

February 4, 2014

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

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

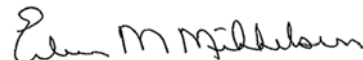
Dear Ms. McNeal:

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

Further, as set forth in the Combined Stipulation, there have been no net job losses at the Companies and at FirstEnergy Service Company, specifically as to employees of the FirstEnergy Service Company who are located in Ohio and provide support for distribution services provided by the Companies, as a result of involuntary attrition as a result of the merger between FirstEnergy Corp. and Allegheny Energy, Inc. Also included with the filing are estimated bill impacts for multiple usage levels for the different rate schedules reflecting the impact of the Rider DCR charges effective in the 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. 13-2006-EL-RDR and 89-6006-EL-TRF, and distribute two copies to the Staff. Thank you.

Sincerely,



Eileen M. Mikkelsen  
Director, Rates & Regulatory Affairs

Enclosures

Ohio Edison Company  
Delivery Capital Recovery Rider (DCR)  
Quarterly Filing  
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)
<b>Gross Plant</b>		<b>5/31/2007*</b>	<b>12/31/2013</b>	<b>Incremental</b>	<b>Source of Column (B)</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)	<b>Total</b>	<b>4,772.5</b>	<b>6,771.3</b>	<b>1,998.8</b>	<b>Sum: [ (1) through (3) ]</b>
<b>Accumulated Reserve</b>					
(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)	<b>Total</b>	<b>(1,952.8)</b>	<b>(2,776.0)</b>	<b>(823.2)</b>	<b>Sum: [ (5) through (7) ]</b>
<b>Net Plant In Service</b>					
(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)	<b>Total</b>	<b>2,819.7</b>	<b>3,995.3</b>	<b>1,175.6</b>	<b>Sum: [ (9) through (11) ]</b>
<b>ADIT</b>					
(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)	<b>Total</b>	<b>(453.8)</b>	<b>(1,078.1)</b>	<b>(624.4)</b>	<b>Sum: [ (13) through (15) ]</b>
<b>Rate Base</b>					
(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)	<b>Total</b>	<b>2,366.0</b>	<b>2,917.1</b>	<b>551.2</b>	<b>Sum: [ (17) through (19) ]</b>
<b>Depreciation Exp</b>					
(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)	<b>Total</b>	<b>146.5</b>	<b>208.3</b>	<b>61.8</b>	<b>Sum: [ (21) through (23) ]</b>
<b>Property Tax Exp</b>					
(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)	<b>Total</b>	<b>142.4</b>	<b>219.0</b>	<b>76.6</b>	<b>Sum: [ (25) through (27) ]</b>

	<b>Revenue Requirement</b>	<b>Rate Base</b>	<b>Return 8.48%</b>	<b>Deprec</b>	<b>Prop Tax</b>	<b>Rev. Req.</b>
(29)	CEI	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)	<b>Total</b>	<b>551.2</b>	<b>46.7</b>	<b>61.8</b>	<b>76.6</b>	<b>185.1</b>

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

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

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

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

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

Ohio Edison Company: 13-2006-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	\$ 93,782,991	100%	\$ 93,782,991	\$ (86,963,323)	\$ 6,819,668
2	352	Structures & Improvements	\$ 11,659,340	100%	\$ 11,659,340		\$ 11,659,340
3	353	Station Equipment	\$ 107,821,912	100%	\$ 107,821,912		\$ 107,821,912
4	354	Towers & Fixtures	\$ 276,919	100%	\$ 276,919		\$ 276,919
5	355	Poles & Fixtures	\$ 26,304,644	100%	\$ 26,304,644		\$ 26,304,644
6	356	Overhead Conductors & Devices	\$ 37,802,734	100%	\$ 37,802,734		\$ 37,802,734
7	357	Underground Conduit	\$ 1,548,767	100%	\$ 1,548,767		\$ 1,548,767
8	358	Underground Conductors & Devices	\$ 15,294,604	100%	\$ 15,294,604		\$ 15,294,604
9	359	Roads & Trails	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 294,491,910	100%	\$ 294,491,910	\$ (86,963,323)	\$ 207,528,587

Ohio Edison Company: 13-2006-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	\$ 12,623,871	100%	\$ 12,623,871		\$ 12,623,871
12	361	Structures & Improvements	\$ 12,392,951	100%	\$ 12,392,951		\$ 12,392,951
13	362	Station Equipment	\$ 222,290,812	100%	\$ 222,290,812		\$ 222,290,812
14	364	Poles, Towers & Fixtures	\$ 448,389,852	100%	\$ 448,389,852		\$ 448,389,852
15	365	Overhead Conductors & Devices	\$ 628,021,452	100%	\$ 628,021,452		\$ 628,021,452
16	366	Underground Conduit	\$ 66,375,424	100%	\$ 66,375,424		\$ 66,375,424
17	367	Underground Conductors & Devices	\$ 269,488,808	100%	\$ 269,488,808		\$ 269,488,808
18	368	Line Transformers	\$ 456,412,836	100%	\$ 456,412,836		\$ 456,412,836
19	369	Services	\$ 126,882,246	100%	\$ 126,882,246		\$ 126,882,246
20	370	Meters	\$ 131,979,314	100%	\$ 131,979,314		\$ 131,979,314
21	371	Installation on Customer Premises	\$ 22,999,853	100%	\$ 22,999,853		\$ 22,999,853
22	373	Street Lighting & Signal Systems	\$ 65,191,726	100%	\$ 65,191,726		\$ 65,191,726
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	100%	\$ 22,272		\$ 22,272
24		Total Distribution Plant	\$ 2,463,071,418	100%	\$ 2,463,071,418	\$ -	\$ 2,463,071,418

Ohio Edison Company: 13-2006-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	\$ 3,332,037	100%	\$ 3,332,037		\$ 3,332,037
26	390	Structures & Improvements	\$ 87,570,760	100%	\$ 87,570,760		\$ 87,570,760
27	390.3	Leasehold Improvements	\$ 108,959	100%	\$ 108,959		\$ 108,959
28	391.1	Office Furniture & Equipment	\$ 7,190,909	100%	\$ 7,190,909		\$ 7,190,909
29	391.2	Data Processing Equipment	\$ 10,003,309	100%	\$ 10,003,309		\$ 10,003,309
30	392	Transportation Equipment	\$ 2,054,201	100%	\$ 2,054,201		\$ 2,054,201
31	393	Stores Equipment	\$ 1,351,927	100%	\$ 1,351,927		\$ 1,351,927
32	394	Tools, Shop & Garage Equipment	\$ 14,801,969	100%	\$ 14,801,969		\$ 14,801,969
33	395	Laboratory Equipment	\$ 6,016,310	100%	\$ 6,016,310		\$ 6,016,310
34	396	Power Operated Equipment	\$ 3,500,375	100%	\$ 3,500,375		\$ 3,500,375
35	397	Communication Equipment	\$ 21,666,415	100%	\$ 21,666,415		\$ 21,666,415
36	398	Miscellaneous Equipment	\$ 553,798	100%	\$ 553,798		\$ 553,798
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	100%	\$ 303,410		\$ 303,410
38		Total General Plant	\$ 158,454,379	100%	\$ 158,454,379	\$ -	\$ 158,454,379

Ohio Edison Company: 13-2006-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	301	Organization	\$ 89,746	100%	\$ 89,746		\$ 89,746
40	303	Intangible Software	\$ 58,619,474	100%	\$ 58,619,474		\$ 58,619,474
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	100%	\$ 2,023,278		\$ 2,023,278
42	303	Intangible FAS 109 Distribution	\$ 1,593,381	100%	\$ 1,593,381		\$ 1,593,381
43	303	Intangible FAS 109 General	\$ 199,091	100%	\$ 199,091		\$ 199,091
44		Total Other Plant	\$ 62,524,971		\$ 62,524,971	\$ -	\$ 62,524,971
45		Company Total Plant	<u>\$ 2,978,542,678</u>	100%	<u>\$ 2,978,542,678</u>	<u>\$ (86,963,323)</u>	<u>\$ 2,891,579,355</u>
46		Service Company Plant Allocated*					\$ 88,620,131
47		Grand Total Plant (45 + 46)					<u>\$ 2,980,199,487</u>

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



Ohio Edison Company: 13-2006-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)
TRANSMISSION PLANT								
1	350	Land & Land Rights	\$ 6,819,668	\$ -	100%	\$ -		\$ -
2	352	Structures & Improvements	\$ 11,659,340	\$ 7,442,372	100%	\$ 7,442,372		\$ 7,442,372
3	353	Station Equipment	\$ 107,821,912	\$ 53,819,949	100%	\$ 53,819,949		\$ 53,819,949
4	354	Towers & Fixtures	\$ 276,919	\$ 301,841	100%	\$ 301,841		\$ 301,841
5	355	Poles & Fixtures	\$ 26,304,644	\$ 20,644,013	100%	\$ 20,644,013		\$ 20,644,013
6	356	Overhead Conductors & Devices	\$ 37,802,734	\$ 18,523,084	100%	\$ 18,523,084		\$ 18,523,084
7	357	Underground Conduit	\$ 1,548,767	\$ 853,118	100%	\$ 853,118		\$ 853,118
8	358	Underground Conductors & Devices	\$ 15,294,604	\$ 4,381,637	100%	\$ 4,381,637		\$ 4,381,637
9	359	Roads & Trails	\$ -	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 207,528,587	\$ 105,966,014	100%	\$ 105,966,014	\$0	\$ 105,966,014

Ohio Edison Company: 13-2006-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 Sch B2.1 (Actual) Column E (A)	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)	
<u>DISTRIBUTION PLANT</u>									
11	360	Land & Land Rights	\$ 12,623,871	\$ -	100%	\$ -		\$ -	
12	361	Structures & Improvements	\$ 12,392,951	\$ 5,002,152	100%	\$ 5,002,152		\$ 5,002,152	
13	362	Station Equipment	\$ 222,290,812	\$ 89,803,193	100%	\$ 89,803,193		\$ 89,803,193	
14	364	Poles, Towers & Fixtures	\$ 448,389,852	\$ 207,429,021	100%	\$ 207,429,021		\$ 207,429,021	
15	365	Overhead Conductors & Devices	\$ 628,021,452	\$ 147,340,982	100%	\$ 147,340,982		\$ 147,340,982	
16	366	Underground Conduit	\$ 66,375,424	\$ 22,333,504	100%	\$ 22,333,504		\$ 22,333,504	
17	367	Underground Conductors & Devices	\$ 269,488,808	\$ 67,968,018	100%	\$ 67,968,018		\$ 67,968,018	
18	368	Line Transformers	\$ 456,412,836	\$ 188,986,418	100%	\$ 188,986,418		\$ 188,986,418	
19	369	Services	\$ 126,882,246	\$ 76,221,288	100%	\$ 76,221,288		\$ 76,221,288	
20	370	Meters	\$ 131,979,314	\$ 44,991,843	100%	\$ 44,991,843		\$ 44,991,843	
21	371	Installation on Customer Premises	\$ 22,999,853	\$ 12,705,402	100%	\$ 12,705,402		\$ 12,705,402	
22	373	Street Lighting & Signal Systems	\$ 65,191,726	\$ 40,234,488	100%	\$ 40,234,488		\$ 40,234,488	
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	\$ 12,359	100%	\$ 12,359		\$ 12,359	
24		Total Distribution Plant	\$ 2,463,071,418	\$ 903,028,669	100%	\$ 903,028,669	\$ -	\$ 903,028,669	

Ohio Edison Company: 13-2006-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) = (B) * (C)	(E)	(F) = (D) + (E)	
<u>GENERAL PLANT</u>									
25	389	Land & Land Rights	\$ 3,332,037	\$ -	100%	\$ -		\$ -	
26	390	Structures & Improvements	\$ 87,570,760	\$ 34,071,521	100%	\$ 34,071,521		\$ 34,071,521	
27	390.3	Leasehold Improvements	\$ 108,959	\$ 108,959	100%	\$ 108,959		\$ 108,959	
28	391.1	Office Furniture & Equipment	\$ 7,190,909	\$ 5,638,555	100%	\$ 5,638,555		\$ 5,638,555	
29	391.2	Data Processing Equipment	\$ 10,003,309	\$ 1,069,154	100%	\$ 1,069,154		\$ 1,069,154	
30	392	Transportation Equipment	\$ 2,054,201	\$ (37,951)	100%	\$ (37,951)		\$ (37,951)	
31	393	Stores Equipment	\$ 1,351,927	\$ 783,874	100%	\$ 783,874		\$ 783,874	
32	394	Tools, Shop & Garage Equipment	\$ 14,801,969	\$ 2,415,225	100%	\$ 2,415,225		\$ 2,415,225	
33	395	Laboratory Equipment	\$ 6,016,310	\$ 2,853,795	100%	\$ 2,853,795		\$ 2,853,795	
34	396	Power Operated Equipment	\$ 3,500,375	\$ 3,041,651	100%	\$ 3,041,651		\$ 3,041,651	
35	397	Communication Equipment	\$ 21,666,415	\$ 15,932,509	100%	\$ 15,932,509		\$ 15,932,509	
36	398	Miscellaneous Equipment	\$ 553,798	\$ 459,373	100%	\$ 459,373		\$ 459,373	
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	\$ 171,786	100%	\$ 171,786		\$ 171,786	
38		Total General Plant	\$ 158,454,379	\$ 66,508,451	100%	\$ 66,508,451	\$ -	\$ 66,508,451	

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

Schedule B-3 (Actual)  
Page 4 of 4

NOTE: Column B contains actual reserve for accumulated depreciation balances as of 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	Adjustments	Adjusted Jurisdiction
			Sch B2.1 (Actual) Column E (A)	(B)	% (C)	Total (D) = (B) * (C)		
<u>OTHER PLANT</u>								
39	301	Organization	\$ 89,746	\$ -	100%	\$ -		\$ -
40	303	Intangible Software	\$ 58,619,474	\$ 47,730,854	100%	\$ 47,730,854		\$ 47,730,854
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	\$ 697,049	100%	\$ 697,049		\$ 697,049
42	303	Intangible FAS 109 Distribution	\$ 1,593,381	\$ 1,556,299	100%	\$ 1,556,299		\$ 1,556,299
43	303	Intangible FAS 109 General	\$ 199,091	\$ 168,514	100%	\$ 168,514		\$ 168,514
44		Total Other Plant	\$ 62,524,971	\$ 50,152,716		\$ 50,152,716	\$ -	\$ 50,152,716
45		Removal Work in Progress (RWIP)		\$ (349,078)	100%	\$ (349,078)		\$ (349,078)
46		Company Total Plant (Reserve)	<u>\$ 2,891,579,355</u>	<u>\$ 1,125,306,773</u>	100%	<u>\$ 1,125,306,773</u>	<u>\$ -</u>	<u>\$ 1,125,306,773</u>
47		Service Company Reserve Allocated*						\$ 32,799,902
48		Grand Total Plant (Reserve) (46 + 47)						<u>\$ 1,158,106,675</u>

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

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

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

	<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>SC</u>
(1) Ending Bal. 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

Ohio Edison Company: 13-2006-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
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 6,819,668	\$ -	0.00%	\$ -
2	352	Structures & Improvements	\$ 11,659,340	\$ 7,442,372	2.06%	\$ 240,182
3	353	Station Equipment	\$ 107,821,912	\$ 53,819,949	2.20%	\$ 2,372,082
4	354	Towers & Fixtures	\$ 276,919	\$ 301,841	1.82%	\$ 5,040
5	355	Poles & Fixtures	\$ 26,304,644	\$ 20,644,013	2.98%	\$ 783,878
6	356	Overhead Conductors & Devices	\$ 37,802,734	\$ 18,523,084	2.55%	\$ 963,970
7	357	Underground Conduit	\$ 1,548,767	\$ 853,118	1.67%	\$ 25,864
8	358	Underground Conductors & Devices	\$ 15,294,604	\$ 4,381,637	2.00%	\$ 305,892
9	359	Roads & Trails	\$ -	\$ -	0.00%	\$ -
10		Total Transmission	\$ 207,528,587	\$ 105,966,014		\$ 4,696,908

Ohio Edison Company: 13-2006-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	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 12,623,871	\$ -	0.00%	\$ -
12	361	Structures & Improvements	\$ 12,392,951	\$ 5,002,152	2.45%	\$ 303,627
13	362	Station Equipment	\$ 222,290,812	\$ 89,803,193	2.55%	\$ 5,668,416
14	364	Poles, Towers & Fixtures	\$ 448,389,852	\$ 207,429,021	2.93%	\$ 13,137,823
15	365	Overhead Conductors & Devices	\$ 628,021,452	\$ 147,340,982	2.70%	\$ 16,956,579
16	366	Underground Conduit	\$ 66,375,424	\$ 22,333,504	1.50%	\$ 995,631
17	367	Underground Conductors & Devices	\$ 269,488,808	\$ 67,968,018	2.07%	\$ 5,578,418
18	368	Line Transformers	\$ 456,412,836	\$ 188,986,418	3.50%	\$ 15,974,449
19	369	Services	\$ 126,882,246	\$ 76,221,288	3.13%	\$ 3,971,414
20	370	Meters	\$ 131,979,314	\$ 44,991,843	3.24%	\$ 4,276,130
21	371	Installation on Customer Premises	\$ 22,999,853	\$ 12,705,402	4.44%	\$ 1,021,193
22	373	Street Lighting & Signal Systems	\$ 65,191,726	\$ 40,234,488	4.20%	\$ 2,738,052
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	\$ 12,359	0.00%	\$ -
24		Total Distribution	\$ 2,463,071,418	\$ 903,028,669		\$ 70,621,732

Ohio Edison Company: 13-2006-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
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 3,332,037	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 87,570,760	\$ 34,071,521	2.50%	\$ 2,189,269
27	390.3	Leasehold Improvements	\$ 108,959	\$ 108,959	20.78%	\$ 22,642
28	391.1	Office Furniture & Equipment	\$ 7,190,909	\$ 5,638,555	3.80%	\$ 273,255
29	391.2	Data Processing Equipment	\$ 10,003,309	\$ 1,069,154	17.00%	\$ 1,700,562
30	392	Transportation Equipment	\$ 2,054,201	\$ (37,951)	7.31%	\$ 150,162
31	393	Stores Equipment	\$ 1,351,927	\$ 783,874	2.56%	\$ 34,609
32	394	Tools, Shop & Garage Equipment	\$ 14,801,969	\$ 2,415,225	3.17%	\$ 469,222
33	395	Laboratory Equipment	\$ 6,016,310	\$ 2,853,795	3.80%	\$ 228,620
34	396	Power Operated Equipment	\$ 3,500,375	\$ 3,041,651	3.48%	\$ 121,813
35	397	Communication Equipment	\$ 21,666,415	\$ 15,932,509	5.00%	\$ 1,083,321
36	398	Miscellaneous Equipment	\$ 553,798	\$ 459,373	4.00%	\$ 22,152
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	\$ 171,786	0.00%	\$ -
38		Total General	\$ 158,454,379	\$ 66,508,451		\$ 6,295,627



Ohio Edison Company: 13-2006-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	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual)	Reserve Balance Sch. B-3 (Actual)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>OTHER PLANT</u>						
39	301	Organization	\$ 89,746	\$ -	0.00%	*
40	303	Intangible Software	\$ 58,619,474	\$ 47,730,854	14.29%	*
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	\$ 697,049	2.33%	*
42	303	Intangible FAS 109 Distribution	\$ 1,593,381	\$ 1,556,299	2.89%	*
43	303	Intangible FAS 109 General	\$ 199,091	\$ 168,514	3.87%	*
44		Total Other	\$ 62,524,971	\$ 50,152,716		\$ 3,019,854
45		Removal Work in Progress (RWIP)		(349,078)		
46		Company Total Depreciation	\$ 2,891,579,355	\$ 1,125,306,773		\$ 84,634,121
47		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 88,620,131	\$ 32,799,902		\$ 3,071,601
48		GRAND TOTAL (46 + 47)	<u>\$ 2,980,199,487</u>	<u>\$ 1,158,106,675</u>		<u>\$ 87,705,721</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.

Ohio Edison Company: 13-2006-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)	\$ 88,356,470
2	Real Property Taxes - See Schedule C-3.10a2 (Actual)	\$ 1,489,016
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 62,206</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 89,907,692</u></u>

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

## Annual Personal Property Tax Expense on Actual Plant Balances as of 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)	\$ 207,528,587	\$ 2,463,071,418	\$ 158,454,379
2	Jurisdictional Real Property (b)	\$ 18,479,008	\$ 25,016,822	\$ 91,011,756
3	Jurisdictional Personal Property (1 - 2)	\$ 189,049,579	\$ 2,438,054,596	\$ 67,442,623
	<u>Exclusions and Exemptions</u>			
4	Capitalized Asset Retirement Costs (a)	\$ -	\$ 22,272	\$ 303,410
5	Exempt Facilities (c)	\$ 575,438	\$ 2,655,801	\$ -
6	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ 3,889,004
7	Capitalized Interest (f)	\$ 13,225,909	\$ 108,981,040	\$ -
8	Total Exclusions and Exemptions (4 thru 7)	\$ 13,801,347	\$ 111,659,114	\$ 4,192,414
9	Net Cost of Taxable Personal Property (3 - 8)	\$ 175,248,233	\$ 2,326,395,482	\$ 63,250,209
10	True Value Percentage (c)	41.1180%	50.1370%	34.1990%
11	True Value of Taxable Personal Property (9 x 10)	\$ 72,058,568	\$ 1,166,384,903	\$ 21,630,939
12	Assessment Percentage (d)	85.00%	85.00%	24.00%
13	Assessment Value (11 x 12)	\$ 61,249,783	\$ 991,427,168	\$ 5,191,425
14	Personal Property Tax Rate (e)	8.3523123%	8.3523123%	8.3523123%
15	Personal Property Tax (13 x 14)	\$ 5,115,773	\$ 82,807,093	\$ 433,604
16	Total Personal Property Tax (15)			\$ 88,356,470

(a) Schedule B-2.1 (Actual)

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

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

(d) Statutory Assessment for Personal Property

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

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

## Ohio Edison Company: 13-2006-EL-RDR

## Annual Real Property Tax Expense on Actual Plant Balances as of 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)	\$ 18,479,008	\$ 25,016,822	\$ 91,011,756
2	True Value Percentage (b)	<u>44.65%</u>	<u>44.65%</u>	<u>44.65%</u>
3	True Value of Taxable Real Property (1 x 2)	\$ 8,251,783	\$ 11,171,237	\$ 40,641,209
4	Assessment Percentage (c)	<u>35.00%</u>	<u>35.00%</u>	<u>35.00%</u>
5	Assessment Value (3 x 4)	\$ 2,888,124	\$ 3,909,933	\$ 14,224,423
6	Real Property Tax Rate (d)	<u>7.08297%</u>	<u>7.083%</u>	<u>7.08297%</u>
7	Real Property Tax (5 x 6)	\$ 204,565	\$ 276,939	\$ 1,007,512
8	Total Real Property Tax (Sum of 7)			<u><u>\$ 1,489,016</u></u>
(a)	Schedule C-3.10a1 (Actual)			
(b)	Calculated as follows:			
	(1) Real Property Assessed Value	\$ 34,487,420	Source: OE's 2013 Ohio Annual Property Tax Return Filing	
	(2) Assessment Percentage	<u>35.00%</u>	Statutory Assessment for Real Property	
	(3) Real Property True Value	\$ 98,535,486	Calculation: (1) / (2)	
	(4) Real Property Capitalized Cost	\$ 220,660,120	Book cost of real property used to compare to assessed value of real property to derive a true value percentage	
	(5) Real Property True Value Percentage	<u><u>44.65%</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) Service Company	(B) CEI	(C) OE	(D) TE	(E) TOTAL
(1) Allocation Factors from Case 07-551		14.21%	17.22%	7.58%	
(2) Gross Plant	\$ 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) <b>Rate Base</b>		<b>\$ 33,709,562</b>	<b>\$ 40,850,011</b>	<b>\$ 17,981,596</b>	<b>\$ 92,541,169</b>
(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) <b>Total Expenses</b>		<b>\$ 2,586,028</b>	<b>\$ 3,133,807</b>	<b>\$ 1,379,458</b>	<b>\$ 7,099,293</b>

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

**NOTES**

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

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

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

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

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

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

\* Includes accounts 390.1 and 390.2.

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

\*\*\* Includes accounts 397 and 397.1

The Cleveland Electric Illuminating Company: 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%	
<b>GENERAL PLANT</b>										
30	389	Fee Land & Easements	\$ 230,947	\$ -	\$ 230,947	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	\$ 44,995,828	\$ 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
<b>INTANGIBLE PLANT</b>										
44	301	FECO 101/6-301 Organization Fst	\$ 49,344	\$ 49,344	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
45	303	FECO 101/6 303 Intangibles	\$ 13,188,603	\$ 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	<b>TOTAL - GENERAL &amp; INTANGIBLE</b>		\$ 514,634,909	\$ 190,475,622	\$ 323,998,598				<b>9.99%</b>	<b>\$ 51,425,184</b>

**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



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)

#### 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	<b>TOTAL - GENERAL PLANT</b>				\$ 234,896,167	\$ 429,208
21	<b>TOTAL - INTANGIBLE PLANT</b>				\$ 79,567,511	\$ -
22	<b>TOTAL - GENERAL &amp; INTANGIBLE PLANT</b>				\$ 314,463,678	\$ 429,208
23	<b>Average Effective Real Property Tax Rate</b>					<b>0.14%</b>

#### NOTES

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

The Cleveland Electric Illuminating Company: 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	<b>TOTAL - GENERAL PLANT</b>				\$ 300,891,943	\$ 790,453
44	<b>TOTAL - INTANGIBLE PLANT</b>				\$ 213,742,966	\$ -
45	<b>TOTAL - GENERAL &amp; INTANGIBLE PLANT</b>				\$ 514,634,909	\$ 790,453
46	<b>Average Effective Real Property Tax Rate</b>					<b>0.15%</b>

#### NOTES

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

<b>Incremental Depreciation and Property Tax Associated with Service Company Plant (Actual)</b>							
<b>Case No. 07-551-EL-AIR vs. Actual 12/31/2013 Balances</b>							
<b>I. Allocated Service Company Plant and Related Expenses as of December 31, 2013</b>							
Line	Category	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
1	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
2	Gross Plant	\$ 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	<u>\$ 324,159,287</u>	<u>\$ 46,063,035</u>	<u>\$ 55,820,229</u>	<u>\$ 24,571,274</u>	<u>\$ 126,454,538</u>	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		<u>\$ 7,419,842</u>	<u>\$ 8,991,533</u>	<u>\$ 3,957,945</u>	<u>\$ 20,369,320</u>	
* 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.							
<b>II. Allocated Service Company Plant and Related Expenses as of May 31, 2007</b>							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
8	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
9	Gross Plant	\$ 314,463,678	\$ 44,685,289	\$ 54,150,645	\$ 23,836,347	\$ 122,672,281	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 27 x Line 8
10	Accum. Reserve	\$ (141,912,431)	\$ (20,165,756)	\$ (24,437,321)	\$ (10,756,962)	\$ (55,360,039)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 27 x Line 8
11	Net Plant	<u>\$ 172,551,247</u>	<u>\$ 24,519,532</u>	<u>\$ 29,713,325</u>	<u>\$ 13,079,385</u>	<u>\$ 67,312,242</u>	Line 9 + Line 10
12	Depreciation *	10.68%	\$ 4,772,824	\$ 5,783,816	\$ 2,545,954	\$ 13,102,594	Average Rate x Line 9
13	Property Tax *	0.14%	\$ 60,990	\$ 73,910	\$ 32,534	\$ 167,434	Average Rate x Line 9
14	Total Expenses		<u>\$ 4,833,814</u>	<u>\$ 5,857,726</u>	<u>\$ 2,578,488</u>	<u>\$ 13,270,028</u>	Line 12 + Line 13
* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant as of 5/31/07. See line 27 of the "Depreciation Rate for Service Company Plant (Actual)" workpaper and line 23 of the "Property Tax Rate for Service Company Plant (Actual)" workpaper for more details.							
<b>III. Incremental Expenses Associated with Allocated Service Company Plant *</b>							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
15	Depreciation	-0.69%	\$ 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		<u>\$ 2,586,028</u>	<u>\$ 3,133,807</u>	<u>\$ 1,379,458</u>	<u>\$ 7,099,293</u>	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%	\$ -
<b>Total</b>			\$ 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
<b>Total</b>			\$ 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
<b>Total</b>			\$ 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) <b>Gross Plant</b>	<b>5/31/2007*</b>	<b>3/31/2014</b>	<b>Incremental</b>	<b>Source of Column (B)</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) <b>Total</b>	<b>4,772.5</b>	<b>6,822.8</b>	<b>2,050.3</b>	<b>Sum: [ (1) through (3) ]</b>	
<b>Accumulated Reserve</b>					
(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) <b>Total</b>	<b>(1,952.8)</b>	<b>(2,822.2)</b>	<b>(869.4)</b>	<b>Sum: [ (5) through (7) ]</b>	
<b>Net Plant In Service</b>					
(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) <b>Total</b>	<b>2,819.7</b>	<b>4,000.7</b>	<b>1,180.9</b>	<b>Sum: [ (9) through (11) ]</b>	
<b>ADIT</b>					
(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) <b>Total</b>	<b>(453.8)</b>	<b>(1,075.1)</b>	<b>(621.4)</b>	<b>Sum: [ (13) through (15) ]</b>	
<b>Rate Base</b>					
(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) <b>Total</b>	<b>2,366.0</b>	<b>2,925.5</b>	<b>559.6</b>	<b>Sum: [ (17) through (19) ]</b>	
<b>Depreciation Exp</b>					
(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) <b>Total</b>	<b>146.5</b>	<b>209.8</b>	<b>63.2</b>	<b>Sum: [ (21) through (23) ]</b>	
<b>Property Tax Exp</b>					
(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) <b>Total</b>	<b>142.4</b>	<b>221.5</b>	<b>79.1</b>	<b>Sum: [ (25) through (27) ]</b>	
(29) <b>Revenue Requirement</b>	<b>Rate Base</b>	<b>Return 8.48%</b>	<b>Deprec</b>	<b>Prop Tax</b>	<b>Rev. Req.</b>
(30) CEI	242.4	20.6	26.7	36.4	83.7
(31) OE	271.9	23.1	26.4	33.3	82.7
(32) TE	45.2	3.8	10.1	9.4	23.4
(32) <b>Total</b>	<b>559.6</b>	<b>47.5</b>	<b>63.2</b>	<b>79.1</b>	<b>189.8</b>

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

	(a)	(b)	(c)	(d)	(e)	(f)
<b>Revenue Requirement with Tax</b>	<b>Equity Return</b>	<b>Tax Rate</b>	<b>Income Tax</b>	<b>CAT 0.26%</b>	<b>Taxes</b>	<b>Rev. Req. + Tax</b>
(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) <b>Total</b>	<b>28.8</b>		<b>16.2</b>	<b>0.5</b>	<b>16.7</b>	<b>206.5</b>

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

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

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

Ohio Edison Company: 13-2006-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	\$ 93,782,991	100%	\$ 93,782,991	\$ (86,963,323)	\$ 6,819,668
2	352	Structures & Improvements	\$ 11,659,340	100%	\$ 11,659,340		\$ 11,659,340
3	353	Station Equipment	\$ 107,821,912	100%	\$ 107,821,912		\$ 107,821,912
4	354	Towers & Fixtures	\$ 276,919	100%	\$ 276,919		\$ 276,919
5	355	Poles & Fixtures	\$ 26,304,644	100%	\$ 26,304,644		\$ 26,304,644
6	356	Overhead Conductors & Devices	\$ 37,802,734	100%	\$ 37,802,734		\$ 37,802,734
7	357	Underground Conduit	\$ 1,548,767	100%	\$ 1,548,767		\$ 1,548,767
8	358	Underground Conductors & Devices	\$ 15,294,604	100%	\$ 15,294,604		\$ 15,294,604
9	359	Roads & Trails	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 294,491,910	100%	\$ 294,491,910	\$ (86,963,323)	\$ 207,528,587

Ohio Edison Company: 13-2006-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	\$ 12,623,871	100%	\$ 12,623,871		\$ 12,623,871
12	361	Structures & Improvements	\$ 12,392,951	100%	\$ 12,392,951		\$ 12,392,951
13	362	Station Equipment	\$ 222,290,812	100%	\$ 222,290,812		\$ 222,290,812
14	364	Poles, Towers & Fixtures	\$ 452,645,677	100%	\$ 452,645,677		\$ 452,645,677
15	365	Overhead Conductors & Devices	\$ 633,979,353	100%	\$ 633,979,353		\$ 633,979,353
16	366	Underground Conduit	\$ 67,005,071	100%	\$ 67,005,071		\$ 67,005,071
17	367	Underground Conductors & Devices	\$ 272,045,198	100%	\$ 272,045,198		\$ 272,045,198
18	368	Line Transformers	\$ 460,743,465	100%	\$ 460,743,465		\$ 460,743,465
19	369	Services	\$ 128,086,649	100%	\$ 128,086,649		\$ 128,086,649
20	370	Meters	\$ 133,231,478	100%	\$ 133,231,478		\$ 133,231,478
21	371	Installation on Customer Premises	\$ 23,218,156	100%	\$ 23,218,156		\$ 23,218,156
22	373	Street Lighting & Signal Systems	\$ 65,810,631	100%	\$ 65,810,631		\$ 65,810,631
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	100%	\$ 22,272		\$ 22,272
24		Total Distribution Plant	\$ 2,484,095,586	100%	\$ 2,484,095,586	\$ -	\$ 2,484,095,586

Ohio Edison Company: 13-2006-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	\$ 3,332,037	100%	\$ 3,332,037		\$ 3,332,037
26	390	Structures & Improvements	\$ 87,588,567	100%	\$ 87,588,567		\$ 87,588,567
27	390.3	Leasehold Improvements	\$ 108,959	100%	\$ 108,959		\$ 108,959
28	391.1	Office Furniture & Equipment	\$ 7,215,107	100%	\$ 7,215,107		\$ 7,215,107
29	391.2	Data Processing Equipment	\$ 10,036,971	100%	\$ 10,036,971		\$ 10,036,971
30	392	Transportation Equipment	\$ 2,061,113	100%	\$ 2,061,113		\$ 2,061,113
31	393	Stores Equipment	\$ 1,356,476	100%	\$ 1,356,476		\$ 1,356,476
32	394	Tools, Shop & Garage Equipment	\$ 14,851,778	100%	\$ 14,851,778		\$ 14,851,778
33	395	Laboratory Equipment	\$ 6,036,556	100%	\$ 6,036,556		\$ 6,036,556
34	396	Power Operated Equipment	\$ 3,512,154	100%	\$ 3,512,154		\$ 3,512,154
35	397	Communication Equipment	\$ 21,761,592	100%	\$ 21,761,592		\$ 21,761,592
36	398	Miscellaneous Equipment	\$ 556,231	100%	\$ 556,231		\$ 556,231
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	100%	\$ 303,410		\$ 303,410
38		Total General Plant	\$ 158,720,951	100%	\$ 158,720,951	\$0	\$ 158,720,951



Ohio Edison Company: 13-2006-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" worksheet.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>OTHER PLANT</u>							
39	301	Organization	\$ 89,746	100%	\$ 89,746		\$ 89,746
40	303	Intangible Software	\$ 58,683,364	100%	\$ 58,683,364		\$ 58,683,364
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	100%	\$ 2,023,278		\$ 2,023,278
42	303	Intangible FAS 109 Distribution	\$ 1,593,381	100%	\$ 1,593,381		\$ 1,593,381
43	303	Intangible FAS 109 General	\$ 199,091	100%	\$ 199,091		\$ 199,091
44		Total Other Plant	\$ 62,588,861		\$ 62,588,861	\$ -	\$ 62,588,861
45		Company Total Plant	<u>\$ 2,999,897,308</u>	100%	<u>\$ 2,999,897,308</u>	<u>\$ (86,963,323)</u>	<u>\$ 2,912,933,985</u>
46		Service Company Plant Allocated*					\$ 90,163,531
47		Grand Total Plant (45 + 46)					<u><u>\$ 3,003,097,516</u></u>

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

Ohio Edison Company: 13-2006-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			
			Sch B2.1 (Estimate)	Plant Investment Column E	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjusted Jurisdiction (F) = (D) + (E)
			(A)		(B)	(C)	(D) = (B) * (C)	(E)
<u>TRANSMISSION PLANT</u>								
1	350	Land & Land Rights	\$ 6,819,668		\$ -	100%	\$ -	\$ -
2	352	Structures & Improvements	\$ 11,659,340		\$ 7,521,373	100%	\$ 7,521,373	\$ 7,521,373
3	353	Station Equipment	\$ 107,821,912		\$ 54,391,853	100%	\$ 54,391,853	\$ 54,391,853
4	354	Towers & Fixtures	\$ 276,919		\$ 305,320	100%	\$ 305,320	\$ 305,320
5	355	Poles & Fixtures	\$ 26,304,644		\$ 20,882,041	100%	\$ 20,882,041	\$ 20,882,041
6	356	Overhead Conductors & Devices	\$ 37,802,734		\$ 18,736,922	100%	\$ 18,736,922	\$ 18,736,922
7	357	Underground Conduit	\$ 1,548,767		\$ 862,968	100%	\$ 862,968	\$ 862,968
8	358	Underground Conductors & Devices	\$ 15,294,604		\$ 4,432,401	100%	\$ 4,432,401	\$ 4,432,401
9	359	Roads & Trails	\$ -		\$ -	100%	\$ -	\$ -
10		Total Transmission Plant	\$ 207,528,587		\$ 107,132,877	100%	\$ 107,132,877	\$ -

Ohio Edison Company: 13-2006-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		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	\$ 12,623,871	\$ -	100%	\$ -		\$ -	
12	361	Structures & Improvements	\$ 12,392,951	\$ 5,081,248	100%	\$ 5,081,248		\$ 5,081,248	
13	362	Station Equipment	\$ 222,290,812	\$ 91,224,219	100%	\$ 91,224,219		\$ 91,224,219	
14	364	Poles, Towers & Fixtures	\$ 452,645,677	\$ 210,878,274	100%	\$ 210,878,274		\$ 210,878,274	
15	365	Overhead Conductors & Devices	\$ 633,979,353	\$ 149,799,986	100%	\$ 149,799,986		\$ 149,799,986	
16	366	Underground Conduit	\$ 67,005,071	\$ 22,705,640	100%	\$ 22,705,640		\$ 22,705,640	
17	367	Underground Conductors & Devices	\$ 272,045,198	\$ 69,102,151	100%	\$ 69,102,151		\$ 69,102,151	
18	368	Line Transformers	\$ 460,743,465	\$ 192,131,588	100%	\$ 192,131,588		\$ 192,131,588	
19	369	Services	\$ 128,086,649	\$ 77,487,960	100%	\$ 77,487,960		\$ 77,487,960	
20	370	Meters	\$ 133,231,478	\$ 45,741,231	100%	\$ 45,741,231		\$ 45,741,231	
21	371	Installation on Customer Premises	\$ 23,218,156	\$ 12,916,597	100%	\$ 12,916,597		\$ 12,916,597	
22	373	Street Lighting & Signal Systems	\$ 65,810,631	\$ 40,902,975	100%	\$ 40,902,975		\$ 40,902,975	
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	\$ 12,483	100%	\$ 12,483		\$ 12,483	
24		Total Distribution Plant	\$ 2,484,095,586	\$ 917,984,354	100%	\$ 917,984,354	\$ -	\$ 917,984,354	

Ohio Edison Company: 13-2006-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	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
			Sch B2.1 (Estimate) Column E					
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
GENERAL PLANT								
25	389	Land & Land Rights	\$ 3,332,037	\$ -	100%	\$ -		\$ -
26	390	Structures & Improvements	\$ 87,588,567	\$ 34,625,314	100%	\$ 34,625,314		\$ 34,625,314
27	390.3	Leasehold Improvements	\$ 108,959	\$ 108,959	100%	\$ 108,959		\$ 108,959
28	391.1	Office Furniture & Equipment	\$ 7,215,107	\$ 5,823,643	100%	\$ 5,823,643		\$ 5,823,643
29	391.2	Data Processing Equipment	\$ 10,036,971	\$ 1,104,250	100%	\$ 1,104,250		\$ 1,104,250
30	392	Transportation Equipment	\$ 2,061,113	\$ (39,197)	100%	\$ (39,197)		\$ (39,197)
31	393	Stores Equipment	\$ 1,356,476	\$ 809,605	100%	\$ 809,605		\$ 809,605
32	394	Tools, Shop & Garage Equipment	\$ 14,851,778	\$ 2,494,506	100%	\$ 2,494,506		\$ 2,494,506
33	395	Laboratory Equipment	\$ 6,036,556	\$ 2,947,472	100%	\$ 2,947,472		\$ 2,947,472
34	396	Power Operated Equipment	\$ 3,512,154	\$ 3,141,494	100%	\$ 3,141,494		\$ 3,141,494
35	397	Communication Equipment	\$ 21,761,592	\$ 16,477,696	100%	\$ 16,477,696		\$ 16,477,696
36	398	Miscellaneous Equipment	\$ 556,231	\$ 475,092	100%	\$ 475,092		\$ 475,092
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	\$ 173,514	100%	\$ 173,514		\$ 173,514
38		Total General Plant	\$ 158,720,951	\$ 68,142,348	100%	\$ 68,142,348	\$ -	\$ 68,142,348

Ohio Edison Company: 13-2006-EL-RDR  
3/31/2014 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)  
Page 4 of 4

NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 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 Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
			Sch B2.1 (Estimate) Column E (A)					
<u>OTHER PLANT</u>								
39	301	Organization	\$ 89,746	\$ -	100%	\$ -		\$ -
40	303	Intangible Software	\$ 58,683,364	\$ 48,570,509	100%	\$ 48,570,509		\$ 48,570,509
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	\$ 697,049	100%	\$ 697,049		\$ 697,049
42	303	Intangible FAS 109 Distribution	\$ 1,593,381	\$ 1,556,299	100%	\$ 1,556,299		\$ 1,556,299
43	303	Intangible FAS 109 General	\$ 199,091	\$ 169,843	100%	\$ 169,843		\$ 169,843
44		Total Other Plant	\$ 62,588,861	\$ 50,993,701		\$ 50,993,701	\$ -	\$ 50,993,701
45		Removal Work in Progress (RWIP)		\$ (2,849,078)	100%	\$ (2,849,078)		\$ (2,849,078)
46		Company Total Plant (Reserve)	<u>\$ 2,912,933,985</u>	<u>\$ 1,141,404,200</u>	100%	<u>\$ 1,141,404,200</u>	<u>\$ -</u>	<u>\$ 1,141,404,200</u>
47		Service Company Reserve Allocated*						\$ 34,866,893
48		Grand Total Plant (Reserve) (46 + 47)						<u>\$ 1,176,271,093</u>

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

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

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

	<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>SC</u>
(1) Ending Bal. 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

Ohio Edison Company: 13-2006-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
			Plant Investment	Reserve Balance		
			Sch. B-2.1 (Estimate)	Sch. B-3 (Estimate)		
			(D)	(E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 6,819,668	\$ -	0.00%	\$ -
2	352	Structures & Improvements	\$ 11,659,340	\$ 7,521,373	2.06%	\$ 240,182
3	353	Station Equipment	\$ 107,821,912	\$ 54,391,853	2.20%	\$ 2,372,082
4	354	Towers & Fixtures	\$ 276,919	\$ 305,320	1.82%	\$ 5,040
5	355	Poles & Fixtures	\$ 26,304,644	\$ 20,882,041	2.98%	\$ 783,878
6	356	Overhead Conductors & Devices	\$ 37,802,734	\$ 18,736,922	2.55%	\$ 963,970
7	357	Underground Conduit	\$ 1,548,767	\$ 862,968	1.67%	\$ 25,864
8	358	Underground Conductors & Devices	\$ 15,294,604	\$ 4,432,401	2.00%	\$ 305,892
9	359	Roads & Trails	\$ -	\$ -	0.00%	\$ -
10		Total Transmission	\$ 207,528,587	\$ 107,132,877		\$ 4,696,908

Ohio Edison Company: 13-2006-EL-RDR  
Annual Depreciation Expense on Estimated Plant Balances as of March 31, 2014

Schedule B-3.2 (Estimate)  
Page 2 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment	Reserve Balance		
			Sch. B-2.1 (Estimate)	Sch. B-3 (Estimate)		
			(D)	(E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
DISTRIBUTION PLANT						
11	360	Land & Land Rights	\$ 12,623,871	\$ -	0.00%	\$ -
12	361	Structures & Improvements	\$ 12,392,951	\$ 5,081,248	2.45%	\$ 303,627
13	362	Station Equipment	\$ 222,290,812	\$ 91,224,219	2.55%	\$ 5,668,416
14	364	Poles, Towers & Fixtures	\$ 452,645,677	\$ 210,878,274	2.93%	\$ 13,262,518
15	365	Overhead Conductors & Devices	\$ 633,979,353	\$ 149,799,986	2.70%	\$ 17,117,443
16	366	Underground Conduit	\$ 67,005,071	\$ 22,705,640	1.50%	\$ 1,005,076
17	367	Underground Conductors & Devices	\$ 272,045,198	\$ 69,102,151	2.07%	\$ 5,631,336
18	368	Line Transformers	\$ 460,743,465	\$ 192,131,588	3.50%	\$ 16,126,021
19	369	Services	\$ 128,086,649	\$ 77,487,960	3.13%	\$ 4,009,112
20	370	Meters	\$ 133,231,478	\$ 45,741,231	3.24%	\$ 4,316,700
21	371	Installation on Customer Premises	\$ 23,218,156	\$ 12,916,597	4.44%	\$ 1,030,886
22	373	Street Lighting & Signal Systems	\$ 65,810,631	\$ 40,902,975	4.20%	\$ 2,764,046
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	\$ 12,483	0.00%	\$ -
24		Total Distribution	\$ 2,484,095,586	\$ 917,984,354		\$ 71,235,181



Ohio Edison Company: 13-2006-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
			Plant Investment	Reserve Balance		
			Sch. B-2.1 (Estimate)	Sch. B-3 (Estimate)		
			(D)	(E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 3,332,037	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 87,588,567	\$ 34,625,314	2.50%	\$ 2,189,714
27	390.3	Leasehold Improvements	\$ 108,959	\$ 108,959	20.78%	\$ 22,642
28	391.1	Office Furniture & Equipment	\$ 7,215,107	\$ 5,823,643	3.80%	\$ 274,174
29	391.2	Data Processing Equipment	\$ 10,036,971	\$ 1,104,250	17.00%	\$ 1,706,285
30	392	Transportation Equipment	\$ 2,061,113	\$ (39,197)	7.31%	\$ 150,667
31	393	Stores Equipment	\$ 1,356,476	\$ 809,605	2.56%	\$ 34,726
32	394	Tools, Shop & Garage Equipment	\$ 14,851,778	\$ 2,494,506	3.17%	\$ 470,801
33	395	Laboratory Equipment	\$ 6,036,556	\$ 2,947,472	3.80%	\$ 229,389
34	396	Power Operated Equipment	\$ 3,512,154	\$ 3,141,494	3.48%	\$ 122,223
35	397	Communication Equipment	\$ 21,761,592	\$ 16,477,696	5.00%	\$ 1,088,080
36	398	Miscellaneous Equipment	\$ 556,231	\$ 475,092	4.00%	\$ 22,249
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	\$ 173,514	0.00%	\$ -
38		Total General	\$ 158,720,951	\$ 68,142,348		\$ 6,310,950

Ohio Edison Company: 13-2006-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>OTHER PLANT</u>						
39	301	Organization	\$ 89,746	\$ -	0.00%	*
40	303	Intangible Software	\$ 58,683,364	\$ 48,570,509	14.29%	*
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	\$ 697,049	2.33%	*
42	303	Intangible FAS 109 Distribution	\$ 1,593,381	\$ 1,556,299	2.89%	*
43	303	Intangible FAS 109 General	\$ 199,091	\$ 169,843	3.87%	*
44		Total Other	\$ 62,588,861	\$ 50,993,701		\$ 2,956,138
45		Removal Work in Progress (RWIP)		(2,849,078)		
46		Total Company Depreciation	<u>\$ 2,912,933,985</u>	<u>\$ 1,141,404,200</u>		<u>\$ 85,199,177</u>
47		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 90,163,531	\$ 34,866,893		\$ 3,201,740
48		GRAND TOTAL (46 + 47)	<u>\$ 3,003,097,516</u>	<u>\$ 1,176,271,093</u>		<u>\$ 88,400,918</u>

\* 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.

Ohio Edison Company: 13-2006-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	\$ 89,073,071
2	Real Property Taxes	\$ 1,489,213
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 62,311</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 90,624,595</u></u>

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

## Annual Personal Property Tax Expense on Estimated Plant Balances as of 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)	\$ 207,528,587	\$ 2,484,095,586	\$ 158,720,951
2	Jurisdictional Real Property (b)	\$ 18,479,008	\$ 25,016,822	\$ 91,029,563
3	Jurisdictional Personal Property (1 - 2)	\$ 189,049,579	\$ 2,459,078,764	\$ 67,691,388
	<u>Exclusions and Exemptions</u>			
4	Capitalized Asset Retirement Costs (a)	\$ -	\$ 22,272	\$ 303,410
5	Exempt Facilities (c)	\$ 575,438	\$ 2,655,801	\$ -
6	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ 3,889,004
7	Capitalized Interest (f)	\$ 13,225,909	\$ 109,920,821	\$ -
8	Total Exclusions and Exemptions (4 thru 7)	\$ 13,801,347	\$ 112,598,894	\$ 4,192,414
9	Net Cost of Taxable Personal Property (3 - 8)	\$ 175,248,233	\$ 2,346,479,870	\$ 63,498,974
10	True Value Percentage (c)	41.1180%	50.1370%	34.1990%
11	True Value of Taxable Personal Property (9 x 10)	\$ 72,058,568	\$ 1,176,454,612	\$ 21,716,014
12	Assessment Percentage (d)	85.00%	85.00%	24.00%
13	Assessment Value (11 x 12)	\$ 61,249,783	\$ 999,986,420	\$ 5,211,843
14	Personal Property Tax Rate (e)	8.3523123%	8.3523123%	8.3523123%
15	Personal Property Tax (13 x 14)	\$ 5,115,773	\$ 83,521,989	\$ 435,309
16	Total Personal Property Tax (15)			\$ 89,073,071

(a) Schedule B-2.1 (Estimate)

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

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

(d) Statutory Assessment for Personal Property

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

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

## Annual Real Property Tax Expense on Estimated Plant Balances as of 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)	\$ 18,479,008	\$ 25,016,822	\$ 91,029,563
2	True Value Percentage (b)	<u>44.65%</u>	<u>44.65%</u>	<u>44.65%</u>
3	True Value of Taxable Real Property (1 x 2)	\$ 8,251,783	\$ 11,171,237	\$ 40,649,160
4	Assessment Percentage (c)	<u>35.00%</u>	<u>35.00%</u>	<u>35.00%</u>
5	Assessment Value (3 x 4)	\$ 2,888,124	\$ 3,909,933	\$ 14,227,206
6	Real Property Tax Rate (d)	<u>7.08297%</u>	<u>7.08297%</u>	<u>7.08297%</u>
7	Real Property Tax (5 x 6)	\$ 204,565	\$ 276,939	\$ 1,007,709
8	Total Real Property Tax (Sum of 7)			<u>\$ 1,489,213</u>
(a)	Schedule C-3.10a1 (Estimate)			
(b)	Calculated as follows:			
	(1) Real Property Assessed Value	\$ 34,487,420	Source: OE's 2013 Ohio Annual Property Tax Return Filing	
	(2) Assessment Percentage	<u>35.00%</u>	Statutory Assessment for Real Property	
	(3) Real Property True Value	\$ 98,535,486	Calculation: (1) / (2)	
	(4) Real Property Capitalized Cost	\$ 220,660,120	Book cost of real property used to compare to assessed value of real property to derive a true value percentage	
	(5) Real Property True Value Percentage	<u>44.65%</u>	Calculation: (3) / (4)	
(c)	Statutory Assessment for Real Property			
(d)	Estimated tax rate for Real Estate based on 2013 Ohio Annual Property Tax Return Filing			

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

**Summary of Exclusions per Case No. 10-388-EL-SSO  
 Estimated 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) <b>Rate Base</b>	<b>\$ 33,542,552</b>	<b>\$ 40,647,625</b>	<b>\$ 17,892,509</b>	<b>\$ 92,082,686</b>	
(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) <b>Total Expenses</b>	<b>\$ 2,693,505</b>	<b>\$ 3,264,051</b>	<b>\$ 1,436,789</b>	<b>\$ 7,394,345</b>	

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

**NOTES**

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

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

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

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

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

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

\* Includes accounts 390.1 and 390.2.

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

\*\*\* Includes accounts 397 and 397.1



**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%	
<b>GENERAL PLANT</b>										
30	389	Fee Land & Easements	\$ 230,947	\$ -	\$ 230,947	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	\$ 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
<b>INTANGIBLE PLANT</b>										
44	301	FECO 101/6-301 Organization Fst	\$ 49,344	\$ 49,344	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
45	303	FECO 101/6-303 Intangibles	\$ 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	<b>TOTAL - GENERAL &amp; INTANGIBLE</b>		\$ 523,597,741	\$ 202,479,051	\$ 320,958,000				<b>9.97%</b>	<b>\$ 52,180,931</b>

**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)

<b>I. Average Real Property Tax Rates on General Plant as of May 31, 2007 *</b>						
<b>No.</b>	<b>(A) Category</b>	<b>(B) CEI</b>	<b>(C) OE</b>	<b>(D) TE</b>	<b>(E) Average **</b>	<b>(F) Source / Calculation</b>
1	Allocation Factors	14.21%	17.22%	7.58%	39.01%	"Service Company Allocations to the Ohio Operating Companies (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>						

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

#### NOTES

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

The Cleveland Electric Illuminating Company: 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	<b>TOTAL - GENERAL PLANT</b>				<b>\$ 306,622,602</b>	<b>\$ 791,058</b>
44	<b>TOTAL - INTANGIBLE PLANT</b>				<b>\$ 216,975,139</b>	<b>\$ -</b>
45	<b>TOTAL - GENERAL &amp; INTANGIBLE PLANT</b>				<b>\$ 523,597,741</b>	<b>\$ 791,058</b>
46	<b>Average Effective Real Property Tax Rate</b>					<b>0.15%</b>

#### NOTES

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

<b>I. Estimated Allocated Service Company Plant and Related Expenses as of March 31, 2014</b>							
<b>Line</b>	<b>Category</b>	<b>Service Co.</b>	<b>CEI</b>	<b>OE</b>	<b>TE</b>	<b>TOTAL</b>	<b>Source / Notes</b>
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	<u>\$ 321,118,689</u>	<u>\$ 45,630,966</u>	<u>\$ 55,296,638</u>	<u>\$ 24,340,797</u>	<u>\$ 125,268,401</u>	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		<u>\$ 7,527,320</u>	<u>\$ 9,121,777</u>	<u>\$ 4,015,277</u>	<u>\$ 20,664,373</u>	
<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>							

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

<b>III. Estimated Incremental Expenses Associated with Allocated Service Company Plant *</b>							
<b>Line</b>	<b>Rate Base</b>	<b>Service Co.</b>	<b>CEI</b>	<b>OE</b>	<b>TE</b>	<b>TOTAL</b>	<b>Source / Notes</b>
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		<u>\$ 2,693,505</u>	<u>\$ 3,264,051</u>	<u>\$ 1,436,789</u>	<u>\$ 7,394,345</u>	Line 15 + Line 16
<p>* In Case No. 07-551-EL-AIR, test year operating expenses included allocated depreciation and property tax associated with Service Company plant. This section calculates the difference between the estimated level of these expenses included in base rates and the expected expenses to be incurred based on Service Company plant balances as of 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%	\$ -
<b>Total</b>			<b>\$ 47,786,518</b>	<b>\$ 40,115,330</b>	<b>\$ 7,671,187</b>		<b>\$ 2,288,958</b>
OECO Ohio Edison Co.	OECO 101/6-301 Organization	Intangible Plant	\$ 89,746	\$ -	\$ 89,746	0.00%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2002 Software	Intangible Plant	\$ 3,690,067	\$ 3,690,067	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2003 Software	Intangible Plant	\$ 17,568,726	\$ 17,568,726	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2004 Software	Intangible Plant	\$ 4,524,343	\$ 4,524,343	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2005 Software	Intangible Plant	\$ 1,469,370	\$ 1,469,370	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2006 Software	Intangible Plant	\$ 2,754,124	\$ 2,754,124	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2007 Software	Intangible Plant	\$ 7,208,211	\$ 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
<b>Total</b>			<b>\$ 62,588,861</b>	<b>\$ 50,993,701</b>	<b>\$ 11,595,161</b>		<b>\$ 2,956,138</b>
TECO Toledo Edison Co.	TECO 101/6-303 2002 Software	Intangible Plant	\$ 1,705,114	\$ 1,705,114	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2003 Software	Intangible Plant	\$ 7,446,712	\$ 7,446,712	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2004 Software	Intangible Plant	\$ 854,821	\$ 854,821	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2005 Software	Intangible Plant	\$ 670,679	\$ 670,679	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2006 Software	Intangible Plant	\$ 834,729	\$ 834,729	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2007 Software	Intangible Plant	\$ 3,095,002	\$ 2,979,298	\$ 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
<b>Total</b>			<b>\$ 22,021,822</b>	<b>\$ 19,029,688</b>	<b>\$ 2,992,134</b>		<b>\$ 1,062,662</b>

**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			
<b>TOTAL</b>			<b>\$ 213,874,364</b>			<b>\$ 1,484,816</b>			

**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			
<b>TOTAL</b>			<b>\$ 201,547,484</b>			<b>\$ 1,484,816</b>			

- (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) Company	(B) Rate Schedule	(C) Q1 2014 Rate Estimated Rate Base	(D) Q1 2014 Rate Actual Rate Base	(E) Difference	(F) Billing Units	(G) 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)
<b>TOTAL</b>						<b>\$ (3,070,006)</b>

- (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

Ohio Edison Company  
Case No. 13-2006-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	\$ 35.26	\$ 35.10	\$ (0.16)	-0.5%
2	0	500	\$ 66.38	\$ 66.06	\$ (0.32)	-0.5%
3	0	750	\$ 97.46	\$ 96.98	\$ (0.48)	-0.5%
4	0	1,000	\$ 128.57	\$ 127.94	\$ (0.64)	-0.5%
5	0	1,250	\$ 159.64	\$ 158.85	\$ (0.79)	-0.5%
6	0	1,500	\$ 190.76	\$ 189.81	\$ (0.95)	-0.5%
7	0	2,000	\$ 252.97	\$ 251.70	\$ (1.27)	-0.5%
8	0	2,500	\$ 314.95	\$ 313.36	\$ (1.59)	-0.5%
9	0	3,000	\$ 376.87	\$ 374.97	\$ (1.90)	-0.5%
10	0	3,500	\$ 438.84	\$ 436.62	\$ (2.22)	-0.5%
11	0	4,000	\$ 500.77	\$ 498.23	\$ (2.54)	-0.5%
12	0	4,500	\$ 562.76	\$ 559.90	\$ (2.86)	-0.5%
13	0	5,000	\$ 624.76	\$ 621.59	\$ (3.17)	-0.5%
14	0	5,500	\$ 686.67	\$ 683.18	\$ (3.49)	-0.5%
15	0	6,000	\$ 748.67	\$ 744.86	\$ (3.81)	-0.5%
16	0	6,500	\$ 810.60	\$ 806.47	\$ (4.13)	-0.5%
17	0	7,000	\$ 872.57	\$ 868.13	\$ (4.45)	-0.5%
18	0	7,500	\$ 934.53	\$ 929.77	\$ (4.76)	-0.5%
19	0	8,000	\$ 996.45	\$ 991.37	\$ (5.08)	-0.5%
20	0	8,500	\$ 1,058.46	\$ 1,053.06	\$ (5.40)	-0.5%
21	0	9,000	\$ 1,120.40	\$ 1,114.69	\$ (5.72)	-0.5%
22	0	9,500	\$ 1,182.37	\$ 1,176.34	\$ (6.03)	-0.5%
23	0	10,000	\$ 1,244.32	\$ 1,237.97	\$ (6.35)	-0.5%
24	0	10,500	\$ 1,306.30	\$ 1,299.63	\$ (6.67)	-0.5%
25	0	11,000	\$ 1,368.26	\$ 1,361.28	\$ (6.99)	-0.5%



Ohio Edison Company  
Case No. 13-2006-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	\$ 35.26	\$ 35.10	\$ (0.16)	-0.5%
2	0	500	\$ 66.38	\$ 66.06	\$ (0.32)	-0.5%
3	0	750	\$ 88.28	\$ 87.80	\$ (0.48)	-0.5%
4	0	1,000	\$ 110.22	\$ 109.59	\$ (0.64)	-0.6%
5	0	1,250	\$ 132.11	\$ 131.32	\$ (0.79)	-0.6%
6	0	1,500	\$ 145.96	\$ 145.01	\$ (0.95)	-0.7%
7	0	2,000	\$ 173.62	\$ 172.35	\$ (1.27)	-0.7%
8	0	2,500	\$ 201.05	\$ 199.46	\$ (1.59)	-0.8%
9	0	3,000	\$ 228.42	\$ 226.52	\$ (1.91)	-0.8%
10	0	3,500	\$ 255.84	\$ 253.62	\$ (2.22)	-0.9%
11	0	4,000	\$ 283.22	\$ 280.68	\$ (2.54)	-0.9%
12	0	4,500	\$ 310.66	\$ 307.80	\$ (2.86)	-0.9%
13	0	5,000	\$ 338.11	\$ 334.94	\$ (3.17)	-0.9%
14	0	5,500	\$ 365.47	\$ 361.98	\$ (3.49)	-1.0%
15	0	6,000	\$ 392.92	\$ 389.11	\$ (3.81)	-1.0%
16	0	6,500	\$ 420.30	\$ 416.17	\$ (4.13)	-1.0%
17	0	7,000	\$ 447.72	\$ 443.28	\$ (4.44)	-1.0%
18	0	7,500	\$ 475.13	\$ 470.37	\$ (4.76)	-1.0%
19	0	8,000	\$ 502.50	\$ 497.42	\$ (5.08)	-1.0%
20	0	8,500	\$ 529.96	\$ 524.56	\$ (5.40)	-1.0%
21	0	9,000	\$ 557.35	\$ 551.64	\$ (5.71)	-1.0%
22	0	9,500	\$ 584.77	\$ 578.74	\$ (6.03)	-1.0%
23	0	10,000	\$ 612.17	\$ 605.82	\$ (6.35)	-1.0%
24	0	10,500	\$ 639.60	\$ 632.93	\$ (6.67)	-1.0%
25	0	11,000	\$ 667.01	\$ 660.03	\$ (6.99)	-1.0%

Ohio Edison Company  
Case No. 13-2006-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	\$ 35.26	\$ 35.10	\$ (0.16)	-0.5%
2	0	500	\$ 66.38	\$ 66.06	\$ (0.32)	-0.5%
3	0	750	\$ 93.03	\$ 92.55	\$ (0.48)	-0.5%
4	0	1,000	\$ 119.72	\$ 119.09	\$ (0.64)	-0.5%
5	0	1,250	\$ 146.36	\$ 145.57	\$ (0.79)	-0.5%
6	0	1,500	\$ 173.06	\$ 172.11	\$ (0.95)	-0.6%
7	0	2,000	\$ 226.42	\$ 225.15	\$ (1.27)	-0.6%
8	0	2,500	\$ 279.55	\$ 277.96	\$ (1.59)	-0.6%
9	0	3,000	\$ 332.62	\$ 330.72	\$ (1.90)	-0.6%
10	0	3,500	\$ 385.74	\$ 383.52	\$ (2.22)	-0.6%
11	0	4,000	\$ 438.82	\$ 436.28	\$ (2.54)	-0.6%
12	0	4,500	\$ 491.96	\$ 489.10	\$ (2.86)	-0.6%
13	0	5,000	\$ 545.11	\$ 541.94	\$ (3.17)	-0.6%
14	0	5,500	\$ 598.17	\$ 594.68	\$ (3.49)	-0.6%
15	0	6,000	\$ 651.32	\$ 647.51	\$ (3.81)	-0.6%
16	0	6,500	\$ 704.40	\$ 700.27	\$ (4.13)	-0.6%
17	0	7,000	\$ 757.52	\$ 753.08	\$ (4.45)	-0.6%
18	0	7,500	\$ 810.63	\$ 805.87	\$ (4.76)	-0.6%
19	0	8,000	\$ 863.70	\$ 858.62	\$ (5.08)	-0.6%
20	0	8,500	\$ 916.86	\$ 911.46	\$ (5.40)	-0.6%
21	0	9,000	\$ 969.95	\$ 964.24	\$ (5.71)	-0.6%
22	0	9,500	\$ 1,023.07	\$ 1,017.04	\$ (6.03)	-0.6%
23	0	10,000	\$ 1,076.17	\$ 1,069.82	\$ (6.35)	-0.6%
24	0	10,500	\$ 1,129.30	\$ 1,122.63	\$ (6.67)	-0.6%
25	0	11,000	\$ 1,182.41	\$ 1,175.43	\$ (6.99)	-0.6%

Ohio Edison Company  
Case No. 13-2006-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	\$ 155.81	\$ 153.52	\$ (2.29)	-1.5%
2	10	2,000	\$ 228.50	\$ 226.21	\$ (2.29)	-1.0%
3	10	3,000	\$ 300.70	\$ 298.41	\$ (2.29)	-0.8%
4	10	4,000	\$ 372.90	\$ 370.61	\$ (2.29)	-0.6%
5	10	5,000	\$ 445.15	\$ 442.86	\$ (2.29)	-0.5%
6	10	6,000	\$ 517.36	\$ 515.07	\$ (2.29)	-0.4%
7	1,000	100,000	\$ 16,143.80	\$ 15,914.90	\$ (228.90)	-1.4%
8	1,000	200,000	\$ 23,308.88	\$ 23,079.98	\$ (228.90)	-1.0%
9	1,000	300,000	\$ 30,473.95	\$ 30,245.05	\$ (228.90)	-0.8%
10	1,000	400,000	\$ 37,639.03	\$ 37,410.13	\$ (228.90)	-0.6%
11	1,000	500,000	\$ 44,804.11	\$ 44,575.21	\$ (228.90)	-0.5%
12	1,000	600,000	\$ 51,969.18	\$ 51,740.28	\$ (228.90)	-0.4%

Ohio Edison Company  
Case No. 13-2006-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	\$ 6,300.43	\$ 6,223.48	\$ (76.95)	-1.2%
2	500	100,000	\$ 9,746.81	\$ 9,669.86	\$ (76.95)	-0.8%
3	500	150,000	\$ 13,193.20	\$ 13,116.25	\$ (76.95)	-0.6%
4	500	200,000	\$ 16,639.59	\$ 16,562.64	\$ (76.95)	-0.5%
5	500	250,000	\$ 20,085.98	\$ 20,009.03	\$ (76.95)	-0.4%
6	500	300,000	\$ 23,532.36	\$ 23,455.41	\$ (76.95)	-0.3%
7	5,000	500,000	\$ 61,453.22	\$ 60,683.72	\$ (769.50)	-1.3%
8	5,000	1,000,000	\$ 95,827.22	\$ 95,057.72	\$ (769.50)	-0.8%
9	5,000	1,500,000	\$ 130,022.00	\$ 129,252.50	\$ (769.50)	-0.6%
10	5,000	2,000,000	\$ 164,216.78	\$ 163,447.28	\$ (769.50)	-0.5%
11	5,000	2,500,000	\$ 198,411.56	\$ 197,642.06	\$ (769.50)	-0.4%
12	5,000	3,000,000	\$ 232,606.34	\$ 231,836.84	\$ (769.50)	-0.3%

Ohio Edison Company  
Case No. 13-2006-EL-RDR  
Typical Bills - Comparison (DCR Q2 2014 vs. DCR Q1 2014)

Bill Data						
Line No.	Level of Demand (kVa) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Subtransmission (Rate GSU)						
1	1,000	100,000	\$ 9,632.68	\$ 9,569.58	\$ (63.10)	-0.7%
2	1,000	200,000	\$ 16,176.26	\$ 16,113.16	\$ (63.10)	-0.4%
3	1,000	300,000	\$ 22,719.83	\$ 22,656.73	\$ (63.10)	-0.3%
4	1,000	400,000	\$ 29,263.41	\$ 29,200.31	\$ (63.10)	-0.2%
5	1,000	500,000	\$ 35,806.99	\$ 35,743.89	\$ (63.10)	-0.2%
6	1,000	600,000	\$ 42,350.56	\$ 42,287.46	\$ (63.10)	-0.1%
7	10,000	1,000,000	\$ 94,224.49	\$ 93,593.49	\$ (631.00)	-0.7%
8	10,000	2,000,000	\$ 159,122.05	\$ 158,491.05	\$ (631.00)	-0.4%
9	10,000	3,000,000	\$ 224,019.61	\$ 223,388.61	\$ (631.00)	-0.3%
10	10,000	4,000,000	\$ 288,917.17	\$ 288,286.17	\$ (631.00)	-0.2%
11	10,000	5,000,000	\$ 353,814.74	\$ 353,183.74	\$ (631.00)	-0.2%
12	10,000	6,000,000	\$ 418,712.30	\$ 418,081.30	\$ (631.00)	-0.2%

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

The Public Utilities Commission of Ohio

Issued by: Charles E. Jones Jr., President

Effective: April 1, 2014

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Generation Service	114	06-01-13
Demand Side Management and Energy Efficiency	115	01-01-14
Economic Development	116	01-01-14
Deferred Generation Cost Recovery	117	06-01-09
Deferred Fuel Cost Recovery	118	06-21-13
Non-Market-Based Services	119	06-01-13
Residential Deferred Distribution Cost Recovery	120	12-26-11
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Residential Electric Heating Recovery	122	01-01-14
Residential Generation Credit	123	10-31-13
Delivery Capital Recovery	124	04-01-14
Phase-In Recovery	125	01-01-14

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

The Public Utilities Commission of Ohio

**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)	0.4244¢
GS (per kW of Billing Demand)	\$1.5192
GP (per kW of Billing Demand)	\$1.0117
GSU (per kVa of Billing Demand)	\$0.4201

**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**

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**in**

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

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