

July 2, 2014

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

SUBJECT: Case Nos. 13-2007-EL-RDR
89-6008-EL-TRF

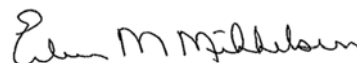
Dear Ms. McNeal:

In accordance with the Commission Orders in The Toledo Edison Company's Case No. 12-1230-EL-SSO and Case No. 10-388-EL-SSO Electric Security Plan proceedings, please file the attached schedules, bill impacts, and tariff pages on behalf of The Toledo Edison Company related to the Delivery Capital Recovery Rider (Rider DCR). The attached schedules demonstrate that the year-to-date revenue is below the permitted 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 The Toledo 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 September 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. 13-2007-EL-RDR and 89-6008-EL-TRF, and distribute two copies to the Staff. Thank you.

Sincerely,



Eileen M. Mikkelsen
Director, Rates & Regulatory Affairs

Enclosures

The Toledo Edison Company
Delivery Capital Recovery Rider (DCR)
September - November Filing
July 2, 2014

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Rider DCR
Rates for September - November 2014
Revenue Requirement Summary

(\$ millions)

Calculation of Annual Revenue Requirement Based on Estimated 8/31/2014 Rate Base

Line No.	Description	Source	CEI	OE	TE	TOTAL
1	Annual Revenue Requirement Based on Actual 5/31/2014 Rate Base	7/2/2014 Compliance Filing; Page 2; Column (f) Lines 36-39	\$ 91.3	\$ 92.3	\$ 24.7	\$ 208.4
2	Incremental Revenue Requirement Based on Estimated 8/31/2014 Rate Base	Calculation: 7/2/2014 Compliance Filing (Page 27, Column (f) Lines 36-39) minus Line 1	\$ 4.6	\$ 2.8	\$ 1.6	\$ 9.0
3	Annual Revenue Requirement Based on Estimated 8/31/2014 Rate Base	Calculation: SUM [Line 1 through Line 2]	\$ 95.9	\$ 95.1	\$ 26.4	\$ 217.3

Rider DCR
Actual Distribution Rate Base Additions as of 5/31/14
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)
Gross Plant				
(1) CEI	1,927.1	2,739.4	812.4	Sch B2.1 (Actual) Line 45
(2) OE	2,074.0	3,013.4	939.4	Sch B2.1 (Actual) Line 47
(3) TE	771.5	1,096.0	324.5	Sch B2.1 (Actual) Line 44
(4) Total	4,772.5	6,848.8	2,076.3	Sum: [(1) through (3)]
Accumulated Reserve				
(5) CEI	(773.0)	(1,126.8)	(353.8)	-Sch B3 (Actual) Line 46
(6) OE	(803.0)	(1,185.7)	(382.7)	-Sch B3 (Actual) Line 48
(7) TE	(376.8)	(530.4)	(153.7)	-Sch B3 (Actual) Line 45
(8) Total	(1,952.8)	(2,843.0)	(890.2)	Sum: [(5) through (7)]
Net Plant In Service				
(9) CEI	1,154.0	1,612.6	458.5	(1) + (5)
(10) OE	1,271.0	1,827.6	556.7	(2) + (6)
(11) TE	394.7	565.6	170.9	(3) + (7)
(12) Total	2,819.7	4,005.8	1,186.1	Sum: [(9) through (11)]
ADIT				
(13) CEI	(246.4)	(458.1)	(211.7)	- ADIT Balances (Actual) Line 3
(14) OE	(197.1)	(473.7)	(276.6)	- ADIT Balances (Actual) Line 3
(15) TE	(10.3)	(133.8)	(123.5)	- ADIT Balances (Actual) Line 3
(16) Total	(453.8)	(1,065.6)	(611.8)	Sum: [(13) through (15)]
Rate Base				
(17) CEI	907.7	1,154.5	246.9	(9) + (13)
(18) OE	1,073.9	1,353.9	280.0	(10) + (14)
(19) TE	384.4	431.7	47.3	(11) + (15)
(20) Total	2,366.0	2,940.2	574.2	Sum: [(17) through (19)]
Depreciation Exp				
(21) CEI	60.0	87.3	27.3	Sch B-3.2 (Actual) Line 46
(22) OE	62.0	89.2	27.2	Sch B-3.2 (Actual) Line 48
(23) TE	24.5	34.9	10.4	Sch B-3.2 (Actual) Line 45
(24) Total	146.5	211.4	64.8	Sum: [(21) through (23)]
Property Tax Exp				
(25) CEI	65.0	100.6	35.6	Sch C-3.10a (Actual) Line 4
(26) OE	57.4	90.5	33.2	Sch C-3.10a (Actual) Line 4
(27) TE	20.1	29.1	9.0	Sch C-3.10a (Actual) Line 4
(28) Total	142.4	220.1	77.7	Sum: [(25) through (27)]

	Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(29) CEI	246.9	20.9	27.3	35.6	83.9
(30) OE	280.0	23.7	27.2	33.2	84.1
(31) TE	47.3	4.0	10.4	9.0	23.3
(32) Total	574.2	48.7	64.8	77.7	191.3

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

	(a)	(b)	(c)	(d)	(e)	(f)
Revenue Requirement with Tax	Equity Return	Tax Rate	Income Tax	CAT 0.26%	Taxes	Rev. Req. + Tax
(36) CEI	12.7	36.13%	7.2	0.2	7.4	91.3
(37) OE	14.4	35.80%	8.0	0.2	8.3	92.3
(38) TE	2.4	35.68%	1.4	0.1	1.4	24.7
(39) Total	29.5		16.6	0.5	17.1	208.4

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

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

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

The Toledo Edison Company: 13-2007-EL-RDR
5/31/2014 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 5/31/2014, 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 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	\$ 17,347,852	100%	\$ 17,347,852	\$ (15,628,438)	\$ 1,719,414
2	352	Structures & Improvements	\$ 218,363	100%	\$ 218,363		\$ 218,363
3	353	Station Equipment	\$ 10,308,076	100%	\$ 10,308,076		\$ 10,308,076
4	354	Towers & Fixtures	\$ 34,264	100%	\$ 34,264		\$ 34,264
5	355	Poles & Fixtures	\$ 4,100,847	100%	\$ 4,100,847		\$ 4,100,847
6	356	Overhead Conductors & Devices	\$ 5,305,952	100%	\$ 5,305,952		\$ 5,305,952
7	357	Underground Conduit	\$ 497,928	100%	\$ 497,928		\$ 497,928
8	358	Underground Conductors & Devices	\$ 386,079	100%	\$ 386,079		\$ 386,079
9	359	Roads & Trails	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 38,199,361	100%	\$ 38,199,361	\$ (15,628,438)	\$ 22,570,923

The Toledo Edison Company: 13-2007-EL-RDR
5/31/2014 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)
Page 2 of 4

NOTE: Column A contains actual plant in service balances as of 5/31/2014, 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 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	\$ 4,966,340	100%	\$ 4,966,340		\$ 4,966,340
12	361	Structures & Improvements	\$ 5,920,323	100%	\$ 5,920,323		\$ 5,920,323
13	362	Station Equipment	\$ 92,477,931	100%	\$ 92,477,931		\$ 92,477,931
14	364	Poles, Towers & Fixtures	\$ 159,699,331	100%	\$ 159,699,331		\$ 159,699,331
15	365	Overhead Conductors & Devices	\$ 199,731,585	100%	\$ 199,731,585		\$ 199,731,585
16	366	Underground Conduit	\$ 13,154,443	100%	\$ 13,154,443		\$ 13,154,443
17	367	Underground Conductors & Devices	\$ 119,328,712	100%	\$ 119,328,712		\$ 119,328,712
18	368	Line Transformers	\$ 149,096,674	100%	\$ 149,096,674		\$ 149,096,674
19	369	Services	\$ 66,618,503	100%	\$ 66,618,503		\$ 66,618,503
20	370	Meters	\$ 38,117,037	100%	\$ 38,117,037		\$ 38,117,037
21	371	Installation on Customer Premises	\$ 6,441,560	100%	\$ 6,441,560		\$ 6,441,560
22	373	Street Lighting & Signal Systems	\$ 56,156,071	100%	\$ 56,156,071		\$ 56,156,071
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	100%	\$ 7,901		\$ 7,901
24		Total Distribution Plant	\$ 911,716,410	100%	\$ 911,716,410	\$ -	\$ 911,716,410

The Toledo Edison Company: 13-2007-EL-RDR
5/31/2014 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 5/31/2014, 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 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	\$ 1,826,097	100%	\$ 1,826,097		\$ 1,826,097
26	390	Structures & Improvements	\$ 56,212,175	100%	\$ 56,212,175		\$ 56,212,175
27	391.1	Office Furniture & Equipment	\$ 2,325,456	100%	\$ 2,325,456		\$ 2,325,456
28	391.2	Data Processing Equipment	\$ 10,300,634	100%	\$ 10,300,634		\$ 10,300,634
29	392	Transportation Equipment	\$ 1,207,617	100%	\$ 1,207,617		\$ 1,207,617
30	393	Stores Equipment	\$ 631,466	100%	\$ 631,466		\$ 631,466
31	394	Tools, Shop & Garage Equipment	\$ 5,395,012	100%	\$ 5,395,012		\$ 5,395,012
32	395	Laboratory Equipment	\$ 1,747,323	100%	\$ 1,747,323		\$ 1,747,323
33	396	Power Operated Equipment	\$ 918,265	100%	\$ 918,265		\$ 918,265
34	397	Communication Equipment	\$ 9,586,508	100%	\$ 9,586,508		\$ 9,586,508
35	398	Miscellaneous Equipment	\$ 454,451	100%	\$ 454,451		\$ 454,451
36	399.1	Asset Retirement Costs for General Plant	\$ 7,345,237	100%	\$ 7,345,237		\$ 7,345,237
37		Total General Plant	\$ 97,950,240	100%	\$ 97,950,240	\$0	\$ 97,950,240

The Toledo Edison Company: 13-2007-EL-RDR
5/31/2014 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 5/31/2014, 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 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>							
38	303	Intangible Software	\$ 21,822,237	100%	\$ 21,822,237		\$ 21,822,237
39	303	Intangible FAS 109 Transmission	\$ 54,210	100%	\$ 54,210		\$ 54,210
40	303	Intangible FAS 109 Distribution	\$ 240,093	100%	\$ 240,093		\$ 240,093
41		Total Other Plant	\$ 22,116,540		\$ 22,116,540	\$ -	\$ 22,116,540
42		Company Total Plant	<u>\$ 1,069,982,552</u>	100%	<u>\$ 1,069,982,552</u>	<u>\$ (15,628,438)</u>	<u>\$ 1,054,354,114</u>
43		Service Company Plant Allocated*					\$ 41,653,429
44		Grand Total Plant (42 + 43)					<u>\$ 1,096,007,543</u>

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

The Toledo Edison Company: 13-2007-EL-RDR
5/31/2014 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 5/31/2014, 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 5/31/2014 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company Plant Investment Sch B2.1 (Actual) Column E (A)	Reserve Balances			
				Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)
<u>TRANSMISSION PLANT</u>							
1	350	Land & Land Rights	\$ 1,719,414	\$ -	100%	\$ -	\$ -
2	352	Structures & Improvements	\$ 218,363	\$ 195,148	100%	\$ 195,148	\$ 195,148
3	353	Station Equipment	\$ 10,308,076	\$ 4,580,427	100%	\$ 4,580,427	\$ 4,580,427
4	354	Towers & Fixtures	\$ 34,264	\$ 40,543	100%	\$ 40,543	\$ 40,543
5	355	Poles & Fixtures	\$ 4,100,847	\$ 2,745,557	100%	\$ 2,745,557	\$ 2,745,557
6	356	Overhead Conductors & Devices	\$ 5,305,952	\$ 3,068,721	100%	\$ 3,068,721	\$ 3,068,721
7	357	Underground Conduit	\$ 497,928	\$ 162,714	100%	\$ 162,714	\$ 162,714
8	358	Underground Conductors & Devices	\$ 386,079	\$ 162,268	100%	\$ 162,268	\$ 162,268
9	359	Roads & Trails	\$ -	\$ -	100%	\$ -	\$ -
10		Total Transmission Plant	\$ 22,570,923	\$ 10,955,378	100%	\$ 10,955,378	\$0 \$ 10,955,378

The Toledo Edison Company: 13-2007-EL-RDR
5/31/2014 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 5/31/2014, 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 5/31/2014 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company		Reserve Balances			
			Sch B2.1 (Actual)	Column E	Total Company	Allocation %	Allocated Total	Adjustments
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
<u>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$ 4,966,340	\$ -	100%	\$ -		\$ -
12	361	Structures & Improvements	\$ 5,920,323	\$ 1,892,955	100%	\$ 1,892,955		\$ 1,892,955
13	362	Station Equipment	\$ 92,477,931	\$ 32,809,486	100%	\$ 32,809,486		\$ 32,809,486
14	364	Poles, Towers & Fixtures	\$ 159,699,331	\$ 104,988,606	100%	\$ 104,988,606		\$ 104,988,606
15	365	Overhead Conductors & Devices	\$ 199,731,585	\$ 76,764,348	100%	\$ 76,764,348		\$ 76,764,348
16	366	Underground Conduit	\$ 13,154,443	\$ 7,361,068	100%	\$ 7,361,068		\$ 7,361,068
17	367	Underground Conductors & Devices	\$ 119,328,712	\$ 42,007,779	100%	\$ 42,007,779		\$ 42,007,779
18	368	Line Transformers	\$ 149,096,674	\$ 63,073,665	100%	\$ 63,073,665		\$ 63,073,665
19	369	Services	\$ 66,618,503	\$ 63,339,874	100%	\$ 63,339,874		\$ 63,339,874
20	370	Meters	\$ 38,117,037	\$ 18,442,898	100%	\$ 18,442,898		\$ 18,442,898
21	371	Installation on Customer Premises	\$ 6,441,560	\$ 3,718,100	100%	\$ 3,718,100		\$ 3,718,100
22	373	Street Lighting & Signal Systems	\$ 56,156,071	\$ 36,219,849	100%	\$ 36,219,849		\$ 36,219,849
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ 4,851	100%	\$ 4,851		\$ 4,851
24		Total Distribution Plant	\$ 911,716,410	\$ 450,623,478	100%	\$ 450,623,478	\$ -	\$ 450,623,478

The Toledo Edison Company: 13-2007-EL-RDR
5/31/2014 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 5/31/2014, 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 5/31/2014 Plant in Service Balances" worksheet.

Line No.	Account No.	Account Title	Total Company Plant Investment		Reserve Balances			
			Sch B2.1 (Actual) Column E (A)	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
<u>GENERAL PLANT</u>								
25	389	Land & Land Rights	\$ 1,826,097	\$ -	100%	\$ -		\$ -
26	390	Structures & Improvements	\$ 56,212,175	\$ 19,224,705	100%	\$ 19,224,705		\$ 19,224,705
27	391.1	Office Furniture & Equipment	\$ 2,325,456	\$ 2,097,315	100%	\$ 2,097,315		\$ 2,097,315
28	391.2	Data Processing Equipment	\$ 10,300,634	\$ 4,786,660	100%	\$ 4,786,660		\$ 4,786,660
29	392	Transportation Equipment	\$ 1,207,617	\$ 1,153,760	100%	\$ 1,153,760		\$ 1,153,760
30	393	Stores Equipment	\$ 631,466	\$ 384,072	100%	\$ 384,072		\$ 384,072
31	394	Tools, Shop & Garage Equipment	\$ 5,395,012	\$ 2,028,748	100%	\$ 2,028,748		\$ 2,028,748
32	395	Laboratory Equipment	\$ 1,747,323	\$ 1,071,233	100%	\$ 1,071,233		\$ 1,071,233
33	396	Power Operated Equipment	\$ 918,265	\$ 878,894	100%	\$ 878,894		\$ 878,894
34	397	Communication Equipment	\$ 9,586,508	\$ 7,830,410	100%	\$ 7,830,410		\$ 7,830,410
35	398	Miscellaneous Equipment	\$ 454,451	\$ 170,127	100%	\$ 170,127		\$ 170,127
36	399.1	Asset Retirement Costs for General Plant	\$ 7,345,237	\$ 356,890	100%	\$ 356,890		\$ 356,890
37		Total General Plant Plant	\$ 97,950,240	\$ 39,982,812	100%	\$ 39,982,812	\$ -	\$ 39,982,812

The Toledo Edison Company: 13-2007-EL-RDR
5/31/2014 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 5/31/2014, 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 5/31/2014 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company Plant Investment Sch B2.1 (Actual) Column E (A)	Reserve Balances			
				Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)
<u>OTHER PLANT</u>							
38	303	Intangible Software	\$ 21,822,237	\$ 18,858,349	100%	\$ 18,858,349	\$ 18,858,349
39	303	Intangible FAS 109 Transmission	\$ 54,210	\$ 47,472	100%	\$ 47,472	\$ 47,472
40	303	Intangible FAS 109 Distribution	\$ 240,093	\$ 232,943	100%	\$ 232,943	\$ 232,943
41		Total Other Plant	\$ 22,116,540	\$ 19,138,765		\$ 19,138,765	\$ 19,138,765
42		Removal Work in Progress (RWIP)		\$ (6,285,446)	100%	\$ (6,285,446)	\$ (6,285,446)
43		Company Total Plant (Reserve)	<u>\$ 1,054,354,114</u>	<u>\$ 514,414,988</u>	100%	<u>\$ 514,414,988</u>	<u>\$ 514,414,988</u>
44		Service Company Reserve Allocated*					\$ 16,019,156
45		Grand Total Plant (Reserve) (43 + 44)					<u>\$ 530,434,144</u>

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

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

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

	<u>CEI</u>		<u>OE</u>		<u>TE</u>		<u>SC</u>
(1) Ending Bal. 5/31/14*	445,569,077		458,582,405		127,177,570		87,886,693
(2) Service Company Allocated ADIT**	\$ 12,488,699	\$	15,134,089	\$	6,661,811		
(3) Grand Total ADIT Balance***	<u>\$ 458,057,776</u>	<u>\$</u>	<u>473,716,494</u>	<u>\$</u>	<u>133,839,382</u>		

*Source: Actual 5/31/2014 balances.

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

*** Calculation : Line 1 + Line 2

The Toledo Edison Company: 13-2007-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of May 31, 2014

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 1,719,414	\$ -	0.00%	\$ -
2	352	Structures & Improvements	\$ 218,363	\$ 195,148	2.50%	\$ 5,459
3	353	Station Equipment	\$ 10,308,076	\$ 4,580,427	1.80%	\$ 185,545
4	354	Towers & Fixtures	\$ 34,264	\$ 40,543	1.85%	\$ 634
5	355	Poles & Fixtures	\$ 4,100,847	\$ 2,745,557	3.75%	\$ 153,782
6	356	Overhead Conductors & Devices	\$ 5,305,952	\$ 3,068,721	2.67%	\$ 141,669
7	357	Underground Conduit	\$ 497,928	\$ 162,714	2.00%	\$ 9,959
8	358	Underground Conductors & Devices	\$ 386,079	\$ 162,268	2.86%	\$ 11,042
9	359	Roads & Trails	\$ -	\$ -		\$ -
10		Total Transmission	\$ 22,570,923	\$ 10,955,378		\$ 508,090

The Toledo Edison Company: 13-2007-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of May 31, 2014

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment 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	\$ 4,966,340	\$ -	0.00%	\$ -
12	361	Structures & Improvements	\$ 5,920,323	\$ 1,892,955	2.50%	\$ 148,008
13	362	Station Equipment	\$ 92,477,931	\$ 32,809,486	2.25%	\$ 2,080,753
14	364	Poles, Towers & Fixtures	\$ 159,699,331	\$ 104,988,606	3.78%	\$ 6,036,635
15	365	Overhead Conductors & Devices	\$ 199,731,585	\$ 76,764,348	3.75%	\$ 7,489,934
16	366	Underground Conduit	\$ 13,154,443	\$ 7,361,068	2.08%	\$ 273,612
17	367	Underground Conductors & Devices	\$ 119,328,712	\$ 42,007,779	2.20%	\$ 2,625,232
18	368	Line Transformers	\$ 149,096,674	\$ 63,073,665	2.62%	\$ 3,906,333
19	369	Services	\$ 66,618,503	\$ 63,339,874	3.17%	\$ 2,111,807
20	370	Meters	\$ 38,117,037	\$ 18,442,898	3.43%	\$ 1,307,414
21	371	Installation on Customer Premises	\$ 6,441,560	\$ 3,718,100	4.00%	\$ 257,662
22	373	Street Lighting & Signal Systems	\$ 56,156,071	\$ 36,219,849	3.93%	\$ 2,206,934
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ 4,851	0.00%	\$ -
24		Total Distribution	\$ 911,716,410	\$ 450,623,478		\$ 28,444,324

The Toledo Edison Company: 13-2007-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of May 31, 2014

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 1,826,097	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 56,212,175	\$ 19,224,705	2.20%	\$ 1,236,668
27	391.1	Office Furniture & Equipment	\$ 2,325,456	\$ 2,097,315	3.80%	\$ 88,367
28	391.2	Data Processing Equipment	\$ 10,300,634	\$ 4,786,660	9.50%	\$ 978,560
29	392	Transportation Equipment	\$ 1,207,617	\$ 1,153,760	6.92%	\$ 83,567
30	393	Stores Equipment	\$ 631,466	\$ 384,072	3.13%	\$ 19,765
31	394	Tools, Shop & Garage Equipment	\$ 5,395,012	\$ 2,028,748	3.33%	\$ 179,654
32	395	Laboratory Equipment	\$ 1,747,323	\$ 1,071,233	2.86%	\$ 49,973
33	396	Power Operated Equipment	\$ 918,265	\$ 878,894	5.28%	\$ 48,484
34	397	Communication Equipment	\$ 9,586,508	\$ 7,830,410	5.88%	\$ 563,687
35	398	Miscellaneous Equipment	\$ 454,451	\$ 170,127	3.33%	\$ 15,133
36	399.1	Asset Retirement Costs for General Plant	\$ 7,345,237	\$ 356,890	0.00%	\$ -
37		Total General	\$ 97,950,240	\$ 39,982,812		\$ 3,263,858

The Toledo Edison Company: 13-2007-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of May 31, 2014

Schedule B-3.2 (Actual)
Page 4 of 4

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

Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
<u>OTHER PLANT</u>						
38	303	Intangible Software	\$ 21,822,237	\$ 18,858,349	14.29%	*
39	303	Intangible FAS 109 Transmission	\$ 54,210	\$ 47,472	2.37%	*
40	303	Intangible FAS 109 Distribution	\$ 240,093	\$ 232,943	3.10%	*
41		Total Other	<u>\$ 22,116,540</u>	<u>\$ 19,138,765</u>		<u>\$ 998,768</u>
42		Removal Work in Progress (RWIP)		(\$6,285,446)		
43		Company Total Depreciation	\$ 1,054,354,114	\$ 514,414,988		\$ 33,215,040
44		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 41,653,429	\$ 16,019,156		\$ 1,667,685
45		GRAND TOTAL (43 + 44)	<u>\$ 1,096,007,543</u>	<u>\$ 530,434,144</u>		<u>\$ 34,882,725</u>

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

The Toledo Edison Company: 13-2007-EL-RDR

Annual Property Tax Expense on Actual Plant Balances as of May 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)	\$ 28,118,226
2	Real Property Taxes - See Schedule C-3.10a2 (Actual)	\$ 904,850
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 28,132</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 29,051,208</u></u>

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

The Toledo Edison Company: 13-2007-EL-RDR

Annual Personal Property Tax Expense on Actual Plant Balances as of May 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)	\$ 22,570,923	\$ 911,716,410	\$ 97,950,240
2	Jurisdictional Real Property (b)	\$ 1,937,777	\$ 10,886,663	\$ 58,038,272
3	Jurisdictional Personal Property (1 - 2)	\$ 20,633,146	\$ 900,829,747	\$ 39,911,968
4	Purchase Accounting Adjustment (f)	\$ (12,707,440)	\$ (450,860,096)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	\$ 7,925,706	\$ 449,969,651	\$ 39,911,968
<u>Exclusions and Exemptions</u>				
6	Capitalized Asset Retirement Costs (a)	\$ -	\$ 7,901	\$ 7,345,237
7	Exempt Facilities (c)	\$ -	\$ -	\$ -
8	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ 1,800,886
9	Capitalized Interest (g)	\$ 388,359.61	\$ 4,004,729.90	\$ -
10	Total Exclusions and Exemptions (6 thru 9)	\$ 388,360	\$ 4,012,631	\$ 9,146,123
11	Net Cost of Taxable Personal Property (5 - 10)	\$ 7,537,347	\$ 445,957,021	\$ 30,765,846
12	True Value Percentage (c)	76.7240%	74.6450%	34.6730%
13	True Value of Taxable Personal Property (11 x 12)	\$ 5,782,954	\$ 332,884,618	\$ 10,667,442
14	Assessment Percentage (d)	85.00%	85.00%	24.00%
15	Assessment Value (13 x 14)	\$ 4,915,511	\$ 282,951,925	\$ 2,560,186
16	Personal Property Tax Rate (e)	8.8331320%	8.8331320%	8.8331320%
17	Personal Property Tax (15 x 16)	\$ 434,194	\$ 24,993,517	\$ 226,145
18	Purchase Accounting Adjustment (f)	\$ 74,326	\$ 2,390,044	\$ -
19	Total Personal Property Tax (17 + 18)	\$ 508,520	\$ 27,383,561	\$ 226,145

- (a) Schedule B-2.1 (Actual)
- (b) Schedule B-2.1 (Actual), Accounts 350, 352, 360, 361, 389, and 390
- (c) Source: TE's 2014 Ohio Annual Property Tax Return Filing
- (d) Statutory Assessment for Personal Property
- (e) Estimated tax rate for Personal Property based on 2012 Ohio Annual Property Tax Return Filing
- (f) Adjustment made as a result of the merger between Ohio Edison and Centerior
- (g) Calculation: Line 5 x Percentage from 2014 Ohio Annual Property Tax Return Filing

The Toledo Edison Company: 13-2007-EL-RDR

Annual Real Property Tax Expense on Actual Plant Balances as of May 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)	\$ 1,937,777	\$ 10,886,663	\$ 58,038,272
2	True Value Percentage (b)	<u>44.67%</u>	<u>44.67%</u>	<u>44.67%</u>
3	True Value of Taxable Real Property (1 x 2)	\$ 865,661	\$ 4,863,389	\$ 25,927,385
4	Assessment Percentage (c)	<u>35.00%</u>	<u>35.00%</u>	<u>35.00%</u>
5	Assessment Value (3 x 4)	\$ 302,981	\$ 1,702,186	\$ 9,074,585
6	Real Property Tax Rate (d)	<u>8.1667%</u>	<u>8.1667%</u>	<u>8.1667%</u>
7	Real Property Tax (5 x 6)	\$ 24,744	\$ 139,012	\$ 741,094
8	Total Real Property Tax (Sum of 7)			<u><u>\$ 904,850</u></u>

(a) Schedule C-3.10a1 (Actual)

(b) Calculated as follows:

(1) Real Property Assessed Value	\$ 12,123,070	Source: TE's 2013 Ohio Annual Property Tax Return Filing
(2) Assessment Percentage	<u>35.00%</u>	Statutory Assessment for Real Property
(3) Real Property True Value	\$ 34,637,343	Calculation: (1) / (2)
(4) Real Property Capitalized Cost	\$ 77,535,453	Book cost of real property used to compare to assessed value of real property to derive a true value percentage
(5) Real Property True Value Percentage	<u>44.67%</u>	Calculation: (3) / (4)

(c) Statutory Assessment for Real Property

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

The Cleveland Electric Illuminating Company: 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 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 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: 5/31/2014 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	\$ 7,467,054	\$ 485,251
362	\$ 1,584,267	\$ 173,932
364	\$ 207,471	\$ 62,667
365	\$ 2,344,122	\$ 443,833
367	\$ 13,029	\$ 2,117
368	\$ 212,402	\$ 36,225
370	\$ 16,166,037	\$ 1,329,604
Grand Total	\$ 27,994,382	\$ 2,533,629

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) Service Company	(B) CEI	(C) OE	(D) TE	(E) TOTAL
(1) Allocation Factors from Case 07-551		14.21%	17.22%	7.58%	
(2) Gross Plant	\$ 549,517,527	\$ 78,086,441	\$ 94,626,918	\$ 41,653,429	\$ 214,366,787
(3) Reserve	\$ 211,334,513	\$ 30,030,634	\$ 36,391,803	\$ 16,019,156	\$ 82,441,593
(4) ADIT	\$ 87,886,693	\$ 12,488,699	\$ 15,134,089	\$ 6,661,811	\$ 34,284,599
(5) Rate Base	\$ 35,567,107	\$ 43,101,027	\$ 18,972,461	\$ 97,640,595	
(6) Depreciation Expense (Incremental)	\$ 3,126,359	\$ 3,788,593	\$ 1,667,685	\$ 8,582,636	
(7) Property Tax Expense (Incremental)	\$ 52,738	\$ 63,909	\$ 28,132	\$ 144,778	
(8) Total Expenses	\$ 3,179,097	\$ 3,852,501	\$ 1,695,816	\$ 8,727,414	

- (2) Gross Plant = Actual Service Company General and Intangible plant in-service as of 5/31/2014.
- (3) Reserve = Actual Service Company General and Intangible Plant depreciation reserve as of 5/31/2014.
- (4) ADIT: Actual 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. Actual 5/31/2014"
- (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 5/31/2014"
- (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 5/31/2014: Revenue Requirement" workpaper.

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) 5/31/2007			(F) Accrual Rates				(J) Depreciation Expense
			Gross	Reserve	Net	CEI	OE	TE	Average	
1	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
2	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
GENERAL PLANT										
3	389	Fee Land & Easements	\$ 556,979	\$ -	\$ 556,979	0.00%	0.00%	0.00%	0.00%	\$ -
4	390	Structures, Improvements *	\$ 21,328,601	\$ 7,909,208	\$ 13,419,393	2.20%	2.50%	2.20%	2.33%	\$ 497,474
5	390.3	Struct Imprv., Leasehold Imp **	\$ 6,938,688	\$ 1,006,139	\$ 5,932,549	22.34%	20.78%	0.00%	21.49%	\$ 1,490,798
6	391.1	Office Furn., Mech. Equip.	\$ 31,040,407	\$ 24,400,266	\$ 6,640,141	7.60%	3.80%	3.80%	5.18%	\$ 1,609,200
7	391.2	Data Processing Equipment	\$ 117,351,991	\$ 26,121,795	\$ 91,230,196	10.56%	17.00%	9.50%	13.20%	\$ 15,486,721
8	392	Transportation Equipment	\$ 11,855	\$ 1,309	\$ 10,546	6.07%	7.31%	6.92%	6.78%	\$ 804
9	393	Stores Equipment	\$ 16,787	\$ 1,447	\$ 15,340	6.67%	2.56%	3.13%	4.17%	\$ 700
10	394	Tools, Shop, Garage Equip.	\$ 11,282	\$ 506	\$ 10,776	4.62%	3.17%	3.33%	3.73%	\$ 421
11	395	Laboratory Equipment	\$ 127,988	\$ 11,126	\$ 116,862	2.31%	3.80%	2.86%	3.07%	\$ 3,935
12	396	Power Operated Equipment	\$ 160,209	\$ 20,142	\$ 140,067	4.47%	3.48%	5.28%	4.19%	\$ 6,713
13	397	Communication Equipment ***	\$ 56,845,501	\$ 32,304,579	\$ 24,540,922	7.50%	5.00%	5.88%	6.08%	\$ 3,457,148
14	398	Misc. Equipment	\$ 465,158	\$ 27,982	\$ 437,176	6.67%	4.00%	3.33%	4.84%	\$ 22,525
15	399.1	ARC General Plant	\$ 40,721	\$ 16,948	\$ 23,773	0.00%	0.00%	0.00%	0.00%	\$ -
16			\$ 234,896,167	\$ 91,821,447	\$ 143,074,720					\$ 22,576,438
INTANGIBLE PLANT										
17	301	Organization	\$ 49,344	\$ 49,344	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
18	303	Misc. Intangible Plant	\$ 75,721,715	\$ 46,532,553	\$ 29,189,162	14.29%	14.29%	14.29%	14.29%	\$ 10,820,633
19	303	Katz Software	\$ 1,268,271	\$ 1,027,642	\$ 240,630	14.29%	14.29%	14.29%	14.29%	\$ 181,236
20	303	Software 1999	\$ 10,658	\$ 4,881	\$ 5,777	14.29%	14.29%	14.29%	14.29%	\$ 1,523
21	303	Software GPU SC00	\$ 2,343,368	\$ 2,343,368	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
22	303	Impairment June 2000	\$ 77	\$ 77	\$ (0)	14.29%	14.29%	14.29%	14.29%	\$ -
23	303	3 year depreciable life	\$ 55,645	\$ 14,684	\$ 40,961	14.29%	14.29%	14.29%	14.29%	\$ 7,952
24	303	Debt Gross-up (FAS109): General	\$ 117,298	\$ 117,298	\$ -	3.87%	3.87%	3.87%	3.87%	\$ -
25	303	Debt Gross-up (FAS109): G/P Land	\$ 1,135	\$ 1,137	\$ (2)	3.87%	3.87%	3.87%	3.87%	\$ -
26			\$ 79,567,511	\$ 50,090,984	\$ 29,476,527					\$ 11,011,344
27	TOTAL - GENERAL & INTANGIBLE		\$ 314,463,678	\$ 141,912,431	\$ 172,551,247				10.68%	\$ 33,587,782

NOTES

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

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

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

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

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

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

* Includes accounts 390.1 and 390.2.

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

*** Includes accounts 397 and 397.1

Depreciation Rate for Service Company Plant (Actual)

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

Line No.	(A) Account	(B) Account Description	(C) 5/31/2014 Actual Balances			(F) Accrual Rates				(J) Depreciation Expense
			Gross	Reserve	Net	CEI	OE	TE	Average	
28	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
29	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
GENERAL PLANT										
30	389	Fee Land & Easements	\$ 230,947	\$ -	\$ 230,947	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	\$ 45,737,380	\$ 17,245,831	\$ 28,491,549	2.20%	2.50%	2.20%	2.33%	\$ 1,066,791
32	390.3	Struct Imprv., Leasehold Imp **	\$ 14,068,908	\$ 5,036,319	\$ 9,032,588	22.34%	20.78%	0.00%	21.49%	\$ 3,022,747
33	391.1	Office Furn., Mech. Equip.	\$ 21,758,252	\$ 9,682,082	\$ 12,076,170	7.60%	3.80%	3.80%	5.18%	\$ 1,127,993
34	391.2	Data Processing Equipment	\$ 143,432,123	\$ 35,967,380	\$ 107,464,743	10.56%	17.00%	9.50%	13.20%	\$ 18,928,466
35	392	Transportation Equipment	\$ 242,303	\$ 36,152	\$ 206,151	6.07%	7.31%	6.92%	6.78%	\$ 16,434
36	393	Stores Equipment	\$ 16,758	\$ 5,401	\$ 11,357	6.67%	2.56%	3.13%	4.17%	\$ 698
37	394	Tools, Shop, Garage Equip.	\$ 215,847	\$ 15,938	\$ 199,909	4.62%	3.17%	3.33%	3.73%	\$ 8,050
38	395	Laboratory Equipment	\$ 114,350	\$ 24,542	\$ 89,808	2.31%	3.80%	2.86%	3.07%	\$ 3,516
39	396	Power Operated Equipment	\$ 91,445	\$ 61,358	\$ 30,087	4.47%	3.48%	5.28%	4.19%	\$ 3,832
40	397	Communication Equipment ***	\$ 80,812,853	\$ 21,648,591	\$ 59,164,262	7.50%	5.00%	5.88%	6.08%	\$ 4,914,760
41	398	Misc. Equipment	\$ 3,216,378	\$ 659,174	\$ 2,557,204	6.67%	4.00%	3.33%	4.84%	\$ 155,750
42	399.1	ARC General Plant	\$ 40,721	\$ 23,442	\$ 17,279	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 309,978,265	\$ 90,406,210	\$ 219,572,055					\$ 29,249,038
INTANGIBLE PLANT										
44	301	FECO 101/6-301 Organization Fst	\$ 49,344	\$ 49,344	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
45	303	FECO 101/6-303 Intangibles	\$ 20,251,927	\$ 6,270,620	\$ 13,981,306	14.29%	14.29%	14.29%	14.29%	\$ 2,894,000
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	\$ 19,352,780	\$ 11,473,288	\$ 7,879,492	14.29%	14.29%	14.29%	14.29%	\$ 2,765,512
55	303	FECO 101/6-303 2011 Software	\$ 53,522,158	\$ 21,533,654	\$ 31,988,504	14.29%	14.29%	14.29%	14.29%	\$ 7,648,316
56	303	FECO 101/6-303 2012 Software	\$ 32,231,769	\$ 8,003,061	\$ 24,228,708	14.29%	14.29%	14.29%	14.29%	\$ 4,605,920
57	303	FECO 101/6-303 2013 Software	\$ 37,620,607	\$ 3,471,915	\$ 34,148,691	14.29%	14.29%	14.29%	14.29%	\$ 5,375,985
58	303	FECO 101/6-303 2014 Software	\$ 780,690	\$ 11,366	\$ 769,324	14.29%	14.29%	14.29%	14.29%	\$ 111,561
			\$ 239,539,262	\$ 121,085,907	\$ 118,453,355					\$ 26,339,862
59	Removal Work in Progress (RWIP)		\$ (157,605)							
60	TOTAL - GENERAL & INTANGIBLE		\$ 549,517,527	\$ 211,334,513	\$ 338,025,410	10.12%				\$ 55,588,900

NOTES

(C) - (E) Service Company plant balances as of May 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 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

Property Tax Rate for Service Company Plant (Actual)

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

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

NOTES

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

Property Tax Rate for Service Company Plant (Actual)

III. Average Real Property Tax Rates on Actual General Plant as of 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 (Actual)" workpaper.
25	Weighted Allocation Factors	36.43%	44.14%	19.43%	100.00%	Weighted Line 24
<u>Real Property Tax</u>						
26	True Value Percentage	58.81%	44.65%	44.67%	49.82%	Schedule C3.10a2 (Actual)
27	Assessment Percentage	35.00%	35.00%	35.00%	35.00%	Schedule C3.10a2 (Actual)
28	Real Property Tax Rate	8.05%	7.08%	8.17%	7.65%	Schedule C3.10a2 (Actual)
29	Average Rate	1.66%	1.11%	1.28%	1.33%	Line 26 x Line 27 x Line 28
<p>* Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax. Accordingly, for purposes of determining the average Property Tax rate applicable to Service Company plant, only Real Property Tax is considered.</p> <p>** Weighted average based on Service Company allocation factors. Assumes that the tax rate for Service Company plant is equal to the weighted average of the three operating companies.</p>						

IV. Estimated Property Tax Rate for Service Company Actual General Plant as of 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%	\$ 45,737,380	\$ 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		\$ 21,758,252	\$ -
34	391.2	Data Processing Equipment	Personal		\$ 143,432,123	\$ -
35	392	Transportation Equipment	Personal		\$ 242,303	\$ -
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		\$ 80,812,853	\$ -
41	398	Misc. Equipment	Personal		\$ 3,216,378	\$ -
42	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
43	TOTAL - GENERAL PLANT				\$ 309,978,265	\$ 800,339
44	TOTAL - INTANGIBLE PLANT				\$ 239,539,262	\$ -
45	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 549,517,527	\$ 800,339
46	Average Effective Real Property Tax Rate					0.15%

NOTES

- (C) Source: Schedule C3.10 (Actual). Classification of General Plant account as Real or Personal Property
- (D) Weighted average property tax rate across CEI, OE, and TE. See Section III above.
 Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax.
- (E) Service Company General gross plant balances as of 5/31/2014.
- (F) Calculation: Column D x Column E

Incremental Depreciation and Property Tax Associated with Service Company Plant (Actual)							
Case No. 07-551-EL-AIR vs. Actual 5/31/2014 Balances							
I. Allocated Service Company Plant and Related Expenses as of May 31, 2014							
Line	Category	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
1	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
2	Gross Plant	\$ 549,517,527	\$ 78,086,441	\$ 94,626,918	\$ 41,653,429	\$ 214,366,787	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 60 x Line 1
3	Accum. Reserve	\$ (211,334,513)	\$ (30,030,634)	\$ (36,391,803)	\$ (16,019,156)	\$ (82,441,593)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 60 x Line 1
4	Net Plant	\$ 338,183,015	\$ 48,055,806	\$ 58,235,115	\$ 25,634,273	\$ 131,925,194	Line 2 + Line 3
5	Depreciation *	10.12%	\$ 7,899,183	\$ 9,572,409	\$ 4,213,639	\$ 21,685,230	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		\$ 8,012,911	\$ 9,710,227	\$ 4,274,304	\$ 21,997,442	
* 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 (Actual)" workpaper and line 46 of the "Property Tax Rate for Service Company Plant (Actual)" workpaper for more details.							
II. Allocated Service Company Plant and Related Expenses as of May 31, 2007							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
8	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
9	Gross Plant	\$ 314,463,678	\$ 44,685,289	\$ 54,150,645	\$ 23,836,347	\$ 122,672,281	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 27 x Line 8
10	Accum. Reserve	\$ (141,912,431)	\$ (20,165,756)	\$ (24,437,321)	\$ (10,756,962)	\$ (55,360,039)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 27 x Line 8
11	Net Plant	\$ 172,551,247	\$ 24,519,532	\$ 29,713,325	\$ 13,079,385	\$ 67,312,242	Line 9 + Line 10
12	Depreciation *	10.68%	\$ 4,772,824	\$ 5,783,816	\$ 2,545,954	\$ 13,102,594	Average Rate x Line 9
13	Property Tax *	0.14%	\$ 60,990	\$ 73,910	\$ 32,534	\$ 167,434	Average Rate x Line 9
14	Total Expenses		\$ 4,833,814	\$ 5,857,726	\$ 2,578,488	\$ 13,270,028	Line 12 + Line 13
* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant as of 5/31/07. See line 27 of the "Depreciation Rate for Service Company Plant (Actual)" workpaper and line 23 of the "Property Tax Rate for Service Company Plant (Actual)" workpaper for more details.							
III. Incremental Expenses Associated with Allocated Service Company Plant *							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
15	Depreciation	-0.57%	\$ 3,126,359	\$ 3,788,593	\$ 1,667,685	\$ 8,582,636	Line 5 - Line 12
16	Property Tax	0.01%	\$ 52,738	\$ 63,909	\$ 28,132	\$ 144,778	Line 6 - Line 13
17	Total Expenses		\$ 3,179,097	\$ 3,852,501	\$ 1,695,816	\$ 8,727,414	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 May 31, 2014. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.							

Intangible Depreciation Expense Calculation
Actual 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 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 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	\$ 1,427,868	\$ (359,826)	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	\$ 1,600,577	\$ 1,194,699	14.29%	\$ 399,445
CECO The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,812,975	\$ 2,444,008	\$ 3,368,967	14.29%	\$ 830,674
CECO The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant	\$ 688,774	\$ 122,351	\$ 566,423	14.29%	\$ 98,426
CECO The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 1,987,647	\$ 185,812	\$ 1,801,835	14.29%	\$ 284,035
CECO The Illuminating Co.	CECO 101/6-303 2014 Software	Intangible Plant	\$ 13,848	\$ 81	\$ 13,768	14.29%	\$ 1,979
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	\$ 1,023,252	\$ 153,087	2.15%	\$ 25,291
CECO The Illuminating Co.	CECO 101/6-303 Software	Intangible Plant	\$ 459,999	\$ 325,588	\$ 134,411	14.29%	\$ 65,734
CECO The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
Total			\$ 48,470,025	\$ 40,440,292	\$ 8,029,732		\$ 2,241,459
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	\$ 2,161,498	\$ (818,163)	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	\$ 2,009,369	\$ 1,259,522	14.29%	\$ 467,124
OECO Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 8,338,283	\$ 3,092,760	\$ 5,245,523	14.29%	\$ 1,191,541
OECO Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant	\$ 1,176,382	\$ 235,115	\$ 941,268	14.29%	\$ 168,105
OECO Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$ 2,801,629	\$ 371,698	\$ 2,429,931	14.29%	\$ 400,353
OECO Ohio Edison Co.	OECO 101/6-303 2014 Software	Intangible Plant	\$ 24,775	\$ 144	\$ 24,631	14.29%	\$ 3,540
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	\$ 170,730	\$ 20,584	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	\$ 631,326	\$ 712,799	14.29%	\$ 192,075
Total			\$ 63,599,091	\$ 51,146,242	\$ 12,452,849		\$ 3,051,937
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	\$ 756,834	\$ (202,016)	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	\$ 1,429,320	\$ 873,224	\$ 556,097	14.29%	\$ 204,250
TECO Toledo Edison Co.	TECO 101/6-303 2011 Software	Intangible Plant	\$ 2,119,038	\$ 955,055	\$ 1,163,982	14.29%	\$ 302,810
TECO Toledo Edison Co.	TECO 101/6-303 2012 Software	Intangible Plant	\$ 424,922	\$ 64,528	\$ 360,394	14.29%	\$ 60,721
TECO Toledo Edison Co.	TECO 101/6-303 2013 Software	Intangible Plant	\$ 423,412	\$ 67,764	\$ 355,648	14.29%	\$ 60,506
TECO Toledo Edison Co.	TECO 101/6-303 2014 Software	Intangible Plant	\$ 8,013	\$ 47	\$ 7,967	14.29%	\$ 1,145
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	\$ 454,931	\$ 288,064	\$ 166,867	14.29%	\$ 65,010
Total			\$ 22,116,540	\$ 19,138,765	\$ 2,977,776		\$ 998,768

NOTES

(D) - (F) Source: Actual Balances as of 5/31/2014.

(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 8/31/2014
 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)
Gross Plant	5/31/2007*	8/31/2014	Incremental	Source of Column (B)
(1) CEI	1,927.1	2,760.0	832.9	Sch B2.1 (Estimate) Line 45
(2) OE	2,074.0	3,038.6	964.6	Sch B2.1 (Estimate) Line 47
(3) TE	771.5	1,104.1	332.6	Sch B2.1 (Estimate) Line 44
(4) Total	4,772.5	6,902.6	2,130.1	Sum: [(1) through (3)]

Accumulated Reserve				
(5) CEI	(773.0)	(1,145.3)	(372.3)	-Sch B3 (Estimate) Line 46
(6) OE	(803.0)	(1,201.7)	(398.7)	-Sch B3 (Estimate) Line 48
(7) TE	(376.8)	(537.4)	(160.6)	-Sch B3 (Estimate) Line 45
(8) Total	(1,952.8)	(2,884.3)	(931.5)	Sum: [(5) through (7)]

Net Plant In Service				
(9) CEI	1,154.0	1,614.7	460.6	(1) + (5)
(10) OE	1,271.0	1,836.9	565.9	(2) + (6)
(11) TE	394.7	566.7	172.0	(3) + (7)
(12) Total	2,819.7	4,018.3	1,198.6	Sum: [(9) through (11)]

ADIT				
(13) CEI	(246.4)	(457.0)	(210.6)	- ADIT Balances (Estimate) Line 3
(14) OE	(197.1)	(471.2)	(274.1)	- ADIT Balances (Estimate) Line 3
(15) TE	(10.3)	(132.8)	(122.5)	- ADIT Balances (Estimate) Line 3
(16) Total	(453.8)	(1,061.0)	(607.2)	Sum: [(13) through (15)]

Rate Base				
(17) CEI	907.7	1,157.7	250.0	(9) + (13)
(18) OE	1,073.9	1,365.7	291.8	(10) + (14)
(19) TE	384.4	433.9	49.5	(11) + (15)
(20) Total	2,366.0	2,957.3	591.4	Sum: [(17) through (19)]

Depreciation Exp				
(21) CEI	60.0	88.3	28.3	Sch B-3.2 (Estimate) Line 46
(22) OE	62.0	90.2	28.2	Sch B-3.2 (Estimate) Line 48
(23) TE	24.5	35.3	10.8	Sch B-3.2 (Estimate) Line 45
(24) Total	146.5	213.8	67.3	Sum: [(21) through (23)]

Property Tax Exp				
(25) CEI	65.0	103.8	38.9	Sch C-3.10a (Estimate) Line 4
(26) OE	57.4	90.9	33.5	Sch C-3.10a (Estimate) Line 4
(27) TE	20.1	30.0	9.9	Sch C-3.10a (Estimate) Line 4
(28) Total	142.4	224.7	82.3	Sum: [(25) through (27)]

	Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(29) CEI	250.0	21.2	28.3	38.9	88.3
(30) OE	291.8	24.7	28.2	33.5	86.5
(31) TE	49.5	4.2	10.8	9.9	24.9
(32) Total	591.4	50.2	67.3	82.3	199.7

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

	(a)	(b)	(c)	(d)	(e)	(f)
Revenue Requirement with Tax	Equity Return	Tax Rate	Income Tax	CAT 0.26%	Taxes	Rev. Req. + Tax
(36) CEI	12.9	36.13%	7.3	0.2	7.5	95.9
(37) OE	15.0	35.80%	8.4	0.2	8.6	95.1
(38) TE	2.5	35.68%	1.4	0.1	1.5	26.4
(39) Total	30.4		17.1	0.6	17.6	217.3

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

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

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

The Toledo Edison Company: 13-2007-EL-RDR
8/31/2014 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 8/31/2014 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 8/31/2014 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	\$ 17,347,852	100%	\$ 17,347,852	\$ (15,628,438)	\$ 1,719,414
2	352	Structures & Improvements	\$ 218,363	100%	\$ 218,363		\$ 218,363
3	353	Station Equipment	\$ 10,308,076	100%	\$ 10,308,076		\$ 10,308,076
4	354	Towers & Fixtures	\$ 34,264	100%	\$ 34,264		\$ 34,264
5	355	Poles & Fixtures	\$ 4,100,847	100%	\$ 4,100,847		\$ 4,100,847
6	356	Overhead Conductors & Devices	\$ 5,305,952	100%	\$ 5,305,952		\$ 5,305,952
7	357	Underground Conduit	\$ 497,928	100%	\$ 497,928		\$ 497,928
8	358	Underground Conductors & Devices	\$ 386,079	100%	\$ 386,079		\$ 386,079
9	359	Roads & Trails	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 38,199,361	100%	\$ 38,199,361	\$ (15,628,438)	\$ 22,570,923

The Toledo Edison Company: 13-2007-EL-RDR
8/31/2014 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 8/31/2014 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 8/31/2014 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	\$ 4,967,101	100%	\$ 4,967,101		\$ 4,967,101
12	361	Structures & Improvements	\$ 5,928,629	100%	\$ 5,928,629		\$ 5,928,629
13	362	Station Equipment	\$ 92,607,375	100%	\$ 92,607,375		\$ 92,607,375
14	364	Poles, Towers & Fixtures	\$ 160,975,323	100%	\$ 160,975,323		\$ 160,975,323
15	365	Overhead Conductors & Devices	\$ 201,333,993	100%	\$ 201,333,993		\$ 201,333,993
16	366	Underground Conduit	\$ 13,259,782	100%	\$ 13,259,782		\$ 13,259,782
17	367	Underground Conductors & Devices	\$ 120,289,115	100%	\$ 120,289,115		\$ 120,289,115
18	368	Line Transformers	\$ 150,295,084	100%	\$ 150,295,084		\$ 150,295,084
19	369	Services	\$ 67,148,293	100%	\$ 67,148,293		\$ 67,148,293
20	370	Meters	\$ 38,422,624	100%	\$ 38,422,624		\$ 38,422,624
21	371	Installation on Customer Premises	\$ 6,493,189	100%	\$ 6,493,189		\$ 6,493,189
22	373	Street Lighting & Signal Systems	\$ 56,605,311	100%	\$ 56,605,311		\$ 56,605,311
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	100%	\$ 7,901		\$ 7,901
24		Total Distribution Plant	\$ 918,333,720	100%	\$ 918,333,720	\$ -	\$ 918,333,720

The Toledo Edison Company: 13-2007-EL-RDR
8/31/2014 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 8/31/2014 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 8/31/2014 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	\$ 1,826,097	100%	\$ 1,826,097		\$ 1,826,097
26	390	Structures & Improvements	\$ 56,212,175	100%	\$ 56,212,175		\$ 56,212,175
27	391.1	Office Furniture & Equipment	\$ 2,291,993	100%	\$ 2,291,993		\$ 2,291,993
28	391.2	Data Processing Equipment	\$ 10,152,407	100%	\$ 10,152,407		\$ 10,152,407
29	392	Transportation Equipment	\$ 1,190,239	100%	\$ 1,190,239		\$ 1,190,239
30	393	Stores Equipment	\$ 622,379	100%	\$ 622,379		\$ 622,379
31	394	Tools, Shop & Garage Equipment	\$ 5,317,378	100%	\$ 5,317,378		\$ 5,317,378
32	395	Laboratory Equipment	\$ 1,722,179	100%	\$ 1,722,179		\$ 1,722,179
33	396	Power Operated Equipment	\$ 905,051	100%	\$ 905,051		\$ 905,051
34	397	Communication Equipment	\$ 9,448,558	100%	\$ 9,448,558		\$ 9,448,558
35	398	Miscellaneous Equipment	\$ 447,911	100%	\$ 447,911		\$ 447,911
36	399.1	Asset Retirement Costs for General Plant	\$ 7,345,237	100%	\$ 7,345,237		\$ 7,345,237
37		Total General Plant	\$ 97,481,604	100%	\$ 97,481,604	\$ -	\$ 97,481,604

The Toledo Edison Company: 13-2007-EL-RDR
8/31/2014 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 8/31/2014 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 8/31/2014 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>							
38	303	Intangible Software	\$ 22,210,528	100%	\$ 22,210,528		\$ 22,210,528
39	303	Intangible FAS 109 Transmission	\$ 54,210	100%	\$ 54,210		\$ 54,210
40	303	Intangible FAS 109 Distribution	\$ 240,093	100%	\$ 240,093		\$ 240,093
41		Total Other Plant	\$ 22,504,832		\$ 22,504,832	\$ -	\$ 22,504,832
42		Company Total Plant Balance	<u>\$ 1,076,519,516</u>	100%	<u>\$ 1,076,519,516</u>	<u>\$ (15,628,438)</u>	<u>\$ 1,060,891,078</u>
43		Service Company Plant Allocated*					\$ 43,208,385
44		Grand Total Plant (42 + 43)					<u>\$ 1,104,099,464</u>

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

The Toledo Edison Company: 13-2007-EL-RDR
8/31/2014 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 8/31/2014 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 8/31/2014 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company Plant Investment Sch B2.1 (Estimate) Column E (A)	Reserve Balances				
				Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
<u>TRANSMISSION PLANT</u>								
1	350	Land & Land Rights	\$ 1,719,414	\$ -	100%	\$ -	\$ -	\$ -
2	352	Structures & Improvements	\$ 218,363	\$ 197,350	100%	\$ 197,350	\$ -	\$ 197,350
3	353	Station Equipment	\$ 10,308,076	\$ 4,632,456	100%	\$ 4,632,456	\$ -	\$ 4,632,456
4	354	Towers & Fixtures	\$ 34,264	\$ 41,013	100%	\$ 41,013	\$ -	\$ 41,013
5	355	Poles & Fixtures	\$ 4,100,847	\$ 2,777,449	100%	\$ 2,777,449	\$ -	\$ 2,777,449
6	356	Overhead Conductors & Devices	\$ 5,305,952	\$ 3,104,531	100%	\$ 3,104,531	\$ -	\$ 3,104,531
7	357	Underground Conduit	\$ 497,928	\$ 164,621	100%	\$ 164,621	\$ -	\$ 164,621
8	358	Underground Conductors & Devices	\$ 386,079	\$ 164,173	100%	\$ 164,173	\$ -	\$ 164,173
9	359	Roads & Trails	\$ -	\$ -	100%	\$ -	\$ -	\$ -
10		Total Transmission Plant	\$ 22,570,923	\$ 11,081,593	100%	\$ 11,081,593	\$0	\$ 11,081,593

The Toledo Edison Company: 13-2007-EL-RDR
8/31/2014 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 8/31/2014 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 8/31/2014 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company Plant Investment Sch B2.1 (Estimate) Column E (A)	Reserve Balances				
				Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
<u>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$ (85)	\$ (85)	100%	\$ (85)		\$ (85)
12	361	Structures & Improvements	\$ 1,923,153	\$ 1,923,153	100%	\$ 1,923,153		\$ 1,923,153
13	362	Station Equipment	\$ 33,331,563	\$ 33,331,563	100%	\$ 33,331,563		\$ 33,331,563
14	364	Poles, Towers & Fixtures	\$ 106,502,002	\$ 106,502,173	100%	\$ 106,502,173		\$ 106,502,173
15	365	Overhead Conductors & Devices	\$ 77,877,318	\$ 77,877,444	100%	\$ 77,877,444		\$ 77,877,444
16	366	Underground Conduit	\$ 7,467,375	\$ 7,467,387	100%	\$ 7,467,387		\$ 7,467,387
17	367	Underground Conductors & Devices	\$ 42,619,085	\$ 42,619,154	100%	\$ 42,619,154		\$ 42,619,154
18	368	Line Transformers	\$ 63,988,651	\$ 63,988,754	100%	\$ 63,988,754		\$ 63,988,754
19	369	Services	\$ 64,250,528	\$ 64,250,631	100%	\$ 64,250,631		\$ 64,250,631
20	370	Meters	\$ 18,709,664	\$ 18,709,694	100%	\$ 18,709,694		\$ 18,709,694
21	371	Installation on Customer Premises	\$ 3,771,813	\$ 3,771,819	100%	\$ 3,771,819		\$ 3,771,819
22	373	Street Lighting & Signal Systems	\$ 36,742,304	\$ 36,742,363	100%	\$ 36,742,363		\$ 36,742,363
23	374	Asset Retirement Costs for Distribution Plant	\$ 4,900	\$ 4,900	100%	\$ 4,900		\$ 4,900
24		Total Distribution Plant	\$ 457,188,272	\$ 457,188,951	100%	\$ 457,188,951	\$0	\$ 457,188,951

The Toledo Edison Company: 13-2007-EL-RDR
8/31/2014 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 8/31/2014 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 8/31/2014 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company Plant Investment Sch B2.1 (Estimate) Column E (A)	Reserve Balances				
				Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
<u>GENERAL PLANT</u>								
25	389	Land & Land Rights	\$ 1,826,097	\$ -	100%	\$ -	\$ -	\$ -
26	390	Structures & Improvements	\$ 56,212,175	\$ 19,501,641	100%	\$ 19,501,641	\$ -	\$ 19,501,641
27	391.1	Office Furniture & Equipment	\$ 2,291,993	\$ 2,151,748	100%	\$ 2,151,748	\$ -	\$ 2,151,748
28	391.2	Data Processing Equipment	\$ 10,152,407	\$ 4,910,892	100%	\$ 4,910,892	\$ -	\$ 4,910,892
29	392	Transportation Equipment	\$ 1,190,239	\$ 1,183,705	100%	\$ 1,183,705	\$ -	\$ 1,183,705
30	393	Stores Equipment	\$ 622,379	\$ 394,040	100%	\$ 394,040	\$ -	\$ 394,040
31	394	Tools, Shop & Garage Equipment	\$ 5,317,378	\$ 2,081,402	100%	\$ 2,081,402	\$ -	\$ 2,081,402
32	395	Laboratory Equipment	\$ 1,722,179	\$ 1,099,035	100%	\$ 1,099,035	\$ -	\$ 1,099,035
33	396	Power Operated Equipment	\$ 905,051	\$ 901,704	100%	\$ 901,704	\$ -	\$ 901,704
34	397	Communication Equipment	\$ 9,448,558	\$ 8,033,639	100%	\$ 8,033,639	\$ -	\$ 8,033,639
35	398	Miscellaneous Equipment	\$ 447,911	\$ 174,542	100%	\$ 174,542	\$ -	\$ 174,542
36	399.1	Asset Retirement Costs for General Plant	\$ 7,345,237	\$ 434,533	100%	\$ 434,533	\$ -	\$ 434,533
37		Total General Plant	\$ 97,481,604	\$ 40,866,881	100%	\$ 40,866,881	\$ 0	\$ 40,866,881

The Toledo Edison Company: 13-2007-EL-RDR
8/31/2014 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 8/31/2014 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 8/31/2014 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company Plant Investment Sch B2.1 (Estimate) Column E (A)	Reserve Balances				
				Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
<u>OTHER PLANT</u>								
38	303	Intangible Software	\$ 22,210,528	\$ 19,182,804	100%	\$ 19,182,804	\$	\$ 19,182,804
39	303	Intangible FAS 109 Transmission	\$ 54,210	\$ 47,785	100%	\$ 47,785	\$	\$ 47,785
40	303	Intangible FAS 109 Distribution	\$ 240,093	\$ 235,056	100%	\$ 235,056	\$	\$ 235,056
41		Total Other Plant	<u>\$ 22,504,832</u>	<u>\$ 19,465,646</u>		<u>\$ 19,465,646</u>	<u>\$0</u>	<u>\$ 19,465,646</u>
42		Removal Work in Progress (RWIP)		\$ (7,185,446)	100%	\$ (7,185,446)	\$	\$ (7,185,446)
43		Company Total Plant (Reserve)	<u>\$ 599,745,630</u>	<u>\$ 521,417,624</u>	100%	<u>\$ 521,417,624</u>	<u>\$0</u>	<u>\$ 521,417,624</u>
44		Service Company Reserve Allocated*					\$	\$ 15,962,740
45		Grand Total Plant (Reserve) (43 + 44)					<u>\$</u>	<u>\$ 537,380,364</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. 8/31/2014*	444,537,522		456,088,858		126,147,120		87,622,942
(2) Service Company Allocated ADIT**	\$ 12,451,220	\$	15,088,671	\$	6,641,819		
(3) Grand Total ADIT Balance***	<u>\$ 456,988,742</u>	<u>\$</u>	<u>471,177,529</u>	<u>\$</u>	<u>132,788,939</u>		

*Source: Estimated 8/31/2014 balances from the forecast as of June 2014 adjusted to reflect current assumptions.

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

*** Calculation : Line 1 + Line 2

The Toledo Edison Company: 13-2007-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of August 31, 2014

Schedule B-3.2 (Estimate)
Page 1 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 1,719,414	\$ -	0.00%	\$ -
2	352	Structures & Improvements	\$ 218,363	\$ 197,350	2.50%	\$ 5,459
3	353	Station Equipment	\$ 10,308,076	\$ 4,632,456	1.80%	\$ 185,545
4	354	Towers & Fixtures	\$ 34,264	\$ 41,013	1.85%	\$ 634
5	355	Poles & Fixtures	\$ 4,100,847	\$ 2,777,449	3.75%	\$ 153,782
6	356	Overhead Conductors & Devices	\$ 5,305,952	\$ 3,104,531	2.67%	\$ 141,669
7	357	Underground Conduit	\$ 497,928	\$ 164,621	2.00%	\$ 9,959
8	358	Underground Conductors & Devices	\$ 386,079	\$ 164,173	2.86%	\$ 11,042
9	359	Roads & Trails	\$ -	\$ -		\$ -
10		Total Transmission	\$ 22,570,923	\$ 11,081,593		\$ 508,090

The Toledo Edison Company: 13-2007-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of August 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 (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 4,967,101	\$ (85)	0.00%	\$ -
12	361	Structures & Improvements	\$ 5,928,629	\$ 1,923,153	2.50%	\$ 148,216
13	362	Station Equipment	\$ 92,607,375	\$ 33,331,563	2.25%	\$ 2,083,666
14	364	Poles, Towers & Fixtures	\$ 160,975,323	\$ 106,502,173	3.78%	\$ 6,084,867
15	365	Overhead Conductors & Devices	\$ 201,333,993	\$ 77,877,444	3.75%	\$ 7,550,025
16	366	Underground Conduit	\$ 13,259,782	\$ 7,467,387	2.08%	\$ 275,803
17	367	Underground Conductors & Devices	\$ 120,289,115	\$ 42,619,154	2.20%	\$ 2,646,361
18	368	Line Transformers	\$ 150,295,084	\$ 63,988,754	2.62%	\$ 3,937,731
19	369	Services	\$ 67,148,293	\$ 64,250,631	3.17%	\$ 2,128,601
20	370	Meters	\$ 38,422,624	\$ 18,709,694	3.43%	\$ 1,317,896
21	371	Installation on Customer Premises	\$ 6,493,189	\$ 3,771,819	4.00%	\$ 259,728
22	373	Street Lighting & Signal Systems	\$ 56,605,311	\$ 36,742,363	3.93%	\$ 2,224,589
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ 4,900	0.00%	\$ -
24		Total Distribution	\$ 918,333,720	\$ 457,188,951		\$ 28,657,483

The Toledo Edison Company: 13-2007-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of August 31, 2014

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 1,826,097	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 56,212,175	\$ 19,501,641	2.20%	\$ 1,236,668
27	391.1	Office Furniture & Equipment	\$ 2,291,993	\$ 2,151,748	3.80%	\$ 87,096
28	391.2	Data Processing Equipment	\$ 10,152,407	\$ 4,910,892	9.50%	\$ 964,479
29	392	Transportation Equipment	\$ 1,190,239	\$ 1,183,705	6.92%	\$ 82,365
30	393	Stores Equipment	\$ 622,379	\$ 394,040	3.13%	\$ 19,480
31	394	Tools, Shop & Garage Equipment	\$ 5,317,378	\$ 2,081,402	3.33%	\$ 177,069
32	395	Laboratory Equipment	\$ 1,722,179	\$ 1,099,035	2.86%	\$ 49,254
33	396	Power Operated Equipment	\$ 905,051	\$ 901,704	5.28%	\$ 47,787
34	397	Communication Equipment	\$ 9,448,558	\$ 8,033,639	5.88%	\$ 555,575
35	398	Miscellaneous Equipment	\$ 447,911	\$ 174,542	3.33%	\$ 14,915
36	399.1	Asset Retirement Costs for General Plant	\$ 7,345,237	\$ 434,533	0.00%	\$ -
37		Total General	\$ 97,481,604	\$ 40,866,881		\$ 3,234,688

The Toledo Edison Company: 13-2007-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of August 31, 2014

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

Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
<u>OTHER PLANT</u>						
38	303	Intangible Software	\$ 22,210,528	\$ 19,182,804	14.29%	*
39	303	Intangible FAS 109 Transmission	\$ 54,210	\$ 47,785	2.37%	*
40	303	Intangible FAS 109 Distribution	\$ 240,093	\$ 235,056	3.10%	*
41		Total Other	\$ 22,504,832	\$ 19,465,646		\$ 1,013,575
42		Removal Work in Progress (RWIP)		(\$7,185,446)		
43		Total Company Depreciation	\$ 1,060,891,078	\$ 521,417,624		\$ 33,413,836
44		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 43,208,385	\$ 15,962,740		\$ 1,892,963
45		GRAND TOTAL (43 + 44)	\$ 1,104,099,464	\$ 537,380,364		\$ 35,306,798

* Please see the "Intangible Depreciation Expense Calculation: Estimated 8/31/2014 Balances" workpaper for more details behind the calculation of depreciation expense associated with Intangible Plant.

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

The Toledo Edison Company: 13-2007-EL-RDR

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

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

Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes	\$ 29,090,320
2	Real Property Taxes	\$ 904,954
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 28,178</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 30,023,452</u></u>

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

The Toledo Edison Company: 13-2007-EL-RDR

Annual Personal Property Tax Expense on Estimated Plant Balances as of August 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)	\$ 22,570,923	\$ 918,333,720	\$ 97,481,604
2	Jurisdictional Real Property (b)	\$ 1,937,777	\$ 10,895,731	\$ 58,038,272
3	Jurisdictional Personal Property (1 - 2)	\$ 20,633,146	\$ 907,437,989	\$ 39,443,332
4	Purchase Accounting Adjustment (f)	\$ (12,707,440)	\$ (450,860,096)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	\$ 7,925,706	\$ 456,577,893	\$ 39,443,332
<u>Exclusions and Exemptions</u>				
6	Capitalized Asset Retirement Costs (a)	\$ -	\$ 7,901	\$ 7,345,237
7	Exempt Facilities (c)	\$ -	\$ -	\$ -
8	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ 1,800,886
9	Capitalized Interest (g)	\$ 388,359.61	\$ 4,063,543.25	\$ -
10	Total Exclusions and Exemptions (6 thru 9)	\$ 388,360	\$ 4,071,444	\$ 9,146,123
11	Net Cost of Taxable Personal Property (5 - 10)	\$ 7,537,347	\$ 452,506,449	\$ 30,297,209
12	True Value Percentage (c)	76.7240%	74.6450%	34.6730%
13	True Value of Taxable Personal Property (11 x 12)	\$ 5,782,954	\$ 337,773,439	\$ 10,504,951
14	Assessment Percentage (d)	85.00%	85.00%	24.00%
15	Assessment Value (13 x 14)	\$ 4,915,511	\$ 287,107,423	\$ 2,521,188
16	Personal Property Tax Rate (e)	9.0218410%	9.0218410%	9.0218410%
17	Personal Property Tax (15 x 16)	\$ 443,470	\$ 25,902,375	\$ 227,458
18	Purchase Accounting Adjustment (f)	\$ 75,913	\$ 2,441,104	\$ -
19	Total Personal Property Tax (17 + 18)			\$ 29,090,320

- (a) Schedule B-2.1 (Estimate)
- (b) Schedule B-2.1 (Estimate), Accounts 350, 352, 360, 361, 389, and 390
- (c) Source: TE'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) Adjustment made as a result of the merger between Ohio Edison and Centerior
- (g) Calculation: Line 5 x Percentage from 2014 Ohio Annual Property Tax Return Filing

The Toledo Edison Company: 13-2007-EL-RDR

Annual Real Property Tax Expense on Estimated Plant Balances as of August 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)	\$ 1,937,777	\$ 10,895,731	\$ 58,038,272
2	True Value Percentage (b)	<u>44.67%</u>	<u>44.67%</u>	<u>44.67%</u>
3	True Value of Taxable Real Property (1 x 2)	\$ 865,650	\$ 4,867,377	\$ 25,927,050
4	Assessment Percentage (c)	<u>35.00%</u>	<u>35.00%</u>	<u>35.00%</u>
5	Assessment Value (3 x 4)	\$ 302,978	\$ 1,703,582	\$ 9,074,468
6	Real Property Tax Rate (d)	<u>8.1667%</u>	<u>8.1667%</u>	<u>8.1667%</u>
7	Real Property Tax (5 x 6)	\$ 24,743	\$ 139,126	\$ 741,085
8	Total Real Property Tax (Sum of 7)			<u>\$ 904,954</u>

(a) Schedule C-3.10a1 (Estimate)

(b) Calculated as follows:

(1) Real Property Assessed Value	\$ 12,123,070	Source: TE's 2013 Ohio Annual Property Tax Return Filing
(2) Assessment Percentage	<u>35.00%</u>	Statutory Assessment for Real Property
(3) Real Property True Value	\$ 34,637,343	Calculation: (1) / (2)
(4) Real Property Capitalized Cost	\$ 77,536,453	Book cost of real property used to compare to assessed value of real property to derive a true value percentage
(5) Real Property True Value Percentage	<u>44.67%</u>	Calculation: (3) / (4)

(c) Statutory Assessment for Real Property

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

The Cleveland Electric Illuminating Company: 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 8/31/2014 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	\$ 7,467,054	\$ 654,334
362	\$ 1,584,267	\$ 209,192
364	\$ 207,471	\$ 87,659
365	\$ 2,344,122	\$ 498,496
367	\$ 13,029	\$ 2,442
368	\$ 212,402	\$ 41,535
370	\$ 16,166,037	\$ 1,629,357
Grand Total	\$ 27,994,382	\$ 3,123,016

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	\$ 570,031,469	\$ 81,001,472	\$ 98,159,419	\$ 43,208,385	\$ 222,369,276
(3) Reserve	\$ 210,590,233	\$ 29,924,872	\$ 36,263,638	\$ 15,962,740	\$ 82,151,250
(4) ADIT	\$ 87,622,942	\$ 12,451,220	\$ 15,088,671	\$ 6,641,819	\$ 34,181,710
(5) Rate Base	\$ 38,625,380	\$ 46,807,110	\$ 20,603,827	\$ 106,036,316	
(6) Depreciation Expense (Incremental)	\$ 3,548,681	\$ 4,300,372	\$ 1,892,963	\$ 9,742,016	
(7) Property Tax Expense (Incremental)	\$ 52,824	\$ 64,013	\$ 28,178	\$ 145,014	
(8) Total Expenses	\$ 3,601,505	\$ 4,364,385	\$ 1,921,140	\$ 9,887,030	

- (2) Estimated Gross Plant = 8/31/2014 General and Intangible Plant Balances in the 2014 Forecast Version 12 adjusted to reflect current assumptions
- (3) Estimated Reserve = 8/31/2014 General and Intangible Reserve Balances in the 2014 Forecast Version 12 adjusted to reflect current assumptions
- (4) ADIT: Estimated ADIT Balances as of 8/31/2014
- (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 8/31/2014 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 8/31/2014 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 8/31/2014: 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			(F) Accrual Rates				(J) Depreciation Expense
			Gross	(D) Reserve	(E) Net	CEI	(G) OE	(H) TE	(I) Average	
1	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
2	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
GENERAL PLANT										
3	389	Fee Land & Easements	\$ 556,979	\$ -	\$ 556,979	0.00%	0.00%	0.00%	0.00%	\$ -
4	390	Structures, Improvements *	\$ 21,328,601	\$ 7,909,208	\$ 13,419,393	2.20%	2.50%	2.20%	2.33%	\$ 497,474
5	390.3	Struct Imprv, Leasehold Imp **	\$ 6,938,688	\$ 1,006,139	\$ 5,932,549	22.34%	20.78%	0.00%	21.49%	\$ 1,490,798
6	391.1	Office Furn., Mech. Equip.	\$ 31,040,407	\$ 24,400,266	\$ 6,640,141	7.60%	3.80%	3.80%	5.18%	\$ 1,609,200
7	391.2	Data Processing Equipment	\$ 117,351,991	\$ 26,121,795	\$ 91,230,196	10.56%	17.00%	9.50%	13.20%	\$ 15,486,721
8	392	Transportation Equipment	\$ 11,855	\$ 1,309	\$ 10,546	6.07%	7.31%	6.92%	6.78%	\$ 804
9	393	Stores Equipment	\$ 16,787	\$ 1,447	\$ 15,340	6.67%	2.56%	3.13%	4.17%	\$ 700
10	394	Tools, Shop, Garage Equip.	\$ 11,282	\$ 506	\$ 10,776	4.62%	3.17%	3.33%	3.73%	\$ 421
11	395	Laboratory Equipment	\$ 127,988	\$ 11,126	\$ 116,862	2.31%	3.80%	2.86%	3.07%	\$ 3,935
12	396	Power Operated Equipment	\$ 160,209	\$ 20,142	\$ 140,067	4.47%	3.48%	5.28%	4.19%	\$ 6,713
13	397	Communication Equipment ***	\$ 56,845,501	\$ 32,304,579	\$ 24,540,922	7.50%	5.00%	5.88%	6.08%	\$ 3,457,148
14	398	Misc. Equipment	\$ 465,158	\$ 27,982	\$ 437,176	6.67%	4.00%	3.33%	4.84%	\$ 22,525
15	399.1	ARC General Plant	\$ 40,721	\$ 16,948	\$ 23,773	0.00%	0.00%	0.00%	0.00%	\$ -
16			\$ 234,896,167	\$ 91,821,447	\$ 143,074,720					\$ 22,576,438
INTANGIBLE PLANT										
17	301	Organization	\$ 49,344	\$ 49,344	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
18	303	Misc. Intangible Plant	\$ 75,721,715	\$ 46,532,553	\$ 29,189,162	14.29%	14.29%	14.29%	14.29%	\$ 10,820,633
19	303	Katz Software	\$ 1,268,271	\$ 1,027,642	\$ 240,630	14.29%	14.29%	14.29%	14.29%	\$ 181,236
20	303	Software 1999	\$ 10,658	\$ 4,881	\$ 5,777	14.29%	14.29%	14.29%	14.29%	\$ 1,523
21	303	Software GPU SC00	\$ 2,343,368	\$ 2,343,368	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
22	303	Impairment June 2000	\$ 77	\$ 77	\$ (0)	14.29%	14.29%	14.29%	14.29%	\$ -
23	303	3 year depreciable life	\$ 55,645	\$ 14,684	\$ 40,961	14.29%	14.29%	14.29%	14.29%	\$ 7,952
24	303	Debt Gross-up (FAS109): General	\$ 117,298	\$ 117,298	\$ -	3.87%	3.87%	3.87%	3.87%	\$ -
25	303	Debt Gross-up (FAS109): G/P Land	\$ 1,135	\$ 1,137	\$ (2)	3.87%	3.87%	3.87%	3.87%	\$ -
26			\$ 79,567,511	\$ 50,090,984	\$ 29,476,527					\$ 11,011,344
27	TOTAL - GENERAL & INTANGIBLE		\$ 314,463,678	\$ 141,912,431	\$ 172,551,247				10.68%	\$ 33,587,782

NOTES

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

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

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

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

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

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

* Includes accounts 390.1 and 390.2.

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

*** Includes accounts 397 and 397.1

Depreciation Rate for Service Company Plant (Estimate)

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

Line No.	(A) Account	(B) Account Description	(C) Estimated 8/31/2014 Balances			(F) Accrual Rates				(J) Depreciation Expense
			Gross	(D) Reserve	(E) Net	CEI	(G) OE	(H) TE	(I) Average	
28	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
29	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
GENERAL PLANT										
30	389	Fee Land & Easements	\$ 230,947	\$ -	\$ 230,947	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	\$ 45,772,174	\$ 17,826,083	\$ 27,946,090	2.20%	2.50%	2.20%	2.33%	\$ 1,067,603
32	390.3	Struct Imprv, Leasehold Imp **	\$ 14,079,610	\$ 5,215,063	\$ 8,864,547	22.34%	20.78%	0.00%	21.49%	\$ 3,025,047
33	391.1	Office Furn., Mech. Equip.	\$ 21,220,456	\$ 8,845,495	\$ 12,374,961	7.60%	3.80%	3.80%	5.18%	\$ 1,100,113
34	391.2	Data Processing Equipment	\$ 139,886,926	\$ 32,859,593	\$ 107,027,333	10.56%	17.00%	9.50%	13.20%	\$ 18,460,613
35	392	Transportation Equipment	\$ 236,314	\$ 33,028	\$ 203,286	6.07%	7.31%	6.92%	6.78%	\$ 16,028
36	393	Stores Equipment	\$ 16,344	\$ 4,934	\$ 11,410	6.67%	2.56%	3.13%	4.17%	\$ 681
37	394	Tools, Shop, Garage Equip.	\$ 210,512	\$ 14,561	\$ 195,951	4.62%	3.17%	3.33%	3.73%	\$ 7,851
38	395	Laboratory Equipment	\$ 111,523	\$ 22,421	\$ 89,102	2.31%	3.80%	2.86%	3.07%	\$ 3,429
39	396	Power Operated Equipment	\$ 89,185	\$ 56,057	\$ 33,128	4.47%	3.48%	5.28%	4.19%	\$ 3,737
40	397	Communication Equipment ***	\$ 79,290,032	\$ 20,207,176	\$ 59,082,856	7.50%	5.00%	5.88%	6.08%	\$ 4,822,147
41	398	Misc. Equipment	\$ 3,136,879	\$ 595,145	\$ 2,541,733	6.67%	4.00%	3.33%	4.84%	\$ 151,900
42	399.1	ARC General Plant	\$ 40,721	\$ 23,674	\$ 17,047	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 304,321,622	\$ 85,703,230	\$ 218,618,393					\$ 28,659,149
INTANGIBLE PLANT										
44	301	FECO 101/6-301 Organization Fst	\$ 49,344	\$ 49,344	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
45	303	FECO 101/6 303 Intangibles	\$ 46,422,511	\$ 4,997,565	\$ 41,424,945	14.29%	14.29%	14.29%	14.29%	\$ 6,633,777
46	303	FECO 101/6 303 Kaiz 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	\$ 7,245,250	\$ 0	14.29%	14.29%	14.29%	14.29%	\$ 0
52	303	FECO 101/6-303 2008 Software	\$ 7,404,178	\$ 6,925,475	\$ 478,703	14.29%	14.29%	14.29%	14.29%	\$ 478,703
53	303	FECO 101/6-303 2009 Software	\$ 15,969,099	\$ 11,744,443	\$ 4,224,656	14.29%	14.29%	14.29%	14.29%	\$ 2,281,984
54	303	FECO 101/6-303 2010 Software	\$ 19,352,780	\$ 12,112,020	\$ 7,240,760	14.29%	14.29%	14.29%	14.29%	\$ 2,765,512
55	303	FECO 101/6-303 2011 Software	\$ 53,522,158	\$ 23,494,853	\$ 30,027,306	14.29%	14.29%	14.29%	14.29%	\$ 7,648,316
56	303	FECO 101/6-303 2012 Software	\$ 32,231,769	\$ 9,196,904	\$ 23,034,866	14.29%	14.29%	14.29%	14.29%	\$ 4,605,920
57	303	FECO 101/6-303 2013 Software	\$ 37,620,607	\$ 4,155,927	\$ 33,464,680	14.29%	14.29%	14.29%	14.29%	\$ 5,375,985
58	303	FECO 101/6-303 2014 Software	\$ 780,690	\$ 11,366	\$ 769,324	14.29%	14.29%	14.29%	14.29%	\$ 111,561
58			\$ 265,709,846	\$ 125,044,607	\$ 140,665,239					\$ 29,901,758
59	Removal Work in Progress (RWIP)		\$ (157,605)							
60	TOTAL - GENERAL & INTANGIBLE		\$ 570,031,469	\$ 210,590,233	\$ 359,283,632	10.27%				\$ 58,560,907

NOTES

- (C) - (E) Estimated 8/31/2014 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 May 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 8/31/2014. 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
* Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax. Accordingly, for purposes of determining the average Property Tax rate applicable to Service Company plant, only Real Property Tax is considered.						
** Weighted average based on Service Company allocation factors. Assumes that the tax rate for Service Company plant is equal to the weighted average of the three operating companies.						

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

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

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

Property Tax Rate for Service Company Plant (Estimate)

III. Estimated Average Real Property Tax Rates on General Plant as of August 31, 2014 *						
No.	(A) Category	(B) CEI	(C) OE	(D) TE	(E) Average **	(F) Source / Calculation
24	Allocation Factors	14.21%	17.22%	7.58%	39.01%	"Service Company Allocations to the Ohio Operating Companies (Estimate)" workpaper
25	Weighted Allocation Factors	36.43%	44.14%	19.43%	100.00%	Weighted Line 24
<u>Real Property Tax</u>						
26	True Value Percentage	58.81%	44.65%	44.67%	49.82%	Schedule C3.10a2 (Estimate)
27	Assessment Percentage	35.00%	35.00%	35.00%	35.00%	Schedule C3.10a2 (Estimate)
28	Real Property Tax Rate	8.05%	7.08%	8.17%	7.65%	Schedule C3.10a2 (Estimate)
29	Average Rate	1.66%	1.11%	1.28%	1.33%	Line 26 x Line 27 x Line 28
* Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax. Accordingly, for purposes of determining the average Property Tax rate applicable to Service Company plant, only Real Property Tax is considered.						
** Weighted average based on Service Company allocation factors. Assumes that the tax rate for Service Company plant is equal to the weighted average of the three operating companies.						

IV. Estimated Property Tax Rate for Service Company General Plant as of August 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%	\$ 45,772,174	\$ 610,174
32	390.3	Struct Imprv, Leasehold Imp	Real	1.33%	\$ 14,079,610	\$ 187,691
33	391.1	Office Furn., Mech. Equip.	Personal		\$ 21,220,456	\$ -
34	391.2	Data Processing Equipment	Personal		\$ 139,886,926	\$ -
35	392	Transportation Equipment	Personal		\$ 236,314	\$ -
36	393	Stores Equipment	Personal		\$ 16,344	\$ -
37	394	Tools, Shop, Garage Equip.	Personal		\$ 210,512	\$ -
38	395	Laboratory Equipment	Personal		\$ 111,523	\$ -
39	396	Power Operated Equipment	Personal		\$ 89,185	\$ -
40	397	Communication Equipment	Personal		\$ 79,290,032	\$ -
41	398	Misc. Equipment	Personal		\$ 3,136,879	\$ -
42	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
43	TOTAL - GENERAL PLANT				\$ 304,321,622	\$ 800,943
44	TOTAL - INTANGIBLE PLANT				\$ 265,709,846	\$ -
45	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 570,031,469	\$ 800,943
46	Average Effective Real Property Tax Rate					0.14%

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 8/31/2014. Source: 2014 Forecast Version 12 adjusted to reflect current assumptions.
- (F) Calculation: Column D x Column E

Incremental Depreciation and Property Tax Associated with Service Company Plant
Case No. 07-551-EL-AIR vs. Estimated 8/31/2014 Balances

I. Estimated Allocated Service Company Plant and Related Expenses as of August 31, 2014							
Line	Category	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
1	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
2	Gross Plant	\$ 570,031,469	\$ 81,001,472	\$ 98,159,419	\$ 43,208,385	\$ 222,369,276	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 60 x Line 1
3	Accum. Reserve	\$ (210,590,233)	\$ (29,924,872)	\$ (36,263,638)	\$ (15,962,740)	\$ (82,151,250)	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 60 x Line 1
4	Net Plant	<u>\$ 359,441,236</u>	<u>\$ 51,076,600</u>	<u>\$ 61,895,781</u>	<u>\$ 27,245,646</u>	<u>\$ 140,218,026</u>	Line 2 + Line 3
5	Depreciation *	10.27%	\$ 8,321,505	\$ 10,084,188	\$ 4,438,917	\$ 22,844,610	Average Rate x Line 2
6	Property Tax *	0.14%	\$ 113,814	\$ 137,922	\$ 60,711	\$ 312,448	Average Rate x Line 2
7	Total Expenses		<u>\$ 8,435,319</u>	<u>\$ 10,222,111</u>	<u>\$ 4,499,628</u>	<u>\$ 23,157,058</u>	

* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 8/31/2014.
 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.

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

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

III. Estimated Incremental Expenses Associated with Allocated Service Company Plant *							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
15	Depreciation	-0.41%	\$ 3,548,681	\$ 4,300,372	\$ 1,892,963	\$ 9,742,016	Line 5 - Line 12
16	Property Tax	0.00%	\$ 52,824	\$ 64,013	\$ 28,178	\$ 145,014	Line 6 - Line 13
17	Total Expenses		<u>\$ 3,601,505</u>	<u>\$ 4,364,385</u>	<u>\$ 1,921,140</u>	<u>\$ 9,887,030</u>	Line 15 + Line 16

* In Case No. 07-551-EL-AIR, test year operating expenses included allocated depreciation and property tax associated with Service Company plant. This section calculates the difference between the estimated level of these expenses included in base rates and the expected expenses to be incurred based on Service Company plant balances as of August 31, 2014. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.

Intangible Depreciation Expense Calculation
Estimated 8/31/2014 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 Aug-14 (D)	Reserve Aug-14 (E)	Net Plant Aug-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	\$ 5,870,456	\$ (0)	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2008 Software	Intangible Plant	\$ 1,068,042	\$ 1,344,975	\$ (276,933)	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2009 Software	Intangible Plant	\$ 3,242,050	\$ 2,288,322	\$ 953,728	14.29%	\$ 463,289
CECO	The Illuminating Co.	CECO 101/6-303 2010 Software	Intangible Plant	\$ 2,795,276	\$ 1,706,949	\$ 1,088,327	14.29%	\$ 399,445
CECO	The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,812,975	\$ 2,660,058	\$ 3,152,917	14.29%	\$ 830,674
CECO	The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant	\$ 688,774	\$ 148,287	\$ 540,487	14.29%	\$ 98,426
CECO	The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 1,987,647	\$ 224,812	\$ 1,762,835	14.29%	\$ 284,035
CECO	The Illuminating Co.	CECO 101/6-303 2014 Software	Intangible Plant	\$ 13,848	\$ 81	\$ -	14.29%	\$ 1,979
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	\$ 1,030,251	\$ 146,088	2.15%	\$ 25,291
CECO	The Illuminating Co.	CECO 101/6-303 Software	Intangible Plant	\$ 878,782	\$ 513,759	\$ 365,023	14.29%	\$ 125,578
CECO	The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
Total				\$ 48,888,808	\$ 41,142,568	\$ 7,732,472		\$ 2,228,717
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	\$ 7,208,211	\$ 0	14.29%	\$ 0
OECO	Ohio Edison Co.	OECO 101/6-303 2008 Software	Intangible Plant	\$ 1,343,335	\$ 1,972,875	\$ (629,540)	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2009 Software	Intangible Plant	\$ 4,181,335	\$ 3,167,893	\$ 1,013,442	14.29%	\$ 597,513
OECO	Ohio Edison Co.	OECO 101/6-303 2010 Software	Intangible Plant	\$ 3,288,891	\$ 2,122,562	\$ 1,146,328	14.29%	\$ 467,124
OECO	Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 8,338,283	\$ 3,419,080	\$ 4,919,202	14.29%	\$ 1,191,541
OECO	Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant	\$ 1,176,382	\$ 293,835	\$ 882,547	14.29%	\$ 168,105
OECO	Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$ 2,801,629	\$ 465,033	\$ 2,336,596	14.29%	\$ 400,353
OECO	Ohio Edison Co.	OECO 101/6-303 2014 Software	Intangible Plant	\$ 24,775	\$ 144	\$ 24,631	14.29%	\$ 3,540
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	\$ 172,059	\$ 19,254	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	\$ 1,782,471	\$ 865,864	\$ 916,607	14.29%	\$ 254,715
Total				\$ 64,037,438	\$ 51,947,535	\$ 12,089,903		\$ 3,090,295
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	\$ 3,095,002	\$ (0)	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2008 Software	Intangible Plant	\$ 554,817	\$ 710,292	\$ (155,475)	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2009 Software	Intangible Plant	\$ 1,800,726	\$ 1,346,310	\$ 454,415	14.29%	\$ 257,324
TECO	Toledo Edison Co.	TECO 101/6-303 2010 Software	Intangible Plant	\$ 1,429,320	\$ 922,374	\$ 506,947	14.29%	\$ 204,250
TECO	Toledo Edison Co.	TECO 101/6-303 2011 Software	Intangible Plant	\$ 2,119,038	\$ 1,031,006	\$ 1,088,031	14.29%	\$ 302,810
TECO	Toledo Edison Co.	TECO 101/6-303 2012 Software	Intangible Plant	\$ 424,922	\$ 76,767	\$ 348,156	14.29%	\$ 60,721
TECO	Toledo Edison Co.	TECO 101/6-303 2013 Software	Intangible Plant	\$ 423,412	\$ 84,718	\$ 338,694	14.29%	\$ 60,506
TECO	Toledo Edison Co.	TECO 101/6-303 2014 Software	Intangible Plant	\$ 8,013	\$ 47	\$ 7,967	14.29%	\$ 1,145
TECO	Toledo Edison Co.	TECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 240,093	\$ 235,056	\$ 5,037	3.10%	\$ 5,037
TECO	Toledo Edison Co.	TECO 101/6-303 FAS109 Transmission	Intangible Plant	\$ 54,210	\$ 47,785	\$ 6,425	2.37%	\$ 1,285
TECO	Toledo Edison Co.	TECO 101/6-303 Software	Intangible Plant	\$ 843,223	\$ 404,234	\$ 438,989	14.29%	\$ 120,497
Total				\$ 22,504,832	\$ 19,465,646	\$ 3,039,186		\$ 1,013,575

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 September - November 2014 Rider DCR Rates

	(A)	(B)
	Company	Rev Req 8/31/2014
(1)	CEI	\$ 95,855,951
(2)	OE	\$ 95,088,377
(3)	TE	\$ 26,392,409
(4)	TOTAL	\$ 217,336,737

NOTES

(B) Annual Revenue Requirement based on estimated 8/31/2014 Rate Base

II. Quarterly Revenue Requirement Additions

	(A)	(B)	(C)	(D)
	Description	CEI	OE	TE
(1)	DCR Audit Expense Recovery	\$ 812	\$ 812	\$ 812
(2)	Jun - Aug 2014 Reconciliation Amount Adjusted for Sept - Nov 2014	\$ 365,460	\$ (148,042)	\$ (47,720)
(3)	Total Reconciliation	\$ 366,273	\$ (147,230)	\$ (46,907)

SOURCES

- Line 1: Source: Remaining DCR Audit Expenses to be recovered during September - November 2014.
 Line 2: Source: "Quarterly Revenue Requirement Additions: Calculation of June - August 2014 Reconciliation Amount Adjusted for September - November 2014" workpaper, Section III, Col. G
 Line 3: Calculation: Line 1 + Line 2

Rider Charge Calculation - Rider DCR

III. Allocation of Total DCR Revenue Requirement to RS and Non-RS (Based on Sales)

	(A)	(B)	(C)	(D)	(E)	(F)
	Company	Rate Schedule	Annual KWH Sales		Annual Rev Req Allocations	Quarterly Reconciliation
			Total	% Total		
(1)	CEI	RS	5,487,350,074	33.24%	\$ 31,864,628	\$ 121,757
(2)		GS, GP, GSU	11,019,830,444	66.76%	\$ 63,991,324	\$ 244,516
(3)			16,507,180,517	100.00%	\$ 95,855,951	\$ 366,273
(4)	OE	RS	9,197,682,378	46.77%	\$ 44,468,655	\$ (68,853)
(5)		GS, GP, GSU	10,469,939,214	53.23%	\$ 50,619,721	\$ (78,377)
(6)			19,667,621,593	100.00%	\$ 95,088,377	\$ (147,230)
(7)	TE	RS	2,486,533,587	44.27%	\$ 11,682,603	\$ (20,763)
(8)		GS, GP, GSU	3,130,845,739	55.73%	\$ 14,709,806	\$ (26,144)
(9)			5,617,379,326	100.00%	\$ 26,392,409	\$ (46,907)
(10)	OH	RS	17,171,566,039	41.09%	\$ 88,015,886	\$ 32,141
(11)	TOTAL	GS, GP, GSU	24,620,615,397	58.91%	\$ 129,320,851	\$ 139,995
(12)			41,792,181,436	100.00%	\$ 217,336,737	\$ 172,136

NOTES

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

Rider Charge Calculation - Rider DCR

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

	(A) Company	(B) Rate Schedule	(C) Stipulation Allocation			(E) DCR Jurisd.	(F) Annual Rev Req Allocations	(G) Quarterly Reconciliation
			% of Total	% of Non-RS				
(1)	CEI	RS	47.55%	0.00%	0.00%	\$ -	\$ -	
(2)		GS	42.23%	80.52%	90.02%	\$ 57,603,965	\$ 220,109	
(3)		GP	0.63%	1.19%	1.33%	\$ 853,610	\$ 3,262	
(4)		GSU	4.06%	7.74%	8.65%	\$ 5,533,748	\$ 21,145	
(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%	\$ 63,991,324	\$ 244,516	
(10)		Subtotal (GT, STL, POL, TRF)		10.55%				
(11)	OE	RS	62.45%	0.00%	0.00%	\$ -	\$ -	
(12)		GS	27.10%	72.17%	81.75%	\$ 41,383,122	\$ (64,075)	
(13)		GP	5.20%	13.85%	15.69%	\$ 7,941,896	\$ (12,297)	
(14)		GSU	0.85%	2.26%	2.56%	\$ 1,294,703	\$ (2,005)	
(15)		GT	2.19%	5.84%	0.00%	\$ -	\$ -	
(16)		STL	1.39%	3.70%	0.00%	\$ -	\$ -	
(17)		POL	0.76%	2.02%	0.00%	\$ -	\$ -	
(18)		TRF	0.06%	0.16%	0.00%	\$ -	\$ -	
(19)			100.00%	100.00%	100.00%	\$ 50,619,721	\$ (78,377)	
(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%	\$ 12,759,250	\$ (22,677)	
(23)		GP	4.80%	11.42%	12.97%	\$ 1,908,320	\$ (3,392)	
(24)		GSU	0.11%	0.25%	0.29%	\$ 42,236	\$ (75)	
(25)		GT	1.38%	3.29%	0.00%	\$ -	\$ -	
(26)		STL	2.91%	6.92%	0.00%	\$ -	\$ -	
(27)		POL	0.69%	1.64%	0.00%	\$ -	\$ -	
(28)		TRF	0.05%	0.12%	0.00%	\$ -	\$ -	
(29)			100.00%	100.00%	100.00%	\$ 14,709,806	\$ (26,144)	
(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	\$ 31,864,628	5,487,350,074	\$ 0.005807
(2)	OE	RS	\$ 44,468,655	9,197,682,378	\$ 0.004835
(3)	TE	RS	\$ 11,682,603	2,486,533,587	\$ 0.004698
(4)			\$ 88,015,886	17,171,566,039	

NOTES

- (C) Source: Section III, Column E.
- (D) Source: Forecast for September 2014 through August 2015 (All forecasted numbers associated with 2014 3+9 Forecast as of June 2014)
- (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	\$ 57,603,965	22,126,764	\$ 2.6034 per kW
(2)		GP	\$ 853,610	883,345	\$ 0.9663 per kW
(3)		GSU	\$ 5,533,748	8,265,766	\$ 0.6695 per kW
(4)			\$ 63,991,324		
(5)	OE	GS	\$ 41,383,122	24,143,175	\$ 1.7141 per kW
(6)		GP	\$ 7,941,896	6,842,293	\$ 1.1607 per kW
(7)		GSU	\$ 1,294,703	2,671,264	\$ 0.4847 per kVa
(8)			\$ 50,619,721		
(9)	TE	GS	\$ 12,759,250	7,430,990	\$ 1.7170 per kW
(10)		GP	\$ 1,908,320	2,715,284	\$ 0.7028 per kW
(11)		GSU	\$ 42,236	224,783	\$ 0.1879 per kVa
(12)			\$ 14,709,806		

NOTES

- (C) Source: Section IV, Column F.
- (D) Source: Forecast for September 2014 through August 2015 (All forecasted numbers associated with 2014 3+9 Forecast as of June 2014)
- (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	\$ 121,757	1,197,517,757	\$ 0.000102
(2)	OE	RS	\$ (68,853)	1,972,994,229	\$ (0.000035)
(3)	TE	RS	\$ (20,763)	535,493,493	\$ (0.000039)
(4)			\$ 32,141	3,706,005,478	

NOTES

- (C) Source: Section III, Column F.
- (D) Source: Forecast for September 2014 through November 2014 (All forecasted numbers associated with 2014 3+9 Forecast as of June 2014)
- (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	\$ 220,109	5,518,783	\$ 0.0399 per kW
(2)		GP	\$ 3,262	225,495	\$ 0.0145 per kW
(3)		GSU	\$ 21,145	2,070,761	\$ 0.0102 per kW
(4)			\$ 244,516		
(5)	OE	GS	\$ (64,075)	6,053,612	\$ (0.0106) per kW
(6)		GP	\$ (12,297)	1,724,532	\$ (0.0071) per kW
(7)		GSU	\$ (2,005)	665,644	\$ (0.0030) per kVa
(8)			\$ (78,377)		
(9)	TE	GS	\$ (22,677)	1,868,387	\$ (0.0121) per kW
(10)		GP	\$ (3,392)	681,216	\$ (0.0050) per kW
(11)		GSU	\$ (75)	58,556	\$ (0.0013) per kVa
(12)			\$ (26,144)		

NOTES

- (C) Source: Section IV, Column G.
- (D) Source: Forecast for September 2014 through November 2014 (All forecasted numbers associated with 2014 3+9 Forecast as of June 2014)
- (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 September - November 2014
(1)	CEI	RS	\$ 0.005807 per kWh	\$ 0.000102 per kWh	\$ 0.005909 per kWh
(2)		GS	\$ 2.6034 per kW	\$ 0.0399 per kW	\$ 2.6432 per kW
(3)		GP	\$ 0.9663 per kW	\$ 0.0145 per kW	\$ 0.9808 per kW
(4)		GSU	\$ 0.6695 per kW	\$ 0.0102 per kW	\$ 0.6797 per kW
(5)					
(6)	OE	RS	\$ 0.004835 per kWh	\$ (0.000035) per kWh	\$ 0.001258 per kWh
(7)		GS	\$ 1.7141 per kW	\$ (0.0106) per kW	\$ 0.4466 per kW
(8)		GP	\$ 1.1607 per kW	\$ (0.0071) per kW	\$ 0.3024 per kW
(9)		GSU	\$ 0.4847 per kVa	\$ (0.0030) per kVa	\$ 0.1263 per kVa
(10)					
(11)	TE	RS	\$ 0.004698 per kWh	\$ (0.000039) per kWh	\$ 0.004660 per kWh
(12)		GS	\$ 1.7170 per kW	\$ (0.0121) per kW	\$ 1.7049 per kW
(13)		GP	\$ 0.7028 per kW	\$ (0.0050) per kW	\$ 0.6978 per kW
(14)		GSU	\$ 0.1879 per kVa	\$ (0.0013) per kVa	\$ 0.1866 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. Rates for OE adjusted such that the estimated aggregated 2014 Rider DCR revenue does not exceed the annual aggregate revenue cap.

Annual Rider DCR Revenue To-Date and Rider DCR Revenue Cap

X. Annual Rider DCR Revenue Through May 31, 2014

	(A)	(B)	(C)	(D)	(E)	(F)
	Company	Annual Revenue Thru 5/31/2014	2013 Revenue vs. Revenue Cap	2014 Revenue Cap	Actual 2014 Revenue Cap	Under (Over) 2014 Revenue Cap
	CEI	\$ 37,417,086			\$ 132,651,274	\$ 95,234,188
	OE	\$ 37,968,791			\$ 94,750,910	\$ 56,782,119
	TE	\$ 10,312,121			\$ 56,850,546	\$ 46,538,425
	Total	\$ 85,697,998	\$ 751,820	\$ 188,750,000	\$ 189,501,820	\$ 103,803,822

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 June - August 2014 Reconciliation Amount Adjusted for September - November 2014

I. Rider DCR June - August 2014 Rates Based on Estimated 5/31/14 Rate Base

(A) Company	(B) Rate Schedule	(C) Allocation	(D) Annual Revenue Requirements			(E) Quarterly Reconciliation			(J) June - August 2014 Rate Estimated Rate Base
			Rev. Req	Billing Units	Rate	Rev. Req	Billing Units	Rate	
CEI	RS	33.22%	\$ 29,882,719	5,484,543,122	\$ 0.005449 per kWh	\$ (87,783)	1,516,743,596	\$ (0.000058) per kWh	\$ 0.005391 per kWh
	GS	60.11%	\$ 54,066,148	22,099,827	\$ 2.4465 per kW	\$ (158,824)	5,939,030	\$ (0.0267) per kW	\$ 2.4197 per kW
	GP	0.89%	\$ 801,185	882,056	\$ 0.9083 per kW	\$ (2,354)	231,390	\$ (0.0102) per kW	\$ 0.8981 per kW
	GSU	5.77%	\$ 5,193,886	8,253,638	\$ 0.6293 per kW	\$ (15,257)	2,176,521	\$ (0.0070) per kW	\$ 0.6223 per kW
		100.00%	\$ 89,943,937			\$ (264,218)			
OE	RS	46.82%	\$ 43,486,555	9,176,499,573	\$ 0.004739 per kWh	\$ (69,797)	2,445,677,585	\$ (0.000029) per kWh	\$ 0.004710 per kWh
	GS	43.48%	\$ 40,387,341	24,006,107	\$ 1.6824 per kW	\$ (64,823)	6,444,742	\$ (0.0101) per kW	\$ 1.6723 per kW
	GP	8.34%	\$ 7,750,795	6,795,858	\$ 1.1405 per kW	\$ (12,440)	1,797,301	\$ (0.0069) per kW	\$ 1.1336 per kW
	GSU	1.36%	\$ 1,263,549	2,653,410	\$ 0.4762 per kVa	\$ (2,028)	690,727	\$ (0.0029) per kVa	\$ 0.4733 per kVa
		100.00%	\$ 92,888,240			\$ (149,089)			
TE	RS	44%	\$ 10,992,923	2,479,299,221	\$ 0.004434 per kWh	\$ (7,534)	715,167,257	\$ (0.000011) per kWh	\$ 0.004423 per kWh
	GS	48%	\$ 12,075,336	7,435,493	\$ 1.6240 per kW	\$ (8,276)	2,016,400	\$ (0.0041) per kW	\$ 1.6199 per kW
	GP	7%	\$ 1,806,031	2,698,164	\$ 0.6694 per kW	\$ (1,238)	719,416	\$ (0.0017) per kW	\$ 0.6676 per kW
	GSU	0%	\$ 39,973	223,393	\$ 0.1789 per kVa	\$ (27)	57,314	\$ (0.0005) per kVa	\$ 0.1785 per kVa
		100.00%	\$ 24,914,262			\$ (17,076)			
TOTAL			\$ 207,746,439			\$ (430,382)			

Notes:

Source: See "Rider Charge Calculation - Rider DCR" workpaper from Rider DCR filing April 23, 2014.

Quarterly Revenue Requirement Additions: Calculation of June - August 2014 Reconciliation Amount Adjusted for September - November 2014

II. Rider DCR June - August 2014 Rates Based on Actual 5/31/14 Rate Base

(A) Company	(B) Rate Schedule	(C) Allocation	(D) (E) (F) Annual Revenue Requirements			(G) (H) (I) Quarterly Reconciliation			(J) June - August 2014 Rate Actual Rate Base
			Rev. Req	Billing Units	Rate	Rev. Req	Billing Units	Rate	
CEI	RS	33.22%	\$ 30,330,787	5,484,543,122	\$ 0.005530 per kWh	\$ (87,783)	1,516,743,596	\$ (0.000058) per kWh	\$ 0.005472 per kWh
	GS	60.11%	\$ 54,876,828	22,099,827	\$ 2.4831 per kW	\$ (158,824)	5,939,030	\$ (0.0267) per kW	\$ 2.4564 per kW
	GP	0.89%	\$ 813,198	882,056	\$ 0.9219 per kW	\$ (2,354)	231,390	\$ (0.0102) per kW	\$ 0.9118 per kW
	GSU	5.77%	\$ 5,271,765	8,253,638	\$ 0.6387 per kW	\$ (15,257)	2,176,521	\$ (0.0070) per kW	\$ 0.6317 per kW
		100.00%	\$ 91,292,578			\$ (264,218)			
OE	RS	46.82%	\$ 43,227,081	9,176,499,573	\$ 0.004711 per kWh	\$ (69,797)	2,445,677,585	\$ (0.000029) per kWh	\$ 0.004682 per kWh
	GS	43.48%	\$ 40,146,359	24,006,107	\$ 1.6723 per kW	\$ (64,823)	6,444,742	\$ (0.0101) per kW	\$ 1.6623 per kW
	GP	8.34%	\$ 7,704,547	6,795,858	\$ 1.1337 per kW	\$ (12,440)	1,797,301	\$ (0.0069) per kW	\$ 1.1268 per kW
	GSU	1.36%	\$ 1,256,010	2,653,410	\$ 0.4734 per kVa	\$ (2,028)	690,727	\$ (0.0029) per kVa	\$ 0.4704 per kVa
		100.00%	\$ 92,333,997			\$ (149,089)			
TE	RS	44.12%	\$ 10,917,307	2,479,299,221	\$ 0.004403 per kWh	\$ (7,534)	715,167,257	\$ (0.000011) per kWh	\$ 0.004393 per kWh
	GS	48.47%	\$ 11,992,275	7,435,493	\$ 1.6128 per kW	\$ (8,276)	2,016,400	\$ (0.0041) per kW	\$ 1.6087 per kW
	GP	7.25%	\$ 1,793,608	2,698,164	\$ 0.6648 per kW	\$ (1,238)	719,416	\$ (0.0017) per kW	\$ 0.6630 per kW
	GSU	0.16%	\$ 39,698	223,393	\$ 0.1777 per kVa	\$ (27)	57,314	\$ (0.0005) per kVa	\$ 0.1772 per kVa
		100.00%	\$ 24,742,888			\$ (17,076)			
TOTAL			\$ 208,369,462			\$ (430,382)			

- (C) Source: Rider DCR filing April 23, 2014
- (D) Calculation: Annual DCR Revenue Requirement based on actual 5/31/14 Rate Base x Column C
- (E) Estimated billing units for June 2014 - May 2015. Source: Rider DCR filing April 23, 2014.
- (F) Calculation: Column D / Column E
- (G) Source: Rider DCR filing April 23, 2014
- (H) Estimated billing units for June - August 2014. Source: Rider DCR filing April 23, 2014.
- (I) Calculation: Column G / Column H
- (J) Calculation: Column F + Column I

Quarterly Revenue Requirement Additions: Calculation of June - August 2014 Reconciliation Amount Adjusted for September - November 2014

III. Estimated Rider DCR Reconciliation Amount for September - November 2014

(A) Company	(B) Rate Schedule	(C) June - August 2014 Rate Estimated Rate Base	(D) June - August 2014 Rate Actual Rate Base	(E) Difference	(F) Billing Units	(G) Reconciliation Amount
CEI	RS	\$ 0.005391 per kWh	\$ 0.005472 per kWh	\$ 0.000082 per kWh	1,516,743,596	\$ 123,913
	GS	\$ 2.4197 per kW	\$ 2.4564 per kW	\$ 0.0367 per kW	5,939,030	\$ 217,859
	GP	\$ 0.8981 per kW	\$ 0.9118 per kW	\$ 0.0136 per kW	231,390	\$ 3,151
	GSU	\$ 0.6223 per kW	\$ 0.6317 per kW	\$ 0.0094 per kW	2,176,521	\$ 20,537
						\$ 365,460
OE	RS	\$ 0.004710 per kWh	\$ 0.004682 per kWh	\$ (0.000028) per kWh	2,445,677,585	\$ (69,154)
	GS	\$ 1.6723 per kW	\$ 1.6623 per kW	\$ (0.0100) per kW	6,444,742	\$ (64,695)
	GP	\$ 1.1336 per kW	\$ 1.1268 per kW	\$ (0.0068) per kW	1,797,301	\$ (12,231)
	GSU	\$ 0.4733 per kVa	\$ 0.4704 per kVa	\$ (0.0028) per kVa	690,727	\$ (1,963)
						\$ (148,042)
TE	RS	\$ 0.004423 per kWh	\$ 0.004393 per kWh	\$ (0.000030) per kWh	715,167,257	\$ (21,812)
	GS	\$ 1.6199 per kW	\$ 1.6087 per kW	\$ (0.0112) per kW	2,016,400	\$ (22,525)
	GP	\$ 0.6676 per kW	\$ 0.6630 per kW	\$ (0.0046) per kW	719,416	\$ (3,312)
	GSU	\$ 0.1785 per kVa	\$ 0.1772 per kVa	\$ (0.0012) per kVa	57,314	\$ (71)
						\$ (47,720)
TOTAL						\$ 169,699

- (C) Source: Section I, Column J
- (D) Source: Section II, Column J
- (E) Calculation: Column D - Column C
- (F) Estimated billing units for June - August 2014. Source: Original budget used in Rider DCR filing April 23, 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 as of June 2014

Annual Energy (September 2014 - August 2015) :

Source: 2014 3+9 Forecast as of June 2014

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	5,487,350,074	9,197,682,378	2,486,533,587	17,171,566,039
GS	kWh	6,597,594,185	6,563,355,460	1,985,740,357	15,146,690,002
GP	kWh	444,517,026	2,847,263,672	1,033,136,261	4,324,916,959
GSU	kWh	3,977,719,233	1,059,320,082	111,969,121	5,149,008,436
Total		16,507,180,517	19,667,621,593	5,617,379,326	41,792,181,436

Annual Demand (September 2014 - August 2015) :

Source: 2014 3+9 Forecast as of June 2014

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	22,126,764	24,143,175	7,430,990
GP	kW	883,345	6,842,293	2,715,284
GSU	kW/kVA	8,265,766	2,671,264	224,783

September 2014 - November 2014 Energy:

Source: 2014 3+9 Forecast as of June 2014

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	1,197,517,757	1,972,994,229	535,493,493	3,706,005,478
GS	kWh	1,582,357,052	1,562,954,185	479,389,252	3,624,700,489
GP	kWh	113,587,996	693,914,643	250,276,081	1,057,778,720
GSU	kWh	977,213,296	254,491,085	27,326,479	1,259,030,860
Total		3,870,676,102	4,484,354,142	1,292,485,305	9,647,515,548

September 2014 - November 2014 Demand:

Source: 2014 3+9 Forecast as of June 2014

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	5,518,783	6,053,612	1,868,387
GP	kW	225,495	1,724,532	681,216
GSU	kW/kVA	2,070,761	665,644	58,556

The Toledo Edison Company
Case No. 13-2007-EL-RDR
Typical Bills - Comparison (DCR June - August 2014 vs. DCR September - November 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	\$ 37.63	\$ 37.69	\$ 0.06	0.2%
2	0	500	\$ 71.08	\$ 71.20	\$ 0.12	0.2%
3	0	750	\$ 104.57	\$ 104.75	\$ 0.18	0.2%
4	0	1,000	\$ 138.02	\$ 138.26	\$ 0.24	0.2%
5	0	1,250	\$ 171.48	\$ 171.78	\$ 0.30	0.2%
6	0	1,500	\$ 204.93	\$ 205.29	\$ 0.36	0.2%
7	0	2,000	\$ 271.87	\$ 272.34	\$ 0.47	0.2%
8	0	2,500	\$ 338.56	\$ 339.15	\$ 0.59	0.2%
9	0	3,000	\$ 405.27	\$ 405.98	\$ 0.71	0.2%
10	0	3,500	\$ 471.95	\$ 472.78	\$ 0.83	0.2%
11	0	4,000	\$ 538.63	\$ 539.58	\$ 0.95	0.2%
12	0	4,500	\$ 605.34	\$ 606.41	\$ 1.07	0.2%
13	0	5,000	\$ 672.07	\$ 673.26	\$ 1.18	0.2%
14	0	5,500	\$ 738.71	\$ 740.01	\$ 1.30	0.2%
15	0	6,000	\$ 805.42	\$ 806.84	\$ 1.42	0.2%
16	0	6,500	\$ 872.10	\$ 873.64	\$ 1.54	0.2%
17	0	7,000	\$ 938.79	\$ 940.45	\$ 1.66	0.2%
18	0	7,500	\$ 1,005.51	\$ 1,007.29	\$ 1.78	0.2%
19	0	8,000	\$ 1,072.16	\$ 1,074.06	\$ 1.90	0.2%
20	0	8,500	\$ 1,138.90	\$ 1,140.91	\$ 2.01	0.2%
21	0	9,000	\$ 1,205.57	\$ 1,207.70	\$ 2.13	0.2%
22	0	9,500	\$ 1,272.29	\$ 1,274.54	\$ 2.25	0.2%
23	0	10,000	\$ 1,338.95	\$ 1,341.32	\$ 2.37	0.2%
24	0	10,500	\$ 1,405.65	\$ 1,408.14	\$ 2.49	0.2%
25	0	11,000	\$ 1,472.35	\$ 1,474.96	\$ 2.61	0.2%

The Toledo Edison Company
Case No. 13-2007-EL-RDR
Typical Bills - Comparison (DCR June - August 2014 vs. DCR September - November 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	\$ 37.63	\$ 37.69	\$ 0.06	0.2%
2	0	500	\$ 71.08	\$ 71.20	\$ 0.12	0.2%
3	0	750	\$ 104.57	\$ 104.75	\$ 0.18	0.2%
4	0	1,000	\$ 138.02	\$ 138.26	\$ 0.24	0.2%
5	0	1,250	\$ 171.48	\$ 171.78	\$ 0.30	0.2%
6	0	1,500	\$ 204.93	\$ 205.29	\$ 0.36	0.2%
7	0	2,000	\$ 271.87	\$ 272.34	\$ 0.47	0.2%
8	0	2,500	\$ 338.56	\$ 339.15	\$ 0.59	0.2%
9	0	3,000	\$ 405.27	\$ 405.98	\$ 0.71	0.2%
10	0	3,500	\$ 471.95	\$ 472.78	\$ 0.83	0.2%
11	0	4,000	\$ 538.63	\$ 539.58	\$ 0.95	0.2%
12	0	4,500	\$ 605.34	\$ 606.41	\$ 1.07	0.2%
13	0	5,000	\$ 672.07	\$ 673.26	\$ 1.18	0.2%
14	0	5,500	\$ 738.71	\$ 740.01	\$ 1.30	0.2%
15	0	6,000	\$ 805.42	\$ 806.84	\$ 1.42	0.2%
16	0	6,500	\$ 872.10	\$ 873.64	\$ 1.54	0.2%
17	0	7,000	\$ 938.79	\$ 940.45	\$ 1.66	0.2%
18	0	7,500	\$ 1,005.51	\$ 1,007.29	\$ 1.78	0.2%
19	0	8,000	\$ 1,072.16	\$ 1,074.06	\$ 1.90	0.2%
20	0	8,500	\$ 1,138.90	\$ 1,140.91	\$ 2.01	0.2%
21	0	9,000	\$ 1,205.57	\$ 1,207.70	\$ 2.13	0.2%
22	0	9,500	\$ 1,272.29	\$ 1,274.54	\$ 2.25	0.2%
23	0	10,000	\$ 1,338.95	\$ 1,341.32	\$ 2.37	0.2%
24	0	10,500	\$ 1,405.65	\$ 1,408.14	\$ 2.49	0.2%
25	0	11,000	\$ 1,472.35	\$ 1,474.96	\$ 2.61	0.2%

The Toledo Edison Company
Case No. 13-2007-EL-RDR
Typical Bills - Comparison (DCR June - August 2014 vs. DCR September - November 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 Apt. (Rate RS)						
1	0	250	\$ 37.63	\$ 37.69	\$ 0.06	0.2%
2	0	500	\$ 71.08	\$ 71.20	\$ 0.12	0.2%
3	0	750	\$ 104.57	\$ 104.75	\$ 0.18	0.2%
4	0	1,000	\$ 138.02	\$ 138.26	\$ 0.24	0.2%
5	0	1,250	\$ 171.48	\$ 171.78	\$ 0.30	0.2%
6	0	1,500	\$ 204.93	\$ 205.29	\$ 0.36	0.2%
7	0	2,000	\$ 271.87	\$ 272.34	\$ 0.47	0.2%
8	0	2,500	\$ 338.56	\$ 339.15	\$ 0.59	0.2%
9	0	3,000	\$ 405.27	\$ 405.98	\$ 0.71	0.2%
10	0	3,500	\$ 471.95	\$ 472.78	\$ 0.83	0.2%
11	0	4,000	\$ 538.63	\$ 539.58	\$ 0.95	0.2%
12	0	4,500	\$ 605.34	\$ 606.41	\$ 1.07	0.2%
13	0	5,000	\$ 672.07	\$ 673.26	\$ 1.18	0.2%
14	0	5,500	\$ 738.71	\$ 740.01	\$ 1.30	0.2%
15	0	6,000	\$ 805.42	\$ 806.84	\$ 1.42	0.2%
16	0	6,500	\$ 872.10	\$ 873.64	\$ 1.54	0.2%
17	0	7,000	\$ 938.79	\$ 940.45	\$ 1.66	0.2%
18	0	7,500	\$ 1,005.51	\$ 1,007.29	\$ 1.78	0.2%
19	0	8,000	\$ 1,072.16	\$ 1,074.06	\$ 1.90	0.2%
20	0	8,500	\$ 1,138.90	\$ 1,140.91	\$ 2.01	0.2%
21	0	9,000	\$ 1,205.57	\$ 1,207.70	\$ 2.13	0.2%
22	0	9,500	\$ 1,272.29	\$ 1,274.54	\$ 2.25	0.2%
23	0	10,000	\$ 1,338.95	\$ 1,341.32	\$ 2.37	0.2%
24	0	10,500	\$ 1,405.65	\$ 1,408.14	\$ 2.49	0.2%
25	0	11,000	\$ 1,472.35	\$ 1,474.96	\$ 2.61	0.2%

The Toledo Edison Company
Case No. 13-2007-EL-RDR
Typical Bills - Comparison (DCR June - August 2014 vs. DCR September - November 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	\$ 37.63	\$ 37.69	\$ 0.06	0.2%
2	0	500	\$ 71.08	\$ 71.20	\$ 0.12	0.2%
3	0	750	\$ 104.57	\$ 104.75	\$ 0.18	0.2%
4	0	1,000	\$ 138.02	\$ 138.26	\$ 0.24	0.2%
5	0	1,250	\$ 171.48	\$ 171.78	\$ 0.30	0.2%
6	0	1,500	\$ 204.93	\$ 205.29	\$ 0.36	0.2%
7	0	2,000	\$ 271.87	\$ 272.34	\$ 0.47	0.2%
8	0	2,500	\$ 338.56	\$ 339.15	\$ 0.59	0.2%
9	0	3,000	\$ 405.27	\$ 405.98	\$ 0.71	0.2%
10	0	3,500	\$ 471.95	\$ 472.78	\$ 0.83	0.2%
11	0	4,000	\$ 538.63	\$ 539.58	\$ 0.95	0.2%
12	0	4,500	\$ 605.34	\$ 606.41	\$ 1.07	0.2%
13	0	5,000	\$ 672.07	\$ 673.26	\$ 1.18	0.2%
14	0	5,500	\$ 738.71	\$ 740.01	\$ 1.30	0.2%
15	0	6,000	\$ 805.42	\$ 806.84	\$ 1.42	0.2%
16	0	6,500	\$ 872.10	\$ 873.64	\$ 1.54	0.2%
17	0	7,000	\$ 938.79	\$ 940.45	\$ 1.66	0.2%
18	0	7,500	\$ 1,005.51	\$ 1,007.29	\$ 1.78	0.2%
19	0	8,000	\$ 1,072.16	\$ 1,074.06	\$ 1.90	0.2%
20	0	8,500	\$ 1,138.90	\$ 1,140.91	\$ 2.01	0.2%
21	0	9,000	\$ 1,205.57	\$ 1,207.70	\$ 2.13	0.2%
22	0	9,500	\$ 1,272.29	\$ 1,274.54	\$ 2.25	0.2%
23	0	10,000	\$ 1,338.95	\$ 1,341.32	\$ 2.37	0.2%
24	0	10,500	\$ 1,405.65	\$ 1,408.14	\$ 2.49	0.2%
25	0	11,000	\$ 1,472.35	\$ 1,474.96	\$ 2.61	0.2%

The Toledo Edison Company
Case No. 13-2007-EL-RDR
Typical Bills - Comparison (DCR June - August 2014 vs. DCR September - November 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	\$ 180.85	\$ 181.70	\$ 0.85	0.5%
2	10	2,000	\$ 272.05	\$ 272.90	\$ 0.85	0.3%
3	10	3,000	\$ 362.78	\$ 363.63	\$ 0.85	0.2%
4	10	4,000	\$ 453.50	\$ 454.35	\$ 0.85	0.2%
5	10	5,000	\$ 544.25	\$ 545.10	\$ 0.85	0.2%
6	10	6,000	\$ 634.93	\$ 635.78	\$ 0.85	0.1%
7	1,000	100,000	\$ 20,108.53	\$ 20,193.53	\$ 85.00	0.4%
8	1,000	200,000	\$ 29,124.70	\$ 29,209.70	\$ 85.00	0.3%
9	1,000	300,000	\$ 38,140.86	\$ 38,225.86	\$ 85.00	0.2%
10	1,000	400,000	\$ 47,157.03	\$ 47,242.03	\$ 85.00	0.2%
11	1,000	500,000	\$ 56,173.20	\$ 56,258.20	\$ 85.00	0.2%
12	1,000	600,000	\$ 65,189.36	\$ 65,274.36	\$ 85.00	0.1%

The Toledo Edison Company
Case No. 13-2007-EL-RDR
Typical Bills - Comparison (DCR June - August 2014 vs. DCR September - November 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	\$ 6,629.61	\$ 6,644.71	\$ 15.10	0.2%
2	500	100,000	\$ 11,038.44	\$ 11,053.54	\$ 15.10	0.1%
3	500	150,000	\$ 15,447.27	\$ 15,462.37	\$ 15.10	0.1%
4	500	200,000	\$ 19,856.11	\$ 19,871.21	\$ 15.10	0.1%
5	500	250,000	\$ 24,264.94	\$ 24,280.04	\$ 15.10	0.1%
6	500	300,000	\$ 28,673.77	\$ 28,688.87	\$ 15.10	0.1%
7	5,000	500,000	\$ 64,758.21	\$ 64,909.21	\$ 151.00	0.2%
8	5,000	1,000,000	\$ 108,778.37	\$ 108,929.37	\$ 151.00	0.1%
9	5,000	1,500,000	\$ 152,662.60	\$ 152,813.60	\$ 151.00	0.1%
10	5,000	2,000,000	\$ 196,546.83	\$ 196,697.83	\$ 151.00	0.1%
11	5,000	2,500,000	\$ 240,431.06	\$ 240,582.06	\$ 151.00	0.1%
12	5,000	3,000,000	\$ 284,315.29	\$ 284,466.29	\$ 151.00	0.1%

The Toledo Edison Company
Case No. 13-2007-EL-RDR
Typical Bills - Comparison (DCR June - August 2014 vs. DCR September - November 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	\$ 10,330.33	\$ 10,338.43	\$ 8.10	0.1%
2	1,000	200,000	\$ 17,898.00	\$ 17,906.10	\$ 8.10	0.0%
3	1,000	300,000	\$ 25,465.66	\$ 25,473.76	\$ 8.10	0.0%
4	1,000	400,000	\$ 33,033.33	\$ 33,041.43	\$ 8.10	0.0%
5	1,000	500,000	\$ 40,601.00	\$ 40,609.10	\$ 8.10	0.0%
6	1,000	600,000	\$ 48,168.66	\$ 48,176.76	\$ 8.10	0.0%
7	10,000	1,000,000	\$ 101,238.36	\$ 101,319.36	\$ 81.00	0.1%
8	10,000	2,000,000	\$ 176,506.82	\$ 176,587.82	\$ 81.00	0.0%
9	10,000	3,000,000	\$ 251,775.28	\$ 251,856.28	\$ 81.00	0.0%
10	10,000	4,000,000	\$ 327,043.74	\$ 327,124.74	\$ 81.00	0.0%
11	10,000	5,000,000	\$ 402,312.21	\$ 402,393.21	\$ 81.00	0.0%
12	10,000	6,000,000	\$ 477,580.67	\$ 477,661.67	\$ 81.00	0.0%

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

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Filed pursuant to Order dated July 18, 2012 in Case No. 12-1230-EL-SSO, and in Case No. 13-2007-EL-RDR before

The Public Utilities Commission of Ohio

Issued by: Charles E. Jones Jr., President

Effective: September 1, 2014

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

RATE:

RS (all kWhs, per kWh)	0.4660¢
GS (per kW of Billing Demand)	\$1.7049
GP (per kW of Billing Demand)	\$0.6978
GSU (per kVa of Billing Demand)	\$0.1866

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

7/2/2014 3:12:29 PM

in

Case No(s). 13-2007-EL-RDR, 89-6008-EL-TRF

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