

April 23, 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

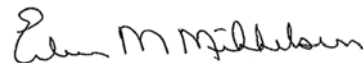
Dear Ms. McNeal:

In accordance with the Commission Orders in Ohio Edison Company's Case 12-1230-EL-SSO and Case 10-388-EL-SSO Electric Security Plan proceedings, please file the attached schedules, bill impacts and tariff pages 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 annual cap for 2014 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 Orders in Ohio Edison Company's Case No. 12-1230-EL-SSO and Case No. 10-388-EL-SSO Electric Security Plan proceedings.

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 on current bills of the Rider DCR charges commencing on June 1, 2014.

Finally, attached is a tariff page that reflects the 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)  
June - August Filing  
April 23, 2014

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**Rider DCR**  
**June - August 2014**  
**Revenue Requirement Summary**

(\$ millions)

**Calculation of Annual Revenue Requirement Based on Estimated 5/31/2014 Rate Base**

Line No.	Description	Source	CEI	OE	TE	TOTAL
1	Annual Revenue Requirement Based on Actual 3/31/2014 Rate Base	4/23/2014 Compliance Filing; Page 2; Column (f) Lines 36-39	\$ 90.1	\$ 90.8	\$ 25.0	\$ 205.9
2	Incremental Revenue Requirement Based on Estimated 5/31/2014 Rate Base	Calculation: 4/23/2014 Compliance Filing (Page 27, Column (f) Lines 36-39) minus Line 1	\$ (0.1)	\$ 2.1	\$ (0.0)	\$ 1.9
3	Annual Revenue Requirement Based on Estimated 5/31/2014 Rate Base	Calculation: SUM [ Line 1 through Line 2 ]	\$ 89.9	\$ 92.9	\$ 24.9	\$ 207.7

**Rider DCR**  
**Actual Distribution Rate Base Additions as of 3/31/14**  
**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>3/31/2014</b>	<b>Incremental</b>	<b>Source of Column (B)</b>
(1) CEI	1,927.1	2,721.7	794.7	Sch B2.1 (Actual) Line 45
(2) OE	2,074.0	2,999.8	925.8	Sch B2.1 (Actual) Line 47
(3) TE	771.5	1,091.7	320.2	Sch B2.1 (Actual) Line 44
(4) <b>Total</b>	<b>4,772.5</b>	<b>6,813.2</b>	<b>2,040.7</b>	<b>Sum: [ (1) through (3) ]</b>
<b>Accumulated Reserve</b>				
(5) CEI	(773.0)	(1,115.3)	(342.3)	-Sch B3 (Actual) Line 46
(6) OE	(803.0)	(1,175.5)	(372.5)	-Sch B3 (Actual) Line 48
(7) TE	(376.8)	(526.1)	(149.4)	-Sch B3 (Actual) Line 45
(8) <b>Total</b>	<b>(1,952.8)</b>	<b>(2,816.9)</b>	<b>(864.1)</b>	<b>Sum: [ (5) through (7) ]</b>
<b>Net Plant In Service</b>				
(9) CEI	1,154.0	1,606.5	452.4	(1) + (5)
(10) OE	1,271.0	1,824.3	553.3	(2) + (6)
(11) TE	394.7	565.6	170.9	(3) + (7)
(12) <b>Total</b>	<b>2,819.7</b>	<b>3,996.3</b>	<b>1,176.6</b>	<b>Sum: [ (9) through (11) ]</b>
<b>ADIT</b>				
(13) CEI	(246.4)	(458.3)	(211.9)	- ADIT Balances (Actual) Line 3
(14) OE	(197.1)	(476.4)	(279.4)	- ADIT Balances (Actual) Line 3
(15) TE	(10.3)	(134.4)	(124.1)	- ADIT Balances (Actual) Line 3
(16) <b>Total</b>	<b>(453.8)</b>	<b>(1,069.2)</b>	<b>(615.4)</b>	<b>Sum: [ (13) through (15) ]</b>
<b>Rate Base</b>				
(17) CEI	907.7	1,148.1	240.5	(9) + (13)
(18) OE	1,073.9	1,347.9	273.9	(10) + (14)
(19) TE	384.4	431.1	46.8	(11) + (15)
(20) <b>Total</b>	<b>2,366.0</b>	<b>2,927.1</b>	<b>561.2</b>	<b>Sum: [ (17) through (19) ]</b>
<b>Depreciation Exp</b>				
(21) CEI	60.0	86.5	26.5	Sch B-3.2 (Actual) Line 46
(22) OE	62.0	88.4	26.4	Sch B-3.2 (Actual) Line 48
(23) TE	24.5	34.6	10.1	Sch B-3.2 (Actual) Line 45
(24) <b>Total</b>	<b>146.5</b>	<b>209.6</b>	<b>63.1</b>	<b>Sum: [ (21) through (23) ]</b>
<b>Property Tax Exp</b>				
(25) CEI	65.0	100.9	35.9	Sch C-3.10a (Actual) Line 4
(26) OE	57.4	90.4	33.1	Sch C-3.10a (Actual) Line 4
(27) TE	20.1	29.6	9.5	Sch C-3.10a (Actual) Line 4
(28) <b>Total</b>	<b>142.4</b>	<b>220.9</b>	<b>78.5</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		240.5	20.4	26.5	35.9	<b>82.9</b>
(30) OE		273.9	23.2	26.4	33.1	<b>82.7</b>
(31) TE		46.8	4.0	10.1	9.5	<b>23.6</b>
(32) <b>Total</b>		<b>561.2</b>	<b>47.6</b>	<b>63.1</b>	<b>78.5</b>	<b>189.1</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	7.2	<b>90.1</b>
(37) OE	14.1	35.83%	7.9	0.2	8.1	<b>90.8</b>
(38) TE	2.4	35.67%	1.3	0.1	1.4	<b>25.0</b>
(39) <b>Total</b>	<b>28.9</b>		<b>16.2</b>	<b>0.5</b>	<b>16.7</b>	<b>205.9</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 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 3/31/2014, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013 and April 2014 Rider DCR Audit Reports. 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. 12-1230-EL-SSO: Actual 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	\$ (85,516,470)	\$ 8,266,521
2	352	Structures & Improvements	\$ 11,659,340	100%	\$ 11,659,340		\$ 11,659,340
3	353	Station Equipment	\$ 107,567,338	100%	\$ 107,567,338		\$ 107,567,338
4	354	Towers & Fixtures	\$ 276,919	100%	\$ 276,919		\$ 276,919
5	355	Poles & Fixtures	\$ 26,233,588	100%	\$ 26,233,588		\$ 26,233,588
6	356	Overhead Conductors & Devices	\$ 36,159,509	100%	\$ 36,159,509		\$ 36,159,509
7	357	Underground Conduit	\$ 1,548,767	100%	\$ 1,548,767		\$ 1,548,767
8	358	Underground Conductors & Devices	\$ 15,303,768	100%	\$ 15,303,768		\$ 15,303,768
9	359	Roads & Trails	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 292,532,219	100%	\$ 292,532,219	\$ (85,516,470)	\$ 207,015,749

Ohio Edison Company: 13-2006-EL-RDR  
3/31/2014 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 3/31/2014, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013 and April 2014 Rider DCR Audit Reports. 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. 12-1230-EL-SSO: Actual 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	\$ 12,628,865	100%	\$ 12,628,865		\$ 12,628,865
12	361	Structures & Improvements	\$ 12,527,420	100%	\$ 12,527,420		\$ 12,527,420
13	362	Station Equipment	\$ 223,539,822	100%	\$ 223,539,822		\$ 223,539,822
14	364	Poles, Towers & Fixtures	\$ 452,064,377	100%	\$ 452,064,377		\$ 452,064,377
15	365	Overhead Conductors & Devices	\$ 633,098,834	100%	\$ 633,098,834		\$ 633,098,834
16	366	Underground Conduit	\$ 66,142,256	100%	\$ 66,142,256		\$ 66,142,256
17	367	Underground Conductors & Devices	\$ 271,382,266	100%	\$ 271,382,266		\$ 271,382,266
18	368	Line Transformers	\$ 458,747,145	100%	\$ 458,747,145		\$ 458,747,145
19	369	Services	\$ 127,046,748	100%	\$ 127,046,748		\$ 127,046,748
20	370	Meters	\$ 132,982,959	100%	\$ 132,982,959		\$ 132,982,959
21	371	Installation on Customer Premises	\$ 23,094,727	100%	\$ 23,094,727		\$ 23,094,727
22	373	Street Lighting & Signal Systems	\$ 65,956,473	100%	\$ 65,956,473		\$ 65,956,473
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	100%	\$ 22,272		\$ 22,272
24		Total Distribution Plant	\$ 2,479,234,163	100%	\$ 2,479,234,163	\$ -	\$ 2,479,234,163

Ohio Edison Company: 13-2006-EL-RDR  
3/31/2014 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 3/31/2014, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013 and April 2014 Rider DCR Audit Reports. 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. 12-1230-EL-SSO: Actual 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	\$ 88,666,917	100%	\$ 88,666,917		\$ 88,666,917
27	390.3	Leasehold Improvements	\$ 108,959	100%	\$ 108,959		\$ 108,959
28	391.1	Office Furniture & Equipment	\$ 7,076,729	100%	\$ 7,076,729		\$ 7,076,729
29	391.2	Data Processing Equipment	\$ 10,036,462	100%	\$ 10,036,462		\$ 10,036,462
30	392	Transportation Equipment	\$ 2,064,599	100%	\$ 2,064,599		\$ 2,064,599
31	393	Stores Equipment	\$ 1,351,927	100%	\$ 1,351,927		\$ 1,351,927
32	394	Tools, Shop & Garage Equipment	\$ 14,847,690	100%	\$ 14,847,690		\$ 14,847,690
33	395	Laboratory Equipment	\$ 6,016,310	100%	\$ 6,016,310		\$ 6,016,310
34	396	Power Operated Equipment	\$ 3,505,814	100%	\$ 3,505,814		\$ 3,505,814
35	397	Communication Equipment	\$ 21,662,482	100%	\$ 21,662,482		\$ 21,662,482
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	\$ 159,527,133	100%	\$ 159,527,133	\$ -	\$ 159,527,133

Ohio Edison Company: 13-2006-EL-RDR  
3/31/2014 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 3/31/2014, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013 and April 2014 Rider DCR Audit Reports. 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. 12-1230-EL-SSO: Actual 3/31/2014 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>OTHER PLANT</u>							
39	301	Organization	\$ 89,746	100%	\$ 89,746		\$ 89,746
40	303	Intangible Software	\$ 59,393,408	100%	\$ 59,393,408		\$ 59,393,408
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	100%	\$ 2,023,278		\$ 2,023,278
42	303	Intangible FAS 109 Distribution	\$ 1,593,381	100%	\$ 1,593,381		\$ 1,593,381
43	303	Intangible FAS 109 General	\$ 199,091	100%	\$ 199,091		\$ 199,091
44		Total Other Plant	\$ 63,298,905		\$ 63,298,905	\$ -	\$ 63,298,905
45		Company Total Plant	<u>\$ 2,994,592,421</u>	100%	<u>\$ 2,994,592,421</u>	<u>\$ (85,516,470)</u>	<u>\$ 2,909,075,951</u>
46		Service Company Plant Allocated*					\$ 90,712,916
47		Grand Total Plant (45 + 46)					<u>\$ 2,999,788,867</u>

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



Ohio Edison Company: 13-2006-EL-RDR  
3/31/2014 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 3/31/2014, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013 and April 2014 Rider DCR Audit Reports. 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. 12-1230-EL-SSO: Actual 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 (Actual)	Column E					
			(A)	(B)	(C)				
TRANSMISSION PLANT									
1	350	Land & Land Rights	\$ 8,266,521	\$ -	100%	\$ -		\$ -	
2	352	Structures & Improvements	\$ 11,659,340	\$ 7,502,360	100%	\$ 7,502,360		\$ 7,502,360	
3	353	Station Equipment	\$ 107,567,338	\$ 54,396,691	100%	\$ 54,396,691		\$ 54,396,691	
4	354	Towers & Fixtures	\$ 276,919	\$ 301,841	100%	\$ 301,841		\$ 301,841	
5	355	Poles & Fixtures	\$ 26,233,588	\$ 20,778,608	100%	\$ 20,778,608		\$ 20,778,608	
6	356	Overhead Conductors & Devices	\$ 36,159,509	\$ 18,718,458	100%	\$ 18,718,458		\$ 18,718,458	
7	357	Underground Conduit	\$ 1,548,767	\$ 859,560	100%	\$ 859,560		\$ 859,560	
8	358	Underground Conductors & Devices	\$ 15,303,768	\$ 4,457,964	100%	\$ 4,457,964		\$ 4,457,964	
9	359	Roads & Trails	\$ -	\$ -	100%	\$ -		\$ -	
10		Total Transmission Plant	\$ 207,015,749	\$ 107,015,483	100%	\$ 107,015,483	\$0	\$ 107,015,483	

Ohio Edison Company: 13-2006-EL-RDR  
3/31/2014 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 3/31/2014, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013 and April 2014 Rider DCR Audit Reports. 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. 12-1230-EL-SSO: Actual 3/31/2014 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted Jurisdiction
			Sch B2.1 (Actual) Column E	Company	%	Total		
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
<u>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$ 12,628,865	\$ -	100%	\$ -		\$ -
12	361	Structures & Improvements	\$ 12,527,420	\$ 5,078,371	100%	\$ 5,078,371		\$ 5,078,371
13	362	Station Equipment	\$ 223,539,822	\$ 91,132,673	100%	\$ 91,132,673		\$ 91,132,673
14	364	Poles, Towers & Fixtures	\$ 452,064,377	\$ 210,047,702	100%	\$ 210,047,702		\$ 210,047,702
15	365	Overhead Conductors & Devices	\$ 633,098,834	\$ 150,198,423	100%	\$ 150,198,423		\$ 150,198,423
16	366	Underground Conduit	\$ 66,142,256	\$ 22,580,966	100%	\$ 22,580,966		\$ 22,580,966
17	367	Underground Conductors & Devices	\$ 271,382,266	\$ 69,153,811	100%	\$ 69,153,811		\$ 69,153,811
18	368	Line Transformers	\$ 458,747,145	\$ 191,465,795	100%	\$ 191,465,795		\$ 191,465,795
19	369	Services	\$ 127,046,748	\$ 77,010,142	100%	\$ 77,010,142		\$ 77,010,142
20	370	Meters	\$ 132,982,959	\$ 45,374,188	100%	\$ 45,374,188		\$ 45,374,188
21	371	Installation on Customer Premises	\$ 23,094,727	\$ 12,891,384	100%	\$ 12,891,384		\$ 12,891,384
22	373	Street Lighting & Signal Systems	\$ 65,956,473	\$ 40,216,033	100%	\$ 40,216,033		\$ 40,216,033
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	\$ 12,483	100%	\$ 12,483		\$ 12,483
24		Total Distribution Plant	\$ 2,479,234,163	\$ 915,161,972	100%	\$ 915,161,972	\$ -	\$ 915,161,972

Ohio Edison Company: 13-2006-EL-RDR  
3/31/2014 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 3/31/2014, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013 and April 2014 Rider DCR Audit Reports. 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. 12-1230-EL-SSO: Actual 3/31/2014 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted
			Sch B2.1 (Actual) Column E	Company	%	Total		Jurisdiction
			(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	\$ 88,666,917	\$ 34,346,080	100%	\$ 34,346,080		\$ 34,346,080
27	390.3	Leasehold Improvements	\$ 108,959	\$ 108,959	100%	\$ 108,959		\$ 108,959
28	391.1	Office Furniture & Equipment	\$ 7,076,729	\$ 5,684,656	100%	\$ 5,684,656		\$ 5,684,656
29	391.2	Data Processing Equipment	\$ 10,036,462	\$ 1,494,630	100%	\$ 1,494,630		\$ 1,494,630
30	392	Transportation Equipment	\$ 2,064,599	\$ (379)	100%	\$ (379)		\$ (379)
31	393	Stores Equipment	\$ 1,351,927	\$ 792,526	100%	\$ 792,526		\$ 792,526
32	394	Tools, Shop & Garage Equipment	\$ 14,847,690	\$ 2,532,677	100%	\$ 2,532,677		\$ 2,532,677
33	395	Laboratory Equipment	\$ 6,016,310	\$ 2,910,950	100%	\$ 2,910,950		\$ 2,910,950
34	396	Power Operated Equipment	\$ 3,505,814	\$ 3,072,112	100%	\$ 3,072,112		\$ 3,072,112
35	397	Communication Equipment	\$ 21,662,482	\$ 16,203,352	100%	\$ 16,203,352		\$ 16,203,352
36	398	Miscellaneous Equipment	\$ 553,798	\$ 464,682	100%	\$ 464,682		\$ 464,682
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	\$ 173,514	100%	\$ 173,514		\$ 173,514
38		Total General Plant	\$ 159,527,133	\$ 67,783,760	100%	\$ 67,783,760	\$ -	\$ 67,783,760

Ohio Edison Company: 13-2006-EL-RDR  
3/31/2014 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 3/31/2014, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013 and April 2014 Rider DCR Audit Reports. 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. 12-1230-EL-SSO: Actual 3/31/2014 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted Jurisdiction
			Sch B2.1 (Actual) Column E	Company	%	Total		
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
OTHER PLANT								
39	301	Organization	\$ 89,746	\$ -	100%	\$ -		\$ -
40	303	Intangible Software	\$ 59,393,408	\$ 48,299,670	100%	\$ 48,299,670		\$ 48,299,670
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	\$ 63,298,905	\$ 50,722,861		\$ 50,722,861	\$ -	\$ 50,722,861
45		Removal Work in Progress (RWIP)		\$ (117,740)	100%	\$ (117,740)		\$ (117,740)
46		Company Total Plant (Reserve)	\$ 2,909,075,951	\$ 1,140,566,336	100%	\$ 1,140,566,336	\$ -	\$ 1,140,566,336
47		Service Company Reserve Allocated*						\$ 34,948,936
48		Grand Total Plant (Reserve) (46 + 47)						\$ 1,175,515,271

\* 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. 3/31/14*	445,929,517	461,425,263	127,827,286	87,096,987
(2) Service Company Allocated ADIT**	\$ 12,376,482	\$ 14,998,101	\$ 6,601,952	
(3) Grand Total ADIT Balance***	<u>\$ 458,305,999</u>	<u>\$ 476,423,365</u>	<u>\$ 134,429,238</u>	

\*Source: Actual 3/31/2014 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 March 31, 2014

Schedule B-3.2 (Actual)

Page 1 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 8,266,521	\$ -	0.00%	\$ -
2	352	Structures & Improvements	\$ 11,659,340	\$ 7,502,360	2.06%	\$ 240,182
3	353	Station Equipment	\$ 107,567,338	\$ 54,396,691	2.20%	\$ 2,366,481
4	354	Towers & Fixtures	\$ 276,919	\$ 301,841	1.82%	\$ 5,040
5	355	Poles & Fixtures	\$ 26,233,588	\$ 20,778,608	2.98%	\$ 781,761
6	356	Overhead Conductors & Devices	\$ 36,159,509	\$ 18,718,458	2.55%	\$ 922,067
7	357	Underground Conduit	\$ 1,548,767	\$ 859,560	1.67%	\$ 25,864
8	358	Underground Conductors & Devices	\$ 15,303,768	\$ 4,457,964	2.00%	\$ 306,075
9	359	Roads & Trails	\$ -	\$ -	0.00%	\$ -
10		Total Transmission	\$ 207,015,749	\$ 107,015,483		\$ 4,647,470

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

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	\$ 12,628,865	\$ -	0.00%	\$ -
12	361	Structures & Improvements	\$ 12,527,420	\$ 5,078,371	2.45%	\$ 306,922
13	362	Station Equipment	\$ 223,539,822	\$ 91,132,673	2.55%	\$ 5,700,265
14	364	Poles, Towers & Fixtures	\$ 452,064,377	\$ 210,047,702	2.93%	\$ 13,245,486
15	365	Overhead Conductors & Devices	\$ 633,098,834	\$ 150,198,423	2.70%	\$ 17,093,669
16	366	Underground Conduit	\$ 66,142,256	\$ 22,580,966	1.50%	\$ 992,134
17	367	Underground Conductors & Devices	\$ 271,382,266	\$ 69,153,811	2.07%	\$ 5,617,613
18	368	Line Transformers	\$ 458,747,145	\$ 191,465,795	3.50%	\$ 16,056,150
19	369	Services	\$ 127,046,748	\$ 77,010,142	3.13%	\$ 3,976,563
20	370	Meters	\$ 132,982,959	\$ 45,374,188	3.24%	\$ 4,308,648
21	371	Installation on Customer Premises	\$ 23,094,727	\$ 12,891,384	4.44%	\$ 1,025,406
22	373	Street Lighting & Signal Systems	\$ 65,956,473	\$ 40,216,033	4.20%	\$ 2,770,172
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	\$ 12,483	0.00%	\$ -
24		Total Distribution	\$ 2,479,234,163	\$ 915,161,972		\$ 71,093,028

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

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	\$ 88,666,917	\$ 34,346,080	2.50%	\$ 2,216,673
27	390.3	Leasehold Improvements	\$ 108,959	\$ 108,959	20.78%	\$ 22,642
28	391.1	Office Furniture & Equipment	\$ 7,076,729	\$ 5,684,656	3.80%	\$ 268,916
29	391.2	Data Processing Equipment	\$ 10,036,462	\$ 1,494,630	17.00%	\$ 1,706,198
30	392	Transportation Equipment	\$ 2,064,599	\$ (379)	7.31%	\$ 150,922
31	393	Stores Equipment	\$ 1,351,927	\$ 792,526	2.56%	\$ 34,609
32	394	Tools, Shop & Garage Equipment	\$ 14,847,690	\$ 2,532,677	3.17%	\$ 470,672
33	395	Laboratory Equipment	\$ 6,016,310	\$ 2,910,950	3.80%	\$ 228,620
34	396	Power Operated Equipment	\$ 3,505,814	\$ 3,072,112	3.48%	\$ 122,002
35	397	Communication Equipment	\$ 21,662,482	\$ 16,203,352	5.00%	\$ 1,083,124
36	398	Miscellaneous Equipment	\$ 553,798	\$ 464,682	4.00%	\$ 22,152
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	\$ 173,514	0.00%	\$ -
38		Total General	\$ 159,527,133	\$ 67,783,760		\$ 6,326,530



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

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	\$ 59,393,408	\$ 48,299,670	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	\$ 63,298,905	\$ 50,722,861		\$ 3,057,604
45		Removal Work in Progress (RWIP)		(117,740)		
46		Company Total Depreciation	\$ 2,909,075,951	\$ 1,140,566,336		\$ 85,124,632
47		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 90,712,916	\$ 34,948,936		\$ 3,300,099
48		GRAND TOTAL (46 + 47)	<u>\$ 2,999,788,867</u>	<u>\$ 1,175,515,271</u>		<u>\$ 88,424,731</u>

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

Ohio Edison Company: 13-2006-EL-RDR

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

Schedule C-3.10a (Actual)

Page 1 of 1

Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes - See Schedule C-3.10a1 (Actual)	\$ 88,847,954
2	Real Property Taxes - See Schedule C-3.10a2 (Actual)	\$ 1,518,711
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 63,909</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 90,430,574</u></u>

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

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

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

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)	\$ 207,015,749	\$ 2,479,234,163	\$ 159,527,133
2	Jurisdictional Real Property (b)	\$ 19,925,861	\$ 25,156,285	\$ 92,107,913
3	Jurisdictional Personal Property (1 - 2)	\$ 187,089,888	\$ 2,454,077,878	\$ 67,419,220
	<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)	\$ 13,088,809	\$ 109,697,281	\$ -
8	Total Exclusions and Exemptions (4 thru 7)	\$ 13,664,247	\$ 112,375,355	\$ 4,192,414
9	Net Cost of Taxable Personal Property (3 - 8)	\$ 173,425,642	\$ 2,341,702,524	\$ 63,226,807
10	True Value Percentage (c)	41.1180%	50.1370%	34.1990%
11	True Value of Taxable Personal Property (9 x 10)	\$ 71,309,155	\$ 1,174,059,394	\$ 21,622,936
12	Assessment Percentage (d)	85.00%	85.00%	24.00%
13	Assessment Value (11 x 12)	\$ 60,612,782	\$ 997,950,485	\$ 5,189,505
14	Personal Property Tax Rate (e)	8.3523123%	8.3523123%	8.3523123%
15	Personal Property Tax (13 x 14)	\$ 5,062,569	\$ 83,351,941	\$ 433,444
16	Total Personal Property Tax (15)			\$ 88,847,954

(a) Schedule B-2.1 (Actual)

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

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

(d) Statutory Assessment for Personal Property

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

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

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

Schedule C-3.10a2 (Actual)

Page 1 of 1

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Real Property (a)	\$ 19,925,861	\$ 25,156,285	\$ 92,107,913
2	True Value Percentage (b)	44.65%	44.65%	44.65%
3	True Value of Taxable Real Property (1 x 2)	\$ 8,897,873	\$ 11,233,514	\$ 41,130,696
4	Assessment Percentage (c)	35.00%	35.00%	35.00%
5	Assessment Value (3 x 4)	\$ 3,114,256	\$ 3,931,730	\$ 14,395,744
6	Real Property Tax Rate (d)	7.08297%	7.083%	7.08297%
7	Real Property Tax (5 x 6)	\$ 220,582	\$ 278,483	\$ 1,019,646
8	Total Real Property Tax (Sum of 7)			\$ 1,518,711
(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	35.00%	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	44.65%	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. 12-1230-EL-SSO  
 Actual 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	\$ 57,224,624	\$ 85,516,470	\$ 15,628,438
Reserve	\$ -	\$ -	\$ -

**ESP2 Adjustments**

In the ESP3 Stipulation (Case No. 12-1230-EL-SSO, page 20), 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: 3/31/2014 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	\$ 7,078,044	\$ 364,984
362	\$ 1,281,696	\$ 148,815
364	\$ 207,471	\$ 59,209
365	\$ 2,331,215	\$ 404,880
367	\$ 13,029	\$ 1,900
368	\$ 212,402	\$ 32,685
370	\$ 14,579,616	\$ 1,083,538
Grand Total	\$ 25,703,474	\$ 2,096,010

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
364	\$ 10	\$ 50
365	\$ 21	\$ 53
366	\$ 43,506	\$ 380
367	\$ 298	\$ (183)
368	\$ 0	\$ 42
369	\$ -	\$ 13
371	\$ 15	\$ 0
Grand Total	\$ 43,851	\$ 356

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

**Service Company Allocations to the Ohio Operating Companies (Actual)**

	(A)	(B)	(C)	(D)	(E)
	Service Company	CEI	OE	TE	TOTAL
(1) Allocation Factors from Case 07-551		14.21%	17.22%	7.58%	
(2) Gross Plant	\$ 526,788,131	\$ 74,856,593	\$ 90,712,916	\$ 39,930,540	\$ 205,500,050
(3) Reserve	\$ 202,955,492	\$ 28,839,975	\$ 34,948,936	\$ 15,384,026	\$ 79,172,937
(4) ADIT	\$ 87,096,987	\$ 12,376,482	\$ 14,998,101	\$ 6,601,952	\$ 33,976,535
(5) <b>Rate Base</b>		<b>\$ 33,640,136</b>	<b>\$ 40,765,879</b>	<b>\$ 17,944,562</b>	<b>\$ 92,350,578</b>
(6) Depreciation Expense (Incremental)		\$ 2,723,253	\$ 3,300,099	\$ 1,452,657	\$ 7,476,008
(7) Property Tax Expense (Incremental)		\$ 52,738	\$ 63,909	\$ 28,132	\$ 144,778
(8) <b>Total Expenses</b>		<b>\$ 2,775,990</b>	<b>\$ 3,364,008</b>	<b>\$ 1,480,789</b>	<b>\$ 7,620,786</b>

- (2) Gross Plant = Actual Service Company General and Intangible plant in-service as of 3/31/2014.  
 (3) Reserve = Actual Service Company General and Intangible Plant depreciation reserve as of 3/31/2014.  
 (4) ADIT: Actual 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. Actual 3/31/2014"  
 (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 3/31/2014"  
 (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 3/31/2014: Revenue Requirement" workpaper.

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

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

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

Line No.	(A) Account	(B) Account Description	(C)		(D) 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 March 31, 2014**

Line No.	(A) Account	(B) Account Description	(D) 3/31/2014 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 *	\$ 45,737,380	\$ 16,873,306	\$ 28,864,075	2.20%	2.50%	2.20%	2.33%	\$ 1,066,791
32	390.3	Struct Imprv, Leasehold Imp **	\$ 14,068,908	\$ 4,910,643	\$ 9,158,265	22.34%	20.78%	0.00%	21.49%	\$ 3,022,747
33	391.1	Office Furn., Mech. Equip.	\$ 21,558,802	\$ 9,555,555	\$ 12,003,246	7.60%	3.80%	3.80%	5.18%	\$ 1,117,653
34	391.2	Data Processing Equipment	\$ 142,246,501	\$ 33,382,342	\$ 108,864,159	10.56%	17.00%	9.50%	13.20%	\$ 18,772,002
35	392	Transportation Equipment	\$ 171,737	\$ 31,302	\$ 140,435	6.07%	7.31%	6.92%	6.78%	\$ 11,648
36	393	Stores Equipment	\$ 16,758	\$ 5,303	\$ 11,455	6.67%	2.56%	3.13%	4.17%	\$ 698
37	394	Tools, Shop, Garage Equip.	\$ 215,847	\$ 14,693	\$ 201,154	4.62%	3.17%	3.33%	3.73%	\$ 8,050
38	395	Laboratory Equipment	\$ 114,350	\$ 23,932	\$ 90,418	2.31%	3.80%	2.86%	3.07%	\$ 3,516
39	396	Power Operated Equipment	\$ 91,445	\$ 60,529	\$ 30,916	4.47%	3.48%	5.28%	4.19%	\$ 3,832
40	397	Communication Equipment ***	\$ 78,247,770	\$ 20,868,778	\$ 57,378,992	7.50%	5.00%	5.88%	6.08%	\$ 4,758,760
41	398	Misc. Equipment	\$ 3,216,378	\$ 638,535	\$ 2,577,842	6.67%	4.00%	3.33%	4.84%	\$ 155,750
42	399.1	ARC General Plant	\$ 40,721	\$ 23,287	\$ 17,434	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 305,957,543	\$ 86,388,205	\$ 219,569,338					\$ 28,921,448
<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	\$ 15,198,777	\$ 5,820,341	\$ 9,378,436	14.29%	14.29%	14.29%	14.29%	\$ 2,171,905
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	\$ 19,352,271	\$ 11,047,383	\$ 8,304,888	14.29%	14.29%	14.29%	14.29%	\$ 2,765,440
55	303	FECO 101/6-303 2011 Software	\$ 53,522,158	\$ 20,228,001	\$ 33,294,157	14.29%	14.29%	14.29%	14.29%	\$ 7,648,316
56	303	FECO 101/6-303 2012 Software	\$ 32,231,769	\$ 7,208,677	\$ 25,023,092	14.29%	14.29%	14.29%	14.29%	\$ 4,605,920
57	303	FECO 101/6-303 2013 Software	\$ 24,746,280	\$ 2,646,826	\$ 22,099,454	14.29%	14.29%	14.29%	14.29%	\$ 3,536,243
58			\$ 220,830,587	\$ 116,724,891	\$ 104,105,696					\$ 23,830,672
59	Removal Work in Progress (RWIP)		\$ (157,605)							
60	<b>TOTAL - GENERAL &amp; INTANGIBLE</b>		\$ 526,788,131	\$ 202,955,492	\$ 323,675,034					<b>10.01% \$ 52,752,120</b>

**NOTES**

(C) - (E) Service Company plant balances as of March 31, 2014.

(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 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 (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 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 (Actual)" workpaper.
25	Weighted Allocation Factors	36.43%	44.14%	19.43%	100.00%	Weighted Line 24
<u>Real Property Tax</u>						
26	True Value Percentage	58.81%	44.65%	44.67%	49.82%	Schedule C3.10a2 (Actual)
27	Assessment Percentage	35.00%	35.00%	35.00%	35.00%	Schedule C3.10a2 (Actual)
28	Real Property Tax Rate	8.05%	7.08%	8.17%	7.65%	Schedule C3.10a2 (Actual)
29	Average Rate	1.66%	1.11%	1.28%	1.33%	Line 26 x Line 27 x Line 28

\* Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax. Accordingly, for purposes of determining the average Property Tax rate applicable to Service Company plant, only Real Property Tax is considered.

\*\* Weighted average based on Service Company allocation factors.

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

#### IV. Estimated Property Tax Rate for Service Company Actual 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%	\$ 45,737,380	\$ 609,711
32	390.3	Struct Imprv, Leasehold Imp	Real	1.33%	\$ 14,068,908	\$ 187,548
33	391.1	Office Furn., Mech. Equip.	Personal		\$ 21,558,802	\$ -
34	391.2	Data Processing Equipment	Personal		\$ 142,246,501	\$ -
35	392	Transportation Equipment	Personal		\$ 171,737	\$ -
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		\$ 78,247,770	\$ -
41	398	Misc. Equipment	Personal		\$ 3,216,378	\$ -
42	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
43	<b>TOTAL - GENERAL PLANT</b>				\$ 305,957,543	\$ 800,339
44	<b>TOTAL - INTANGIBLE PLANT</b>				\$ 220,830,587	\$ -
45	<b>TOTAL - GENERAL &amp; INTANGIBLE PLANT</b>				\$ 526,788,131	\$ 800,339
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 3/31/2014.  
 (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 3/31/2014 Balances</b>							
<b>I. Allocated Service Company Plant and Related Expenses as of March 31, 2014</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	\$ 526,788,131	\$ 74,856,593	\$ 90,712,916	\$ 39,930,540	\$ 205,500,050	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 60 x Line 1
3	Accum. Reserve	\$ (202,955,492)	\$ (28,839,975)	\$ (34,948,936)	\$ (15,384,026)	\$ (79,172,937)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 60 x Line 1
4	Net Plant	\$ 323,832,639	\$ 46,016,618	\$ 55,763,980	\$ 24,546,514	\$ 126,327,112	Line 2 + Line 3
5	Depreciation *	10.01%	\$ 7,496,076	\$ 9,083,915	\$ 3,998,611	\$ 20,578,602	Average Rate x Line 2
6	Property Tax *	0.15%	\$ 113,728	\$ 137,818	\$ 60,666	\$ 312,212	Average Rate x Line 2
7	Total Expenses		\$ 7,609,804	\$ 9,221,733	\$ 4,059,276	\$ 20,890,814	
* 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 (Actual)" workpaper and line 46 of the "Property Tax Rate for Service Company Plant (Actual)" workpaper for more details.							
<b>II. Allocated Service Company Plant and Related Expenses as of May 31, 2007</b>							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
8	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
9	Gross Plant	\$ 314,463,678	\$ 44,685,289	\$ 54,150,645	\$ 23,836,347	\$ 122,672,281	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 27 x Line 8
10	Accum. Reserve	\$ (141,912,431)	\$ (20,165,756)	\$ (24,437,321)	\$ (10,756,962)	\$ (55,360,039)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 27 x Line 8
11	Net Plant	\$ 172,551,247	\$ 24,519,532	\$ 29,713,325	\$ 13,079,385	\$ 67,312,242	Line 9 + Line 10
12	Depreciation *	10.68%	\$ 4,772,824	\$ 5,783,816	\$ 2,545,954	\$ 13,102,594	Average Rate x Line 9
13	Property Tax *	0.14%	\$ 60,990	\$ 73,910	\$ 32,534	\$ 167,434	Average Rate x Line 9
14	Total Expenses		\$ 4,833,814	\$ 5,857,726	\$ 2,578,488	\$ 13,270,028	Line 12 + Line 13
* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant as of 5/31/07. See line 27 of the "Depreciation Rate for Service Company Plant (Actual)" workpaper and line 23 of the "Property Tax Rate for Service Company Plant (Actual)" workpaper for more details.							
<b>III. Incremental Expenses Associated with Allocated Service Company Plant *</b>							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
15	Depreciation	-0.67%	\$ 2,723,253	\$ 3,300,099	\$ 1,452,657	\$ 7,476,008	Line 5 - Line 12
16	Property Tax	0.02%	\$ 52,738	\$ 63,909	\$ 28,132	\$ 144,778	Line 6 - Line 13
17	Total Expenses		\$ 2,775,990	\$ 3,364,008	\$ 1,480,789	\$ 7,620,786	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 March 31, 2014. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.							

**Intangible Depreciation Expense Calculation**  
**Actual 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 workpaper looks at each sub account within intangible plant and calculates the expense by applying the 14.29% to only those software related sub-accounts that are not fully amortized yet. All other accounts are calculated by applying the approved accrual rate to the Gross Plant balances.

Company (A)	Utility Account (B)	Function (C)	Gross Plant March-14 (D)	Reserve March-14 (E)	Net Plant March-14 (F)	Accrual Rates (G)	Depreciation Exp (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	\$ 1,483,226	\$ (415,184)	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	\$ 1,535,999	\$ 1,259,278	14.29%	\$ 399,445
CECO The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,812,995	\$ 2,306,498	\$ 3,506,497	14.29%	\$ 830,677
CECO The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant	\$ 575,977	\$ 104,689	\$ 471,289	14.29%	\$ 82,307
CECO The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 1,811,744	\$ 138,240	\$ 1,673,504	14.29%	\$ 258,898
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	\$ 1,018,586	\$ 157,754	2.15%	\$ 25,291
CECO The Illuminating Co.	CECO 101/6-303 Software	Intangible Plant	\$ 459,999	\$ 303,053	\$ 156,946	14.29%	\$ 65,734
CECO The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
<b>Total</b>			<b>\$ 48,167,497</b>	<b>\$ 39,969,172</b>	<b>\$ 8,198,326</b>		<b>\$ 2,343,400</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	\$ 2,287,369	\$ (944,034)	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	\$ 1,941,286	\$ 1,327,604	14.29%	\$ 467,124
OECO Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 8,338,283	\$ 2,878,657	\$ 5,459,626	14.29%	\$ 1,191,541
OECO Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant	\$ 1,176,854	\$ 204,242	\$ 972,612	14.29%	\$ 168,172
OECO Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$ 2,525,746	\$ 307,842	\$ 2,217,904	14.29%	\$ 360,929
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	\$ 169,843	\$ 21,470	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	\$ 1,344,124	\$ 600,712	\$ 743,412	14.29%	\$ 192,075
<b>Total</b>			<b>\$ 63,298,905</b>	<b>\$ 50,722,861</b>	<b>\$ 12,576,044</b>		<b>\$ 3,057,604</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	\$ 787,913	\$ (233,096)	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	\$ 1,429,256	\$ 843,165	\$ 586,091	14.29%	\$ 204,241
TECO Toledo Edison Co.	TECO 101/6-303 2011 Software	Intangible Plant	\$ 2,119,038	\$ 907,546	\$ 1,211,492	14.29%	\$ 302,810
TECO Toledo Edison Co.	TECO 101/6-303 2012 Software	Intangible Plant	\$ 358,603	\$ 54,334	\$ 304,268	14.29%	\$ 51,244
TECO Toledo Edison Co.	TECO 101/6-303 2013 Software	Intangible Plant	\$ 403,504	\$ 58,400	\$ 345,104	14.29%	\$ 57,661
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	\$ 449,364	\$ 272,832	\$ 176,532	14.29%	\$ 64,214
<b>Total</b>			<b>\$ 22,016,668</b>	<b>\$ 18,937,376</b>	<b>\$ 3,079,292</b>		<b>\$ 1,061,925</b>

**NOTES**

(D) - (F) Source: Actual Balances as of 3/31/2014.

(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 5/31/2014**  
**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>				
(2)	5/31/2007*	5/31/2014	Incremental	Source of Column (B)	
(3)	CEI	1,927.1	2,733.9	Sch B2.1 (Estimate) Line 45	
(4)	OE	2,074.0	3,018.9	Sch B2.1 (Estimate) Line 47	
(5)	TE	771.5	1,097.4	Sch B2.1 (Estimate) Line 44	
(6)	Total	4,772.5	6,850.2	2,077.7	Sum: [ (1) through (3) ]
(7)	<b>Accumulated Reserve</b>				
(8)	CEI	(773.0)	(1,128.3)	(355.3)	-Sch B3 (Estimate) Line 46
(9)	OE	(803.0)	(1,186.8)	(383.8)	-Sch B3 (Estimate) Line 48
(10)	TE	(376.8)	(531.1)	(154.3)	-Sch B3 (Estimate) Line 45
(11)	Total	(1,952.8)	(2,846.2)	(893.3)	Sum: [ (5) through (7) ]
(12)	<b>Net Plant In Service</b>				
(13)	CEI	1,154.0	1,605.6	451.6	(1) + (5)
(14)	OE	1,271.0	1,832.1	561.1	(2) + (6)
(15)	TE	394.7	566.3	171.6	(3) + (7)
(16)	Total	2,819.7	4,004.1	1,184.3	Sum: [ (9) through (11) ]
(17)	<b>ADIT</b>				
(18)	CEI	(246.4)	(457.6)	(211.2)	- ADIT Balances (Estimate) Line 3
(19)	OE	(197.1)	(475.0)	(278.0)	- ADIT Balances (Estimate) Line 3
(20)	TE	(10.3)	(133.7)	(123.4)	- ADIT Balances (Estimate) Line 3
(21)	Total	(453.8)	(1,066.4)	(612.6)	Sum: [ (13) through (15) ]
(22)	<b>Rate Base</b>				
(23)	CEI	907.7	1,148.0	240.4	(9) + (13)
(24)	OE	1,073.9	1,357.1	283.2	(10) + (14)
(25)	TE	384.4	432.6	48.2	(11) + (15)
(26)	Total	2,366.0	2,937.7	571.7	Sum: [ (17) through (19) ]
(27)	<b>Depreciation Exp</b>				
(28)	CEI	60.0	86.9	26.9	Sch B-3.2 (Estimate) Line 46
(29)	OE	62.0	89.2	27.1	Sch B-3.2 (Estimate) Line 48
(30)	TE	24.5	34.8	10.3	Sch B-3.2 (Estimate) Line 45
(31)	Total	146.5	210.9	64.4	Sum: [ (21) through (23) ]
(32)	<b>Property Tax Exp</b>				
(33)	CEI	65.0	100.4	35.4	Sch C-3.10a (Estimate) Line 4
(34)	OE	57.4	90.7	33.4	Sch C-3.10a (Estimate) Line 4
(35)	TE	20.1	29.2	9.1	Sch C-3.10a (Estimate) Line 4
(36)	Total	142.4	220.3	77.8	Sum: [ (25) through (27) ]
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<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	12.4	36.13%	7.0	0.2	7.2	89.9
(37) OE	14.6	35.80%	8.1	0.2	8.4	92.9
(38) TE	2.5	35.68%	1.4	0.1	1.4	24.9
(39) <b>Total</b>	<b>29.4</b>		<b>16.5</b>	<b>0.5</b>	<b>17.0</b>	<b>207.7</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  
5/31/2014 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

Page 1 of 4

NOTE: Column A contains estimated plant in service balances as of 5/31/2014 from the 2014 Forecast Version 12, adjusted to reflect current assumptions, incorporate recommendations from the March 2013 and April 2014 Rider DCR Audit Reports, 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. 12-1230-EL-SSO: Estimated 5/31/2014 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	\$ (85,516,470)	\$ 8,266,521
2	352	Structures & Improvements	\$ 11,659,340	100%	\$ 11,659,340		\$ 11,659,340
3	353	Station Equipment	\$ 107,567,338	100%	\$ 107,567,338		\$ 107,567,338
4	354	Towers & Fixtures	\$ 277,037	100%	\$ 277,037		\$ 277,037
5	355	Poles & Fixtures	\$ 26,244,744	100%	\$ 26,244,744		\$ 26,244,744
6	356	Overhead Conductors & Devices	\$ 36,174,877	100%	\$ 36,174,877		\$ 36,174,877
7	357	Underground Conduit	\$ 1,549,425	100%	\$ 1,549,425		\$ 1,549,425
8	358	Underground Conductors & Devices	\$ 15,310,268	100%	\$ 15,310,268		\$ 15,310,268
9	359	Roads & Trails	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 292,566,019	100%	\$ 292,566,019	\$ (85,516,470)	\$ 207,049,549

Ohio Edison Company: 13-2006-EL-RDR  
5/31/2014 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

Page 2 of 4

NOTE: Column A contains estimated plant in service balances as of 5/31/2014 from the 2014 Forecast Version 12, adjusted to reflect current assumptions, incorporate recommendations from the March 2013 and April 2014 Rider DCR Audit Reports, 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. 12-1230-EL-SSO: Estimated 5/31/2014 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	\$ 12,628,865	100%	\$ 12,628,865		\$ 12,628,865
12	361	Structures & Improvements	\$ 12,527,420	100%	\$ 12,527,420		\$ 12,527,420
13	362	Station Equipment	\$ 223,539,822	100%	\$ 223,539,822		\$ 223,539,822
14	364	Poles, Towers & Fixtures	\$ 455,136,691	100%	\$ 455,136,691		\$ 455,136,691
15	365	Overhead Conductors & Devices	\$ 637,400,038	100%	\$ 637,400,038		\$ 637,400,038
16	366	Underground Conduit	\$ 66,591,517	100%	\$ 66,591,517		\$ 66,591,517
17	367	Underground Conductors & Devices	\$ 273,225,609	100%	\$ 273,225,609		\$ 273,225,609
18	368	Line Transformers	\$ 461,863,901	100%	\$ 461,863,901		\$ 461,863,901
19	369	Services	\$ 127,910,259	100%	\$ 127,910,259		\$ 127,910,259
20	370	Meters	\$ 133,886,379	100%	\$ 133,886,379		\$ 133,886,379
21	371	Installation on Customer Premises	\$ 23,251,685	100%	\$ 23,251,685		\$ 23,251,685
22	373	Street Lighting & Signal Systems	\$ 66,404,833	100%	\$ 66,404,833		\$ 66,404,833
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	100%	\$ 22,272		\$ 22,272
24		Total Distribution Plant	\$ 2,494,389,292	100%	\$ 2,494,389,292	\$ -	\$ 2,494,389,292

Ohio Edison Company: 13-2006-EL-RDR  
5/31/2014 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

Page 3 of 4

NOTE: Column A contains estimated plant in service balances as of 5/31/2014 from the 2014 Forecast Version 12, adjusted to reflect current assumptions, incorporate recommendations from the March 2013 and April 2014 Rider DCR Audit Reports, 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. 12-1230-EL-SSO: Estimated 5/31/2014 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	\$ 88,797,495	100%	\$ 88,797,495		\$ 88,797,495
27	390.3	Leasehold Improvements	\$ 108,959	100%	\$ 108,959		\$ 108,959
28	391.1	Office Furniture & Equipment	\$ 7,273,536	100%	\$ 7,273,536		\$ 7,273,536
29	391.2	Data Processing Equipment	\$ 10,311,149	100%	\$ 10,311,149		\$ 10,311,149
30	392	Transportation Equipment	\$ 2,121,104	100%	\$ 2,121,104		\$ 2,121,104
31	393	Stores Equipment	\$ 1,388,928	100%	\$ 1,388,928		\$ 1,388,928
32	394	Tools, Shop & Garage Equipment	\$ 15,254,056	100%	\$ 15,254,056		\$ 15,254,056
33	395	Laboratory Equipment	\$ 6,180,970	100%	\$ 6,180,970		\$ 6,180,970
34	396	Power Operated Equipment	\$ 3,601,765	100%	\$ 3,601,765		\$ 3,601,765
35	397	Communication Equipment	\$ 22,277,629	100%	\$ 22,277,629		\$ 22,277,629
36	398	Miscellaneous Equipment	\$ 569,524	100%	\$ 569,524		\$ 569,524
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	100%	\$ 303,410		\$ 303,410
38		Total General Plant	\$ 161,520,563	100%	\$ 161,520,563	\$0	\$ 161,520,563



Ohio Edison Company: 13-2006-EL-RDR  
5/31/2014 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

Page 4 of 4

NOTE: Column A contains estimated plant in service balances as of 5/31/2014 from the 2014 Forecast Version 12, adjusted to reflect current assumptions, incorporate recommendations from the March 2013 and April 2014 Rider DCR Audit Reports, 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. 12-1230-EL-SSO: Estimated 5/31/2014 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>OTHER PLANT</u>							
39	301	Organization	\$ 89,746	100%	\$ 89,746		\$ 89,746
40	303	Intangible Software	\$ 59,657,015	100%	\$ 59,657,015		\$ 59,657,015
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	100%	\$ 2,023,278		\$ 2,023,278
42	303	Intangible FAS 109 Distribution	\$ 1,593,381	100%	\$ 1,593,381		\$ 1,593,381
43	303	Intangible FAS 109 General	\$ 199,091	100%	\$ 199,091		\$ 199,091
44		Total Other Plant	\$ 63,562,512		\$ 63,562,512	\$ -	\$ 63,562,512
45		Company Total Plant	<u>\$ 3,012,038,385</u>	100%	<u>\$ 3,012,038,385</u>	<u>\$ (85,516,470)</u>	<u>\$ 2,926,521,915</u>
46		Service Company Plant Allocated*					\$ 92,365,155
47		Grand Total Plant (45 + 46)					<u>\$ 3,018,887,070</u>

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

Ohio Edison Company: 13-2006-EL-RDR  
5/31/2014 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

Page 1 of 4

NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 5/31/2014 from 2014 Forecast Version 12, adjusted to reflect current assumptions, incorporate recommendations from the March 2013 and April 2014 Rider DCR Audit Reports, 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. 12-1230-EL-SSO: Estimated 5/31/2014 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted
			Sch B2.1 (Estimate) Column E	Company	%	Total		Jurisdiction
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
<u>TRANSMISSION PLANT</u>								
1	350	Land & Land Rights	\$ 8,266,521	\$ -	100%	\$ -		\$ -
2	352	Structures & Improvements	\$ 11,659,340	\$ 7,554,895	100%	\$ 7,554,895		\$ 7,554,895
3	353	Station Equipment	\$ 107,567,338	\$ 54,778,045	100%	\$ 54,778,045		\$ 54,778,045
4	354	Towers & Fixtures	\$ 277,037	\$ 304,114	100%	\$ 304,114		\$ 304,114
5	355	Poles & Fixtures	\$ 26,244,744	\$ 20,935,157	100%	\$ 20,935,157		\$ 20,935,157
6	356	Overhead Conductors & Devices	\$ 36,174,877	\$ 18,859,659	100%	\$ 18,859,659		\$ 18,859,659
7	357	Underground Conduit	\$ 1,549,425	\$ 866,045	100%	\$ 866,045		\$ 866,045
8	358	Underground Conductors & Devices	\$ 15,310,268	\$ 4,491,709	100%	\$ 4,491,709		\$ 4,491,709
9	359	Roads & Trails	\$ -	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 207,049,549	\$ 107,789,624	100%	\$ 107,789,624	\$ -	\$ 107,789,624

Ohio Edison Company: 13-2006-EL-RDR  
5/31/2014 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)  
Page 2 of 4

NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 5/31/2014 from 2014 Forecast Version 12, adjusted to reflect current assumptions, incorporate recommendations from the March 2013 and April 2014 Rider DCR Audit Reports, 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. 12-1230-EL-SSO: Estimated 5/31/2014 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	\$ 12,628,865	\$ -	100%	\$ -		\$ -
12	361	Structures & Improvements	\$ 12,527,420	\$ 5,131,120	100%	\$ 5,131,120		\$ 5,131,120
13	362	Station Equipment	\$ 223,539,822	\$ 92,080,006	100%	\$ 92,080,006		\$ 92,080,006
14	364	Poles, Towers & Fixtures	\$ 455,136,691	\$ 212,355,149	100%	\$ 212,355,149		\$ 212,355,149
15	365	Overhead Conductors & Devices	\$ 637,400,038	\$ 151,853,890	100%	\$ 151,853,890		\$ 151,853,890
16	366	Underground Conduit	\$ 66,591,517	\$ 22,829,529	100%	\$ 22,829,529		\$ 22,829,529
17	367	Underground Conductors & Devices	\$ 273,225,609	\$ 69,916,072	100%	\$ 69,916,072		\$ 69,916,072
18	368	Line Transformers	\$ 461,863,901	\$ 193,570,823	100%	\$ 193,570,823		\$ 193,570,823
19	369	Services	\$ 127,910,259	\$ 77,855,613	100%	\$ 77,855,613		\$ 77,855,613
20	370	Meters	\$ 133,886,379	\$ 45,873,461	100%	\$ 45,873,461		\$ 45,873,461
21	371	Installation on Customer Premises	\$ 23,251,685	\$ 13,032,948	100%	\$ 13,032,948		\$ 13,032,948
22	373	Street Lighting & Signal Systems	\$ 66,404,833	\$ 40,658,617	100%	\$ 40,658,617		\$ 40,658,617
23	374	Asset Retirement Costs for Distribution Plant	<u>\$ 22,272</u>	<u>\$ 12,566</u>	100%	<u>\$ 12,566</u>		<u>\$ 12,566</u>
24		Total Distribution Plant	\$ 2,494,389,292	\$ 925,169,793	100%	\$ 925,169,793	\$ -	\$ 925,169,793

Ohio Edison Company: 13-2006-EL-RDR  
5/31/2014 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)  
Page 3 of 4

NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 5/31/2014 from 2014 Forecast Version 12, adjusted to reflect current assumptions, incorporate recommendations from the March 2013 and April 2014 Rider DCR Audit Reports, 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. 12-1230-EL-SSO: Estimated 5/31/2014 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>GENERAL PLANT</u>								
25	389	Land & Land Rights	\$ 3,332,037		\$ -	100%	\$ -	\$ -
26	390	Structures & Improvements	\$ 88,797,495		\$ 34,702,431	100%	\$ 34,702,431	\$ 34,702,431
27	390.3	Leasehold Improvements	\$ 108,959		\$ 108,959	100%	\$ 108,959	\$ 108,959
28	391.1	Office Furniture & Equipment	\$ 7,273,536		\$ 5,806,437	100%	\$ 5,806,437	\$ 5,806,437
29	391.2	Data Processing Equipment	\$ 10,311,149		\$ 1,526,714	100%	\$ 1,526,714	\$ 1,526,714
30	392	Transportation Equipment	\$ 2,121,104		\$ (387)	100%	\$ (387)	\$ (387)
31	393	Stores Equipment	\$ 1,388,928		\$ 809,539	100%	\$ 809,539	\$ 809,539
32	394	Tools, Shop & Garage Equipment	\$ 15,254,056		\$ 2,587,045	100%	\$ 2,587,045	\$ 2,587,045
33	395	Laboratory Equipment	\$ 6,180,970		\$ 2,973,438	100%	\$ 2,973,438	\$ 2,973,438
34	396	Power Operated Equipment	\$ 3,601,765		\$ 3,138,059	100%	\$ 3,138,059	\$ 3,138,059
35	397	Communication Equipment	\$ 22,277,629		\$ 16,573,380	100%	\$ 16,573,380	\$ 16,573,380
36	398	Miscellaneous Equipment	\$ 569,524		\$ 475,294	100%	\$ 475,294	\$ 475,294
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410		\$ 174,666	100%	\$ 174,666	\$ 174,666
38		Total General Plant	\$ 161,520,563		\$ 68,875,576	100%	\$ 68,875,576	\$ -

Ohio Edison Company: 13-2006-EL-RDR  
5/31/2014 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 5/31/2014 from 2014 Forecast Version 12, adjusted to reflect current assumptions, incorporate recommendations from the March 2013 and April 2014 Rider DCR Audit Reports, 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. 12-1230-EL-SSO: Estimated 5/31/2014 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>OTHER PLANT</u>								
39	301	Organization	\$ 89,746		\$ -	100%	\$ -	\$ -
40	303	Intangible Software	\$ 59,657,015		\$ 48,831,549	100%	\$ 48,831,549	\$ 48,831,549
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		\$ 170,730	100%	\$ 170,730	\$ 170,730
44		Total Other Plant	\$ 63,562,512		\$ 51,255,626		\$ 51,255,626	\$ -
45		Removal Work in Progress (RWIP)			\$ (2,617,740)	100%	\$ (2,617,740)	\$ (2,617,740)
46		Company Total Plant (Reserve)	<u>\$ 2,926,521,915</u>		<u>\$ 1,150,472,880</u>	100%	<u>\$ 1,150,472,880</u>	<u>\$ -</u>
47		Service Company Reserve Allocated*						\$ 36,321,341
48		Grand Total Plant (Reserve) (46 + 47)						<u>\$ 1,186,794,221</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. 5/31/2014*	445,214,870	460,014,590	127,133,701	87,204,934
(2) Service Company Allocated ADIT**	\$ 12,391,821	\$ 15,016,690	\$ 6,610,134	
(3) Grand Total ADIT Balance***	<u>\$ 457,606,691</u>	<u>\$ 475,031,280</u>	<u>\$ 133,743,835</u>	

\*Source: Estimated 5/31/2014 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 May 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	\$ 8,266,521	\$ -	0.00%	\$ -
2	352	Structures & Improvements	\$ 11,659,340	\$ 7,554,895	2.06%	\$ 240,182
3	353	Station Equipment	\$ 107,567,338	\$ 54,778,045	2.20%	\$ 2,366,481
4	354	Towers & Fixtures	\$ 277,037	\$ 304,114	1.82%	\$ 5,042
5	355	Poles & Fixtures	\$ 26,244,744	\$ 20,935,157	2.98%	\$ 782,093
6	356	Overhead Conductors & Devices	\$ 36,174,877	\$ 18,859,659	2.55%	\$ 922,459
7	357	Underground Conduit	\$ 1,549,425	\$ 866,045	1.67%	\$ 25,875
8	358	Underground Conductors & Devices	\$ 15,310,268	\$ 4,491,709	2.00%	\$ 306,205
9	359	Roads & Trails	\$ -	\$ -	0.00%	\$ -
10		Total Transmission	\$ 207,049,549	\$ 107,789,624		\$ 4,648,337

Ohio Edison Company: 13-2006-EL-RDR  
Annual Depreciation Expense on Estimated Plant Balances as of May 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)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
DISTRIBUTION PLANT						
11	360	Land & Land Rights	\$ 12,628,865	\$ -	0.00%	\$ -
12	361	Structures & Improvements	\$ 12,527,420	\$ 5,131,120	2.45%	\$ 306,922
13	362	Station Equipment	\$ 223,539,822	\$ 92,080,006	2.55%	\$ 5,700,265
14	364	Poles, Towers & Fixtures	\$ 455,136,691	\$ 212,355,149	2.93%	\$ 13,335,505
15	365	Overhead Conductors & Devices	\$ 637,400,038	\$ 151,853,890	2.70%	\$ 17,209,801
16	366	Underground Conduit	\$ 66,591,517	\$ 22,829,529	1.50%	\$ 998,873
17	367	Underground Conductors & Devices	\$ 273,225,609	\$ 69,916,072	2.07%	\$ 5,655,770
18	368	Line Transformers	\$ 461,863,901	\$ 193,570,823	3.50%	\$ 16,165,237
19	369	Services	\$ 127,910,259	\$ 77,855,613	3.13%	\$ 4,003,591
20	370	Meters	\$ 133,886,379	\$ 45,873,461	3.24%	\$ 4,337,919
21	371	Installation on Customer Premises	\$ 23,251,685	\$ 13,032,948	4.44%	\$ 1,032,375
22	373	Street Lighting & Signal Systems	\$ 66,404,833	\$ 40,658,617	4.20%	\$ 2,789,003
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	\$ 12,566	0.00%	\$ -
24		Total Distribution	\$ 2,494,389,292	\$ 925,169,793		\$ 71,535,261



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

Schedule B-3.2 (Estimate)  
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	Reserve Balance		
			Sch. B-2.1 (Estimate)	Sch. B-3 (Estimate)		
(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	\$ 88,797,495	\$ 34,702,431	2.50%	\$ 2,219,937
27	390.3	Leasehold Improvements	\$ 108,959	\$ 108,959	20.78%	\$ 22,642
28	391.1	Office Furniture & Equipment	\$ 7,273,536	\$ 5,806,437	3.80%	\$ 276,394
29	391.2	Data Processing Equipment	\$ 10,311,149	\$ 1,526,714	17.00%	\$ 1,752,895
30	392	Transportation Equipment	\$ 2,121,104	\$ (387)	7.31%	\$ 155,053
31	393	Stores Equipment	\$ 1,388,928	\$ 809,539	2.56%	\$ 35,557
32	394	Tools, Shop & Garage Equipment	\$ 15,254,056	\$ 2,587,045	3.17%	\$ 483,554
33	395	Laboratory Equipment	\$ 6,180,970	\$ 2,973,438	3.80%	\$ 234,877
34	396	Power Operated Equipment	\$ 3,601,765	\$ 3,138,059	3.48%	\$ 125,341
35	397	Communication Equipment	\$ 22,277,629	\$ 16,573,380	5.00%	\$ 1,113,881
36	398	Miscellaneous Equipment	\$ 569,524	\$ 475,294	4.00%	\$ 22,781
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	\$ 174,666	0.00%	\$ -
38		Total General	\$ 161,520,563	\$ 68,875,576		\$ 6,442,912

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

Schedule B-3.2 (Estimate)  
Page 4 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment	Reserve Balance		
(A)	(B)	(C)	Sch. B-2.1 (Estimate)	Sch. B-3 (Estimate)	(F)	(G=DxF)
<u>OTHER PLANT</u>						
39	301	Organization	\$ 89,746	\$ -	0.00%	*
40	303	Intangible Software	\$ 59,657,015	\$ 48,831,549	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	\$ 170,730	3.87%	*
44		Total Other	\$ 63,562,512	\$ 51,255,626		\$ 3,046,710
45		Removal Work in Progress (RWIP)		(2,617,740)		
46		Total Company Depreciation	<u>\$ 2,926,521,915</u>	<u>\$ 1,150,472,880</u>		<u>\$ 85,673,220</u>
47		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 92,365,155	\$ 36,321,341		\$ 3,476,987
48		GRAND TOTAL (46 + 47)	<u>\$ 3,018,887,070</u>	<u>\$ 1,186,794,221</u>		<u>\$ 89,150,207</u>

\* Please see the "Intangible Depreciation Expense Calculation: Estimated 5/31/2014 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 May 31, 2014

Schedule C-3.10a (Estimate)

Page 1 of 1

Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes	\$ 89,145,068
2	Real Property Taxes	\$ 1,520,157
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 63,968</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 90,729,193</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 May 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)	\$ 207,049,549	\$ 2,494,389,292	\$ 161,520,563
2	Jurisdictional Real Property (b)	\$ 19,925,861	\$ 25,156,285	\$ 92,238,491
3	Jurisdictional Personal Property (1 - 2)	\$ 187,123,688	\$ 2,469,233,007	\$ 69,282,071
	<u>Exclusions and Exemptions</u>			
4	Capitalized Asset Retirement Costs (a)	\$ -	\$ 22,272	\$ 303,410
5	Exempt Facilities (c)	\$ 575,438	\$ 2,655,801	\$ -
6	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ 3,889,004
7	Capitalized Interest (f)	\$ 12,978,899	\$ 108,843,790.96	\$ -
8	Total Exclusions and Exemptions (4 thru 7)	\$ 13,554,337	\$ 111,521,864	\$ 4,192,414
9	Net Cost of Taxable Personal Property (3 - 8)	\$ 173,569,351	\$ 2,357,711,143	\$ 65,089,658
10	True Value Percentage (c)	40.5940%	49.9690%	38.4990%
11	True Value of Taxable Personal Property (9 x 10)	\$ 70,458,742	\$ 1,178,124,681	\$ 25,058,867
12	Assessment Percentage (d)	85.00%	85.00%	24.00%
13	Assessment Value (11 x 12)	\$ 59,889,931	\$ 1,001,405,979	\$ 6,014,128
14	Personal Property Tax Rate (e)	8.3523123%	8.3523123%	8.3523123%
15	Personal Property Tax (13 x 14)	\$ 5,002,194	\$ 83,640,555	\$ 502,319
16	Total Personal Property Tax (15)			\$ 89,145,068

(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 2014 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 2014 Ohio Annual Property Tax Return Filing

## Annual Real Property Tax Expense on Estimated Plant Balances as of May 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)	\$ 19,925,861	\$ 25,156,285	\$ 92,238,491
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)	\$ 8,897,873	\$ 11,233,514	\$ 41,189,006
4	Assessment Percentage (c)	<u>35.00%</u>	<u>35.00%</u>	<u>35.00%</u>
5	Assessment Value (3 x 4)	\$ 3,114,256	\$ 3,931,730	\$ 14,416,152
6	Real Property Tax Rate (d)	<u>7.08297%</u>	<u>7.08297%</u>	<u>7.08297%</u>
7	Real Property Tax (5 x 6)	\$ 220,582	\$ 278,483	\$ 1,021,092
8	Total Real Property Tax (Sum of 7)			<u>\$ 1,520,157</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. 12-1230-EL-SSO  
 Estimated 5/31/2014 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	\$ 57,224,624	\$ 85,516,470	\$ 15,628,438
Reserve	\$ -	\$ -	\$ -

**ESP2 Adjustments**

In the ESP2 Stipulation (Case No. 12-1230-EL-SSO, page 20), 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	\$ 7,078,044	\$ 477,706
362	\$ 1,281,696	\$ 172,322
364	\$ 207,471	\$ 75,870
365	\$ 2,331,215	\$ 441,322
367	\$ 13,029	\$ 2,117
368	\$ 212,402	\$ 36,225
370	\$ 14,579,616	\$ 1,283,373
Grand Total	\$ 25,703,474	\$ 2,488,935

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
364	\$ 10	\$ 50
365	\$ 21	\$ 53
366	\$ 43,506	\$ 380
367	\$ 298	\$ (183)
368	\$ 0	\$ 42
369	\$ -	\$ 13
371	\$ 15	\$ 0
Grand Total	\$ 43,851	\$ 356

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	\$ 536,383,015	\$ 76,220,026	\$ 92,365,155	\$ 40,657,833	\$ 209,243,014
(3) Reserve	\$ 210,925,324	\$ 29,972,489	\$ 36,321,341	\$ 15,988,140	\$ 82,281,969
(4) ADIT	\$ 87,204,934	\$ 12,391,821	\$ 15,016,690	\$ 6,610,134	\$ 34,018,645
(5) <b>Rate Base</b>	<b>\$ 33,855,717</b>	<b>\$ 41,027,125</b>	<b>\$ 18,059,559</b>	<b>\$ 92,942,400</b>	
(6) Depreciation Expense (Incremental)	\$ 2,869,221	\$ 3,476,987	\$ 1,530,521	\$ 7,876,729	
(7) Property Tax Expense (Incremental)	\$ 52,787	\$ 63,968	\$ 28,158	\$ 144,912	
(8) <b>Total Expenses</b>	<b>\$ 2,922,008</b>	<b>\$ 3,540,955</b>	<b>\$ 1,558,678</b>	<b>\$ 8,021,642</b>	

- (2) Estimated Gross Plant = 5/31/2014 General and Intangible Plant Balances in the 2014 Forecast Version 12 adjusted to reflect current assumptions
- (3) Estimated Reserve = 5/31/2014 General and Intangible Reserve Balances in the 2014 Forecast Version 12 adjusted to reflect current assumptions
- (4) ADIT: Estimated ADIT Balances as of 5/31/2014
- (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 5/31/2014 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 5/31/2014 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 5/31/2014: Revenue Requirement" workpaper.

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

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

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

**NOTES**

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

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

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

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

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

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

\* Includes accounts 390.1 and 390.2.

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

\*\*\* Includes accounts 397 and 397.1



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

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

Line No.	(A) Account	(B) Account Description	(C) (D) (E) Estimated 5/31/2014 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 *	\$ 45,757,263	\$ 17,260,497	\$ 28,496,766	2.20%	2.50%	2.20%	2.33%	\$ 1,067,255
32	390.3	Struct Imprv, Leasehold Imp **	\$ 14,075,024	\$ 5,029,651	\$ 9,045,373	22.34%	20.78%	0.00%	21.49%	\$ 3,024,061
33	391.1	Office Furn., Mech. Equip.	\$ 21,849,007	\$ 10,008,686	\$ 11,840,321	7.60%	3.80%	3.80%	5.18%	\$ 1,132,698
34	391.2	Data Processing Equipment	\$ 144,161,298	\$ 34,965,354	\$ 109,195,944	10.56%	17.00%	9.50%	13.20%	\$ 19,024,694
35	392	Transportation Equipment	\$ 174,049	\$ 32,786	\$ 141,263	6.07%	7.31%	6.92%	6.78%	\$ 11,805
36	393	Stores Equipment	\$ 16,984	\$ 5,555	\$ 11,429	6.67%	2.56%	3.13%	4.17%	\$ 708
37	394	Tools, Shop, Garage Equip.	\$ 218,752	\$ 15,390	\$ 203,363	4.62%	3.17%	3.33%	3.73%	\$ 8,158
38	395	Laboratory Equipment	\$ 115,889	\$ 25,067	\$ 90,822	2.31%	3.80%	2.86%	3.07%	\$ 3,563
39	396	Power Operated Equipment	\$ 92,676	\$ 63,400	\$ 29,277	4.47%	3.48%	5.28%	4.19%	\$ 3,883
40	397	Communication Equipment ***	\$ 79,775,694	\$ 22,290,609	\$ 57,485,085	7.50%	5.00%	5.88%	6.08%	\$ 4,851,683
41	398	Misc. Equipment	\$ 3,259,674	\$ 672,696	\$ 2,586,977	6.67%	4.00%	3.33%	4.84%	\$ 157,846
42	399.1	ARC General Plant	\$ 40,721	\$ 23,442	\$ 17,279	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 309,767,979	\$ 90,393,132	\$ 219,374,846					\$ 29,286,356
<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	\$ 20,983,226	\$ 6,251,716	\$ 14,731,509	14.29%	14.29%	14.29%	14.29%	\$ 2,998,503
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	\$ 7,210,980	\$ 34,270	14.29%	14.29%	14.29%	14.29%	\$ 34,270
52	303	FECO 101/6-303 2008 Software	\$ 7,404,178	\$ 6,781,864	\$ 622,314	14.29%	14.29%	14.29%	14.29%	\$ 622,314
53	303	FECO 101/6-303 2009 Software	\$ 15,969,099	\$ 11,168,354	\$ 4,800,745	14.29%	14.29%	14.29%	14.29%	\$ 2,281,984
54	303	FECO 101/6-303 2010 Software	\$ 19,352,271	\$ 11,473,204	\$ 7,879,067	14.29%	14.29%	14.29%	14.29%	\$ 2,765,440
55	303	FECO 101/6-303 2011 Software	\$ 53,522,158	\$ 21,535,467	\$ 31,986,691	14.29%	14.29%	14.29%	14.29%	\$ 7,648,316
56	303	FECO 101/6-303 2012 Software	\$ 32,231,769	\$ 8,004,572	\$ 24,227,197	14.29%	14.29%	14.29%	14.29%	\$ 4,605,920
57	303	FECO 101/6-303 2013 Software	\$ 24,746,280	\$ 3,102,834	\$ 21,643,446	14.29%	14.29%	14.29%	14.29%	\$ 3,536,243
58			\$ 226,615,036	\$ 120,689,796	\$ 105,925,240					\$ 24,492,990
59	Removal Work in Progress (RWIP)		\$ (157,605)							
60	<b>TOTAL - GENERAL &amp; INTANGIBLE</b>		\$ 536,383,015	\$ 210,925,324	\$ 325,300,086					<b>10.03% \$ 53,779,346</b>

**NOTES**

(C) - (E) Estimated 5/31/2014 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 March 2014 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 5/31/2014. Calculation: Column C x Column I.

\* Includes accounts 390.1 and 390.2.

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

\*\*\* Includes accounts 397 and 397.1

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

### Property Tax Rate for Service Company Plant (Estimate)

#### I. Average Real Property Tax Rates on General Plant as of May 31, 2007 \*

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

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

No.	(A) Account	(B) Account Description	(C) Tax Category	(D) Avg. Tax Rate	(E) Gross Plant	(F) Property Tax
7	389	Fee Land & Easements	Real	1.49%	\$ 556,979	\$ 8,294
8	390	Structures, Improvements	Real	1.49%	\$ 21,328,601	\$ 317,594
9	390.3	Struct Imprv, Leasehold Imp	Real	1.49%	\$ 6,938,688	\$ 103,321
10	391.1	Office Furn., Mech. Equip.	Personal		\$ 31,040,407	\$ -
11	391.2	Data Processing Equipment	Personal		\$ 117,351,991	\$ -
12	392	Transportation Equipment	Personal		\$ 11,855	\$ -
13	393	Stores Equipment	Personal		\$ 16,787	\$ -
14	394	Tools, Shop, Garage Equip.	Personal		\$ 11,282	\$ -
15	395	Laboratory Equipment	Personal		\$ 127,988	\$ -
16	396	Power Operated Equipment	Personal		\$ 160,209	\$ -
17	397	Communication Equipment	Personal		\$ 56,845,501	\$ -
18	398	Misc. Equipment	Personal		\$ 465,158	\$ -
19	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
20	<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 May 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
<b>Real Property Tax</b>						
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 May 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%	\$ 45,757,263	\$ 609,975
32	390.3	Struct Imprv, Leasehold Imp	Real	1.33%	\$ 14,075,024	\$ 187,630
33	391.1	Office Furn., Mech. Equip.	Personal		\$ 21,849,007	\$ -
34	391.2	Data Processing Equipment	Personal		\$ 144,161,298	\$ -
35	392	Transportation Equipment	Personal		\$ 174,049	\$ -
36	393	Stores Equipment	Personal		\$ 16,984	\$ -
37	394	Tools, Shop, Garage Equip.	Personal		\$ 218,752	\$ -
38	395	Laboratory Equipment	Personal		\$ 115,889	\$ -
39	396	Power Operated Equipment	Personal		\$ 92,676	\$ -
40	397	Communication Equipment	Personal		\$ 79,775,694	\$ -
41	398	Misc. Equipment	Personal		\$ 3,259,674	\$ -
42	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
43	<b>TOTAL - GENERAL PLANT</b>				<b>\$ 309,767,979</b>	<b>\$ 800,683</b>
44	<b>TOTAL - INTANGIBLE PLANT</b>				<b>\$ 226,615,036</b>	<b>\$ -</b>
45	<b>TOTAL - GENERAL &amp; INTANGIBLE PLANT</b>				<b>\$ 536,383,015</b>	<b>\$ 800,683</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 5/31/2014. 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 5/31/2014 Balances**

<b>I. Estimated Allocated Service Company Plant and Related Expenses as of May 31, 2014</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	\$ 536,383,015	\$ 76,220,026	\$ 92,365,155	\$ 40,657,833	\$ 209,243,014	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 60 x Line 1
3	Accum. Reserve	\$ (210,925,324)	\$ (29,972,489)	\$ (36,321,341)	\$ (15,988,140)	\$ (82,281,969)	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 60 x Line 1
4	Net Plant	<u>\$ 325,457,691</u>	<u>\$ 46,247,538</u>	<u>\$ 56,043,814</u>	<u>\$ 24,669,693</u>	<u>\$ 126,961,045</u>	Line 2 + Line 3
5	Depreciation *	10.03%	\$ 7,642,045	\$ 9,260,803	\$ 4,076,474	\$ 20,979,323	Average Rate x Line 2
6	Property Tax *	0.15%	\$ 113,777	\$ 137,878	\$ 60,692	\$ 312,347	Average Rate x Line 2
7	Total Expenses		<u>\$ 7,755,822</u>	<u>\$ 9,398,681</u>	<u>\$ 4,137,166</u>	<u>\$ 21,291,669</u>	
<p>* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 5/31/2014. 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>							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
8	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
9	Gross Plant	\$ 314,463,678	\$ 44,685,289	\$ 54,150,645	\$ 23,836,347	\$ 122,672,281	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 27 x Line 8
10	Accum. Reserve	\$ (141,912,431)	\$ (20,165,756)	\$ (24,437,321)	\$ (10,756,962)	\$ (55,360,039)	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 27 x Line 8
11	Net Plant	<u>\$ 172,551,247</u>	<u>\$ 24,519,532</u>	<u>\$ 29,713,325</u>	<u>\$ 13,079,385</u>	<u>\$ 67,312,242</u>	Line 9 + Line 10
12	Depreciation *	10.68%	\$ 4,772,824	\$ 5,783,816	\$ 2,545,954	\$ 13,102,594	Average Rate x Line 9
13	Property Tax *	0.14%	\$ 60,990	\$ 73,910	\$ 32,534	\$ 167,434	Average Rate x Line 9
14	Total Expenses		<u>\$ 4,833,814</u>	<u>\$ 5,857,726</u>	<u>\$ 2,578,488</u>	<u>\$ 13,270,028</u>	Line 12 + Line 13
<p>* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant as of 5/31/07. See line 27 of the "Depreciation Rate for Service Company Plant (Estimate)" workpaper and line 23 of the "Property Tax Rate for Service Company Plant (Estimate)" workpaper for more details.</p>							

<b>III. Estimated Incremental Expenses Associated with Allocated Service Company Plant *</b>							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
15	Depreciation	-0.65%	\$ 2,869,221	\$ 3,476,987	\$ 1,530,521	\$ 7,876,729	Line 5 - Line 12
16	Property Tax	0.01%	\$ 52,787	\$ 63,968	\$ 28,158	\$ 144,912	Line 6 - Line 13
17	Total Expenses		<u>\$ 2,922,008</u>	<u>\$ 3,540,955</u>	<u>\$ 1,558,678</u>	<u>\$ 8,021,642</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 May 31, 2014. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.</p>							

**Intangible Depreciation Expense Calculation**  
**Estimated 5/31/2014 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 May-14 (D)	Reserve May-14 (E)	Net Plant May-14 (F)	Accrual Rates (G)	Depreciation Exp (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	\$ 5,797,870	\$ 72,586	14.29%	\$ 72,586
CECO	The Illuminating Co.	CECO 101/6-303 2008 Software	Intangible Plant \$ 1,068,042	\$ 1,427,964	\$ (359,922)	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2009 Software	Intangible Plant \$ 3,242,050	\$ 2,158,269	\$ 1,083,782	14.29%	\$ 463,289
CECO	The Illuminating Co.	CECO 101/6-303 2010 Software	Intangible Plant \$ 2,795,276	\$ 1,606,913	\$ 1,188,363	14.29%	\$ 399,445
CECO	The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant \$ 5,812,995	\$ 2,450,532	\$ 3,362,464	14.29%	\$ 830,677
CECO	The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant \$ 575,977	\$ 121,980	\$ 453,997	14.29%	\$ 82,307
CECO	The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant \$ 1,811,744	\$ 164,240	\$ 1,647,504	14.29%	\$ 258,898
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	\$ 1,023,252	\$ 153,087	2.15%	\$ 25,291
CECO	The Illuminating Co.	CECO 101/6-303 Software	Intangible Plant \$ 658,816	\$ 401,838	\$ 256,977	14.29%	\$ 94,145
CECO	The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant \$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
<b>Total</b>			<b>\$ 48,366,315</b>	<b>\$ 40,507,476</b>	<b>\$ 7,858,839</b>		<b>\$ 2,226,639</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	\$ 7,183,930	\$ 24,282	14.29%	\$ 24,282
OECO	Ohio Edison Co.	OECO 101/6-303 2008 Software	Intangible Plant \$ 1,343,335	\$ 2,161,621	\$ (818,286)	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2009 Software	Intangible Plant \$ 4,181,335	\$ 3,029,696	\$ 1,151,639	14.29%	\$ 597,513
OECO	Ohio Edison Co.	OECO 101/6-303 2010 Software	Intangible Plant \$ 3,268,891	\$ 2,016,749	\$ 1,252,142	14.29%	\$ 467,124
OECO	Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant \$ 8,338,283	\$ 3,096,204	\$ 5,242,079	14.29%	\$ 1,191,541
OECO	Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant \$ 1,176,854	\$ 243,389	\$ 933,465	14.29%	\$ 168,172
OECO	Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant \$ 2,525,746	\$ 370,065	\$ 2,155,680	14.29%	\$ 360,929
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	\$ 170,730	\$ 20,584	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 \$ 1,607,731	\$ 723,266	\$ 884,465	14.29%	\$ 229,745
<b>Total</b>			<b>\$ 63,562,512</b>	<b>\$ 51,255,626</b>	<b>\$ 12,306,885</b>		<b>\$ 3,046,710</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	\$ 3,056,434	\$ 38,568	14.29%	\$ 38,568
TECO	Toledo Edison Co.	TECO 101/6-303 2008 Software	Intangible Plant \$ 554,817	\$ 756,885	\$ (202,068)	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2009 Software	Intangible Plant \$ 1,800,726	\$ 1,284,345	\$ 516,381	14.29%	\$ 257,324
TECO	Toledo Edison Co.	TECO 101/6-303 2010 Software	Intangible Plant \$ 1,429,256	\$ 875,932	\$ 553,324	14.29%	\$ 204,241
TECO	Toledo Edison Co.	TECO 101/6-303 2011 Software	Intangible Plant \$ 2,119,038	\$ 958,180	\$ 1,160,858	14.29%	\$ 302,810
TECO	Toledo Edison Co.	TECO 101/6-303 2012 Software	Intangible Plant \$ 358,603	\$ 62,493	\$ 296,110	14.29%	\$ 51,244
TECO	Toledo Edison Co.	TECO 101/6-303 2013 Software	Intangible Plant \$ 403,504	\$ 69,703	\$ 333,802	14.29%	\$ 57,661
TECO	Toledo Edison Co.	TECO 101/6-303 FAS109 Distribution	Intangible Plant \$ 240,093	\$ 232,943	\$ 7,150	3.10%	\$ 7,150
TECO	Toledo Edison Co.	TECO 101/6-303 FAS109 Transmission	Intangible Plant \$ 54,210	\$ 47,472	\$ 6,738	2.37%	\$ 1,285
TECO	Toledo Edison Co.	TECO 101/6-303 Software	Intangible Plant \$ 563,443	\$ 332,679	\$ 230,764	14.29%	\$ 80,516
<b>Total</b>			<b>\$ 22,130,747</b>	<b>\$ 19,189,121</b>	<b>\$ 2,941,626</b>		<b>\$ 1,000,799</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 June - August 2014 Rider DCR Rates

	(A)	(B)
	Company	Rev Req 5/31/2014
(1)	CEI	\$ 89,943,937
(2)	OE	\$ 92,888,240
(3)	TE	\$ 24,914,262
(4)	TOTAL	\$ 207,746,439

**NOTES**

(B) Annual Revenue Requirement based on estimated 5/31/2014 Rate Base

II. Quarterly Revenue Requirement Additions

	(A)	(B)	(C)	(D)
	Description	CEI	OE	TE
(1)	DCR Audit Expense Recovery Q2 2014	\$ 30,835	\$ 30,835	\$ 30,835
(2)	Reconciliation Amount Adjusted for Jun - Aug 2014 April 2014 DCR	\$ (137,338)	\$ 9,587	\$ 33,673
(3)	Audit Recommendations	\$ (157,715)	\$ (189,510)	\$ (81,583)
(4)	Total Reconciliation	\$ (264,218)	\$ (149,089)	\$ (17,076)

**SOURCES**

- Line 1: Source: Remaining DCR Audit Expenses to be recovered during June - August 2014.  
 Line 2: Source: "Quarterly Revenue Requirement Additions: Calculation of Q2 2014 Reconciliation Amount Adjusted for Q3 2014" workpaper, Section III, I  
 Line 3: Source: Cumulative revenue requirement impact of recommendations from the April 2014 Rider DCR audit report  
 Line 4: Calculation: Line 1 + Line 2 + Line 3

**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		Annual Rev Req Allocations	Quarterly Reconciliation
			Total	% Total		
(1)	CEI	RS	5,484,543,122	33.22%	\$ 29,882,719	\$ (87,783)
(2)		GS, GP, GSU	11,023,372,672	66.78%	\$ 60,061,219	\$ (176,435)
(3)			16,507,915,794	100.00%	\$ 89,943,937	\$ (264,218)
(4)	OE	RS	9,176,499,573	46.82%	\$ 43,486,555	\$ (69,797)
(5)		GS, GP, GSU	10,424,705,729	53.18%	\$ 49,401,685	\$ (79,291)
(6)			19,601,205,302	100.00%	\$ 92,888,240	\$ (149,089)
(7)	TE	RS	2,479,299,221	44.12%	\$ 10,992,923	\$ (7,534)
(8)		GS, GP, GSU	3,139,762,401	55.88%	\$ 13,921,339	\$ (9,541)
(9)			5,619,061,623	100.00%	\$ 24,914,262	\$ (17,076)
(10)	OH	RS	17,140,341,916	41.08%	\$ 84,362,196	\$ (165,115)
(11)	TOTAL	GS, GP, GSU	24,587,840,803	58.92%	\$ 123,384,243	\$ (265,267)
(12)			41,728,182,719	100.00%	\$ 207,746,439	\$ (430,382)

**NOTES**

- (C) Source: Forecast for June 2014 through May 2015 (All forecasted numbers associated with 2014 3+9 Forecast)  
(D) Calculation: Individual Rate Schedule Total / Total for RS, GS, GP, GSU  
(E) Calculation: Annual Rider DCR Revenue Requirement from Section I, Column B x Column D  
(F) Calculation: Quarterly Reconciliation from Section II, Line 4 x Column D

**Rider Charge Calculation - Rider DCR**

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Company	Rate Schedule	Stipulation Allocation			Annual Rev Req Allocations	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%	\$ 54,066,148	\$ (158,824)
(3)		GP	0.63%	1.19%	1.33%	\$ 801,185	\$ (2,354)
(4)		GSU	4.06%	7.74%	8.65%	\$ 5,193,886	\$ (15,257)
(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%	\$ 60,061,219	\$ (176,435)
(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%	\$ 40,387,341	\$ (64,823)
(13)		GP	5.20%	13.85%	15.69%	\$ 7,750,795	\$ (12,440)
(14)		GSU	0.85%	2.26%	2.56%	\$ 1,263,549	\$ (2,028)
(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%	\$ 49,401,685	\$ (79,291)
(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%	\$ 12,075,336	\$ (8,276)
(23)		GP	4.80%	11.42%	12.97%	\$ 1,806,031	\$ (1,238)
(24)		GSU	0.11%	0.25%	0.29%	\$ 39,973	\$ (27)
(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%	\$ 13,921,339	\$ (9,541)
(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 Revenue Req	Annual KWH Sales	Annual Rev Req Charge (\$ / KWH)
(1)	CEI	RS	\$ 29,882,719	5,484,543,122	\$ 0.005449
(2)	OE	RS	\$ 43,486,555	9,176,499,573	\$ 0.004739
(3)	TE	RS	\$ 10,992,923	2,479,299,221	\$ 0.004434
(4)			\$ 84,362,196	17,140,341,916	

**NOTES**

- (C) Source: Section III, Column E.  
(D) Source: Forecast for June 2014 through May 2015 (All forecasted numbers associated with 2014 3+9 Forecast)  
(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 Revenue Req	Annual Billing Units (kW / kVa)	Annual Rev Req Charge (\$ / kW or \$ / kVa)
(1)	CEI	GS	\$ 54,066,148	22,099,827	\$ 2.4465 per kW
(2)		GP	\$ 801,185	882,056	\$ 0.9083 per kW
(3)		GSU	\$ 5,193,886	8,253,638	\$ 0.6293 per kW
(4)			\$ 60,061,219		
(5)	OE	GS	\$ 40,387,341	24,006,107	\$ 1.6824 per kW
(6)		GP	\$ 7,750,795	6,795,858	\$ 1.1405 per kW
(7)		GSU	\$ 1,263,549	2,653,410	\$ 0.4762 per kVa
(8)			\$ 49,401,685		
(9)	TE	GS	\$ 12,075,336	7,435,493	\$ 1.6240 per kW
(10)		GP	\$ 1,806,031	2,698,164	\$ 0.6694 per kW
(11)		GSU	\$ 39,973	223,393	\$ 0.1789 per kVa
(12)			\$ 13,921,339		

**NOTES**

- (C) Source: Section IV, Column F.  
(D) Source: Forecast for June 2014 through May 2015 (All forecasted numbers associated with 2014 3+9 Forecast)  
(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 Revenue Req	Quarterly KWH Sales	Reconciliation (\$ / KWH)
(1)	CEI	RS	\$ (87,783)	1,516,743,596	\$ (0.000058)
(2)	OE	RS	\$ (69,797)	2,445,677,585	\$ (0.000029)
(3)	TE	RS	\$ (7,534)	715,167,257	\$ (0.000011)
(4)			\$ (165,115)	4,677,588,438	

**NOTES**

- (C) Source: Section III, Column F.  
(D) Source: Forecast for June 2014 through August 2014 (All forecasted numbers associated with 2014 3+9 Forecast)  
(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 Revenue Req	Quarterly Billing Units (kW / kVa)	Reconciliation (\$ / kW or \$ / kVa)
(1)	CEI	GS	\$ (158,824)	5,939,030	\$ (0.0267) per kW
(2)		GP	\$ (2,354)	231,390	\$ (0.0102) per kW
(3)		GSU	\$ (15,257)	2,176,521	\$ (0.0070) per kW
(4)			\$ (176,435)		
(5)	OE	GS	\$ (64,823)	6,444,742	\$ (0.0101) per kW
(6)		GP	\$ (12,440)	1,797,301	\$ (0.0069) per kW
(7)		GSU	\$ (2,028)	690,727	\$ (0.0029) per kVa
(8)			\$ (79,291)		
(9)	TE	GS	\$ (8,276)	2,016,400	\$ (0.0041) per kW
(10)		GP	\$ (1,238)	719,416	\$ (0.0017) per kW
(11)		GSU	\$ (27)	57,314	\$ (0.0005) per kVa
(12)			\$ (9,541)		

**NOTES**

- (C) Source: Section IV, Column G.  
(D) Source: Forecast for June 2014 through August 2014 (All forecasted numbers associated with 2014 3+9 Forecast)  
(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 Rev Req Charge	Quarterly Reconciliation	Proposed DCR Charge For June - August 2014
(1)	CEI	RS	\$ 0.005449 per kWh	\$ (0.000058) per kWh	\$ 0.005391 per kWh
(2)		GS	\$ 2.4465 per kW	\$ (0.0267) per kW	\$ 2.4197 per kW
(3)		GP	\$ 0.9083 per kW	\$ (0.0102) per kW	\$ 0.8981 per kW
(4)		GSU	\$ 0.6293 per kW	\$ (0.0070) per kW	\$ 0.6223 per kW
(5)					
(6)	OE	RS	\$ 0.004739 per kWh	\$ (0.000029) per kWh	\$ 0.004710 per kWh
(7)		GS	\$ 1.6824 per kW	\$ (0.0101) per kW	\$ 1.6723 per kW
(8)		GP	\$ 1.1405 per kW	\$ (0.0069) per kW	\$ 1.1336 per kW
(9)		GSU	\$ 0.4762 per kVa	\$ (0.0029) per kVa	\$ 0.4733 per kVa
(10)					
(11)	TE	RS	\$ 0.004434 per kWh	\$ (0.000011) per kWh	\$ 0.004423 per kWh
(12)		GS	\$ 1.6240 per kW	\$ (0.0041) per kW	\$ 1.6199 per kW
(13)		GP	\$ 0.6694 per kW	\$ (0.0017) per kW	\$ 0.6676 per kW
(14)		GSU	\$ 0.1789 per kVa	\$ (0.0005) per kVa	\$ 0.1785 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 and Rider DCR Revenue Cap**

X. Annual Rider DCR Revenue Through March 31, 2014

	(A)	(B)	(C)	(D)	(E)	(F)
Company	Annual Revenue Thru 3/31/2014	2013 Revenue vs. Revenue Cap	2014 Revenue Cap	Actual 2014 Revenue Cap	Under (Over) 2014 Revenue Cap	
CEI	\$ 24,053,362			\$ 132,651,274	\$ 108,597,912	
OE	\$ 24,956,262			\$ 94,750,910	\$ 69,794,648	
TE	\$ 6,663,781			\$ 56,850,546	\$ 50,186,765	
Total	\$ 55,673,405	\$ 751,820	\$ 188,750,000	\$ 189,501,820	\$ 133,828,415	

**NOTES**

- (C) The actual annual 2013 Rider DCR revenue cap was equal to \$186,383,747. Actual annual 2013 Rider DCR revenue billed was equal to \$185,631,927. Pursuant to the Stipulation in Case No. 10-388-EL-SSO (page 15): "For any year the revenue collected under the Companies' Rider DCR is less than the annual cap allowance, as established above, then the difference between the revenue collected and the cap shall be applied to increase the level of the subsequent period's cap."  
(D) Source: Case No. 10-388-EL-SSO Stipulation (page 14) and Case No. 12-1230-EL-SSO Stipulation (page 20). Note that the 2014 revenue cap is calculated as the January - May 2014 cap of \$75M plus the equivalent of 7 months of the June 2014 - May 2015 cap of \$195M.  
(E) Calculation: Column C + Column D. The sum of the individual company caps does not equal the total company cap. Each individual company has a cap of 50%, 70% and 30% for OE, CEI, and TE, respectively, of the total aggregate cap. Source: Case No. 10-388-EL-SSO Stipulation (page 14) and Case No. 12-1230-EL-SSO Stipulation (page 20).  
(F) Calculation: Column E - Column B

**Quarterly Revenue Requirement Additions: Calculation of Q2 2014 Reconciliation Amount Adjusted for Q3 2014**

**I. Rider DCR Q2 2014 Rates Based on Estimated 3/31/14 Rate Base**

(A) Company	(B) Rate Schedule	(C) Allocation	(D) Annual Revenue Requirements			(E) Quarterly Reconciliation			(J) Q2 2014 Rate Estimated Rate Base
			Rev. Req	Billing Units	Rate	Rev. Req	Billing Units	Rate	
CEI	RS	33.52%	\$ 30,489,562	5,635,272,737	\$ 0.005410 per kWh	\$ (419,486)	1,233,815,894	\$ (0.000340) per kWh	\$ 0.005070 per kWh
	GS	59.85%	\$ 54,446,026	22,643,851	\$ 2.4045 per kW	\$ (749,088)	5,723,798	\$ (0.1309) per kW	\$ 2.2736 per kW
	GP	0.89%	\$ 806,814	848,575	\$ 0.9508 per kW	\$ (11,100)	214,575	\$ (0.0517) per kW	\$ 0.8991 per kW
	GSU	5.75%	\$ 5,230,380	8,107,093	\$ 0.6452 per kW	\$ (71,961)	2,064,861	\$ (0.0349) per kW	\$ 0.6103 per kW
		100.00%	\$ 90,972,782			\$ (1,251,636)			
OE	RS	46.22%	\$ 41,946,568	9,115,754,379	\$ 0.004602 per kWh	\$ (715,048)	2,001,335,727	\$ (0.000357) per kWh	\$ 0.004244 per kWh
	GS	43.97%	\$ 39,906,173	24,503,634	\$ 1.6286 per kW	\$ (680,266)	6,219,579	\$ (0.1094) per kW	\$ 1.5192 per kW
	GP	8.44%	\$ 7,658,453	7,058,091	\$ 1.0851 per kW	\$ (130,551)	1,778,396	\$ (0.0734) per kW	\$ 1.0117 per kW
	GSU	1.38%	\$ 1,248,495	2,767,320	\$ 0.4512 per kVa	\$ (21,283)	685,340	\$ (0.0311) per kVa	\$ 0.4201 per kVa
		100.00%	\$ 90,759,689			\$ (1,547,147)			
TE	RS	43.81%	\$ 10,835,747	2,495,230,204	\$ 0.004343 per kWh	\$ (118,832)	528,781,894	\$ (0.000225) per kWh	\$ 0.004118 per kWh
	GS	48.74%	\$ 12,053,271	7,580,987	\$ 1.5899 per kW	\$ (132,184)	1,933,869	\$ (0.0684) per kW	\$ 1.5216 per kW
	GP	7.29%	\$ 1,802,731	2,824,663	\$ 0.6382 per kW	\$ (19,770)	722,338	\$ (0.0274) per kW	\$ 0.6108 per kW
	GSU	0.16%	\$ 39,899	229,082	\$ 0.1742 per kVa	\$ (438)	60,302	\$ (0.0073) per kVa	\$ 0.1669 per kVa
		100.00%	\$ 24,731,649			\$ (271,223)			
<b>TOTAL</b>			<b>\$ 206,464,120</b>			<b>\$ (3,070,006)</b>			

**Notes:**

Source: See "Rider Charge Calculation - Rider DCR" worksheet from Rider DCR filing February 4, 2014.

**Quarterly Revenue Requirement Additions: Calculation of Q2 2014 Reconciliation Amount Adjusted for Q3 2014**

**II. Rider DCR Q2 2014 Rates Based on Actual 3/31/14 Rate Base**

(A) Company	(B) Rate Schedule	(C) Allocation	(D) Annual Revenue Requirements			(E) Quarterly Reconciliation			(J) Q2 2014 Rate Actual Rate Base
			Rev. Req	Billing Units	Rate	Rev. Req	Billing Units	Rate	
CEI	RS	33.52%	\$ 30,194,960	5,635,272,737	\$ 0.005358 per kWh	\$ (419,486)	1,233,815,894	\$ (0.000340) per kWh	\$ 0.005018 per kWh
	GS	59.85%	\$ 53,919,948	22,643,851	\$ 2.3812 per kW	\$ (749,088)	5,723,798	\$ (0.1309) per kW	\$ 2.2503 per kW
	GP	0.89%	\$ 799,018	848,575	\$ 0.9416 per kW	\$ (11,100)	214,575	\$ (0.0517) per kW	\$ 0.8899 per kW
	GSU	5.75%	\$ 5,179,842	8,107,093	\$ 0.6389 per kW	\$ (71,961)	2,064,861	\$ (0.0349) per kW	\$ 0.6041 per kW
		100.00%	\$ 90,093,767			\$ (1,251,636)			
OE	RS	46.22%	\$ 41,975,420	9,115,754,379	\$ 0.004605 per kWh	\$ (715,048)	2,001,335,727	\$ (0.000357) per kWh	\$ 0.004247 per kWh
	GS	43.97%	\$ 39,933,621	24,503,634	\$ 1.6297 per kW	\$ (680,266)	6,219,579	\$ (0.1094) per kW	\$ 1.5203 per kW
	GP	8.44%	\$ 7,663,720	7,058,091	\$ 1.0858 per kW	\$ (130,551)	1,778,396	\$ (0.0734) per kW	\$ 1.0124 per kW
	GSU	1.38%	\$ 1,249,354	2,767,320	\$ 0.4515 per kVa	\$ (21,283)	685,340	\$ (0.0311) per kVa	\$ 0.4204 per kVa
		100.00%	\$ 90,822,115			\$ (1,547,147)			
TE	RS	43.81%	\$ 10,933,514	2,495,230,204	\$ 0.004382 per kWh	\$ (118,832)	528,781,894	\$ (0.000225) per kWh	\$ 0.004157 per kWh
	GS	48.74%	\$ 12,162,022	7,580,987	\$ 1.6043 per kW	\$ (132,184)	1,933,869	\$ (0.0684) per kW	\$ 1.5359 per kW
	GP	7.29%	\$ 1,818,996	2,824,663	\$ 0.6440 per kW	\$ (19,770)	722,338	\$ (0.0274) per kW	\$ 0.6166 per kW
	GSU	0.16%	\$ 40,259	229,082	\$ 0.1757 per kVa	\$ (438)	60,302	\$ (0.0073) per kVa	\$ 0.1685 per kVa
		100.00%	\$ 24,954,792			\$ (271,223)			
<b>TOTAL</b>			<b>\$ 205,870,675</b>			<b>\$ (3,070,006)</b>			

- (C) Source: Rider DCR filing February 4, 2014  
(D) Calculation: Annual DCR Revenue Requirement based on actual 3/31/14 Rate Base x Column C  
(E) Estimated billing units for April 2014 - March 2015. Source: Rider DCR filing February 4, 2014.  
(F) Calculation: Column D / Column E  
(G) Source: Rider DCR filing February 4, 2014  
(H) Estimated billing units for April - June 2014. Source: Rider DCR filing February 4, 2014.  
(I) Calculation: Column G / Column H  
(J) Calculation: Column F + Column I

Quarterly Revenue Requirement Additions: Calculation of Q2 2014 Reconciliation Amount Adjusted for Q3 2014

III. Estimated Rider DCR Reconciliation Amount for June - August 2014

(A)	(B)	(C)	(D)	(E)	(F)	(G)
Company	Rate Schedule	Q2 2014 Rate Estimated Rate Base	Q2 2014 Rate Actual Rate Base	Difference	Billing Units	Reconciliation Amount
CEI	RS	\$ 0.005070 per kWh	\$ 0.005018 per kWh	\$ (0.000052) per kWh	781,913,912	\$ (40,877)
	GS	\$ 2.2736 per kW	\$ 2.2503 per kW	\$ (0.0232) per kW	3,731,007	\$ (86,681)
	GP	\$ 0.8991 per kW	\$ 0.8899 per kW	\$ (0.0092) per kW	140,639	\$ (1,292)
	GSU	\$ 0.6103 per kW	\$ 0.6041 per kW	\$ (0.0062) per kW	1,361,460	\$ (8,487)
						\$ (137,338)
OE	RS	\$ 0.004244 per kWh	\$ 0.004247 per kWh	\$ 0.000003 per kWh	1,274,267,245	\$ 4,033
	GS	\$ 1.5192 per kW	\$ 1.5203 per kW	\$ 0.0011 per kW	4,053,477	\$ 4,541
	GP	\$ 1.0117 per kW	\$ 1.0124 per kW	\$ 0.0007 per kW	1,169,399	\$ 873
	GSU	\$ 0.4201 per kVa	\$ 0.4204 per kVa	\$ 0.0003 per kVa	451,423	\$ 140
						\$ 9,587
TE	RS	\$ 0.004118 per kWh	\$ 0.004157 per kWh	\$ 0.000039 per kWh	326,190,605	\$ 12,781
	GS	\$ 1.5216 per kW	\$ 1.5359 per kW	\$ 0.0143 per kW	1,260,329	\$ 18,080
	GP	\$ 0.6108 per kW	\$ 0.6166 per kW	\$ 0.0058 per kW	477,433	\$ 2,749
	GSU	\$ 0.1669 per kVa	\$ 0.1685 per kVa	\$ 0.0016 per kVa	40,243	\$ 63
						\$ 33,673
<b>TOTAL</b>						\$ (94,078)

(C) Source: Section I, Column J

(D) Source: Section II, Column J

(E) Calculation: Column D - Column C

(F) Estimated billing units for April - May 2014. (Q2 Rider DCR rate only in effect for two months). Source: Original budget used in Rider DCR filing February 4, 2014.

(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 3+9 Forecast

### **Annual Energy (June 2014 - May 2015) :**

Source: 2014 3+9 Forecast

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	5,484,543,122	9,176,499,573	2,479,299,221	17,140,341,916
GS	kWh	6,590,117,522	6,544,875,854	1,987,196,295	15,122,189,671
GP	kWh	461,303,145	2,827,728,212	1,041,289,111	4,330,320,468
GSU	kWh	3,971,952,005	1,052,101,663	111,276,995	5,135,330,664
Total		16,507,915,794	19,601,205,302	5,619,061,623	41,728,182,719

### **Annual Demand (June 2014 - May 2015) :**

Source: 2014 3+9 Forecast

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	22,099,827	24,006,107	7,435,493
GP	kW	882,056	6,795,858	2,698,164
GSU	kW/kVA	8,253,638	2,653,410	223,393

### **June 2014 - August 2014 Energy:**

Source: 2014 3+9 Forecast

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	1,516,743,596	2,445,677,585	715,167,257	4,677,588,438
GS	kWh	1,767,169,009	1,776,249,274	555,413,316	4,098,831,599
GP	kWh	121,164,125	753,409,608	281,448,604	1,156,022,337
GSU	kWh	1,060,277,844	278,320,958	28,309,441	1,366,908,244
Total		4,465,354,574	5,253,657,425	1,580,338,619	11,299,350,618

### **June 2014 - August 2014 Demand:**

Source: 2014 3+9 Forecast

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	5,939,030	6,444,742	2,016,400
GP	kW	231,390	1,797,301	719,416
GSU	kW/kVA	2,176,521	690,727	57,314

Ohio Edison Company  
Case No. 13-2006-EL-RDR  
Typical Bills - Comparison (DCR June 1, 2014 vs. DCR Q2 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	\$ 35.55	\$ 35.67	\$ 0.12	0.3%
2	0	500	\$ 66.95	\$ 67.18	\$ 0.23	0.3%
3	0	750	\$ 98.34	\$ 98.69	\$ 0.35	0.4%
4	0	1,000	\$ 129.72	\$ 130.19	\$ 0.47	0.4%
5	0	1,250	\$ 161.11	\$ 161.69	\$ 0.58	0.4%
6	0	1,500	\$ 192.51	\$ 193.21	\$ 0.70	0.4%
7	0	2,000	\$ 255.28	\$ 256.21	\$ 0.93	0.4%
8	0	2,500	\$ 317.85	\$ 319.02	\$ 1.16	0.4%
9	0	3,000	\$ 380.35	\$ 381.75	\$ 1.40	0.4%
10	0	3,500	\$ 442.90	\$ 444.53	\$ 1.63	0.4%
11	0	4,000	\$ 505.44	\$ 507.30	\$ 1.86	0.4%
12	0	4,500	\$ 568.00	\$ 570.10	\$ 2.10	0.4%
13	0	5,000	\$ 630.57	\$ 632.90	\$ 2.33	0.4%
14	0	5,500	\$ 693.08	\$ 695.64	\$ 2.56	0.4%
15	0	6,000	\$ 755.65	\$ 758.45	\$ 2.80	0.4%
16	0	6,500	\$ 818.19	\$ 821.22	\$ 3.03	0.4%
17	0	7,000	\$ 880.74	\$ 884.00	\$ 3.26	0.4%
18	0	7,500	\$ 943.28	\$ 946.78	\$ 3.50	0.4%
19	0	8,000	\$ 1,005.79	\$ 1,009.52	\$ 3.73	0.4%
20	0	8,500	\$ 1,068.36	\$ 1,072.32	\$ 3.96	0.4%
21	0	9,000	\$ 1,130.90	\$ 1,135.09	\$ 4.19	0.4%
22	0	9,500	\$ 1,193.45	\$ 1,197.88	\$ 4.43	0.4%
23	0	10,000	\$ 1,255.98	\$ 1,260.64	\$ 4.66	0.4%
24	0	10,500	\$ 1,318.54	\$ 1,323.43	\$ 4.89	0.4%
25	0	11,000	\$ 1,381.08	\$ 1,386.21	\$ 5.13	0.4%



Ohio Edison Company  
Case No. 13-2006-EL-RDR  
Typical Bills - Comparison (DCR June 1, 2014 vs. DCR Q2 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	\$ 35.55	\$ 35.67	\$ 0.12	0.3%
2	0	500	\$ 66.95	\$ 67.18	\$ 0.23	0.3%
3	0	750	\$ 89.16	\$ 89.51	\$ 0.35	0.4%
4	0	1,000	\$ 111.37	\$ 111.84	\$ 0.47	0.4%
5	0	1,250	\$ 133.58	\$ 134.16	\$ 0.58	0.4%
6	0	1,500	\$ 155.81	\$ 156.51	\$ 0.70	0.4%
7	0	2,000	\$ 200.23	\$ 201.16	\$ 0.93	0.5%
8	0	2,500	\$ 244.45	\$ 245.62	\$ 1.16	0.5%
9	0	3,000	\$ 288.60	\$ 290.00	\$ 1.40	0.5%
10	0	3,500	\$ 332.80	\$ 334.43	\$ 1.63	0.5%
11	0	4,000	\$ 376.99	\$ 378.85	\$ 1.86	0.5%
12	0	4,500	\$ 421.20	\$ 423.30	\$ 2.10	0.5%
13	0	5,000	\$ 465.42	\$ 467.75	\$ 2.33	0.5%
14	0	5,500	\$ 509.58	\$ 512.14	\$ 2.56	0.5%
15	0	6,000	\$ 553.80	\$ 556.60	\$ 2.80	0.5%
16	0	6,500	\$ 597.99	\$ 601.02	\$ 3.03	0.5%
17	0	7,000	\$ 642.19	\$ 645.45	\$ 3.26	0.5%
18	0	7,500	\$ 686.38	\$ 689.88	\$ 3.50	0.5%
19	0	8,000	\$ 730.54	\$ 734.27	\$ 3.73	0.5%
20	0	8,500	\$ 774.76	\$ 778.72	\$ 3.96	0.5%
21	0	9,000	\$ 818.95	\$ 823.14	\$ 4.19	0.5%
22	0	9,500	\$ 863.15	\$ 867.58	\$ 4.43	0.5%
23	0	10,000	\$ 907.33	\$ 911.99	\$ 4.66	0.5%
24	0	10,500	\$ 951.54	\$ 956.43	\$ 4.89	0.5%
25	0	11,000	\$ 995.73	\$ 1,000.86	\$ 5.13	0.5%

Ohio Edison Company  
Case No. 13-2006-EL-RDR  
Typical Bills - Comparison (DCR June 1, 2014 vs. DCR Q2 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	\$ 35.55	\$ 35.67	\$ 0.12	0.3%
2	0	500	\$ 66.95	\$ 67.18	\$ 0.23	0.3%
3	0	750	\$ 93.91	\$ 94.26	\$ 0.35	0.4%
4	0	1,000	\$ 120.87	\$ 121.34	\$ 0.47	0.4%
5	0	1,250	\$ 147.83	\$ 148.41	\$ 0.58	0.4%
6	0	1,500	\$ 174.81	\$ 175.51	\$ 0.70	0.4%
7	0	2,000	\$ 228.73	\$ 229.66	\$ 0.93	0.4%
8	0	2,500	\$ 282.45	\$ 283.62	\$ 1.16	0.4%
9	0	3,000	\$ 336.10	\$ 337.50	\$ 1.40	0.4%
10	0	3,500	\$ 389.80	\$ 391.43	\$ 1.63	0.4%
11	0	4,000	\$ 443.49	\$ 445.35	\$ 1.86	0.4%
12	0	4,500	\$ 497.20	\$ 499.30	\$ 2.10	0.4%
13	0	5,000	\$ 550.92	\$ 553.25	\$ 2.33	0.4%
14	0	5,500	\$ 604.58	\$ 607.14	\$ 2.56	0.4%
15	0	6,000	\$ 658.30	\$ 661.10	\$ 2.80	0.4%
16	0	6,500	\$ 711.99	\$ 715.02	\$ 3.03	0.4%
17	0	7,000	\$ 765.69	\$ 768.95	\$ 3.26	0.4%
18	0	7,500	\$ 819.38	\$ 822.88	\$ 3.50	0.4%
19	0	8,000	\$ 873.04	\$ 876.77	\$ 3.73	0.4%
20	0	8,500	\$ 926.76	\$ 930.72	\$ 3.96	0.4%
21	0	9,000	\$ 980.45	\$ 984.64	\$ 4.19	0.4%
22	0	9,500	\$ 1,034.15	\$ 1,038.58	\$ 4.43	0.4%
23	0	10,000	\$ 1,087.83	\$ 1,092.49	\$ 4.66	0.4%
24	0	10,500	\$ 1,141.54	\$ 1,146.43	\$ 4.89	0.4%
25	0	11,000	\$ 1,195.23	\$ 1,200.36	\$ 5.13	0.4%

Ohio Edison Company  
Case No. 13-2006-EL-RDR  
Typical Bills - Comparison (DCR June 1, 2014 vs. DCR Q2 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	\$ 154.32	\$ 155.85	\$ 1.53	1.0%
2	10	2,000	\$ 227.81	\$ 229.34	\$ 1.53	0.7%
3	10	3,000	\$ 300.83	\$ 302.36	\$ 1.53	0.5%
4	10	4,000	\$ 373.85	\$ 375.38	\$ 1.53	0.4%
5	10	5,000	\$ 446.89	\$ 448.42	\$ 1.53	0.3%
6	10	6,000	\$ 519.91	\$ 521.44	\$ 1.53	0.3%
7	1,000	100,000	\$ 15,995.89	\$ 16,148.99	\$ 153.10	1.0%
8	1,000	200,000	\$ 23,241.97	\$ 23,395.07	\$ 153.10	0.7%
9	1,000	300,000	\$ 30,488.04	\$ 30,641.14	\$ 153.10	0.5%
10	1,000	400,000	\$ 37,734.12	\$ 37,887.22	\$ 153.10	0.4%
11	1,000	500,000	\$ 44,980.20	\$ 45,133.30	\$ 153.10	0.3%
12	1,000	600,000	\$ 52,226.27	\$ 52,379.37	\$ 153.10	0.3%

Ohio Edison Company  
Case No. 13-2006-EL-RDR  
Typical Bills - Comparison (DCR June 1, 2014 vs. DCR Q2 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	\$ 6,262.36	\$ 6,323.31	\$ 60.95	1.0%
2	500	100,000	\$ 9,748.24	\$ 9,809.19	\$ 60.95	0.6%
3	500	150,000	\$ 13,234.13	\$ 13,295.08	\$ 60.95	0.5%
4	500	200,000	\$ 16,720.02	\$ 16,780.97	\$ 60.95	0.4%
5	500	250,000	\$ 20,205.91	\$ 20,266.86	\$ 60.95	0.3%
6	500	300,000	\$ 23,691.79	\$ 23,752.74	\$ 60.95	0.3%
7	5,000	500,000	\$ 61,078.10	\$ 61,687.60	\$ 609.50	1.0%
8	5,000	1,000,000	\$ 95,847.10	\$ 96,456.60	\$ 609.50	0.6%
9	5,000	1,500,000	\$ 130,436.88	\$ 131,046.38	\$ 609.50	0.5%
10	5,000	2,000,000	\$ 165,026.66	\$ 165,636.16	\$ 609.50	0.4%
11	5,000	2,500,000	\$ 199,616.44	\$ 200,225.94	\$ 609.50	0.3%
12	5,000	3,000,000	\$ 234,206.22	\$ 234,815.72	\$ 609.50	0.3%

Ohio Edison Company  
Case No. 13-2006-EL-RDR  
Typical Bills - Comparison (DCR June 1, 2014 vs. DCR Q2 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	\$ 9,738.16	\$ 9,791.36	\$ 53.20	0.5%
2	1,000	200,000	\$ 16,451.24	\$ 16,504.44	\$ 53.20	0.3%
3	1,000	300,000	\$ 23,164.31	\$ 23,217.51	\$ 53.20	0.2%
4	1,000	400,000	\$ 29,877.39	\$ 29,930.59	\$ 53.20	0.2%
5	1,000	500,000	\$ 36,590.47	\$ 36,643.67	\$ 53.20	0.1%
6	1,000	600,000	\$ 43,303.54	\$ 43,356.74	\$ 53.20	0.1%
7	10,000	1,000,000	\$ 95,287.57	\$ 95,819.57	\$ 532.00	0.6%
8	10,000	2,000,000	\$ 161,880.13	\$ 162,412.13	\$ 532.00	0.3%
9	10,000	3,000,000	\$ 228,472.69	\$ 229,004.69	\$ 532.00	0.2%
10	10,000	4,000,000	\$ 295,065.25	\$ 295,597.25	\$ 532.00	0.2%
11	10,000	5,000,000	\$ 361,657.82	\$ 362,189.82	\$ 532.00	0.1%
12	10,000	6,000,000	\$ 428,250.38	\$ 428,782.38	\$ 532.00	0.1%

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

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**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 June 1, 2014. This Rider is not avoidable for customers who take electric generation service from a certified supplier.

**RATE:**

RS (all kWhs, per kWh)	0.4710¢
GS (per kW of Billing Demand)	\$1.6723
GP (per kW of Billing Demand)	\$1.1336
GSU (per kVa of Billing Demand)	\$0.4733

**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. Effective with the filing made on or about April 20, 2014, the Company will file a request for approval of the Rider charges on or about March 31st, June 30th, September 30th and December 31st of each year. Charges, unless otherwise ordered by the PUCO, shall become effective on a bills rendered basis on June 1st, September 1st, December 1st and March 1st of each year.



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

**Commission of Ohio Docketing Information System on**

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**in**

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

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