation in Case No. 07-551-EL-AIR needs to be re-allocated across Rate Schedules GS, GP and GSU.

Calculation: ((Column D) / Sum of GS, GP, GSU from Column D)

(F) Calculation: Total Annual DCR Revenue Requirement Allocated to Non-RS customers from Section III x Column E.

(G) Calculation: Quarterly Reconciliation Allocated to Non-RS customers from Section III x Column E.

Rider Charge Calculation - Rider DCR

V. Rider DCR Charge Calculation - Annual Revenue Requirement - Rate RS

	(A)	(B)	(C)	(D)	(E)
	Company	Rate Schedule	Annual DCR Revenue	Annual KWH Sales	Annual DCR Rev Req Charge (\$ / KWH)
(1)	CEI	RS	\$ 30,489,562	5,635,272,737	\$ 0.005410
(2)	OE	RS	\$ 41,946,568	9,115,754,379	\$ 0.004602
(3)	TE	RS	\$ 10,835,747	2,495,230,204	\$ 0.004343
(4)			\$ 83,271,877	17,246,257,321	

NOTES

(C) Source: Section III, Column E.

(D) Source: Forecast for April 2014 through March 2015 (All forecasted numbers associated with 2014 Original Budget)

(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	\$ 54,446,026	22,643,851	\$ 2.4045 per kW
(2)		GP	\$ 806,814	848,575	\$ 0.9508 per kW
(3)		GSU	\$ 5,230,380	8,107,093	\$ 0.6452 per kW
(4)			\$ 60,483,220		
(5)	OE	GS	\$ 39,906,173	24,503,634	\$ 1.6286 per kW
(6)		GP	\$ 7,658,453	7,058,091	\$ 1.0851 per kW
(7)		GSU	\$ 1,248,495	2,767,320	\$ 0.4512 per kVa
(8)			\$ 48,813,121		
(9)	TE	GS	\$ 12,053,271	7,580,987	\$ 1.5899 per kW
(10)		GP	\$ 1,802,731	2,824,663	\$ 0.6382 per kW
(11)		GSU	\$ 39,899	229,082	\$ 0.1742 per kVa
(12)			\$ 13,895,902		

NOTES

(C) Source: Section IV, Column F.

(D) Source: Forecast for April 2014 through March 2015 (All forecasted numbers associated with 2014 Original Budget)

(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	\$ (419,486)	1,233,815,894	\$ (0.000340)
(2)	OE	RS	\$ (715,048)	2,001,335,727	\$ (0.000357)
(3)	TE	RS	\$ (118,832)	528,781,894	\$ (0.000225)
(4)			\$ (1,253,366)	3,763,933,514	

NOTES

(C) Source: Section III, Column F.

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

(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	\$ (749,088)	5,723,798	\$ (0.1309) per kW
(2)		GP	\$ (11,100)	214,575	\$ (0.0517) per kW
(3)		GSU	\$ (71,961)	2,064,861	\$ (0.0349) per kW
(4)			\$ (832,150)		
(5)	OE	GS	\$ (680,266)	6,219,579	\$ (0.1094) per kW
(6)		GP	\$ (130,551)	1,778,396	\$ (0.0734) per kW
(7)		GSU	\$ (21,283)	685,340	\$ (0.0311) per kVa
(8)			\$ (832,099)		
(9)	TE	GS	\$ (132,184)	1,933,869	\$ (0.0684) per kW
(10)		GP	\$ (19,770)	722,338	\$ (0.0274) per kW
(11)		GSU	\$ (438)	60,302	\$ (0.0073) per kVa
(12)			\$ (152,391)		

NOTES

(C) Source: Section IV, Column G.

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

(E) Calculation: Column C / Column D.

Rider Charge Calculation - Rider DCR

IX. Rider DCR Charge Calculation

	(A)	(B)	(C)	(D)	(E)
	Company	Rate Schedule	Annual DCR Rev Req Charge	Quarterly Reconciliation	Proposed DCR Charge For Q2 2014
(1)	CEI	RS	\$ 0.005410 per kWh	\$ (0.000340) per kWh	\$ 0.005070 per kWh
(2)		GS	\$ 2.4045 per kW	\$ (0.1309) per kW	\$ 2.2736 per kW
(3)		GP	\$ 0.9508 per kW	\$ (0.0517) per kW	\$ 0.8991 per kW
(4)		GSU	\$ 0.6452 per kW	\$ (0.0349) per kW	\$ 0.6103 per kW
(5)					
(6)	OE	RS	\$ 0.004602 per kWh	\$ (0.000357) per kWh	\$ 0.004244 per kWh
(7)		GS	\$ 1.6286 per kW	\$ (0.1094) per kW	\$ 1.5192 per kW
(8)		GP	\$ 1.0851 per kW	\$ (0.0734) per kW	\$ 1.0117 per kW
(9)		GSU	\$ 0.4512 per kVa	\$ (0.0311) per kVa	\$ 0.4201 per kVa
(10)					
(11)	TE	RS	\$ 0.004343 per kWh	\$ (0.000225) per kWh	\$ 0.004118 per kWh
(12)		GS	\$ 1.5899 per kW	\$ (0.0684) per kW	\$ 1.5216 per kW
(13)		GP	\$ 0.6382 per kW	\$ (0.0274) per kW	\$ 0.6108 per kW
(14)		GSU	\$ 0.1742 per kVa	\$ (0.0073) per kVa	\$ 0.1669 per kVa
(15)					

NOTES

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

Annual Rider DCR Revenue To-Date

X. Annual Rider DCR Revenue Through December 31, 2013

(A)	(B)
Company	Annual Revenue Through 12/31/2013
CEI	\$ 82,411,644
OE	\$ 82,734,228
TE	\$ 20,486,055

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

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Quarterly Revenue Requirement Additions: Calculation of Q1 2014 Reconciliation Amount Adjusted for Q2 2014

I. Rider DCR Q1 2014 Rates Based on Estimated 12/31/13 Rate Base

(A) Company	(B) Rate Schedule	(C) Allocation	(D) (E) (F) Annual Revenue Requirements			(G) (H) (I) Quarterly Reconciliation			(J) Q1 2014 Rate Estimated Rate Base
			Rev. Req	Billing Units	Rate	Rev. Req	Billing Units	Rate	
CEI	RS	33.35%	\$ 31,311,135	5,617,620,892	\$ 0.005574 per kWh	\$ 302,931	1,486,237,129	\$ 0.000204 per kWh	\$ 0.005778 per kWh
	GS	60.00%	\$ 56,339,349	22,597,758	\$ 2.4931 per kW	\$ 545,075	5,333,338	\$ 0.1022 per kW	\$ 2.5953 per kW
	GP	0.89%	\$ 834,870	812,355	\$ 1.0277 per kW	\$ 8,077	194,561	\$ 0.0415 per kW	\$ 1.0692 per kW
	GSU	5.76%	\$ 5,412,262	8,174,607	\$ 0.6621 per kW	\$ 52,363	1,943,244	\$ 0.0269 per kW	\$ 0.6890 per kW
		100.00%	\$ 93,897,617			\$ 908,446			
OE	RS	46.25%	\$ 43,790,474	9,110,504,200	\$ 0.004807 per kWh	\$ 180,044	2,494,067,128	\$ 0.000072 per kWh	\$ 0.004879 per kWh
	GS	43.94%	\$ 41,601,188	24,213,930	\$ 1.7181 per kW	\$ 171,043	5,687,516	\$ 0.0301 per kW	\$ 1.7481 per kW
	GP	8.43%	\$ 7,983,746	6,973,619	\$ 1.1448 per kW	\$ 32,825	1,585,198	\$ 0.0207 per kW	\$ 1.1656 per kW
	GSU	1.37%	\$ 1,301,525	2,741,492	\$ 0.4748 per kVa	\$ 5,351	634,740	\$ 0.0084 per kVa	\$ 0.4832 per kVa
		100.00%	\$ 94,676,933			\$ 389,263			
TE	RS	43.79%	\$ 11,080,052	2,495,565,020	\$ 0.004440 per kWh	\$ 81,943	653,982,703	\$ 0.000125 per kWh	\$ 0.004565 per kWh
	GS	48.75%	\$ 12,334,187	7,491,562	\$ 1.6464 per kW	\$ 91,218	1,780,255	\$ 0.0512 per kW	\$ 1.6976 per kW
	GP	7.29%	\$ 1,844,746	2,794,478	\$ 0.6601 per kW	\$ 13,643	624,198	\$ 0.0219 per kW	\$ 0.6820 per kW
	GSU	0.16%	\$ 40,829	222,410	\$ 0.1836 per kVa	\$ 302	49,993	\$ 0.0060 per kVa	\$ 0.1896 per kVa
		100.00%	\$ 25,299,814			\$ 187,106			
TOTAL			\$ 213,874,364			\$ 1,484,816			

Notes:

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

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

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Quarterly Revenue Requirement Additions: Calculation of Q1 2014 Reconciliation Amount Adjusted for Q2 2014

II. Rider DCR Q1 2014 Rates Based on Actual 12/31/13 Rate Base

(A) Company	(B) Rate Schedule	(C) Allocation	(D) (E) (F) Annual Revenue Requirements			(G) (H) (I) Quarterly Reconciliation			(J) Q1 2014 Rate Actual Rate Base
			Rev. Req	Billing Units	Rate	Rev. Req	Billing Units	Rate	
CEI	RS	33.35%	\$ 29,612,179	5,617,620,892	\$ 0.005271 per kWh	\$ 302,931	1,486,237,129	\$ 0.000204 per kWh	\$ 0.005475 per kWh
	GS	60.00%	\$ 53,282,349	22,597,758	\$ 2.3579 per kW	\$ 545,075	5,333,338	\$ 0.1022 per kW	\$ 2.4601 per kW
	GP	0.89%	\$ 789,570	812,355	\$ 0.9720 per kW	\$ 8,077	194,561	\$ 0.0415 per kW	\$ 1.0135 per kW
	GSU	5.76%	\$ 5,118,591	8,174,607	\$ 0.6262 per kW	\$ 52,363	1,943,244	\$ 0.0269 per kW	\$ 0.6531 per kW
		100.00%	\$ 88,802,689			\$ 908,446			
OE	RS	46.25%	\$ 40,952,843	9,110,504,200	\$ 0.004495 per kWh	\$ 180,044	2,494,067,128	\$ 0.000072 per kWh	\$ 0.004567 per kWh
	GS	43.94%	\$ 38,905,423	24,213,930	\$ 1.6067 per kW	\$ 171,043	5,687,516	\$ 0.0301 per kW	\$ 1.6368 per kW
	GP	8.43%	\$ 7,466,397	6,973,619	\$ 1.0707 per kW	\$ 32,825	1,585,198	\$ 0.0207 per kW	\$ 1.0914 per kW
	GSU	1.37%	\$ 1,217,186	2,741,492	\$ 0.4440 per kVa	\$ 5,351	634,740	\$ 0.0084 per kVa	\$ 0.4524 per kVa
		100.00%	\$ 88,541,850			\$ 389,263			
TE	RS	43.79%	\$ 10,599,678	2,495,565,020	\$ 0.004247 per kWh	\$ 81,943	653,982,703	\$ 0.000125 per kWh	\$ 0.004373 per kWh
	GS	48.75%	\$ 11,799,440	7,491,562	\$ 1.5750 per kW	\$ 91,218	1,780,255	\$ 0.0512 per kW	\$ 1.6263 per kW
	GP	7.29%	\$ 1,764,767	2,794,478	\$ 0.6315 per kW	\$ 13,643	624,198	\$ 0.0219 per kW	\$ 0.6534 per kW
	GSU	0.16%	\$ 39,059	222,410	\$ 0.1756 per kVa	\$ 302	49,993	\$ 0.0060 per kVa	\$ 0.1817 per kVa
		100.00%	\$ 24,202,945			\$ 187,106			
TOTAL			\$ 201,547,484			\$ 1,484,816			

- (C) Source: Rider DCR filing November 1, 2013
(D) Calculation: Annual DCR Revenue Requirement based on actual 12/31/13 Rate Base x Column C
(E) Estimated billing units for January 2014 - December 2014. Source: Rider DCR filing November 1, 2013
(F) Calculation: Column D / Column E
(G) Source: Rider DCR filing November 1, 2013
(H) Estimated billing units for January - March 2014. Source: Rider DCR filing November 1, 2013
(I) Calculation: Column G / Column H
(J) Calculation: Column F + Column I

Quarterly Revenue Requirement Additions: Calculation of Q1 2014 Reconciliation Amount Adjusted for Q2 2014

III. Estimated Rider DCR Reconciliation Amount for Q1 2014

(A)	(B)	(C)	(D)	(E)	(F)	(G)
Company	Rate Schedule	Q1 2014 Rate Estimated Rate Base	Q1 2014 Rate Actual Rate Base	Difference	Billing Units	Reconciliation Amount
CEI	RS	\$ 0.005778 per kWh	\$ 0.005475 per kWh	\$ (0.000302) per kWh	1,486,237,129	\$ (449,488)
	GS	\$ 2.5953 per kW	\$ 2.4601 per kW	\$ (0.1353) per kW	5,333,338	\$ (721,488)
	GP	\$ 1.0692 per kW	\$ 1.0135 per kW	\$ (0.0558) per kW	194,561	\$ (10,850)
	GSU	\$ 0.6890 per kW	\$ 0.6531 per kW	\$ (0.0359) per kW	1,943,244	\$ (69,811)
						\$ (1,251,636)
OE	RS	\$ 0.004879 per kWh	\$ 0.004567 per kWh	\$ (0.000311) per kWh	2,494,067,128	\$ (776,822)
	GS	\$ 1.7481 per kW	\$ 1.6368 per kW	\$ (0.1113) per kW	5,687,516	\$ (633,198)
	GP	\$ 1.1656 per kW	\$ 1.0914 per kW	\$ (0.0742) per kW	1,585,198	\$ (117,600)
	GSU	\$ 0.4832 per kVa	\$ 0.4524 per kVa	\$ (0.0308) per kVa	634,740	\$ (19,527)
						\$ (1,547,147)
TE	RS	\$ 0.004565 per kWh	\$ 0.004373 per kWh	\$ (0.000192) per kWh	653,982,703	\$ (125,886)
	GS	\$ 1.6976 per kW	\$ 1.6263 per kW	\$ (0.0714) per kW	1,780,255	\$ (127,074)
	GP	\$ 0.6820 per kW	\$ 0.6534 per kW	\$ (0.0286) per kW	624,198	\$ (17,865)
	GSU	\$ 0.1896 per kVa	\$ 0.1817 per kVa	\$ (0.0080) per kVa	49,993	\$ (398)
						\$ (271,223)
TOTAL						\$ (3,070,006)

- (C) Source: Section I, Column J
(D) Source: Section II, Column J
(E) Calculation: Column D - Column C
(F) Estimated billing units for January - March 2014. Source: Rider DCR filing November 1, 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 2014 Original Budget

Annual Energy (April 2014 - March 2015) :

Source: 2014 Original Budget

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	5,635,272,737	9,115,754,379	2,495,230,204	17,246,257,321
GS	kWh	6,753,422,941	6,617,886,915	2,009,044,506	15,380,354,362
GP	kWh	451,731,189	2,906,184,572	1,078,556,148	4,436,471,909
GSU	kWh	3,973,735,346	1,083,910,049	112,314,636	5,169,960,032
Total		16,814,162,214	19,723,735,915	5,695,145,494	42,233,043,623

Annual Demand (April 2014 - March 2015) :

Source: 2014 Original Budget

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	22,643,851	24,503,634	7,580,987
GP	kW	848,575	7,058,091	2,824,663
GSU	kW/kVA	8,107,093	2,767,320	229,082

Q2 2014 Energy (April 2014 - June 2014) :

Source: 2014 Original Budget

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	1,233,815,894	2,001,335,727	528,781,894	3,763,933,514
GS	kWh	1,645,683,196	1,605,863,336	492,448,130	3,743,994,661
GP	kWh	111,974,785	726,283,978	267,599,140	1,105,857,903
GSU	kWh	984,276,093	270,106,601	28,613,698	1,282,996,392
Total		3,975,749,968	4,603,589,641	1,317,442,861	9,896,782,471

Q2 2014 Demand (April 2014 - June 2014) :

Source: 2014 Original Budget

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	5,723,798	6,219,579	1,933,869
GP	kW	214,575	1,778,396	722,338
GSU	kW/kVA	2,064,861	685,340	60,302

The Cleveland Electric Illuminating Company
Case No. 13-2005-EL-RDR
Typical Bills - Comparison (DCR Q2 2014 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	\$ 34.23	\$ 34.05	\$ (0.18)	-0.5%
2	0	500	\$ 64.27	\$ 63.92	\$ (0.35)	-0.6%
3	0	750	\$ 94.30	\$ 93.77	\$ (0.53)	-0.6%
4	0	1,000	\$ 124.38	\$ 123.67	\$ (0.71)	-0.6%
5	0	1,250	\$ 154.39	\$ 153.51	\$ (0.88)	-0.6%
6	0	1,500	\$ 184.45	\$ 183.39	\$ (1.06)	-0.6%
7	0	2,000	\$ 244.53	\$ 243.11	\$ (1.42)	-0.6%
8	0	2,500	\$ 304.43	\$ 302.66	\$ (1.77)	-0.6%
9	0	3,000	\$ 364.25	\$ 362.13	\$ (2.12)	-0.6%
10	0	3,500	\$ 424.11	\$ 421.63	\$ (2.48)	-0.6%
11	0	4,000	\$ 483.93	\$ 481.10	\$ (2.83)	-0.6%
12	0	4,500	\$ 543.83	\$ 540.64	\$ (3.19)	-0.6%
13	0	5,000	\$ 603.69	\$ 600.15	\$ (3.54)	-0.6%
14	0	5,500	\$ 663.52	\$ 659.63	\$ (3.89)	-0.6%
15	0	6,000	\$ 723.40	\$ 719.15	\$ (4.25)	-0.6%
16	0	6,500	\$ 783.23	\$ 778.63	\$ (4.60)	-0.6%
17	0	7,000	\$ 843.10	\$ 838.14	\$ (4.96)	-0.6%
18	0	7,500	\$ 902.98	\$ 897.67	\$ (5.31)	-0.6%
19	0	8,000	\$ 962.78	\$ 957.12	\$ (5.66)	-0.6%
20	0	8,500	\$ 1,022.68	\$ 1,016.66	\$ (6.02)	-0.6%
21	0	9,000	\$ 1,082.50	\$ 1,076.13	\$ (6.37)	-0.6%
22	0	9,500	\$ 1,142.39	\$ 1,135.66	\$ (6.73)	-0.6%
23	0	10,000	\$ 1,202.22	\$ 1,195.14	\$ (7.08)	-0.6%
24	0	10,500	\$ 1,262.08	\$ 1,254.65	\$ (7.43)	-0.6%
25	0	11,000	\$ 1,321.95	\$ 1,314.16	\$ (7.79)	-0.6%

The Cleveland Electric Illuminating Company
Case No. 13-2005-EL-RDR
Typical Bills - Comparison (DCR Q2 2014 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	\$ 27.65	\$ 27.47	\$ (0.18)	-0.6%
2	0	500	\$ 51.12	\$ 50.77	\$ (0.35)	-0.7%
3	0	750	\$ 65.57	\$ 65.04	\$ (0.53)	-0.8%
4	0	1,000	\$ 80.08	\$ 79.37	\$ (0.71)	-0.9%
5	0	1,250	\$ 94.51	\$ 93.63	\$ (0.88)	-0.9%
6	0	1,500	\$ 109.00	\$ 107.94	\$ (1.06)	-1.0%
7	0	2,000	\$ 137.93	\$ 136.51	\$ (1.42)	-1.0%
8	0	2,500	\$ 166.68	\$ 164.91	\$ (1.77)	-1.1%
9	0	3,000	\$ 195.35	\$ 193.23	\$ (2.12)	-1.1%
10	0	3,500	\$ 224.06	\$ 221.58	\$ (2.48)	-1.1%
11	0	4,000	\$ 252.73	\$ 249.90	\$ (2.83)	-1.1%
12	0	4,500	\$ 281.48	\$ 278.29	\$ (3.19)	-1.1%
13	0	5,000	\$ 310.19	\$ 306.65	\$ (3.54)	-1.1%
14	0	5,500	\$ 338.87	\$ 334.98	\$ (3.89)	-1.1%
15	0	6,000	\$ 367.60	\$ 363.35	\$ (4.25)	-1.2%
16	0	6,500	\$ 396.28	\$ 391.68	\$ (4.60)	-1.2%
17	0	7,000	\$ 425.00	\$ 420.04	\$ (4.96)	-1.2%
18	0	7,500	\$ 453.73	\$ 448.42	\$ (5.31)	-1.2%
19	0	8,000	\$ 482.38	\$ 476.72	\$ (5.66)	-1.2%
20	0	8,500	\$ 511.13	\$ 505.11	\$ (6.02)	-1.2%
21	0	9,000	\$ 539.80	\$ 533.43	\$ (6.37)	-1.2%
22	0	9,500	\$ 568.54	\$ 561.81	\$ (6.73)	-1.2%
23	0	10,000	\$ 597.22	\$ 590.14	\$ (7.08)	-1.2%
24	0	10,500	\$ 625.93	\$ 618.50	\$ (7.43)	-1.2%
25	0	11,000	\$ 654.65	\$ 646.86	\$ (7.79)	-1.2%

The Cleveland Electric Illuminating Company
Case No. 13-2005-EL-RDR
Typical Bills - Comparison (DCR Q2 2014 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	\$ 34.23	\$ 34.05	\$ (0.18)	-0.5%
2	0	500	\$ 64.27	\$ 63.92	\$ (0.35)	-0.6%
3	0	750	\$ 88.80	\$ 88.27	\$ (0.53)	-0.6%
4	0	1,000	\$ 113.38	\$ 112.67	\$ (0.71)	-0.6%
5	0	1,250	\$ 137.89	\$ 137.01	\$ (0.88)	-0.6%
6	0	1,500	\$ 162.45	\$ 161.39	\$ (1.06)	-0.7%
7	0	2,000	\$ 211.53	\$ 210.11	\$ (1.42)	-0.7%
8	0	2,500	\$ 260.43	\$ 258.66	\$ (1.77)	-0.7%
9	0	3,000	\$ 309.25	\$ 307.13	\$ (2.12)	-0.7%
10	0	3,500	\$ 358.11	\$ 355.63	\$ (2.48)	-0.7%
11	0	4,000	\$ 406.93	\$ 404.10	\$ (2.83)	-0.7%
12	0	4,500	\$ 455.83	\$ 452.64	\$ (3.19)	-0.7%
13	0	5,000	\$ 504.69	\$ 501.15	\$ (3.54)	-0.7%
14	0	5,500	\$ 553.52	\$ 549.63	\$ (3.89)	-0.7%
15	0	6,000	\$ 602.40	\$ 598.15	\$ (4.25)	-0.7%
16	0	6,500	\$ 651.23	\$ 646.63	\$ (4.60)	-0.7%
17	0	7,000	\$ 700.10	\$ 695.14	\$ (4.96)	-0.7%
18	0	7,500	\$ 748.98	\$ 743.67	\$ (5.31)	-0.7%
19	0	8,000	\$ 797.78	\$ 792.12	\$ (5.66)	-0.7%
20	0	8,500	\$ 846.68	\$ 840.66	\$ (6.02)	-0.7%
21	0	9,000	\$ 895.50	\$ 889.13	\$ (6.37)	-0.7%
22	0	9,500	\$ 944.39	\$ 937.66	\$ (6.73)	-0.7%
23	0	10,000	\$ 993.22	\$ 986.14	\$ (7.08)	-0.7%
24	0	10,500	\$ 1,042.08	\$ 1,034.65	\$ (7.43)	-0.7%
25	0	11,000	\$ 1,090.95	\$ 1,083.16	\$ (7.79)	-0.7%

The Cleveland Electric Illuminating Company
Case No. 13-2005-EL-RDR
Typical Bills - Comparison (DCR Q2 2014 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	\$ 171.77	\$ 168.55	\$ (3.22)	-1.9%
2	10	2,000	\$ 245.88	\$ 242.66	\$ (3.22)	-1.3%
3	10	3,000	\$ 319.58	\$ 316.36	\$ (3.22)	-1.0%
4	10	4,000	\$ 393.23	\$ 390.01	\$ (3.22)	-0.8%
5	10	5,000	\$ 466.92	\$ 463.70	\$ (3.22)	-0.7%
6	10	6,000	\$ 540.55	\$ 537.33	\$ (3.22)	-0.6%
7	1,000	100,000	\$ 18,649.26	\$ 18,327.56	\$ (321.70)	-1.7%
8	1,000	200,000	\$ 25,959.59	\$ 25,637.89	\$ (321.70)	-1.2%
9	1,000	300,000	\$ 33,269.91	\$ 32,948.21	\$ (321.70)	-1.0%
10	1,000	400,000	\$ 40,580.24	\$ 40,258.54	\$ (321.70)	-0.8%
11	1,000	500,000	\$ 47,890.57	\$ 47,568.87	\$ (321.70)	-0.7%
12	1,000	600,000	\$ 55,200.89	\$ 54,879.19	\$ (321.70)	-0.6%

The Cleveland Electric Illuminating Company
Case No. 13-2005-EL-RDR
Typical Bills - Comparison (DCR Q2 2014 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	\$ 6,398.00	\$ 6,312.95	\$ (85.05)	-1.3%
2	500	100,000	\$ 10,020.86	\$ 9,935.81	\$ (85.05)	-0.8%
3	500	150,000	\$ 13,643.72	\$ 13,558.67	\$ (85.05)	-0.6%
4	500	200,000	\$ 17,266.59	\$ 17,181.54	\$ (85.05)	-0.5%
5	500	250,000	\$ 20,889.45	\$ 20,804.40	\$ (85.05)	-0.4%
6	500	300,000	\$ 24,512.31	\$ 24,427.26	\$ (85.05)	-0.3%
7	5,000	500,000	\$ 62,428.97	\$ 61,578.47	\$ (850.50)	-1.4%
8	5,000	1,000,000	\$ 98,500.82	\$ 97,650.32	\$ (850.50)	-0.9%
9	5,000	1,500,000	\$ 134,260.05	\$ 133,409.55	\$ (850.50)	-0.6%
10	5,000	2,000,000	\$ 170,019.28	\$ 169,168.78	\$ (850.50)	-0.5%
11	5,000	2,500,000	\$ 205,778.51	\$ 204,928.01	\$ (850.50)	-0.4%
12	5,000	3,000,000	\$ 241,537.74	\$ 240,687.24	\$ (850.50)	-0.4%

The Cleveland Electric Illuminating Company
Case No. 13-2005-EL-RDR
Typical Bills - Comparison (DCR Q2 2014 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 Subtransmission (Rate GSU)						
1	1,000	100,000	\$ 9,819.43	\$ 9,740.73	\$ (78.70)	-0.8%
2	1,000	200,000	\$ 16,381.46	\$ 16,302.76	\$ (78.70)	-0.5%
3	1,000	300,000	\$ 22,943.48	\$ 22,864.78	\$ (78.70)	-0.3%
4	1,000	400,000	\$ 29,505.51	\$ 29,426.81	\$ (78.70)	-0.3%
5	1,000	500,000	\$ 36,067.54	\$ 35,988.84	\$ (78.70)	-0.2%
6	1,000	600,000	\$ 42,629.56	\$ 42,550.86	\$ (78.70)	-0.2%
7	10,000	1,000,000	\$ 96,205.09	\$ 95,418.09	\$ (787.00)	-0.8%
8	10,000	2,000,000	\$ 160,886.55	\$ 160,099.55	\$ (787.00)	-0.5%
9	10,000	3,000,000	\$ 225,568.01	\$ 224,781.01	\$ (787.00)	-0.3%
10	10,000	4,000,000	\$ 290,249.47	\$ 289,462.47	\$ (787.00)	-0.3%
11	10,000	5,000,000	\$ 354,930.94	\$ 354,143.94	\$ (787.00)	-0.2%
12	10,000	6,000,000	\$ 419,612.40	\$ 418,825.40	\$ (787.00)	-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. 13-2005-EL-RDR, before

The Public Utilities Commission of Ohio

RIDER DCR
Delivery Capital Recovery Rider

APPLICABILITY:

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

RATE:

RS (all kWhs, per kWh)	0.5070¢
GS (per kW of Billing Demand)	\$2.2736
GP (per kW of Billing Demand)	\$0.8991
GSU (per kW of Billing Demand)	\$0.6103

PROVISIONS:

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

RIDER UPDATES:

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

This foregoing document was electronically filed with the Public Utilities

Commission of Ohio Docketing Information System on

2/4/2014 5:04:53 PM

in

Case No(s). 13-2005-EL-RDR, 89-6001-EL-TRF

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