

October 2, 2014

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

SUBJECT: Case Nos. 14-1630-EL-RDR  
89-6008-EL-TRF

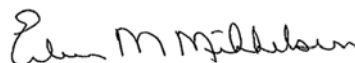
Dear Ms. McNeal:

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 December 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. 14-1630-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)  
 December 2014 - February 2015 Filing  
 October 2, 2014

Page Name	Page
December 2014 - February 2015 Revenue Requirements Summary	1
Actual 8/31/2014 Rate Base and Revenue Requirements	
DCR Revenue Requirement Calculation	2
Plant In Service	3
Reserve for Accumulated Depreciation	7
ADIT Balances	11
Depreciation Calculations	12
Property Tax Calculations	16
Summary of Exclusions	19
Service Company Allocation Summary	20
Service Company Depreciation	21
Service Company Property Tax	23
Incremental Service Company Depreciation and Property Tax Expense	25
Intangible Depreciation Expense	26
Estimated 11/30/2014 Rate Base and Revenue Requirements	
DCR Revenue Requirement Calculation	27
Plant In Service	28
Reserve for Accumulated Depreciation	32
ADIT Balances	36
Depreciation Calculations	37
Property Tax Calculations	41
Summary of Exclusions	44
Service Company Allocation Summary	45
Service Company Depreciation	46
Service Company Property Tax	48
Incremental Service Company Depreciation and Property Tax Expense	50
Intangible Depreciation Expense	51
December 2014 - February 2015 Rider DCR - Rate Design	52
December 2014 - February 2015 Rider DCR - Reconciliation from September - November 2014	58
December 2014 - February 2015 Billing Units Used for Rate Design	61
December 2014 - February 2015 Typical Bill Comparisons	62
December 2014 - February 2015 Rider DCR Tariff	69

**Rider DCR**  
**Rates for December 2014 - February 2015**  
**Revenue Requirement Summary**

(\$ millions)

**Calculation of Annual Revenue Requirement Based on Estimated 11/30/2014 Rate Base**

<b>Line No.</b>	<b>Description</b>	<b>Source</b>	<b>CEI</b>	<b>OE</b>	<b>TE</b>	<b>TOTAL</b>
1	Annual Revenue Requirement Based on Actual 8/31/2014 Rate Base	10/2/2014 Compliance Filing; Page 2; Column (f) Lines 36-39	\$ 93.8	\$ 96.9	\$ 26.0	\$ 216.7
2	Incremental Revenue Requirement Based on Estimated 11/30/2014 Rate Base	Calculation: 10/2/2014 Compliance Filing (Page 27, Column (f) Lines 36-39) minus Line 1	\$ 3.1	\$ 3.9	\$ 1.7	\$ 8.7
3	Annual Revenue Requirement Based on Estimated 11/30/2014 Rate Base	Calculation: SUM [ Line 1 through Line 2 ]	\$ 97.0	\$ 100.8	\$ 27.7	\$ 225.4

**Rider DCR**  
**Actual Distribution Rate Base Additions as of 8/31/14**  
**Revenue Requirement Calculation**

(\$ millions)

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

	(A)	(B)	(C) = (B) - (A)	(D)
<b>Gross Plant</b>	<b>5/31/2007*</b>	<b>8/31/2014</b>	<b>Incremental</b>	<b>Source of Column (B)</b>
(1) CEI	1,927.1	2,746.2	819.1	Sch B2.1 (Actual) Line 45
(2) OE	2,074.0	3,049.4	975.4	Sch B2.1 (Actual) Line 47
(3) TE	771.5	1,100.8	329.3	Sch B2.1 (Actual) Line 44
(4) <b>Total</b>	<b>4,772.5</b>	<b>6,896.4</b>	<b>2,123.9</b>	<b>Sum: [ (1) through (3) ]</b>
<b>Accumulated Reserve</b>				
(5) CEI	(773.0)	(1,134.7)	(361.6)	-Sch B3 (Actual) Line 46
(6) OE	(803.0)	(1,200.9)	(397.8)	-Sch B3 (Actual) Line 48
(7) TE	(376.8)	(534.5)	(157.7)	-Sch B3 (Actual) Line 45
(8) <b>Total</b>	<b>(1,952.8)</b>	<b>(2,870.0)</b>	<b>(917.2)</b>	<b>Sum: [ (5) through (7) ]</b>
<b>Net Plant In Service</b>				
(9) CEI	1,154.0	1,611.6	457.5	(1) + (5)
(10) OE	1,271.0	1,848.5	577.5	(2) + (6)
(11) TE	394.7	566.3	171.6	(3) + (7)
(12) <b>Total</b>	<b>2,819.7</b>	<b>4,026.4</b>	<b>1,206.7</b>	<b>Sum: [ (9) through (11) ]</b>
<b>ADIT</b>				
(13) CEI	(246.4)	(457.2)	(210.8)	- ADIT Balances (Actual) Line 3
(14) OE	(197.1)	(468.3)	(271.3)	- ADIT Balances (Actual) Line 3
(15) TE	(10.3)	(132.8)	(122.5)	- ADIT Balances (Actual) Line 3
(16) <b>Total</b>	<b>(453.8)</b>	<b>(1,058.3)</b>	<b>(604.5)</b>	<b>Sum: [ (13) through (15) ]</b>
<b>Rate Base</b>				
(17) CEI	907.7	1,154.4	246.7	(9) + (13)
(18) OE	1,073.9	1,380.1	306.2	(10) + (14)
(19) TE	384.4	433.6	49.2	(11) + (15)
(20) <b>Total</b>	<b>2,366.0</b>	<b>2,968.1</b>	<b>602.2</b>	<b>Sum: [ (17) through (19) ]</b>
<b>Depreciation Exp</b>				
(21) CEI	60.0	87.4	27.4	Sch B-3.2 (Actual) Line 46
(22) OE	62.0	90.0	28.0	Sch B-3.2 (Actual) Line 48
(23) TE	24.5	35.0	10.5	Sch B-3.2 (Actual) Line 45
(24) <b>Total</b>	<b>146.5</b>	<b>212.3</b>	<b>65.8</b>	<b>Sum: [ (21) through (23) ]</b>
<b>Property Tax Exp</b>				
(25) CEI	65.0	103.1	38.1	Sch C-3.10a (Actual) Line 4
(26) OE	57.4	91.3	33.9	Sch C-3.10a (Actual) Line 4
(27) TE	20.1	29.9	9.8	Sch C-3.10a (Actual) Line 4
(28) <b>Total</b>	<b>142.4</b>	<b>224.3</b>	<b>81.9</b>	<b>Sum: [ (25) through (27) ]</b>

	Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(29) CEI	246.7	20.9	27.4	38.1	86.4
(30) OE	306.2	26.0	28.0	33.9	87.9
(31) TE	49.2	4.2	10.5	9.8	24.5
(32) <b>Total</b>	<b>602.2</b>	<b>51.1</b>	<b>65.8</b>	<b>81.9</b>	<b>198.8</b>

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

	(a)	(b)	(c)	(d)	(e)	(f)
<b>Revenue Requirement with Tax</b>	<b>Equity Return</b>	<b>Tax Rate</b>	<b>Income Tax</b>	<b>CAT 0.26%</b>	<b>Taxes</b>	<b>Rev. Req. + Tax</b>
(36) CEI	12.7	36.13%	7.2	0.2	7.4	93.8
(37) OE	15.8	35.80%	8.8	0.3	9.0	96.9
(38) TE	2.5	35.68%	1.4	0.1	1.5	26.0
(39) <b>Total</b>	<b>31.0</b>		<b>17.4</b>	<b>0.6</b>	<b>17.9</b>	<b>216.7</b>

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

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

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

The Toledo Edison Company: 14-1630-EL-RDR  
8/31/2014 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 8/31/2014, 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 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	\$ 10,303,553	100%	\$ 10,303,553		\$ 10,303,553
4	354	Towers & Fixtures	\$ 34,264	100%	\$ 34,264		\$ 34,264
5	355	Poles & Fixtures	\$ 4,120,088	100%	\$ 4,120,088		\$ 4,120,088
6	356	Overhead Conductors & Devices	\$ 5,313,402	100%	\$ 5,313,402		\$ 5,313,402
7	357	Underground Conduit	\$ 498,043	100%	\$ 498,043		\$ 498,043
8	358	Underground Conductors & Devices	\$ 386,079	100%	\$ 386,079		\$ 386,079
9	359	Roads & Trails	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 38,221,645	100%	\$ 38,221,645	\$ (15,628,438)	\$ 22,593,207

The Toledo Edison Company: 14-1630-EL-RDR  
8/31/2014 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 8/31/2014, 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 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	\$ 4,966,340	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	\$ 92,623,398	100%	\$ 92,623,398		\$ 92,623,398
14	364	Poles, Towers & Fixtures	\$ 159,352,402	100%	\$ 159,352,402		\$ 159,352,402
15	365	Overhead Conductors & Devices	\$ 201,750,849	100%	\$ 201,750,849		\$ 201,750,849
16	366	Underground Conduit	\$ 13,189,680	100%	\$ 13,189,680		\$ 13,189,680
17	367	Underground Conductors & Devices	\$ 120,743,800	100%	\$ 120,743,800		\$ 120,743,800
18	368	Line Transformers	\$ 149,576,771	100%	\$ 149,576,771		\$ 149,576,771
19	369	Services	\$ 66,743,959	100%	\$ 66,743,959		\$ 66,743,959
20	370	Meters	\$ 38,911,644	100%	\$ 38,911,644		\$ 38,911,644
21	371	Installation on Customer Premises	\$ 6,477,202	100%	\$ 6,477,202		\$ 6,477,202
22	373	Street Lighting & Signal Systems	\$ 56,564,064	100%	\$ 56,564,064		\$ 56,564,064
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	100%	\$ 7,901		\$ 7,901
24		Total Distribution Plant	\$ 916,828,333	100%	\$ 916,828,333	\$ -	\$ 916,828,333

The Toledo Edison Company: 14-1630-EL-RDR  
8/31/2014 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)  
Page 3 of 4

NOTE: Column A contains actual plant in service balances as of 8/31/2014, 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 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	\$ 56,212,421	100%	\$ 56,212,421		\$ 56,212,421
27	391.1	Office Furniture & Equipment	\$ 2,215,313	100%	\$ 2,215,313		\$ 2,215,313
28	391.2	Data Processing Equipment	\$ 9,967,981	100%	\$ 9,967,981		\$ 9,967,981
29	392	Transportation Equipment	\$ 1,207,833	100%	\$ 1,207,833		\$ 1,207,833
30	393	Stores Equipment	\$ 611,035	100%	\$ 611,035		\$ 611,035
31	394	Tools, Shop & Garage Equipment	\$ 5,275,817	100%	\$ 5,275,817		\$ 5,275,817
32	395	Laboratory Equipment	\$ 1,697,770	100%	\$ 1,697,770		\$ 1,697,770
33	396	Power Operated Equipment	\$ 918,265	100%	\$ 918,265		\$ 918,265
34	397	Communication Equipment	\$ 9,554,538	100%	\$ 9,554,538		\$ 9,554,538
35	398	Miscellaneous Equipment	\$ 443,536	100%	\$ 443,536		\$ 443,536
36	399.1	Asset Retirement Costs for General Plant	\$ 7,345,237	100%	\$ 7,345,237		\$ 7,345,237
37		Total General Plant	\$ 97,275,843	100%	\$ 97,275,843	\$0	\$ 97,275,843

The Toledo Edison Company: 14-1630-EL-RDR  
8/31/2014 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)  
Page 4 of 4

NOTE: Column A contains actual plant in service balances as of 8/31/2014, 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 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	\$ 22,103,455	100%	\$ 22,103,455		\$ 22,103,455
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	\$ 22,397,759		\$ 22,397,759	\$ -	\$ 22,397,759
42		Company Total Plant	<u>\$ 1,074,723,580</u>	100%	<u>\$ 1,074,723,580</u>	<u>\$ (15,628,438)</u>	<u>\$ 1,059,095,142</u>
43		Service Company Plant Allocated*					\$ 41,729,657
44		Grand Total Plant (42 + 43)					<u>\$ 1,100,824,799</u>

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



The Toledo Edison Company: 14-1630-EL-RDR  
8/31/2014 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)  
Page 1 of 4

NOTE: Column B contains actual reserve for accumulated depreciation balances as of 8/31/2014, 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 8/31/2014 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	\$ 196,520	100%	\$ 196,520	\$ 196,520
3	353	Station Equipment	\$ 10,303,553	\$ 4,627,346	100%	\$ 4,627,346	\$ 4,627,346
4	354	Towers & Fixtures	\$ 34,264	\$ 40,543	100%	\$ 40,543	\$ 40,543
5	355	Poles & Fixtures	\$ 4,120,088	\$ 2,753,790	100%	\$ 2,753,790	\$ 2,753,790
6	356	Overhead Conductors & Devices	\$ 5,313,402	\$ 3,092,652	100%	\$ 3,092,652	\$ 3,092,652
7	357	Underground Conduit	\$ 498,043	\$ 165,230	100%	\$ 165,230	\$ 165,230
8	358	Underground Conductors & Devices	\$ 386,079	\$ 165,072	100%	\$ 165,072	\$ 165,072
9	359	Roads & Trails	\$ -	\$ -	100%	\$ -	\$ -
10		Total Transmission Plant	\$ 22,593,207	\$ 11,041,152	100%	\$ 11,041,152	\$0 \$ 11,041,152

The Toledo Edison Company: 14-1630-EL-RDR  
8/31/2014 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)  
Page 2 of 4

NOTE: Column B contains actual reserve for accumulated depreciation balances as of 8/31/2014, 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 8/31/2014 Plant in Service Balances" worksheet.

Line No.	Account No.	Account Title	Total Company		Reserve Balances			
			Sch B2.1 (Actual) Column E (A)	Plant Investment Column E (B)	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)
<u>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$ 4,966,340	\$ -	\$ -	100%	\$ -	\$ -
12	361	Structures & Improvements	\$ 5,920,323	\$ 1,930,607	\$ 1,930,607	100%	\$ 1,930,607	\$ 1,930,607
13	362	Station Equipment	\$ 92,623,398	\$ 33,151,653	\$ 33,151,653	100%	\$ 33,151,653	\$ 33,151,653
14	364	Poles, Towers & Fixtures	\$ 159,352,402	\$ 105,809,811	\$ 105,809,811	100%	\$ 105,809,811	\$ 105,809,811
15	365	Overhead Conductors & Devices	\$ 201,750,849	\$ 76,651,446	\$ 76,651,446	100%	\$ 76,651,446	\$ 76,651,446
16	366	Underground Conduit	\$ 13,189,680	\$ 7,463,120	\$ 7,463,120	100%	\$ 7,463,120	\$ 7,463,120
17	367	Underground Conductors & Devices	\$ 120,743,800	\$ 42,471,328	\$ 42,471,328	100%	\$ 42,471,328	\$ 42,471,328
18	368	Line Transformers	\$ 149,576,771	\$ 63,072,015	\$ 63,072,015	100%	\$ 63,072,015	\$ 63,072,015
19	369	Services	\$ 66,743,959	\$ 63,827,695	\$ 63,827,695	100%	\$ 63,827,695	\$ 63,827,695
20	370	Meters	\$ 38,911,644	\$ 18,725,536	\$ 18,725,536	100%	\$ 18,725,536	\$ 18,725,536
21	371	Installation on Customer Premises	\$ 6,477,202	\$ 3,761,382	\$ 3,761,382	100%	\$ 3,761,382	\$ 3,761,382
22	373	Street Lighting & Signal Systems	\$ 56,564,064	\$ 36,655,040	\$ 36,655,040	100%	\$ 36,655,040	\$ 36,655,040
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ 4,900	\$ 4,900	100%	\$ 4,900	\$ 4,900
24		Total Distribution Plant	\$ 916,828,333	\$ 453,524,533	\$ 453,524,533	100%	\$ 453,524,533	\$ -

The Toledo Edison Company: 14-1630-EL-RDR  
8/31/2014 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 8/31/2014, 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 8/31/2014 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company		Reserve Balances				
			Sch B2.1 (Actual) Column E (A)	Plant Investment Column E (B)	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	\$ 56,212,421	\$ 18,762,929	\$ 18,762,929	100%	\$ 18,762,929	\$ 18,762,929	
27	391.1	Office Furniture & Equipment	\$ 2,215,313	\$ 2,008,739	\$ 2,008,739	100%	\$ 2,008,739	\$ 2,008,739	
28	391.2	Data Processing Equipment	\$ 9,967,981	\$ 4,783,262	\$ 4,783,262	100%	\$ 4,783,262	\$ 4,783,262	
29	392	Transportation Equipment	\$ 1,207,833	\$ 1,174,654	\$ 1,174,654	100%	\$ 1,174,654	\$ 1,174,654	
30	393	Stores Equipment	\$ 611,035	\$ 368,503	\$ 368,503	100%	\$ 368,503	\$ 368,503	
31	394	Tools, Shop & Garage Equipment	\$ 5,275,817	\$ 1,951,232	\$ 1,951,232	100%	\$ 1,951,232	\$ 1,951,232	
32	395	Laboratory Equipment	\$ 1,697,770	\$ 1,033,996	\$ 1,033,996	100%	\$ 1,033,996	\$ 1,033,996	
33	396	Power Operated Equipment	\$ 918,265	\$ 891,015	\$ 891,015	100%	\$ 891,015	\$ 891,015	
34	397	Communication Equipment	\$ 9,554,538	\$ 7,937,800	\$ 7,937,800	100%	\$ 7,937,800	\$ 7,937,800	
35	398	Miscellaneous Equipment	\$ 443,536	\$ 162,950	\$ 162,950	100%	\$ 162,950	\$ 162,950	
36	399.1	Asset Retirement Costs for General Plant	\$ 7,345,237	\$ 434,533	\$ 434,533	100%	\$ 434,533	\$ 434,533	
37		Total General Plant Plant	\$ 97,275,843	\$ 39,509,614	\$ 39,509,614	100%	\$ 39,509,614	\$ -	\$ 39,509,614

The Toledo Edison Company: 14-1630-EL-RDR  
8/31/2014 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 8/31/2014, 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 8/31/2014 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	\$ 22,103,455	\$ 19,087,472	100%	\$ 19,087,472	\$ 19,087,472
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	\$ 22,397,759	\$ 19,370,313		\$ 19,370,313	\$ -
42		Removal Work in Progress (RWIP)		\$ (4,966,246)	100%	\$ (4,966,246)	\$ (4,966,246)
43		Company Total Plant (Reserve)	<u>\$ 1,059,095,142</u>	<u>\$ 518,479,366</u>	100%	<u>\$ 518,479,366</u>	<u>\$ -</u>
44		Service Company Reserve Allocated*					\$ 15,999,029
45		Grand Total Plant (Reserve) (43 + 44)					<u>\$ 534,478,395</u>

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

The Cleveland Electric Illuminating Company: 14-1628-EL-RDR  
 Ohio Edison Company: 14-1629-EL-RDR  
 The Toledo Edison Company: 14-1630-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. 8/31/14*	444,699,852	453,245,297	126,126,633	87,708,541
(2) Service Company Allocated ADIT**	\$ 12,463,384	\$ 15,103,411	\$ 6,648,307	
(3) Grand Total ADIT Balance***	<u>\$ 457,163,236</u>	<u>\$ 468,348,708</u>	<u>\$ 132,774,940</u>	

\*Source: Actual 8/31/2014 balances.

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

\*\*\* Calculation : Line 1 + Line 2

The Toledo Edison Company: 14-1630-EL-RDR  
Annual Depreciation Expense on Actual Plant Balances as of August 31, 2014

Schedule B-3.2 (Actual)  
Page 1 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 1,719,414	\$ -	0.00%	\$ -
2	352	Structures & Improvements	\$ 218,363	\$ 196,520	2.50%	\$ 5,459
3	353	Station Equipment	\$ 10,303,553	\$ 4,627,346	1.80%	\$ 185,464
4	354	Towers & Fixtures	\$ 34,264	\$ 40,543	1.85%	\$ 634
5	355	Poles & Fixtures	\$ 4,120,088	\$ 2,753,790	3.75%	\$ 154,503
6	356	Overhead Conductors & Devices	\$ 5,313,402	\$ 3,092,652	2.67%	\$ 141,868
7	357	Underground Conduit	\$ 498,043	\$ 165,230	2.00%	\$ 9,961
8	358	Underground Conductors & Devices	\$ 386,079	\$ 165,072	2.86%	\$ 11,042
9	359	Roads & Trails	\$ -	\$ -		\$ -
10		Total Transmission	\$ 22,593,207	\$ 11,041,152		\$ 508,931

The Toledo Edison Company: 14-1630-EL-RDR  
Annual Depreciation Expense on Actual Plant Balances as of August 31, 2014

Schedule B-3.2 (Actual)  
Page 2 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 4,966,340	\$ -	0.00%	\$ -
12	361	Structures & Improvements	\$ 5,920,323	\$ 1,930,607	2.50%	\$ 148,008
13	362	Station Equipment	\$ 92,623,398	\$ 33,151,653	2.25%	\$ 2,084,026
14	364	Poles, Towers & Fixtures	\$ 159,352,402	\$ 105,809,811	3.78%	\$ 6,023,521
15	365	Overhead Conductors & Devices	\$ 201,750,849	\$ 76,651,446	3.75%	\$ 7,565,657
16	366	Underground Conduit	\$ 13,189,680	\$ 7,463,120	2.08%	\$ 274,345
17	367	Underground Conductors & Devices	\$ 120,743,800	\$ 42,471,328	2.20%	\$ 2,656,364
18	368	Line Transformers	\$ 149,576,771	\$ 63,072,015	2.62%	\$ 3,918,911
19	369	Services	\$ 66,743,959	\$ 63,827,695	3.17%	\$ 2,115,783
20	370	Meters	\$ 38,911,644	\$ 18,725,536	3.43%	\$ 1,334,669
21	371	Installation on Customer Premises	\$ 6,477,202	\$ 3,761,382	4.00%	\$ 259,088
22	373	Street Lighting & Signal Systems	\$ 56,564,064	\$ 36,655,040	3.93%	\$ 2,222,968
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ 4,900	0.00%	\$ -
24		Total Distribution	\$ 916,828,333	\$ 453,524,533		\$ 28,603,340

The Toledo Edison Company: 14-1630-EL-RDR  
Annual Depreciation Expense on Actual Plant Balances as of August 31, 2014

Schedule B-3.2 (Actual)  
Page 3 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 1,826,097	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 56,212,421	\$ 18,762,929	2.20%	\$ 1,236,673
27	391.1	Office Furniture & Equipment	\$ 2,215,313	\$ 2,008,739	3.80%	\$ 84,182
28	391.2	Data Processing Equipment	\$ 9,967,981	\$ 4,783,262	9.50%	\$ 946,958
29	392	Transportation Equipment	\$ 1,207,833	\$ 1,174,654	6.92%	\$ 83,582
30	393	Stores Equipment	\$ 611,035	\$ 368,503	3.13%	\$ 19,125
31	394	Tools, Shop & Garage Equipment	\$ 5,275,817	\$ 1,951,232	3.33%	\$ 175,685
32	395	Laboratory Equipment	\$ 1,697,770	\$ 1,033,996	2.86%	\$ 48,556
33	396	Power Operated Equipment	\$ 918,265	\$ 891,015	5.28%	\$ 48,484
34	397	Communication Equipment	\$ 9,554,538	\$ 7,937,800	5.88%	\$ 561,807
35	398	Miscellaneous Equipment	\$ 443,536	\$ 162,950	3.33%	\$ 14,770
36	399.1	Asset Retirement Costs for General Plant	\$ 7,345,237	\$ 434,533	0.00%	\$ -
37		Total General	\$ 97,275,843	\$ 39,509,614		\$ 3,219,822



The Toledo Edison Company: 14-1630-EL-RDR  
Annual Depreciation Expense on Actual Plant Balances as of August 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	\$ 22,103,455	\$ 19,087,472	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	<u>\$ 22,397,759</u>	<u>\$ 19,370,313</u>		<u>\$ 998,274</u>
42		Removal Work in Progress (RWIP)		(\$4,966,246)		
43		Company Total Depreciation	\$ 1,059,095,142	\$ 518,479,366		\$ 33,330,367
44		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 41,729,657	\$ 15,999,029		\$ 1,669,699
45		GRAND TOTAL (43 + 44)	<u>\$ 1,100,824,799</u>	<u>\$ 534,478,395</u>		<u>\$ 35,000,066</u>

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

The Toledo Edison Company: 14-1630-EL-RDR

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

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

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Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes - See Schedule C-3.10a1 (Actual)	\$ 29,005,129
2	Real Property Taxes - See Schedule C-3.10a2 (Actual)	\$ 904,853
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 28,192</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 29,938,174</u></u>

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

The Toledo Edison Company: 14-1630-EL-RDR

Annual Personal Property Tax Expense on Actual Plant Balances as of August 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)	\$ 22,593,207	\$ 916,828,333	\$ 97,275,843
2	Jurisdictional Real Property (b)	\$ 1,937,777	\$ 10,886,663	\$ 58,038,519
3	Jurisdictional Personal Property (1 - 2)	\$ 20,655,430	\$ 905,941,670	\$ 39,237,324
4	Purchase Accounting Adjustment (f)	\$ (12,707,440)	\$ (450,860,096)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	\$ 7,947,990	\$ 455,081,574	\$ 39,237,324
<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)	\$ 389,452	\$ 4,050,226	\$ -
10	Total Exclusions and Exemptions (6 thru 9)	\$ 389,452	\$ 4,058,127	\$ 9,146,123
11	Net Cost of Taxable Personal Property (5 - 10)	\$ 7,558,539	\$ 451,023,447	\$ 30,091,202
12	True Value Percentage (c)	76.7240%	74.6450%	34.6730%
13	True Value of Taxable Personal Property (11 x 12)	\$ 5,799,213	\$ 336,666,452	\$ 10,433,522
14	Assessment Percentage (d)	85.00%	85.00%	24.00%
15	Assessment Value (13 x 14)	\$ 4,929,331	\$ 286,166,484	\$ 2,504,045
16	Personal Property Tax Rate (e)	9.0218410%	9.0218410%	9.0218410%
17	Personal Property Tax (15 x 16)	\$ 444,716	\$ 25,817,485	\$ 225,911
18	Purchase Accounting Adjustment (f)	\$ 75,913	\$ 2,441,104	\$ -
19	Total Personal Property Tax (17 + 18)	\$ 520,629	\$ 28,258,589	\$ 225,911

(a) Schedule B-2.1 (Actual)

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

(c) Source: TE's most recent Ohio Annual Property Tax Return Filing

(d) Statutory Assessment for Personal Property

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

The Toledo Edison Company: 14-1630-EL-RDR

Annual Real Property Tax Expense on Actual Plant Balances as of August 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	\$ 58,038,519
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	\$ 25,927,495
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	\$ 9,074,623
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	\$ 741,097
8	Total Real Property Tax (Sum of 7)			<u><u>\$ 904,853</u></u>

(a) Schedule C-3.10a1 (Actual)

(b) Calculated as follows:

(1) Real Property Assessed Value	\$ 12,123,070	Source: TE's most recent 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 the most recent Ohio Annual Property Tax Return Filing.

The Cleveland Electric Illuminating Company: 14-1628-EL-RDR  
 Ohio Edison Company: 14-1629-EL-RDR  
 The Toledo Edison Company: 14-1630-EL-RDR

**Summary of Exclusions per Case No. 12-1230-EL-SSO  
 Actual 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	\$ 85,527,569	\$ 15,628,438
Reserve	\$ -	\$ -	\$ -

**ESP3 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: 8/31/2014 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	\$ 1,848,911	\$ 626,526
362	\$ 1,048,549	\$ 206,473
364	\$ 207,471	\$ 67,853
365	\$ 1,491,589	\$ 484,390
367	\$ 13,029	\$ 2,442
368	\$ 212,402	\$ 41,535
370	\$ 17,953,614	\$ 1,741,550
Grand Total	\$ 22,775,566	\$ 3,170,769

**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	\$ 0	\$ 64
365	\$ 15	\$ 66
366	\$ 92,545	\$ 917
367	\$ 634	\$ (179)
368	\$ 0	\$ 54
369	\$ 0	\$ 17
371	\$ 0	\$ 0
Grand Total	\$ 93,194	\$ 938

The Cleveland Electric Illuminating Company: 14-1628-EL-RDR  
 Ohio Edison Company: 14-1629-EL-RDR  
 The Toledo Edison Company: 14-1630-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	\$ 550,523,178	\$ 78,229,344	\$ 94,800,091	\$ 41,729,657	\$ 214,759,092
(3) Reserve	\$ 211,068,983	\$ 29,992,902	\$ 36,346,079	\$ 15,999,029	\$ 82,338,010
(4) ADIT	\$ 87,708,541	\$ 12,463,384	\$ 15,103,411	\$ 6,648,307	\$ 34,215,102
(5) <b>Rate Base</b>		<b>\$ 35,773,058</b>	<b>\$ 43,350,602</b>	<b>\$ 19,082,321</b>	<b>\$ 98,205,980</b>
(6) Depreciation Expense (Incremental)		\$ 3,130,135	\$ 3,793,168	\$ 1,669,699	\$ 8,593,002
(7) Property Tax Expense (Incremental)		\$ 52,850	\$ 64,045	\$ 28,192	\$ 145,087
(8) <b>Total Expenses</b>		<b>\$ 3,182,985</b>	<b>\$ 3,857,213</b>	<b>\$ 1,697,891</b>	<b>\$ 8,738,088</b>

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

**NOTES**

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

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

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

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

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

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

\* Includes accounts 390.1 and 390.2.

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

\*\*\* Includes accounts 397 and 397.1

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

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

Line No.	(A) Account	(B) Account Description	(C) 8/31/2014 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%	
<b>GENERAL PLANT</b>										
30	389	Fee Land & Easements	\$ 230,947	\$ -	\$ 230,947	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	\$ 45,796,711	\$ 17,809,451	\$ 27,987,259	2.20%	2.50%	2.20%	2.33%	\$ 1,068,175
32	390.3	Struct Imprv, Leasehold Imp **	\$ 14,068,908	\$ 5,224,349	\$ 8,844,559	22.34%	20.78%	0.00%	21.49%	\$ 3,022,747
33	391.1	Office Furn., Mech. Equip.	\$ 21,360,708	\$ 9,474,585	\$ 11,886,123	7.60%	3.80%	3.80%	5.18%	\$ 1,107,384
34	391.2	Data Processing Equipment	\$ 133,002,217	\$ 27,542,037	\$ 105,460,180	10.56%	17.00%	9.50%	13.20%	\$ 17,552,051
35	392	Transportation Equipment	\$ 267,973	\$ 44,997	\$ 222,975	6.07%	7.31%	6.92%	6.78%	\$ 18,175
36	393	Stores Equipment	\$ 16,747	\$ 5,537	\$ 11,210	6.67%	2.56%	3.13%	4.17%	\$ 698
37	394	Tools, Shop, Garage Equip.	\$ 210,419	\$ 12,353	\$ 198,066	4.62%	3.17%	3.33%	3.73%	\$ 7,847
38	395	Laboratory Equipment	\$ 112,395	\$ 23,494	\$ 88,901	2.31%	3.80%	2.86%	3.07%	\$ 3,456
39	396	Power Operated Equipment	\$ 91,445	\$ 62,602	\$ 28,843	4.47%	3.48%	5.28%	4.19%	\$ 3,832
40	397	Communication Equipment ***	\$ 81,803,231	\$ 22,526,849	\$ 59,276,382	7.50%	5.00%	5.88%	6.08%	\$ 4,974,991
41	398	Misc. Equipment	\$ 3,215,865	\$ 689,617	\$ 2,526,249	6.67%	4.00%	3.33%	4.84%	\$ 155,725
42	399.1	ARC General Plant	\$ 40,721	\$ 23,674	\$ 17,047	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 300,218,286	\$ 83,439,545	\$ 216,778,741					\$ 27,915,081
<b>INTANGIBLE PLANT</b>										
44	301	FECO 101/6-301 Organization Fst	\$ 49,344	\$ 49,344	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
45	303	FECO 101/6-303 Intangibles	\$ 21,145,745	\$ 7,011,762	\$ 14,133,983	14.29%	14.29%	14.29%	14.29%	\$ 3,021,727
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	\$ 7,245,250	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
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	\$ 4,224,655	14.29%	14.29%	14.29%	14.29%	\$ 2,281,984
54	303	FECO 101/6-303 2010 Software	\$ 19,353,459	\$ 12,112,194	\$ 7,241,265	14.29%	14.29%	14.29%	14.29%	\$ 2,765,609
55	303	FECO 101/6-303 2011 Software	\$ 53,523,626	\$ 23,492,180	\$ 30,031,446	14.29%	14.29%	14.29%	14.29%	\$ 7,648,526
56	303	FECO 101/6-303 2012 Software	\$ 32,232,444	\$ 9,194,654	\$ 23,037,791	14.29%	14.29%	14.29%	14.29%	\$ 4,606,016
57	303	FECO 101/6-303 2013 Software	\$ 47,011,297	\$ 4,852,199	\$ 42,159,098	14.29%	14.29%	14.29%	14.29%	\$ 6,717,914
58	303	FECO 101/6-303 2014 Software	\$ 1,258,989	\$ 47,900	\$ 1,211,089	14.29%	14.29%	14.29%	14.29%	\$ 179,910
58			\$ 250,304,892	\$ 127,786,862	\$ 122,518,030					\$ 27,700,390
59	Removal Work in Progress (RWIP)			\$ (157,425)						
60	<b>TOTAL - GENERAL &amp; INTANGIBLE</b>		\$ 550,523,178	\$ 211,068,983	\$ 339,296,771				<b>10.10%</b>	\$ <b>55,615,472</b>

**NOTES**

- (C) - (E) Service Company plant balances as of August 31, 2014 adjusted to incorporate recommendations from the March 2013 and April 2014 Rider DCR audit reports.
- (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 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: 14-1628-EL-RDR  
Ohio Edison Company: 14-1629-EL-RDR  
The Toledo Edison Company: 14-1630-EL-RDR

**Property Tax Rate for Service Company Plant (Actual)**

<b>I. Average Real Property Tax Rates on General Plant as of May 31, 2007 *</b>						
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>						

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

**NOTES**

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

**Property Tax Rate for Service Company Plant (Actual)**

<b>III. Average Real Property Tax Rates on Actual General Plant as of August 31, 2014 *</b>						
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>						

<b>IV. Estimated Property Tax Rate for Service Company Actual General Plant as of August 31, 2014</b>						
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%	\$ 45,796,711	\$ 610,502
32	390.3	Struct Imprv, Leasehold Imp	Real	1.33%	\$ 14,068,908	\$ 187,548
33	391.1	Office Furn., Mech. Equip.	Personal		\$ 21,360,708	\$ -
34	391.2	Data Processing Equipment	Personal		\$ 133,002,217	\$ -
35	392	Transportation Equipment	Personal		\$ 267,973	\$ -
36	393	Stores Equipment	Personal		\$ 16,747	\$ -
37	394	Tools, Shop, Garage Equip.	Personal		\$ 210,419	\$ -
38	395	Laboratory Equipment	Personal		\$ 112,395	\$ -
39	396	Power Operated Equipment	Personal		\$ 91,445	\$ -
40	397	Communication Equipment	Personal		\$ 81,803,231	\$ -
41	398	Misc. Equipment	Personal		\$ 3,215,865	\$ -
42	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
43	<b>TOTAL - GENERAL PLANT</b>				<b>\$ 300,218,286</b>	<b>\$ 801,129</b>
44	<b>TOTAL - INTANGIBLE PLANT</b>				<b>\$ 250,304,892</b>	<b>\$ -</b>
45	<b>TOTAL - GENERAL &amp; INTANGIBLE PLANT</b>				<b>\$ 550,523,178</b>	<b>\$ 801,129</b>
46	<b>Average Effective Real Property Tax Rate</b>					<b>0.15%</b>

**NOTES**

- (C) Source: Schedule C3.10 (Actual). Classification of General Plant account as Real or Personal Property
- (D) Weighted average property tax rate across CEI, OE, and TE. See Section III above.  
Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax.
- (E) Service Company General gross plant balances as of 8/31/2014.
- (F) Calculation: Column D x Column E

<b>Incremental Depreciation and Property Tax Associated with Service Company Plant (Actual)</b>							
<b>Case No. 07-551-EL-AIR vs. Actual 8/31/2014 Balances</b>							
<b>I. Allocated Service Company Plant and Related Expenses as of August 31, 2014</b>							
Line	Category	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
1	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
2	Gross Plant	\$ 550,523,178	\$ 78,229,344	\$ 94,800,091	\$ 41,729,657	\$ 214,759,092	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 60 x Line 1
3	Accum. Reserve	\$ (211,068,983)	\$ (29,992,902)	\$ (36,346,079)	\$ (15,999,029)	\$ (82,338,010)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 60 x Line 1
4	Net Plant	\$ 339,454,196	\$ 48,236,441	\$ 58,454,012	\$ 25,730,628	\$ 132,421,082	Line 2 + Line 3
5	Depreciation *	10.10%	\$ 7,902,959	\$ 9,576,984	\$ 4,215,653	\$ 21,695,596	Average Rate x Line 2
6	Property Tax *	0.15%	\$ 113,841	\$ 137,954	\$ 60,726	\$ 312,521	Average Rate x Line 2
7	Total Expenses		\$ 8,016,799	\$ 9,714,939	\$ 4,276,378	\$ 22,008,116	
* 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 (Actual)" workpaper and line 46 of the "Property Tax Rate for Service Company Plant (Actual)" workpaper for more details.							
<b>II. Allocated Service Company Plant and Related Expenses as of May 31, 2007</b>							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
8	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
9	Gross Plant	\$ 314,463,678	\$ 44,685,289	\$ 54,150,645	\$ 23,836,347	\$ 122,672,281	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 27 x Line 8
10	Accum. Reserve	\$ (141,912,431)	\$ (20,165,756)	\$ (24,437,321)	\$ (10,756,962)	\$ (55,360,039)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 27 x Line 8
11	Net Plant	\$ 172,551,247	\$ 24,519,532	\$ 29,713,325	\$ 13,079,385	\$ 67,312,242	Line 9 + Line 10
12	Depreciation *	10.68%	\$ 4,772,824	\$ 5,783,816	\$ 2,545,954	\$ 13,102,594	Average Rate x Line 9
13	Property Tax *	0.14%	\$ 60,990	\$ 73,910	\$ 32,534	\$ 167,434	Average Rate x Line 9
14	Total Expenses		\$ 4,833,814	\$ 5,857,726	\$ 2,578,488	\$ 13,270,028	Line 12 + Line 13
* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant as of 5/31/07. See line 27 of the "Depreciation Rate for Service Company Plant (Actual)" workpaper and line 23 of the "Property Tax Rate for Service Company Plant (Actual)" workpaper for more details.							
<b>III. Incremental Expenses Associated with Allocated Service Company Plant *</b>							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
15	Depreciation	-0.58%	\$ 3,130,135	\$ 3,793,168	\$ 1,669,699	\$ 8,593,002	Line 5 - Line 12
16	Property Tax	0.01%	\$ 52,850	\$ 64,045	\$ 28,192	\$ 145,087	Line 6 - Line 13
17	Total Expenses		\$ 3,182,985	\$ 3,857,213	\$ 1,697,891	\$ 8,738,088	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 August 31, 2014. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.							

**Intangible Depreciation Expense Calculation**  
**Actual 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 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 August-14 (D)	Reserve August-14 (E)	Net Plant August-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	\$ 0	14.29%	\$ 0
CECO	The Illuminating Co.	CECO 101/6-303 2006 Software	Intangible Plant	\$ 1,808,778	\$ 1,808,778	\$ 0	14.29%	\$ 0
CECO	The Illuminating Co.	CECO 101/6-303 2007 Software	Intangible Plant	\$ 5,870,456	\$ 5,870,456	\$ 0	14.29%	\$ 0
CECO	The Illuminating Co.	CECO 101/6-303 2008 Software	Intangible Plant	\$ 1,068,042	\$ 1,344,831	\$ (276,789)	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2009 Software	Intangible Plant	\$ 3,242,051	\$ 2,288,322	\$ 953,728	14.29%	\$ 463,289
CECO	The Illuminating Co.	CECO 101/6-303 2010 Software	Intangible Plant	\$ 2,799,717	\$ 1,697,508	\$ 1,102,209	14.29%	\$ 400,080
CECO	The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,812,975	\$ 2,650,271	\$ 3,162,704	14.29%	\$ 830,674
CECO	The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant	\$ 688,774	\$ 150,186	\$ 538,588	14.29%	\$ 98,426
CECO	The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 2,130,147	\$ 273,498	\$ 1,856,649	14.29%	\$ 304,398
CECO	The Illuminating Co.	CECO 101/6-303 2014 Software	Intangible Plant	\$ 13,956	\$ 568	\$ 13,388	14.29%	\$ 1,994
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	\$ 1,030,251	\$ 146,088	2.15%	\$ 25,291
CECO	The Illuminating Co.	CECO 101/6-303 Software	Intangible Plant	\$ 459,237	\$ 359,076	\$ 100,162	14.29%	\$ 65,625
CECO	The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
<b>Total</b>				\$ 48,616,313	\$ 41,019,586	\$ 7,596,727		\$ 2,189,778
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	\$ -	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2008 Software	Intangible Plant	\$ 1,343,335	\$ 1,972,691	\$ (629,356)	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	\$ 3,276,941	\$ 2,111,607	\$ 1,165,334	14.29%	\$ 468,275
OECO	Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 8,353,314	\$ 3,414,075	\$ 4,939,239	14.29%	\$ 1,193,689
OECO	Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant	\$ 936,733	\$ 279,380	\$ 657,353	14.29%	\$ 133,859
OECO	Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$ 3,145,062	\$ 483,111	\$ 2,661,951	14.29%	\$ 449,429
OECO	Ohio Edison Co.	OECO 101/6-303 2014 Software	Intangible Plant	\$ 25,004	\$ 1,017	\$ 23,987	14.29%	\$ 3,573
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	\$ 172,059	\$ 19,254	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	\$ 1,344,099	\$ 677,200	\$ 666,898	14.29%	\$ 192,072
<b>Total</b>				\$ 63,726,160	\$ 51,747,222	\$ 11,978,937		\$ 3,045,813
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	\$ -	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2008 Software	Intangible Plant	\$ 554,817	\$ 710,214	\$ (155,397)	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	\$ 1,429,536	\$ 918,319	\$ 511,216	14.29%	\$ 204,281
TECO	Toledo Edison Co.	TECO 101/6-303 2011 Software	Intangible Plant	\$ 2,123,520	\$ 1,026,367	\$ 1,097,152	14.29%	\$ 303,451
TECO	Toledo Edison Co.	TECO 101/6-303 2012 Software	Intangible Plant	\$ 424,922	\$ 82,253	\$ 342,670	14.29%	\$ 60,721
TECO	Toledo Edison Co.	TECO 101/6-303 2013 Software	Intangible Plant	\$ 767,206	\$ 85,455	\$ 681,751	14.29%	\$ 109,634
TECO	Toledo Edison Co.	TECO 101/6-303 2014 Software	Intangible Plant	\$ 8,084	\$ 329	\$ 7,755	14.29%	\$ 1,155
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	\$ 387,588	\$ 311,167	\$ 76,421	14.29%	\$ 55,386
<b>Total</b>				\$ 22,397,759	\$ 19,370,313	\$ 3,027,446		\$ 998,274

**NOTES**

(D) - (F) Source: Actual Balances as of 8/31/2014.

(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 11/30/2014  
 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)
<b>Gross Plant</b>	<b>5/31/2007*</b>	<b>11/30/2014</b>	<b>Incremental</b>	<b>Source of Column (B)</b>
(1) CEI	1,927.1	2,770.5	843.5	Sch B2.1 (Estimate) Line 45
(2) OE	2,074.0	3,077.0	1,003.0	Sch B2.1 (Estimate) Line 47
(3) TE	771.5	1,112.3	340.8	Sch B2.1 (Estimate) Line 44
(4) <b>Total</b>	<b>4,772.5</b>	<b>6,959.8</b>	<b>2,187.3</b>	<b>Sum: [ (1) through (3) ]</b>

<b>Accumulated Reserve</b>				
(5) CEI	(773.0)	(1,154.8)	(381.8)	-Sch B3 (Estimate) Line 46
(6) OE	(803.0)	(1,215.2)	(412.2)	-Sch B3 (Estimate) Line 48
(7) TE	(376.8)	(542.1)	(165.3)	-Sch B3 (Estimate) Line 45
(8) <b>Total</b>	<b>(1,952.8)</b>	<b>(2,912.1)</b>	<b>(959.3)</b>	<b>Sum: [ (5) through (7) ]</b>

<b>Net Plant In Service</b>				
(9) CEI	1,154.0	1,615.7	461.7	(1) + (5)
(10) OE	1,271.0	1,861.8	590.8	(2) + (6)
(11) TE	394.7	570.2	175.5	(3) + (7)
(12) <b>Total</b>	<b>2,819.7</b>	<b>4,047.7</b>	<b>1,228.0</b>	<b>Sum: [ (9) through (11) ]</b>

<b>ADIT</b>				
(13) CEI	(246.4)	(456.3)	(209.9)	- ADIT Balances (Estimate) Line 3
(14) OE	(197.1)	(465.6)	(268.5)	- ADIT Balances (Estimate) Line 3
(15) TE	(10.3)	(131.7)	(121.4)	- ADIT Balances (Estimate) Line 3
(16) <b>Total</b>	<b>(453.8)</b>	<b>(1,053.5)</b>	<b>(599.8)</b>	<b>Sum: [ (13) through (15) ]</b>

<b>Rate Base</b>				
(17) CEI	907.7	1,159.4	251.8	(9) + (13)
(18) OE	1,073.9	1,396.2	322.3	(10) + (14)
(19) TE	384.4	438.5	54.1	(11) + (15)
(20) <b>Total</b>	<b>2,366.0</b>	<b>2,994.2</b>	<b>628.2</b>	<b>Sum: [ (17) through (19) ]</b>

<b>Depreciation Exp</b>				
(21) CEI	60.0	88.6	28.6	Sch B-3.2 (Estimate) Line 46
(22) OE	62.0	91.3	29.3	Sch B-3.2 (Estimate) Line 48
(23) TE	24.5	35.7	11.1	Sch B-3.2 (Estimate) Line 45
(24) <b>Total</b>	<b>146.5</b>	<b>215.5</b>	<b>68.9</b>	<b>Sum: [ (21) through (23) ]</b>

<b>Property Tax Exp</b>				
(25) CEI	65.0	104.4	39.5	Sch C-3.10a (Estimate) Line 4
(26) OE	57.4	92.0	34.7	Sch C-3.10a (Estimate) Line 4
(27) TE	20.1	30.5	10.4	Sch C-3.10a (Estimate) Line 4
(28) <b>Total</b>	<b>142.4</b>	<b>226.9</b>	<b>84.5</b>	<b>Sum: [ (25) through (27) ]</b>

	Revenue Requirement	Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(29) CEI		251.8	21.4	28.6	39.5	89.4
(30) OE		322.3	27.3	29.3	34.7	91.3
(31) TE		54.1	4.6	11.1	10.4	26.1
(32) <b>Total</b>		<b>628.2</b>	<b>53.3</b>	<b>68.9</b>	<b>84.5</b>	<b>206.7</b>

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

	(a)	(b)	(c)	(d)	(e)	(f)
<b>Revenue Requirement with Tax</b>	<b>Equity Return</b>	<b>Tax Rate</b>	<b>Income Tax</b>	<b>CAT 0.26%</b>	<b>Taxes</b>	<b>Rev. Req. + Tax</b>
(36) CEI	13.0	36.13%	7.3	0.3	7.6	97.0
(37) OE	16.6	35.80%	9.2	0.3	9.5	100.8
(38) TE	2.8	35.68%	1.5	0.1	1.6	27.7
(39) <b>Total</b>	<b>32.3</b>		<b>18.1</b>	<b>0.6</b>	<b>18.7</b>	<b>225.4</b>

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

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

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

The Toledo Edison Company: 14-1630-EL-RDR  
11/30/2014 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 11/30/2014 from the 2014 Forecast Version 7+5, 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 11/30/2014 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	\$ 10,303,553	100%	\$ 10,303,553		\$ 10,303,553
4	354	Towers & Fixtures	\$ 34,264	100%	\$ 34,264		\$ 34,264
5	355	Poles & Fixtures	\$ 4,120,088	100%	\$ 4,120,088		\$ 4,120,088
6	356	Overhead Conductors & Devices	\$ 5,116,178	100%	\$ 5,116,178		\$ 5,116,178
7	357	Underground Conduit	\$ 498,043	100%	\$ 498,043		\$ 498,043
8	358	Underground Conductors & Devices	\$ 386,079	100%	\$ 386,079		\$ 386,079
9	359	Roads & Trails	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 38,024,421	100%	\$ 38,024,421	\$ (15,628,438)	\$ 22,395,983

The Toledo Edison Company: 14-1630-EL-RDR  
11/30/2014 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 11/30/2014 from the 2014 Forecast Version 7+5, 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 11/30/2014 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	\$ 4,966,858	100%	\$ 4,966,858		\$ 4,966,858
12	361	Structures & Improvements	\$ 5,920,323	100%	\$ 5,920,323		\$ 5,920,323
13	362	Station Equipment	\$ 92,823,134	100%	\$ 92,823,134		\$ 92,823,134
14	364	Poles, Towers & Fixtures	\$ 159,352,402	100%	\$ 159,352,402		\$ 159,352,402
15	365	Overhead Conductors & Devices	\$ 210,882,922	100%	\$ 210,882,922		\$ 210,882,922
16	366	Underground Conduit	\$ 13,189,680	100%	\$ 13,189,680		\$ 13,189,680
17	367	Underground Conductors & Devices	\$ 120,743,800	100%	\$ 120,743,800		\$ 120,743,800
18	368	Line Transformers	\$ 149,576,771	100%	\$ 149,576,771		\$ 149,576,771
19	369	Services	\$ 66,743,959	100%	\$ 66,743,959		\$ 66,743,959
20	370	Meters	\$ 38,911,644	100%	\$ 38,911,644		\$ 38,911,644
21	371	Installation on Customer Premises	\$ 6,477,202	100%	\$ 6,477,202		\$ 6,477,202
22	373	Street Lighting & Signal Systems	\$ 56,564,064	100%	\$ 56,564,064		\$ 56,564,064
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	100%	\$ 7,901		\$ 7,901
24		Total Distribution Plant	\$ 926,160,660	100%	\$ 926,160,660	\$ -	\$ 926,160,660

The Toledo Edison Company: 14-1630-EL-RDR  
11/30/2014 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 11/30/2014 from the 2014 Forecast Version 7+5, 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 11/30/2014 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	\$ 56,227,546	100%	\$ 56,227,546		\$ 56,227,546
27	391.1	Office Furniture & Equipment	\$ 2,215,313	100%	\$ 2,215,313		\$ 2,215,313
28	391.2	Data Processing Equipment	\$ 10,062,473	100%	\$ 10,062,473		\$ 10,062,473
29	392	Transportation Equipment	\$ 1,207,833	100%	\$ 1,207,833		\$ 1,207,833
30	393	Stores Equipment	\$ 611,035	100%	\$ 611,035		\$ 611,035
31	394	Tools, Shop & Garage Equipment	\$ 5,275,817	100%	\$ 5,275,817		\$ 5,275,817
32	395	Laboratory Equipment	\$ 1,697,770	100%	\$ 1,697,770		\$ 1,697,770
33	396	Power Operated Equipment	\$ 918,265	100%	\$ 918,265		\$ 918,265
34	397	Communication Equipment	\$ 9,554,538	100%	\$ 9,554,538		\$ 9,554,538
35	398	Miscellaneous Equipment	\$ 443,536	100%	\$ 443,536		\$ 443,536
36	399.1	Asset Retirement Costs for General Plant	\$ 7,345,237	100%	\$ 7,345,237		\$ 7,345,237
37		Total General Plant	\$ 97,385,460	100%	\$ 97,385,460	\$ -	\$ 97,385,460



The Toledo Edison Company: 14-1630-EL-RDR  
11/30/2014 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 11/30/2014 from the 2014 Forecast Version 7+5, 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 11/30/2014 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	\$ 22,160,823	100%	\$ 22,160,823		\$ 22,160,823
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	\$ 22,455,127		\$ 22,455,127	\$ -	\$ 22,455,127
42		Company Total Plant Balance	<u>\$ 1,084,025,667</u>	100%	<u>\$ 1,084,025,667</u>	<u>\$ (15,628,438)</u>	<u>\$ 1,068,397,229</u>
43		Service Company Plant Allocated*					\$ 43,906,083
44		Grand Total Plant (42 + 43)					<u>\$ 1,112,303,312</u>

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

The Toledo Edison Company: 14-1630-EL-RDR  
11/30/2014 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 11/30/2014 from 2014 Forecast Version 7+5, 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 11/30/2014 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company		Reserve Balances			
			Sch B2.1 (Estimate)	Column E	Total Company	Allocation %	Allocated Total	Adjustments
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
<u>TRANSMISSION PLANT</u>								
1	350	Land & Land Rights	\$ 1,719,414	\$ -	100%	\$ -	\$ -	\$ -
2	352	Structures & Improvements	\$ 218,363	\$ 197,891	100%	\$ 197,891	\$ -	\$ 197,891
3	353	Station Equipment	\$ 10,303,553	\$ 4,675,255	100%	\$ 4,675,255	\$ -	\$ 4,675,255
4	354	Towers & Fixtures	\$ 34,264	\$ 40,543	100%	\$ 40,543	\$ -	\$ 40,543
5	355	Poles & Fixtures	\$ 4,120,088	\$ 2,792,502	100%	\$ 2,792,502	\$ -	\$ 2,792,502
6	356	Overhead Conductors & Devices	\$ 5,116,178	\$ 3,395,233	100%	\$ 3,395,233	\$ -	\$ 3,395,233
7	357	Underground Conduit	\$ 498,043	\$ 167,745	100%	\$ 167,745	\$ -	\$ 167,745
8	358	Underground Conductors & Devices	\$ 386,079	\$ 167,877	100%	\$ 167,877	\$ -	\$ 167,877
9	359	Roads & Trails	\$ -	\$ -	100%	\$ -	\$ -	\$ -
10		Total Transmission Plant	\$ 22,395,983	\$ 11,437,045	100%	\$ 11,437,045	\$0	\$ 11,437,045

The Toledo Edison Company: 14-1630-EL-RDR  
 11/30/2014 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 11/30/2014 from 2014 Forecast Version 7+5, 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 11/30/2014 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)	\$ (58)	100%	\$ (58)		\$ (58)
12	361	Structures & Improvements	\$ 1,923,153	\$ 1,968,260	100%	\$ 1,968,260		\$ 1,968,260
13	362	Station Equipment	\$ 33,331,563	\$ 33,649,200	100%	\$ 33,649,200		\$ 33,649,200
14	364	Poles, Towers & Fixtures	\$ 106,502,002	\$ 107,322,555	100%	\$ 107,322,555		\$ 107,322,555
15	365	Overhead Conductors & Devices	\$ 77,877,318	\$ 77,431,033	100%	\$ 77,431,033		\$ 77,431,033
16	366	Underground Conduit	\$ 7,467,375	\$ 7,532,344	100%	\$ 7,532,344		\$ 7,532,344
17	367	Underground Conductors & Devices	\$ 42,619,085	\$ 43,142,080	100%	\$ 43,142,080		\$ 43,142,080
18	368	Line Transformers	\$ 63,988,651	\$ 64,062,719	100%	\$ 64,062,719		\$ 64,062,719
19	369	Services	\$ 64,250,528	\$ 64,357,665	100%	\$ 64,357,665		\$ 64,357,665
20	370	Meters	\$ 18,709,664	\$ 19,060,420	100%	\$ 19,060,420		\$ 19,060,420
21	371	Installation on Customer Premises	\$ 3,771,813	\$ 3,826,683	100%	\$ 3,826,683		\$ 3,826,683
22	373	Street Lighting & Signal Systems	\$ 36,742,304	\$ 37,213,926	100%	\$ 37,213,926		\$ 37,213,926
23	374	Asset Retirement Costs for Distribution Plant	\$ 4,900	\$ 4,949	100%	\$ 4,949		\$ 4,949
24		Total Distribution Plant	\$ 457,188,272	\$ 459,571,776	100%	\$ 459,571,776	\$0	\$ 459,571,776

The Toledo Edison Company: 14-1630-EL-RDR  
11/30/2014 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 11/30/2014 from 2014 Forecast Version 7+5, 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 11/30/2014 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	\$ 56,227,546	\$ 19,070,721	100%	\$ 19,070,721		\$ 19,070,721
27	391.1	Office Furniture & Equipment	\$ 2,215,313	\$ 2,030,174	100%	\$ 2,030,174		\$ 2,030,174
28	391.2	Data Processing Equipment	\$ 10,062,473	\$ 5,024,418	100%	\$ 5,024,418		\$ 5,024,418
29	392	Transportation Equipment	\$ 1,207,833	\$ 1,195,550	100%	\$ 1,195,550		\$ 1,195,550
30	393	Stores Equipment	\$ 611,035	\$ 373,284	100%	\$ 373,284		\$ 373,284
31	394	Tools, Shop & Garage Equipment	\$ 5,275,817	\$ 1,995,100	100%	\$ 1,995,100		\$ 1,995,100
32	395	Laboratory Equipment	\$ 1,697,770	\$ 1,046,135	100%	\$ 1,046,135		\$ 1,046,135
33	396	Power Operated Equipment	\$ 918,265	\$ 893,678	100%	\$ 893,678		\$ 893,678
34	397	Communication Equipment	\$ 9,554,538	\$ 8,078,246	100%	\$ 8,078,246		\$ 8,078,246
35	398	Miscellaneous Equipment	\$ 443,536	\$ 166,642	100%	\$ 166,642		\$ 166,642
36	399.1	Asset Retirement Costs for General Plant	\$ 7,345,237	\$ 512,177	100%	\$ 512,177		\$ 512,177
37		Total General Plant	\$ 97,385,460	\$ 40,386,124	100%	\$ 40,386,124	\$0	\$ 40,386,124

The Toledo Edison Company: 14-1630-EL-RDR  
 11/30/2014 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 11/30/2014 from 2014 Forecast Version 7+5, 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 11/30/2014 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company Plant Investment		Reserve Balances			
			Sch B2.1 (Estimate) Column E (A)	Column E (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
<u>OTHER PLANT</u>								
38	303	Intangible Software	\$ 22,160,823	\$ 19,277,728	100%	\$ 19,277,728	\$	\$ 19,277,728
39	303	Intangible FAS 109 Transmission	\$ 54,210	\$ 48,098	100%	\$ 48,098	\$	\$ 48,098
40	303	Intangible FAS 109 Distribution	\$ 240,093	\$ 237,169	100%	\$ 237,169	\$	\$ 237,169
41		Total Other Plant	<u>\$ 22,455,127</u>	<u>\$ 19,562,995</u>		<u>\$ 19,562,995</u>	\$0	<u>\$ 19,562,995</u>
42		Removal Work in Progress (RWIP)		\$ (5,866,246)	100%	\$ (5,866,246)	\$	\$ (5,866,246)
43		Company Total Plant (Reserve)	<u>\$ 599,424,841</u>	<u>\$ 525,091,694</u>	100%	<u>\$ 525,091,694</u>	<u>\$0</u>	<u>\$ 525,091,694</u>
44		Service Company Reserve Allocated*					\$	\$ 16,994,140
45		Grand Total Plant (Reserve) (43 + 44)					<u>\$</u>	<u>\$ 542,085,834</u>

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

The Cleveland Electric Illuminating Company: 14-1628-EL-RDR  
 Ohio Edison Company: 14-1629-EL-RDR  
 The Toledo Edison Company: 14-1630-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. 11/30/2014*	443,886,686	450,537,915	125,099,331	87,213,926
(2) Service Company Allocated ADIT**	\$ 12,393,099	\$ 15,018,238	\$ 6,610,816	
(3) Grand Total ADIT Balance***	<u>\$ 456,279,785</u>	<u>\$ 465,556,153</u>	<u>\$ 131,710,147</u>	

\*Source: Estimated 11/30/2014 ADIT balances from the forecast as of September 2014.

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

\*\*\* Calculation : Line 1 + Line 2

The Toledo Edison Company: 14-1630-EL-RDR  
Annual Depreciation Expense on Estimated Plant Balances as of November 30, 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	\$ 197,891	2.50%	\$ 5,459
3	353	Station Equipment	\$ 10,303,553	\$ 4,675,255	1.80%	\$ 185,464
4	354	Towers & Fixtures	\$ 34,264	\$ 40,543	1.85%	\$ 634
5	355	Poles & Fixtures	\$ 4,120,088	\$ 2,792,502	3.75%	\$ 154,503
6	356	Overhead Conductors & Devices	\$ 5,116,178	\$ 3,395,233	2.67%	\$ 136,602
7	357	Underground Conduit	\$ 498,043	\$ 167,745	2.00%	\$ 9,961
8	358	Underground Conductors & Devices	\$ 386,079	\$ 167,877	2.86%	\$ 11,042
9	359	Roads & Trails	\$ -	\$ -		\$ -
10		Total Transmission	\$ 22,395,983	\$ 11,437,045		\$ 503,665

The Toledo Edison Company: 14-1630-EL-RDR  
Annual Depreciation Expense on Estimated Plant Balances as of November 30, 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	\$ 4,966,858	\$ (58)	0.00%	\$ -
12	361	Structures & Improvements	\$ 5,920,323	\$ 1,968,260	2.50%	\$ 148,008
13	362	Station Equipment	\$ 92,823,134	\$ 33,649,200	2.25%	\$ 2,088,521
14	364	Poles, Towers & Fixtures	\$ 159,352,402	\$ 107,322,555	3.78%	\$ 6,023,521
15	365	Overhead Conductors & Devices	\$ 210,882,922	\$ 77,431,033	3.75%	\$ 7,908,110
16	366	Underground Conduit	\$ 13,189,680	\$ 7,532,344	2.08%	\$ 274,345
17	367	Underground Conductors & Devices	\$ 120,743,800	\$ 43,142,080	2.20%	\$ 2,656,364
18	368	Line Transformers	\$ 149,576,771	\$ 64,062,719	2.62%	\$ 3,918,911
19	369	Services	\$ 66,743,959	\$ 64,357,665	3.17%	\$ 2,115,783
20	370	Meters	\$ 38,911,644	\$ 19,060,420	3.43%	\$ 1,334,669
21	371	Installation on Customer Premises	\$ 6,477,202	\$ 3,826,683	4.00%	\$ 259,088
22	373	Street Lighting & Signal Systems	\$ 56,564,064	\$ 37,213,926	3.93%	\$ 2,222,968
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ 4,949	0.00%	\$ -
24		Total Distribution	\$ 926,160,660	\$ 459,571,776		\$ 28,950,288



The Toledo Edison Company: 14-1630-EL-RDR  
Annual Depreciation Expense on Estimated Plant Balances as of November 30, 2014

Schedule B-3.2 (Estimate)  
Page 3 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 (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	\$ 56,227,546	\$ 19,070,721	2.20%	\$ 1,237,006
27	391.1	Office Furniture & Equipment	\$ 2,215,313	\$ 2,030,174	3.80%	\$ 84,182
28	391.2	Data Processing Equipment	\$ 10,062,473	\$ 5,024,418	9.50%	\$ 955,935
29	392	Transportation Equipment	\$ 1,207,833	\$ 1,195,550	6.92%	\$ 83,582
30	393	Stores Equipment	\$ 611,035	\$ 373,284	3.13%	\$ 19,125
31	394	Tools, Shop & Garage Equipment	\$ 5,275,817	\$ 1,995,100	3.33%	\$ 175,685
32	395	Laboratory Equipment	\$ 1,697,770	\$ 1,046,135	2.86%	\$ 48,556
33	396	Power Operated Equipment	\$ 918,265	\$ 893,678	5.28%	\$ 48,484
34	397	Communication Equipment	\$ 9,554,538	\$ 8,078,246	5.88%	\$ 561,807
35	398	Miscellaneous Equipment	\$ 443,536	\$ 166,642	3.33%	\$ 14,770
36	399.1	Asset Retirement Costs for General Plant	\$ 7,345,237	\$ 512,177	0.00%	\$ -
37		Total General	\$ 97,385,460	\$ 40,386,124		\$ 3,229,132

The Toledo Edison Company: 14-1630-EL-RDR  
Annual Depreciation Expense on Estimated Plant Balances as of November 30, 2014

Schedule B-3.2 (Estimate)  
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 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
<u>OTHER PLANT</u>						
38	303	Intangible Software	\$ 22,160,823	\$ 19,277,728	14.29%	*
39	303	Intangible FAS 109 Transmission	\$ 54,210	\$ 48,098	2.37%	*
40	303	Intangible FAS 109 Distribution	\$ 240,093	\$ 237,169	3.10%	*
41		Total Other	\$ 22,455,127	\$ 19,562,995		\$ 1,004,359
42		Removal Work in Progress (RWIP)		(\$5,866,246)		
43		Total Company Depreciation	\$ 1,068,397,229	\$ 525,091,694		\$ 33,687,444
44		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 43,906,083	\$ 16,994,140		\$ 1,964,243
45		GRAND TOTAL (43 + 44)	<u>\$ 1,112,303,312</u>	<u>\$ 542,085,834</u>		<u>\$ 35,651,687</u>

\* Please see the "Intangible Depreciation Expense Calculation: Estimated 11/30/2014 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: 14-1630-EL-RDR

Annual Property Tax Expense on Estimated Plant Balances as of November 30, 2014

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

Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes	\$ 29,524,220
2	Real Property Taxes	\$ 905,041
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 28,413</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 30,457,674</u></u>

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

The Toledo Edison Company: 14-1630-EL-RDR

Annual Personal Property Tax Expense on Estimated Plant Balances as of November 30, 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)	\$ 22,395,983	\$ 926,160,660	\$ 97,385,460
2	Jurisdictional Real Property (b)	\$ 1,937,777	\$ 10,887,181	\$ 58,053,644
3	Jurisdictional Personal Property (1 - 2)	\$ 20,458,206	\$ 915,273,478	\$ 39,331,816
4	Purchase Accounting Adjustment (f)	\$ (12,707,440)	\$ (450,860,096)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	\$ 7,750,766	\$ 464,413,382	\$ 39,331,816
<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)	\$ 379,788	\$ 4,133,279	\$ -
10	Total Exclusions and Exemptions (6 thru 9)	\$ 379,788	\$ 4,141,180	\$ 9,146,123
11	Net Cost of Taxable Personal Property (5 - 10)	\$ 7,370,979	\$ 460,272,202	\$ 30,185,693
12	True Value Percentage (c)	76.7240%	74.6450%	34.6730%
13	True Value of Taxable Personal Property (11 x 12)	\$ 5,655,310	\$ 343,570,185	\$ 10,466,285
14	Assessment Percentage (d)	85.00%	85.00%	24.00%
15	Assessment Value (13 x 14)	\$ 4,807,014	\$ 292,034,657	\$ 2,511,908
16	Personal Property Tax Rate (e)	9.0218410%	9.0218410%	9.0218410%
17	Personal Property Tax (15 x 16)	\$ 433,681	\$ 26,346,902	\$ 226,620
18	Purchase Accounting Adjustment (f)	\$ 75,913	\$ 2,441,104	\$ -
19	Total Personal Property Tax (17 + 18)	\$ 509,594	\$ 28,788,006	\$ 226,620

- (a) Schedule B-2.1 (Estimate)
- (b) Schedule B-2.1 (Estimate), Accounts 350, 352, 360, 361, 389, and 390
- (c) Source: TE's most recent Ohio Annual Property Tax Return Filing
- (d) Statutory Assessment for Personal Property
- (e) Estimated tax rate for Personal Property based on the most recent 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 the most recent Ohio Annual Property Tax Return Filing

The Toledo Edison Company: 14-1630-EL-RDR

Annual Real Property Tax Expense on Estimated Plant Balances as of November 30, 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	\$ 10,887,181	\$ 58,053,644
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	\$ 4,863,558	\$ 25,933,917
4	Assessment Percentage (c)	<u>35.00%</u>	<u>35.00%</u>	<u>35.00%</u>
5	Assessment Value (3 x 4)	\$ 302,978	\$ 1,702,245	\$ 9,076,871
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	\$ 139,017	\$ 741,281
8	Total Real Property Tax (Sum of 7)			<u>\$ 905,041</u>

(a) Schedule C-3.10a1 (Estimate)

(b) Calculated as follows:

(1) Real Property Assessed Value	\$ 12,123,070	Source: TE's most recent 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 the most recent Ohio Annual Property Tax Return Filing

The Cleveland Electric Illuminating Company: 14-1628-EL-RDR  
 Ohio Edison Company: 14-1629-EL-RDR  
 The Toledo Edison Company: 14-1630-EL-RDR

**Summary of Exclusions per Case No. 12-1230-EL-SSO  
 Estimated 11/30/2014 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	\$ 85,527,569	\$ 15,628,438
Reserve	\$ -	\$ -	\$ -

**ESP3 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: 2014 Forecast Version 7+5, 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	\$ 1,848,911	\$ 781,382
362	\$ 1,048,549	\$ 238,873
364	\$ 207,471	\$ 73,040
365	\$ 1,491,589	\$ 521,495
367	\$ 13,029	\$ 2,768
368	\$ 212,402	\$ 46,845
370	\$ 17,953,614	\$ 2,179,562
Grand Total	\$ 22,775,566	\$ 3,843,965

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	\$ 0	\$ 64
365	\$ 15	\$ 66
366	\$ 92,545	\$ 917
367	\$ 634	\$ (179)
368	\$ 0	\$ 54
369	\$ 0	\$ 17
371	\$ 0	\$ 0
Grand Total	\$ 93,194	\$ 938

The Cleveland Electric Illuminating Company: 14-1628-EL-RDR  
 Ohio Edison Company: 14-1629-EL-RDR  
 The Toledo Edison Company: 14-1630-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	\$ 579,235,926	\$ 82,309,425	\$ 99,744,426	\$ 43,906,083	\$ 225,959,935
(3) Reserve	\$ 224,197,098	\$ 31,858,408	\$ 38,606,740	\$ 16,994,140	\$ 87,459,288
(4) ADIT	\$ 87,213,926	\$ 12,393,099	\$ 15,018,238	\$ 6,610,816	\$ 34,022,153
(5) <b>Rate Base</b>	<b>\$ 38,057,918</b>	<b>\$ 46,119,448</b>	<b>\$ 20,301,128</b>	<b>\$ 104,478,494</b>	
(6) Depreciation Expense (Incremental)	\$ 3,682,308	\$ 4,462,304	\$ 1,964,243	\$ 10,108,855	
(7) Property Tax Expense (Incremental)	\$ 53,265	\$ 64,548	\$ 28,413	\$ 146,226	
(8) <b>Total Expenses</b>	<b>\$ 3,735,573</b>	<b>\$ 4,526,852</b>	<b>\$ 1,992,656</b>	<b>\$ 10,255,081</b>	

- (2) Estimated Gross Plant = 11/30/2014 General and Intangible Plant Balances in the 2014 Forecast Version 7+5 adjusted to reflect current assumptions
- (3) Estimated Reserve = 11/30/2014 General and Intangible Reserve Balances in the 2014 Forecast Version 7+5 adjusted to reflect current assumptions
- (4) ADIT: Estimated ADIT Balances as of 11/30/2014
- (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 11/30/2014 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 11/30/2014 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 11/30/2014: 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	(D) 5/31/2007			(G) Accrual Rates				(J) Depreciation Expense
			(C) Gross	(D) Reserve	(E) Net	(F) CEI	(G) OE	(H) TE	(I) Average	
1	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
2	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
<b>GENERAL PLANT</b>										
3	389	Fee Land & Easements	\$ 556,979	\$ -	\$ 556,979	0.00%	0.00%	0.00%	0.00%	\$ -
4	390	Structures, Improvements *	\$ 21,328,601	\$ 7,909,208	\$ 13,419,393	2.20%	2.50%	2.20%	2.33%	\$ 497,474
5	390.3	Struct Imprv, Leasehold Imp **	\$ 6,938,688	\$ 1,006,139	\$ 5,932,549	22.34%	20.78%	0.00%	21.49%	\$ 1,490,798
6	391.1	Office Furn., Mech. Equip.	\$ 31,040,407	\$ 24,400,266	\$ 6,640,141	7.60%	3.80%	3.80%	5.18%	\$ 1,609,200
7	391.2	Data Processing Equipment	\$ 117,351,991	\$ 26,121,795	\$ 91,230,196	10.56%	17.00%	9.50%	13.20%	\$ 15,486,721
8	392	Transportation Equipment	\$ 11,855	\$ 1,309	\$ 10,546	6.07%	7.31%	6.92%	6.78%	\$ 804
9	393	Stores Equipment	\$ 16,787	\$ 1,447	\$ 15,340	6.67%	2.56%	3.13%	4.17%	\$ 700
10	394	Tools, Shop, Garage Equip.	\$ 11,282	\$ 506	\$ 10,776	4.62%	3.17%	3.33%	3.73%	\$ 421
11	395	Laboratory Equipment	\$ 127,988	\$ 11,126	\$ 116,862	2.31%	3.80%	2.86%	3.07%	\$ 3,935
12	396	Power Operated Equipment	\$ 160,209	\$ 20,142	\$ 140,067	4.47%	3.48%	5.28%	4.19%	\$ 6,713
13	397	Communication Equipment ***	\$ 56,845,501	\$ 32,304,579	\$ 24,540,922	7.50%	5.00%	5.88%	6.08%	\$ 3,457,148
14	398	Misc. Equipment	\$ 465,158	\$ 27,982	\$ 437,176	6.67%	4.00%	3.33%	4.84%	\$ 22,525
15	399.1	ARC General Plant	\$ 40,721	\$ 16,948	\$ 23,773	0.00%	0.00%	0.00%	0.00%	\$ -
16			\$ 234,896,167	\$ 91,821,447	\$ 143,074,720					\$ 22,576,438
<b>INTANGIBLE PLANT</b>										
17	301	Organization	\$ 49,344	\$ 49,344	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
18	303	Misc. Intangible Plant	\$ 75,721,715	\$ 46,532,553	\$ 29,189,162	14.29%	14.29%	14.29%	14.29%	\$ 10,820,633
19	303	Katz Software	\$ 1,268,271	\$ 1,027,642	\$ 240,630	14.29%	14.29%	14.29%	14.29%	\$ 181,236
20	303	Software 1999	\$ 10,658	\$ 4,881	\$ 5,777	14.29%	14.29%	14.29%	14.29%	\$ 1,523
21	303	Software GPU SC00	\$ 2,343,368	\$ 2,343,368	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
22	303	Impairment June 2000	\$ 77	\$ 77	\$ (0)	14.29%	14.29%	14.29%	14.29%	\$ -
23	303	3 year depreciable life	\$ 55,645	\$ 14,684	\$ 40,961	14.29%	14.29%	14.29%	14.29%	\$ 7,952
24	303	Debt Gross-up (FAS109): General	\$ 117,298	\$ 117,298	\$ -	3.87%	3.87%	3.87%	3.87%	\$ -
25	303	Debt Gross-up (FAS109): G/P Land	\$ 1,135	\$ 1,137	\$ (2)	3.87%	3.87%	3.87%	3.87%	\$ -
26			\$ 79,567,511	\$ 50,090,984	\$ 29,476,527					\$ 11,011,344
27	<b>TOTAL - GENERAL &amp; INTANGIBLE</b>		\$ 314,463,678	\$ 141,912,431	\$ 172,551,247				<b>10.68%</b>	\$ <b>33,587,782</b>

**NOTES**

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

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

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

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

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

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

\* Includes accounts 390.1 and 390.2.

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

\*\*\* Includes accounts 397 and 397.1



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

**II. Estimated Depreciation Accrual Rate for Service Company Plant as of November 30, 2014**

Line No.	(A) Account	(B) Account Description	(C) - (E) Estimated 11/30/2014 Balances			(F) - (I) Accrual Rates				(J) Depreciation Expense
			Gross	Reserve	Net	CEI	OE	TE	Average	
28	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
29	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
<b>GENERAL PLANT</b>										
30	389	Fee Land & Easements	\$ 230,947	\$ -	\$ 230,947	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	\$ 45,964,429	\$ 18,362,909	\$ 27,601,521	2.20%	2.50%	2.20%	2.33%	\$ 1,072,087
32	390.3	Struct Imprv, Leasehold Imp **	\$ 14,120,431	\$ 5,395,310	\$ 8,725,121	22.34%	20.78%	0.00%	21.49%	\$ 3,033,817
33	391.1	Office Furn., Mech. Equip.	\$ 21,360,708	\$ 9,663,228	\$ 11,697,479	7.60%	3.80%	3.80%	5.18%	\$ 1,107,384
34	391.2	Data Processing Equipment	\$ 138,242,542	\$ 30,726,303	\$ 107,516,240	10.56%	17.00%	9.50%	13.20%	\$ 18,243,607
35	392	Transportation Equipment	\$ 267,973	\$ 54,015	\$ 213,958	6.07%	7.31%	6.92%	6.78%	\$ 18,175
36	393	Stores Equipment	\$ 16,747	\$ 5,684	\$ 11,063	6.67%	2.56%	3.13%	4.17%	\$ 698
37	394	Tools, Shop, Garage Equip.	\$ 210,419	\$ 14,173	\$ 196,245	4.62%	3.17%	3.33%	3.73%	\$ 7,847
38	395	Laboratory Equipment	\$ 112,395	\$ 24,393	\$ 88,002	2.31%	3.80%	2.86%	3.07%	\$ 3,456
39	396	Power Operated Equipment	\$ 91,445	\$ 63,846	\$ 27,599	4.47%	3.48%	5.28%	4.19%	\$ 3,832
40	397	Communication Equipment ***	\$ 81,803,231	\$ 23,727,632	\$ 58,075,599	7.50%	5.00%	5.88%	6.08%	\$ 4,974,991
41	398	Misc. Equipment	\$ 3,215,865	\$ 720,570	\$ 2,495,296	6.67%	4.00%	3.33%	4.84%	\$ 155,725
42	399.1	ARC General Plant	\$ 40,721	\$ 23,906	\$ 16,816	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 305,677,854	\$ 88,781,968	\$ 216,895,886					\$ 28,621,619
<b>INTANGIBLE PLANT</b>										
44	301	FECO 101/6-301 Organization Fst	\$ 49,344	\$ 49,344	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
45	303	FECO 101/6-303 Intangibles	\$ 44,398,925	\$ 8,953,519	\$ 35,445,406	14.29%	14.29%	14.29%	14.29%	\$ 6,344,606
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	\$ 7,245,250	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
52	303	FECO 101/6-303 2008 Software	\$ 7,404,178	\$ 7,069,086	\$ 335,092	14.29%	14.29%	14.29%	14.29%	\$ 335,092
53	303	FECO 101/6-303 2009 Software	\$ 15,969,099	\$ 12,320,533	\$ 3,648,566	14.29%	14.29%	14.29%	14.29%	\$ 2,281,984
54	303	FECO 101/6-303 2010 Software	\$ 19,353,459	\$ 12,751,111	\$ 6,602,349	14.29%	14.29%	14.29%	14.29%	\$ 2,765,609
55	303	FECO 101/6-303 2011 Software	\$ 53,523,626	\$ 25,450,753	\$ 28,072,873	14.29%	14.29%	14.29%	14.29%	\$ 7,648,526
56	303	FECO 101/6-303 2012 Software	\$ 32,232,444	\$ 10,386,264	\$ 21,846,181	14.29%	14.29%	14.29%	14.29%	\$ 4,606,016
57	303	FECO 101/6-303 2013 Software	\$ 47,011,297	\$ 6,146,645	\$ 40,864,652	14.29%	14.29%	14.29%	14.29%	\$ 6,717,914
58	303	FECO 101/6-303 2014 Software	\$ 1,258,989	\$ 88,591	\$ 1,170,398	14.29%	14.29%	14.29%	14.29%	\$ 179,910
58			\$ 273,558,072	\$ 135,572,555	\$ 137,985,517					\$ 30,879,659
59	Removal Work in Progress (RWIP)		\$ (157,425)							
60	<b>TOTAL - GENERAL &amp; INTANGIBLE</b>		\$ 579,235,926	\$ 224,197,098	\$ 354,881,403	<b>10.27%</b>				\$ <b>59,501,278</b>

**NOTES**

- (C) - (E) Estimated 11/30/2014 balances. Source: 2014 Forecast Version 7+5 adjusted to reflect current assumptions and incorporate recommendations from the March 2013 and April 2014 Rider DCR audit reports.
- (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 11/30/2014. 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: 14-1628-EL-RDR  
 Ohio Edison Company: 14-1629-EL-RDR  
 The Toledo Edison Company: 14-1630-EL-RDR

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

<b>I. Average Real Property Tax Rates on General Plant as of May 31, 2007 *</b>						
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.						

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

**NOTES**

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

The Cleveland Electric Illuminating Company: 14-1628-EL-RDR  
 Ohio Edison Company: 14-1629-EL-RDR  
 The Toledo Edison Company: 14-1630-EL-RDR

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

<b>III. Estimated Average Real Property Tax Rates on General Plant as of November 30, 2014 *</b>						
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.						

<b>IV. Estimated Property Tax Rate for Service Company General Plant as of November 30, 2014</b>						
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%	\$ 45,964,429	\$ 612,737
32	390.3	Struct Imprv, Leasehold Imp	Real	1.33%	\$ 14,120,431	\$ 188,235
33	391.1	Office Furn., Mech. Equip.	Personal		\$ 21,360,708	\$ -
34	391.2	Data Processing Equipment	Personal		\$ 138,242,542	\$ -
35	392	Transportation Equipment	Personal		\$ 267,973	\$ -
36	393	Stores Equipment	Personal		\$ 16,747	\$ -
37	394	Tools, Shop, Garage Equip.	Personal		\$ 210,419	\$ -
38	395	Laboratory Equipment	Personal		\$ 112,395	\$ -
39	396	Power Operated Equipment	Personal		\$ 91,445	\$ -
40	397	Communication Equipment	Personal		\$ 81,803,231	\$ -
41	398	Misc. Equipment	Personal		\$ 3,215,865	\$ -
42	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
43	<b>TOTAL - GENERAL PLANT</b>				<b>\$ 305,677,854</b>	<b>\$ 804,050</b>
44	<b>TOTAL - INTANGIBLE PLANT</b>				<b>\$ 273,558,072</b>	<b>\$ -</b>
45	<b>TOTAL - GENERAL &amp; INTANGIBLE PLANT</b>				<b>\$ 579,235,926</b>	<b>\$ 804,050</b>
46	<b>Average Effective Real Property Tax Rate</b>					<b>0.14%</b>

**NOTES**

- (C) Source: Schedule C3.10 (Estimate). Classification of General Plant account as Real or Personal Property
- (D) Weighted average property tax rate across CEI, OE, and TE. See Section III above.  
Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax.
- (E) Estimated Service Company General gross plant balances as of 11/30/2014. Source: 2014 Forecast Version 7+5 adjusted to reflect current assumptions and incorporate recommendations from the March 2013 and April 2014 Rider DCR audit reports.
- (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 11/30/2014 Balances**

<b>I. Estimated Allocated Service Company Plant and Related Expenses as of November 30, 2014</b>							
Line	Category	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
1	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
2	Gross Plant	\$ 579,235,926	\$ 82,309,425	\$ 99,744,426	\$ 43,906,083	\$ 225,959,935	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 60 x Line 1
3	Accum. Reserve	\$ (224,197,098)	\$ (31,858,408)	\$ (38,606,740)	\$ (16,994,140)	\$ (87,459,288)	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 60 x Line 1
4	Net Plant	<u>\$ 355,038,827</u>	<u>\$ 50,451,017</u>	<u>\$ 61,137,686</u>	<u>\$ 26,911,943</u>	<u>\$ 138,500,647</u>	Line 2 + Line 3
5	Depreciation *	10.27%	\$ 8,455,132	\$ 10,246,120	\$ 4,510,197	\$ 23,211,449	Average Rate x Line 2
6	Property Tax *	0.14%	\$ 114,256	\$ 138,457	\$ 60,947	\$ 313,660	Average Rate x Line 2
7	Total Expenses		<u>\$ 8,569,387</u>	<u>\$ 10,384,578</u>	<u>\$ 4,571,144</u>	<u>\$ 23,525,109</u>	

\* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 11/30/2014.  
 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.

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

\* 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.

<b>III. Estimated Incremental Expenses Associated with Allocated Service Company Plant *</b>							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
15	Depreciation	-0.41%	\$ 3,682,308	\$ 4,462,304	\$ 1,964,243	\$ 10,108,855	Line 5 - Line 12
16	Property Tax	0.00%	\$ 53,265	\$ 64,548	\$ 28,413	\$ 146,226	Line 6 - Line 13
17	Total Expenses		<u>\$ 3,735,573</u>	<u>\$ 4,526,852</u>	<u>\$ 1,992,656</u>	<u>\$ 10,255,081</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 November 30, 2014. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.

**Intangible Depreciation Expense Calculation**  
**Estimated 11/30/2014 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 Nov-14 (D)	Reserve Nov-14 (E)	Net Plant Nov-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	\$ 0	14.29%	\$ 0
CECO The Illuminating Co.	CECO 101/6-303 2006 Software	Intangible Plant	\$ 1,808,778	\$ 1,808,778	\$ 0	14.29%	\$ 0
CECO The Illuminating Co.	CECO 101/6-303 2007 Software	Intangible Plant	\$ 5,870,456	\$ 5,870,456	\$ 0	14.29%	\$ 0
CECO The Illuminating Co.	CECO 101/6-303 2008 Software	Intangible Plant	\$ 1,068,042	\$ 1,261,794	\$ (193,753)	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2009 Software	Intangible Plant	\$ 3,242,051	\$ 2,418,376	\$ 823,674	14.29%	\$ 463,289
CECO The Illuminating Co.	CECO 101/6-303 2010 Software	Intangible Plant	\$ 2,799,717	\$ 1,794,375	\$ 1,005,341	14.29%	\$ 400,080
CECO The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,812,975	\$ 2,856,534	\$ 2,956,441	14.29%	\$ 830,674
CECO The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant	\$ 688,774	\$ 177,959	\$ 510,815	14.29%	\$ 98,426
CECO The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 2,130,147	\$ 357,485	\$ 1,772,662	14.29%	\$ 304,398
CECO The Illuminating Co.	CECO 101/6-303 2014 Software	Intangible Plant	\$ 13,956	\$ 1,058	\$ -	14.29%	\$ 1,994
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	\$ 1,037,250	\$ 139,089	2.15%	\$ 25,291
CECO The Illuminating Co.	CECO 101/6-303 Software	Intangible Plant	\$ 586,837	\$ 392,257	\$ 194,580	14.29%	\$ 83,859
CECO The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
<b>Total</b>			<b>\$ 48,743,913</b>	<b>\$ 41,522,165</b>	<b>\$ 7,208,850</b>		<b>\$ 2,208,012</b>
OECO Ohio Edison Co.	OECO 101/6-301 Organization	Intangible Plant	\$ 89,746	\$ -	\$ 89,746	0.00%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2002 Software	Intangible Plant	\$ 3,690,067	\$ 3,690,067	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2003 Software	Intangible Plant	\$ 17,568,726	\$ 17,568,726	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2004 Software	Intangible Plant	\$ 4,524,343	\$ 4,524,343	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2005 Software	Intangible Plant	\$ 1,469,370	\$ 1,469,370	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2006 Software	Intangible Plant	\$ 2,754,124	\$ 2,754,124	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2007 Software	Intangible Plant	\$ 7,208,211	\$ 7,208,211	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2008 Software	Intangible Plant	\$ 1,343,335	\$ 1,783,885	\$ (440,549)	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2009 Software	Intangible Plant	\$ 4,181,335	\$ 3,306,089	\$ 875,246	14.29%	\$ 597,513
OECO Ohio Edison Co.	OECO 101/6-303 2010 Software	Intangible Plant	\$ 3,276,941	\$ 2,213,730	\$ 1,063,210	14.29%	\$ 468,275
OECO Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 8,353,314	\$ 3,735,230	\$ 4,618,083	14.29%	\$ 1,193,689
OECO Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant	\$ 936,733	\$ 325,686	\$ 611,047	14.29%	\$ 133,859
OECO Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$ 3,145,062	\$ 598,602	\$ 2,546,460	14.29%	\$ 449,429
OECO Ohio Edison Co.	OECO 101/6-303 2014 Software	Intangible Plant	\$ 25,004	\$ 1,893	\$ 23,111	14.29%	\$ 3,573
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	\$ 173,389	\$ 17,924	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	\$ 1,344,099	\$ 723,164	\$ 620,934	14.29%	\$ 192,072
<b>Total</b>			<b>\$ 63,726,160</b>	<b>\$ 52,329,857</b>	<b>\$ 11,396,302</b>		<b>\$ 3,045,813</b>
TECO Toledo Edison Co.	TECO 101/6-303 2002 Software	Intangible Plant	\$ 1,705,114	\$ 1,705,114	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2003 Software	Intangible Plant	\$ 7,446,712	\$ 7,446,712	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2004 Software	Intangible Plant	\$ 854,821	\$ 854,821	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2005 Software	Intangible Plant	\$ 670,679	\$ 670,679	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2006 Software	Intangible Plant	\$ 834,729	\$ 834,729	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2007 Software	Intangible Plant	\$ 3,095,002	\$ 3,095,002	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2008 Software	Intangible Plant	\$ 554,817	\$ 663,595	\$ (108,778)	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2009 Software	Intangible Plant	\$ 1,800,726	\$ 1,408,276	\$ 392,449	14.29%	\$ 257,324
TECO Toledo Edison Co.	TECO 101/6-303 2010 Software	Intangible Plant	\$ 1,429,536	\$ 963,420	\$ 466,116	14.29%	\$ 204,281
TECO Toledo Edison Co.	TECO 101/6-303 2011 Software	Intangible Plant	\$ 2,123,520	\$ 1,097,632	\$ 1,025,888	14.29%	\$ 303,451
TECO Toledo Edison Co.	TECO 101/6-303 2012 Software	Intangible Plant	\$ 424,922	\$ 99,977	\$ 324,946	14.29%	\$ 60,721
TECO Toledo Edison Co.	TECO 101/6-303 2013 Software	Intangible Plant	\$ 767,206	\$ 102,008	\$ 665,198	14.29%	\$ 109,634
TECO Toledo Edison Co.	TECO 101/6-303 2014 Software	Intangible Plant	\$ 8,084	\$ 612	\$ 7,472	14.29%	\$ 1,155
TECO Toledo Edison Co.	TECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 240,093	\$ 237,169	\$ 2,924	3.10%	\$ 2,924
TECO Toledo Edison Co.	TECO 101/6-303 FAS109 Transmission	Intangible Plant	\$ 54,210	\$ 48,098	\$ 6,112	2.37%	\$ 1,285
TECO Toledo Edison Co.	TECO 101/6-303 Software	Intangible Plant	\$ 444,955	\$ 335,150	\$ 109,805	14.29%	\$ 63,584
<b>Total</b>			<b>\$ 22,455,127</b>	<b>\$ 19,582,995</b>	<b>\$ 2,892,132</b>		<b>\$ 1,004,359</b>

**NOTES**

- (D) - (F) Source: 2014 Forecast Version 7+5 adjusted to reflect current assumptions and incorporate recommendations from the March 2013 and April 2014 Rider DCR audit reports.
- (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 December 2014 - February 2015 Rider DCR Rates

	(A)	(B)
	Company	Rev Req 11/30/2014
(1)	CEI	\$ 96,956,804
(2)	OE	\$ 100,782,377
(3)	TE	\$ 27,693,688
(4)	TOTAL	\$ 225,432,869

NOTES

(B) Annual Revenue Requirement based on estimated 11/30/2014 Rate Base

II. Quarterly Revenue Requirement Additions

	(A)	(B)	(C)	(D)
	Description	CEI	OE	TE
(1)	DCR Audit Expense Recovery Sept - Nov 2014 Reconciliation	\$ -	\$ -	\$ -
(2)	Amount Adjusted for Dec 2014 - Feb 2015	\$ (487,795)	\$ 427,415	\$ (102,132)
(3)	Total Reconciliation	\$ (487,795)	\$ 427,415	\$ (102,132)

SOURCES

- Line 1: Source: Remaining DCR Audit Expenses to be recovered during December 2014 - February 2015.  
 Line 2: Source: "Quarterly Revenue Requirement Additions: Calculation of Sept - Nov 2014 Reconciliation Amount Adjusted for December 2014 - February 2015" 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	5,491,061,650	33.27%	\$ 32,262,080	\$ (162,312)
(2)		GS, GP, GSU	11,011,153,513	66.73%	\$ 64,694,724	\$ (325,482)
(3)			16,502,215,163	100.00%	\$ 96,956,804	\$ (487,795)
(4)	OE	RS	9,218,442,814	46.73%	\$ 47,098,980	\$ 199,745
(5)		GS, GP, GSU	10,507,177,217	53.27%	\$ 53,683,397	\$ 227,670
(6)			19,725,620,031	100.00%	\$ 100,782,377	\$ 427,415
(7)	TE	RS	2,494,281,305	44.33%	\$ 12,276,917	\$ (45,276)
(8)		GS, GP, GSU	3,132,200,430	55.67%	\$ 15,416,771	\$ (56,856)
(9)			5,626,481,735	100.00%	\$ 27,693,688	\$ (102,132)
(10)	OH	RS	17,203,785,769	41.10%	\$ 91,637,977	\$ (7,843)
(11)	TOTAL	GS, GP, GSU	24,650,531,160	58.90%	\$ 133,794,892	\$ (154,668)
(12)			41,854,316,928	100.00%	\$ 225,432,869	\$ (162,511)

**NOTES**

- (C) Source: Forecast for December 2014 through November 2015 (All forecasted numbers associated with 2014 8+4 Forecast as of September 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			(F) Annual Rev Req Allocations	(G) Quarterly Reconciliation
			% of Total	% of Non-RS	DCR Jurisd.		
(1)	CEI	RS	47.55%	0.00%	0.00%	\$ -	\$ -
(2)		GS	42.23%	80.52%	90.02%	\$ 58,237,155	\$ (292,994)
(3)		GP	0.63%	1.19%	1.33%	\$ 862,993	\$ (4,342)
(4)		GSU	4.06%	7.74%	8.65%	\$ 5,594,576	\$ (28,147)
(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%	\$ 64,694,724	\$ (325,482)
(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%	\$ 43,887,768	\$ 186,127
(13)		GP	5.20%	13.85%	15.69%	\$ 8,422,567	\$ 35,720
(14)		GSU	0.85%	2.26%	2.56%	\$ 1,373,063	\$ 5,823
(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%	\$ 53,683,397	\$ 227,670
(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%	\$ 13,372,469	\$ (49,316)
(23)		GP	4.80%	11.42%	12.97%	\$ 2,000,035	\$ (7,376)
(24)		GSU	0.11%	0.25%	0.29%	\$ 44,266	\$ (163)
(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%	\$ 15,416,771	\$ (56,856)
(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	\$ 32,262,080	5,491,061,650	\$ 0.005875
(2)	OE	RS	\$ 47,098,980	9,218,442,814	\$ 0.005109
(3)	TE	RS	\$ 12,276,917	2,494,281,305	\$ 0.004922
(4)			\$ 91,637,977	17,203,785,769	

**NOTES**

- (C) Source: Section III, Column E.
- (D) Source: Forecast for December 2014 through November 2015 (All forecasted numbers associated with 2014 8+4 Forecast as of September 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	\$ 58,237,155	22,152,879	\$ 2.6289 per kW
(2)		GP	\$ 862,993	879,975	\$ 0.9807 per kW
(3)		GSU	\$ 5,594,576	8,234,817	\$ 0.6794 per kW
(4)			\$ 64,694,724		
(5)	OE	GS	\$ 43,887,768	24,210,567	\$ 1.8128 per kW
(6)		GP	\$ 8,422,567	6,877,677	\$ 1.2246 per kW
(7)		GSU	\$ 1,373,063	2,684,900	\$ 0.5114 per kVa
(8)			\$ 53,683,397		
(9)	TE	GS	\$ 13,372,469	7,422,546	\$ 1.8016 per kW
(10)		GP	\$ 2,000,035	2,723,487	\$ 0.7344 per kW
(11)		GSU	\$ 44,266	225,488	\$ 0.1963 per kVa
(12)			\$ 15,416,771		

**NOTES**

- (C) Source: Section IV, Column F.
- (D) Source: Forecast for December 2014 through November 2015 (All forecasted numbers associated with 2014 8+4 Forecast as of September 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	\$ (162,312)	1,547,339,605	\$ (0.000105)
(2)	OE	RS	\$ 199,745	2,682,714,612	\$ 0.000074
(3)	TE	RS	\$ (45,276)	702,027,912	\$ (0.000064)
(4)			\$ (7,843)	4,932,082,130	

**NOTES**

- (C) Source: Section III, Column F.
- (D) Source: Forecast for December 2014 through February 2015 (All forecasted numbers associated with 2014 8+4 Forecast as of September 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	\$ (292,994)	5,253,258	\$ (0.0558) per kW
(2)		GP	\$ (4,342)	213,892	\$ (0.0203) per kW
(3)		GSU	\$ (28,147)	1,984,479	\$ (0.0142) per kW
(4)			\$ (325,482)		
(5)	OE	GS	\$ 186,127	5,689,788	\$ 0.0327 per kW
(6)		GP	\$ 35,720	1,589,876	\$ 0.0225 per kW
(7)		GSU	\$ 5,823	641,517	\$ 0.0091 per kVa
(8)			\$ 227,670		
(9)	TE	GS	\$ (49,316)	1,762,983	\$ (0.0280) per kW
(10)		GP	\$ (7,376)	625,257	\$ (0.0118) per kW
(11)		GSU	\$ (163)	51,465	\$ (0.0032) per kVa
(12)			\$ (56,856)		

**NOTES**

- (C) Source: Section IV, Column G.
- (D) Source: Forecast for December 2014 through February 2015 (All forecasted numbers associated with 2014 8+4 Forecast as of September 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 December 2014 - February 2015
(1)	CEI	RS	\$ 0.005875 per kWh	\$ (0.000105) per kWh	\$ 0.005770 per kWh
(2)		GS	\$ 2.6289 per kW	\$ (0.0558) per kW	\$ 2.5731 per kW
(3)		GP	\$ 0.9807 per kW	\$ (0.0203) per kW	\$ 0.9604 per kW
(4)		GSU	\$ 0.6794 per kW	\$ (0.0142) per kW	\$ 0.6652 per kW
(5)					
(6)	OE	RS	\$ 0.005109 per kWh	\$ 0.000074 per kWh	\$ 0.004099 per kWh
(7)		GS	\$ 1.8128 per kW	\$ 0.0327 per kW	\$ 1.4593 per kW
(8)		GP	\$ 1.2246 per kW	\$ 0.0225 per kW	\$ 0.9861 per kW
(9)		GSU	\$ 0.5114 per kVa	\$ 0.0091 per kVa	\$ 0.4116 per kVa
(10)					
(11)	TE	RS	\$ 0.004922 per kWh	\$ (0.000064) per kWh	\$ 0.004858 per kWh
(12)		GS	\$ 1.8016 per kW	\$ (0.0280) per kW	\$ 1.7736 per kW
(13)		GP	\$ 0.7344 per kW	\$ (0.0118) per kW	\$ 0.7226 per kW
(14)		GSU	\$ 0.1963 per kVa	\$ (0.0032) per kVa	\$ 0.1931 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 August 31, 2014

	(A)	(B)	(C)	(D)	(E)	(F)
Company	Annual Revenue Thru 8/31/2014	2013 Revenue vs. Revenue Cap	2014 Revenue Cap	Actual 2014 Revenue Cap	Under (Over) 2014 Revenue Cap	
CEI	\$ 61,130,984			\$ 132,651,274	\$ 71,520,290	
OE	\$ 58,456,315			\$ 94,750,910	\$ 36,294,595	
TE	\$ 16,978,843			\$ 56,850,546	\$ 39,871,703	
Total	\$ 136,566,142	\$ 751,820	\$ 188,750,000	\$ 189,501,820	\$ 52,935,678	

**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 September - November 2014 Reconciliation Amount Adjusted for December 2014 - February 2015**

**I. Rider DCR September - November 2014 Rates Based on Estimated 8/31/14 Rate Base**

(A) Company	(B) Rate Schedule	(C) Allocation	(D) (E) (F) Annual Revenue Requirements			(G) (H) (I) Quarterly Reconciliation			(J) September - November 2014 Rate Estimated Rate Base
			Rev. Req	Billing Units	Rate	Rev. Req	Billing Units	Rate	
CEI	RS	33.24%	\$ 31,864,628	5,487,350,074	\$ 0.005807 per kWh	\$ 121,487	1,197,517,757	\$ 0.000101 per kWh	\$ 0.005908 per kWh
	GS	60.09%	\$ 57,603,965	22,126,764	\$ 2.6034 per kW	\$ 219,621	5,518,783	\$ 0.0398 per kW	\$ 2.6432 per kW
	GP	0.89%	\$ 853,610	883,345	\$ 0.9663 per kW	\$ 3,254	225,495	\$ 0.0144 per kW	\$ 0.9808 per kW
	GSU	5.77%	\$ 5,533,748	8,265,766	\$ 0.6695 per kW	\$ 21,098	2,070,761	\$ 0.0102 per kW	\$ 0.6797 per kW
		100.00%	\$ 95,855,951			\$ 365,460			
OE	RS	46.77%	\$ 44,468,655	9,197,682,378	\$ 0.004835 per kWh	\$ (69,233)	1,972,994,229	\$ (0.000035) per kWh	\$ 0.004800 per kWh
	GS	43.52%	\$ 41,383,122	24,143,175	\$ 1.7141 per kW	\$ (64,429)	6,053,612	\$ (0.0106) per kW	\$ 1.7034 per kW
	GP	8.35%	\$ 7,941,896	6,842,293	\$ 1.1607 per kW	\$ (12,365)	1,724,532	\$ (0.0072) per kW	\$ 1.1535 per kW
	GSU	1.36%	\$ 1,294,703	2,671,264	\$ 0.4847 per kVa	\$ (2,016)	665,644	\$ (0.0030) per kVa	\$ 0.4816 per kVa
		100.00%	\$ 95,088,377			\$ (148,042)			
TE	RS	44.27%	\$ 11,682,603	2,486,533,587	\$ 0.004698 per kWh	\$ (21,123)	535,493,493	\$ (0.000039) per kWh	\$ 0.004659 per kWh
	GS	48.34%	\$ 12,759,250	7,430,990	\$ 1.7170 per kW	\$ (23,070)	1,868,387	\$ (0.0123) per kW	\$ 1.7047 per kW
	GP	7.23%	\$ 1,908,320	2,715,284	\$ 0.7028 per kW	\$ (3,450)	681,216	\$ (0.0051) per kW	\$ 0.6977 per kW
	GSU	0.16%	\$ 42,236	224,783	\$ 0.1879 per kVa	\$ (76)	58,556	\$ (0.0013) per kVa	\$ 0.1866 per kVa
		100.00%	\$ 26,392,409			\$ (47,720)			
<b>TOTAL</b>			<b>\$ 217,336,737</b>			<b>\$ 169,699</b>			

**Notes:**

Source: See "Rider Charge Calculation - Rider DCR" workpaper from Rider DCR filing July 2, 2014.

**Quarterly Revenue Requirement Additions: Calculation of September - November 2014 Reconciliation Amount Adjusted for December 2014 - February 2015**

**II. Rider DCR September - November 2014 Rates Based on Actual 8/31/14 Rate Base**

(A) Company	(B) Rate Schedule	(C) Allocation	(D) (E) (F) Annual Revenue Requirements			(G) (H) (I) Quarterly Reconciliation			(J) September - November 2014 Rate Actual Rate Base
			Rev. Req	Billing Units	Rate	Rev. Req	Billing Units	Rate	
CEI	RS	33.24%	\$ 31,186,632	5,487,350,074	\$ 0.005683 per kWh	\$ 121,487	1,197,517,757	\$ 0.000101 per kWh	\$ 0.005785 per kWh
	GS	60.09%	\$ 56,378,305	22,126,764	\$ 2.5480 per kW	\$ 219,621	5,518,783	\$ 0.0398 per kW	\$ 2.5878 per kW
	GP	0.89%	\$ 835,448	883,345	\$ 0.9458 per kW	\$ 3,254	225,495	\$ 0.0144 per kW	\$ 0.9602 per kW
	GSU	5.77%	\$ 5,416,005	8,265,766	\$ 0.6552 per kW	\$ 21,098	2,070,761	\$ 0.0102 per kW	\$ 0.6654 per kW
		100.00%	\$ 93,816,389			\$ 365,460			
OE	RS	46.77%	\$ 45,323,283	9,197,682,378	\$ 0.004928 per kWh	\$ (69,233)	1,972,994,229	\$ (0.000035) per kWh	\$ 0.004893 per kWh
	GS	43.52%	\$ 42,178,450	24,143,175	\$ 1.7470 per kW	\$ (64,429)	6,053,612	\$ (0.0106) per kW	\$ 1.7364 per kW
	GP	8.35%	\$ 8,094,529	6,842,293	\$ 1.1830 per kW	\$ (12,365)	1,724,532	\$ (0.0072) per kW	\$ 1.1758 per kW
	GSU	1.36%	\$ 1,319,585	2,671,264	\$ 0.4940 per kVa	\$ (2,016)	665,644	\$ (0.0030) per kVa	\$ 0.4910 per kVa
		100.00%	\$ 96,915,846			\$ (148,042)			
TE	RS	44.27%	\$ 11,490,584	2,486,533,587	\$ 0.004621 per kWh	\$ (21,123)	535,493,493	\$ (0.000039) per kWh	\$ 0.004582 per kWh
	GS	48.34%	\$ 12,549,535	7,430,990	\$ 1.6888 per kW	\$ (23,070)	1,868,387	\$ (0.0123) per kW	\$ 1.6765 per kW
	GP	7.23%	\$ 1,876,954	2,715,284	\$ 0.6913 per kW	\$ (3,450)	681,216	\$ (0.0051) per kW	\$ 0.6862 per kW
	GSU	0.16%	\$ 41,542	224,783	\$ 0.1848 per kVa	\$ (76)	58,556	\$ (0.0013) per kVa	\$ 0.1835 per kVa
		100.00%	\$ 25,958,615			\$ (47,720)			
<b>TOTAL</b>			<b>\$ 216,690,850</b>			<b>\$ 169,699</b>			

- (C) Source: Rider DCR filing July 2, 2014
- (D) Calculation: Annual DCR Revenue Requirement based on actual 8/31/14 Rate Base x Column C
- (E) Estimated billing units for September 2014 - August 2015. Source: Rider DCR filing July 2, 2014.
- (F) Calculation: Column D / Column E
- (G) Source: Rider DCR filing July 2, 2014
- (H) Estimated billing units for September - November 2014. Source: Rider DCR filing July 2, 2014.
- (I) Calculation: Column G / Column H
- (J) Calculation: Column F + Column I

**Quarterly Revenue Requirement Additions: Calculation of September - November 2014 Reconciliation Amount Adjusted for December 2014 - February 2015**

**III. Estimated Rider DCR Reconciliation Amount for December 2014 - February 2015**

(A) Company	(B) Rate Schedule	(C) September - November 2014 Rate Estimated Rate Base	(D) September - November 2014 Rate Actual Rate Base	(E) Difference	(F) Billing Units	(G) Reconciliation Amount
CEI	RS	\$ 0.005908 per kWh	\$ 0.005785 per kWh	\$ (0.000124) per kWh	1,197,517,757	\$ (147,961)
	GS	\$ 2.6432 per kW	\$ 2.5878 per kW	\$ (0.0554) per kW	5,518,783	\$ (305,700)
	GP	\$ 0.9808 per kW	\$ 0.9602 per kW	\$ (0.0206) per kW	225,495	\$ (4,636)
	GSU	\$ 0.6797 per kW	\$ 0.6654 per kW	\$ (0.0142) per kW	2,070,761	\$ (29,497)
						\$ (487,795)
OE	RS	\$ 0.004800 per kWh	\$ 0.004893 per kWh	\$ 0.000093 per kWh	1,972,994,229	\$ 183,326
	GS	\$ 1.7034 per kW	\$ 1.7364 per kW	\$ 0.0329 per kW	6,053,612	\$ 199,419
	GP	\$ 1.1535 per kW	\$ 1.1758 per kW	\$ 0.0223 per kW	1,724,532	\$ 38,470
	GSU	\$ 0.4816 per kVa	\$ 0.4910 per kVa	\$ 0.0093 per kVa	665,644	\$ 6,200
						\$ 427,415
TE	RS	\$ 0.004659 per kWh	\$ 0.004582 per kWh	\$ (0.000077) per kWh	535,493,493	\$ (41,353)
	GS	\$ 1.7047 per kW	\$ 1.6765 per kW	\$ (0.0282) per kW	1,868,387	\$ (52,729)
	GP	\$ 0.6977 per kW	\$ 0.6862 per kW	\$ (0.0116) per kW	681,216	\$ (7,869)
	GSU	\$ 0.1866 per kVa	\$ 0.1835 per kVa	\$ (0.0031) per kVa	58,556	\$ (181)
						\$ (102,132)
<b>TOTAL</b>						\$ (162,511)

- (C) Source: Section I, Column J
- (D) Source: Section II, Column J
- (E) Calculation: Column D - Column C
- (F) Estimated billing units for September - November 2014. Source: Original budget used in Rider DCR filing July 2, 2014.
- (G) Calculation: Column E x Column F

The Cleveland Electric Illuminating Company: 14-1628-EL-RDR  
 Ohio Edison Company: 14-1629-EL-RDR  
 The Toledo Edison Company: 14-1630-EL-RDR

**Energy and Demand Forecast**

Source: All forecasted numbers associated with 2014 8+4 Forecast as of September 2014

**Annual Energy (December 2014 - November 2015) :**

Source: 2014 8+4 Forecast as of September 2014

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	5,491,061,650	9,218,442,814	2,494,281,305	17,203,785,769
GS	kWh	6,605,305,278	6,581,158,265	1,983,751,635	15,170,215,178
GP	kWh	442,810,116	2,861,488,313	1,036,150,673	4,340,449,102
GSU	kWh	3,963,038,119	1,064,530,638	112,298,123	5,139,866,880
Total		16,502,215,163	19,725,620,031	5,626,481,735	41,854,316,928

**Annual Demand (December 2014 - November 2015) :**

Source: 2014 8+4 Forecast as of September 2014

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	22,152,879	24,210,567	7,422,546
GP	kW	879,975	6,877,677	2,723,487
GSU	kW/kVA	8,234,817	2,684,900	225,488

**December 2014 - February 2015 Energy:**

Source: 2014 8+4 Forecast as of September 2014

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	1,547,339,605	2,682,714,612	702,027,912	4,932,082,130
GS	kWh	1,633,640,584	1,612,195,695	478,239,253	3,724,075,533
GP	kWh	104,705,618	662,289,115	242,096,311	1,009,091,044
GSU	kWh	949,831,818	251,279,208	27,149,709	1,228,260,735
Total		4,235,517,626	5,208,478,630	1,449,513,185	10,893,509,441

**December 2014 - February 2015 Demand:**

Source: 2014 8+4 Forecast as of September 2014

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	5,253,258	5,689,788	1,762,983
GP	kW	213,892	1,589,876	625,257
GSU	kW/kVA	1,984,479	641,517	51,465

The Toledo Edison Company  
Case No. 14-1630-EL-RDR  
Typical Bills - Comparison (DCR November 2014 vs. DCR December 2014)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
Residential Service - Standard (Rate RS)						
1	0	250	\$ 35.19	\$ 35.24	\$ 0.05	0.1%
2	0	500	\$ 66.14	\$ 66.24	\$ 0.10	0.1%
3	0	750	\$ 97.13	\$ 97.28	\$ 0.15	0.2%
4	0	1,000	\$ 128.11	\$ 128.31	\$ 0.20	0.2%
5	0	1,250	\$ 159.07	\$ 159.32	\$ 0.25	0.2%
6	0	1,500	\$ 190.02	\$ 190.32	\$ 0.30	0.2%
7	0	2,000	\$ 251.95	\$ 252.35	\$ 0.40	0.2%
8	0	2,500	\$ 313.68	\$ 314.18	\$ 0.50	0.2%
9	0	3,000	\$ 375.39	\$ 375.98	\$ 0.59	0.2%
10	0	3,500	\$ 437.07	\$ 437.76	\$ 0.69	0.2%
11	0	4,000	\$ 498.79	\$ 499.58	\$ 0.79	0.2%
12	0	4,500	\$ 560.49	\$ 561.38	\$ 0.89	0.2%
13	0	5,000	\$ 622.23	\$ 623.22	\$ 0.99	0.2%
14	0	5,500	\$ 683.91	\$ 685.00	\$ 1.09	0.2%
15	0	6,000	\$ 745.61	\$ 746.80	\$ 1.19	0.2%
16	0	6,500	\$ 807.33	\$ 808.62	\$ 1.29	0.2%
17	0	7,000	\$ 869.02	\$ 870.41	\$ 1.39	0.2%
18	0	7,500	\$ 930.74	\$ 932.23	\$ 1.48	0.2%
19	0	8,000	\$ 992.43	\$ 994.01	\$ 1.58	0.2%
20	0	8,500	\$ 1,054.16	\$ 1,055.84	\$ 1.68	0.2%
21	0	9,000	\$ 1,115.83	\$ 1,117.61	\$ 1.78	0.2%
22	0	9,500	\$ 1,177.58	\$ 1,179.46	\$ 1.88	0.2%
23	0	10,000	\$ 1,239.25	\$ 1,241.23	\$ 1.98	0.2%
24	0	10,500	\$ 1,300.96	\$ 1,303.04	\$ 2.08	0.2%
25	0	11,000	\$ 1,362.69	\$ 1,364.87	\$ 2.18	0.2%



The Toledo Edison Company  
Case No. 14-1630-EL-RDR  
Typical Bills - Comparison (DCR November 2014 vs. DCR December 2014)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
Residential Service - All-Electric (Rate RS)						
1	0	250	\$ 35.19	\$ 35.24	\$ 0.05	0.1%
2	0	500	\$ 66.14	\$ 66.24	\$ 0.10	0.1%
3	0	750	\$ 87.98	\$ 88.13	\$ 0.15	0.2%
4	0	1,000	\$ 109.81	\$ 110.01	\$ 0.20	0.2%
5	0	1,250	\$ 131.62	\$ 131.87	\$ 0.25	0.2%
6	0	1,500	\$ 153.42	\$ 153.72	\$ 0.30	0.2%
7	0	2,000	\$ 197.05	\$ 197.45	\$ 0.40	0.2%
8	0	2,500	\$ 233.43	\$ 233.93	\$ 0.50	0.2%
9	0	3,000	\$ 269.79	\$ 270.38	\$ 0.59	0.2%
10	0	3,500	\$ 306.12	\$ 306.81	\$ 0.69	0.2%
11	0	4,000	\$ 342.49	\$ 343.28	\$ 0.79	0.2%
12	0	4,500	\$ 378.84	\$ 379.73	\$ 0.89	0.2%
13	0	5,000	\$ 415.23	\$ 416.22	\$ 0.99	0.2%
14	0	5,500	\$ 451.56	\$ 452.65	\$ 1.09	0.2%
15	0	6,000	\$ 487.91	\$ 489.10	\$ 1.19	0.2%
16	0	6,500	\$ 524.28	\$ 525.57	\$ 1.29	0.2%
17	0	7,000	\$ 560.62	\$ 562.01	\$ 1.39	0.2%
18	0	7,500	\$ 596.99	\$ 598.48	\$ 1.49	0.2%
19	0	8,000	\$ 633.33	\$ 634.91	\$ 1.58	0.3%
20	0	8,500	\$ 669.71	\$ 671.39	\$ 1.68	0.3%
21	0	9,000	\$ 706.03	\$ 707.81	\$ 1.78	0.3%
22	0	9,500	\$ 742.43	\$ 744.31	\$ 1.88	0.3%
23	0	10,000	\$ 778.75	\$ 780.73	\$ 1.98	0.3%
24	0	10,500	\$ 815.11	\$ 817.19	\$ 2.08	0.3%
25	0	11,000	\$ 851.49	\$ 853.67	\$ 2.18	0.3%

The Toledo Edison Company  
Case No. 14-1630-EL-RDR  
Typical Bills - Comparison (DCR November 2014 vs. DCR December 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	\$ 29.61	\$ 29.66	\$ 0.05	0.2%
2	0	500	\$ 54.99	\$ 55.09	\$ 0.10	0.2%
3	0	750	\$ 71.25	\$ 71.40	\$ 0.15	0.2%
4	0	1,000	\$ 87.51	\$ 87.71	\$ 0.20	0.2%
5	0	1,250	\$ 103.74	\$ 103.99	\$ 0.25	0.2%
6	0	1,500	\$ 119.97	\$ 120.27	\$ 0.30	0.2%
7	0	2,000	\$ 152.45	\$ 152.85	\$ 0.40	0.3%
8	0	2,500	\$ 195.88	\$ 196.38	\$ 0.50	0.3%
9	0	3,000	\$ 239.29	\$ 239.88	\$ 0.59	0.2%
10	0	3,500	\$ 282.67	\$ 283.36	\$ 0.69	0.2%
11	0	4,000	\$ 326.09	\$ 326.88	\$ 0.79	0.2%
12	0	4,500	\$ 369.49	\$ 370.38	\$ 0.89	0.2%
13	0	5,000	\$ 412.93	\$ 413.92	\$ 0.99	0.2%
14	0	5,500	\$ 456.31	\$ 457.40	\$ 1.09	0.2%
15	0	6,000	\$ 499.71	\$ 500.90	\$ 1.19	0.2%
16	0	6,500	\$ 543.13	\$ 544.42	\$ 1.29	0.2%
17	0	7,000	\$ 586.52	\$ 587.91	\$ 1.39	0.2%
18	0	7,500	\$ 629.94	\$ 631.43	\$ 1.49	0.2%
19	0	8,000	\$ 673.33	\$ 674.91	\$ 1.58	0.2%
20	0	8,500	\$ 716.76	\$ 718.44	\$ 1.68	0.2%
21	0	9,000	\$ 760.13	\$ 761.91	\$ 1.78	0.2%
22	0	9,500	\$ 803.58	\$ 805.46	\$ 1.88	0.2%
23	0	10,000	\$ 846.95	\$ 848.93	\$ 1.98	0.2%
24	0	10,500	\$ 890.36	\$ 892.44	\$ 2.08	0.2%
25	0	11,000	\$ 933.79	\$ 935.97	\$ 2.18	0.2%

The Toledo Edison Company  
Case No. 14-1630-EL-RDR  
Typical Bills - Comparison (DCR November 2014 vs. DCR December 2014)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
Residential Service - Water Heating (Rate RS)						
1	0	250	\$ 35.19	\$ 35.24	\$ 0.05	0.1%
2	0	500	\$ 66.14	\$ 66.24	\$ 0.10	0.1%
3	0	750	\$ 91.48	\$ 91.63	\$ 0.15	0.2%
4	0	1,000	\$ 116.81	\$ 117.01	\$ 0.20	0.2%
5	0	1,250	\$ 142.12	\$ 142.37	\$ 0.25	0.2%
6	0	1,500	\$ 167.42	\$ 167.72	\$ 0.30	0.2%
7	0	2,000	\$ 218.05	\$ 218.45	\$ 0.40	0.2%
8	0	2,500	\$ 268.48	\$ 268.98	\$ 0.50	0.2%
9	0	3,000	\$ 318.89	\$ 319.48	\$ 0.59	0.2%
10	0	3,500	\$ 369.27	\$ 369.96	\$ 0.69	0.2%
11	0	4,000	\$ 419.69	\$ 420.48	\$ 0.79	0.2%
12	0	4,500	\$ 470.09	\$ 470.98	\$ 0.89	0.2%
13	0	5,000	\$ 520.53	\$ 521.52	\$ 0.99	0.2%
14	0	5,500	\$ 570.91	\$ 572.00	\$ 1.09	0.2%
15	0	6,000	\$ 621.31	\$ 622.50	\$ 1.19	0.2%
16	0	6,500	\$ 671.73	\$ 673.02	\$ 1.29	0.2%
17	0	7,000	\$ 722.12	\$ 723.51	\$ 1.39	0.2%
18	0	7,500	\$ 772.54	\$ 774.03	\$ 1.48	0.2%
19	0	8,000	\$ 822.93	\$ 824.51	\$ 1.58	0.2%
20	0	8,500	\$ 873.36	\$ 875.04	\$ 1.68	0.2%
21	0	9,000	\$ 923.73	\$ 925.51	\$ 1.78	0.2%
22	0	9,500	\$ 974.18	\$ 976.06	\$ 1.88	0.2%
23	0	10,000	\$ 1,024.55	\$ 1,026.53	\$ 1.98	0.2%
24	0	10,500	\$ 1,074.96	\$ 1,077.04	\$ 2.08	0.2%
25	0	11,000	\$ 1,125.39	\$ 1,127.57	\$ 2.18	0.2%

The Toledo Edison Company  
Case No. 14-1630-EL-RDR  
Typical Bills - Comparison (DCR November 2014 vs. DCR December 2014)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Secondary (Rate GS)						
1	10	1,000	\$ 171.70	\$ 172.39	\$ 0.69	0.4%
2	10	2,000	\$ 252.62	\$ 253.31	\$ 0.69	0.3%
3	10	3,000	\$ 333.12	\$ 333.81	\$ 0.69	0.2%
4	10	4,000	\$ 413.61	\$ 414.30	\$ 0.69	0.2%
5	10	5,000	\$ 494.10	\$ 494.79	\$ 0.69	0.1%
6	10	6,000	\$ 574.53	\$ 575.22	\$ 0.69	0.1%
7	1,000	100,000	\$ 19,169.07	\$ 19,237.77	\$ 68.70	0.4%
8	1,000	200,000	\$ 27,160.54	\$ 27,229.24	\$ 68.70	0.3%
9	1,000	300,000	\$ 35,152.00	\$ 35,220.70	\$ 68.70	0.2%
10	1,000	400,000	\$ 43,143.47	\$ 43,212.17	\$ 68.70	0.2%
11	1,000	500,000	\$ 51,134.94	\$ 51,203.64	\$ 68.70	0.1%
12	1,000	600,000	\$ 59,126.40	\$ 59,195.10	\$ 68.70	0.1%

The Toledo Edison Company  
Case No. 14-1630-EL-RDR  
Typical Bills - Comparison (DCR November 2014 vs. DCR December 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	\$ 6,148.63	\$ 6,161.03	\$ 12.40	0.2%
2	500	100,000	\$ 10,057.91	\$ 10,070.31	\$ 12.40	0.1%
3	500	150,000	\$ 13,967.19	\$ 13,979.59	\$ 12.40	0.1%
4	500	200,000	\$ 17,876.48	\$ 17,888.88	\$ 12.40	0.1%
5	500	250,000	\$ 21,785.76	\$ 21,798.16	\$ 12.40	0.1%
6	500	300,000	\$ 25,695.04	\$ 25,707.44	\$ 12.40	0.0%
7	5,000	500,000	\$ 59,917.18	\$ 60,041.18	\$ 124.00	0.2%
8	5,000	1,000,000	\$ 98,941.84	\$ 99,065.84	\$ 124.00	0.1%
9	5,000	1,500,000	\$ 137,830.57	\$ 137,954.57	\$ 124.00	0.1%
10	5,000	2,000,000	\$ 176,719.30	\$ 176,843.30	\$ 124.00	0.1%
11	5,000	2,500,000	\$ 215,608.03	\$ 215,732.03	\$ 124.00	0.1%
12	5,000	3,000,000	\$ 254,496.76	\$ 254,620.76	\$ 124.00	0.0%

The Toledo Edison Company  
Case No. 14-1630-EL-RDR  
Typical Bills - Comparison (DCR November 2014 vs. DCR December 2014)

Bill Data						
Line No.	Level of Demand (kVa) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Subtransmission (Rate GSU)						
1	1,000	100,000	\$ 9,387.89	\$ 9,394.39	\$ 6.50	0.1%
2	1,000	200,000	\$ 16,000.46	\$ 16,006.96	\$ 6.50	0.0%
3	1,000	300,000	\$ 22,613.02	\$ 22,619.52	\$ 6.50	0.0%
4	1,000	400,000	\$ 29,225.59	\$ 29,232.09	\$ 6.50	0.0%
5	1,000	500,000	\$ 35,838.16	\$ 35,844.66	\$ 6.50	0.0%
6	1,000	600,000	\$ 42,450.72	\$ 42,457.22	\$ 6.50	0.0%
7	10,000	1,000,000	\$ 91,772.92	\$ 91,837.92	\$ 65.00	0.1%
8	10,000	2,000,000	\$ 157,490.38	\$ 157,555.38	\$ 65.00	0.0%
9	10,000	3,000,000	\$ 223,207.84	\$ 223,272.84	\$ 65.00	0.0%
10	10,000	4,000,000	\$ 288,925.30	\$ 288,990.30	\$ 65.00	0.0%
11	10,000	5,000,000	\$ 354,642.77	\$ 354,707.77	\$ 65.00	0.0%
12	10,000	6,000,000	\$ 420,360.23	\$ 420,425.23	\$ 65.00	0.0%

**TABLE OF CONTENTS**

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

	<b><u>Sheet</u></b>	<b><u>Effective Date</u></b>
<b>TABLE OF CONTENTS</b>	1	12-01-14
<b>DEFINITION OF TERRITORY</b>	3	01-23-09
<b>ELECTRIC SERVICE REGULATIONS</b>	4	12-04-09
<b>ELECTRIC SERVICE SCHEDULES</b>		
Residential Service (Rate "RS")	10	01-23-09
General Service - Secondary (Rate "GS")	20	01-23-09
General Service - Primary (Rate "GP")	21	01-23-09
General Service - Subtransmission (Rate "GSU")	22	01-23-09
General Service - Transmission (Rate "GT")	23	01-23-09
Street Lighting Provisions	30	01-23-09
Street Lighting (Rate "STL")	31	06-01-09
Traffic Lighting (Rate "TRF")	32	01-23-09
Private Outdoor Lighting (Rate "POL")	33	06-01-09
<b>MISCELLANEOUS CHARGES</b>	75	07-05-12
<b>OTHER SERVICE</b>		
Partial Service	52	01-01-06
Residential Renewable Energy Credit Purchase Program	60	10-01-09
Cogeneration and Small Power Producer	70	01-01-03
Interconnection Tariff	76	01-01-09
PIPP Customer Discount	80	06-01-14

**TABLE OF CONTENTS**

<b>RIDERS</b>	<b><u>Sheet</u></b>	<b><u>Effective Date</u></b>
Summary	80	06-01-14
Residential Distribution Credit	81	05-21-10
Transmission and Ancillary Services	83	09-10-10
Alternative Energy Resource	84	10-01-14
School Distribution Credit	85	06-01-09
Business Distribution Credit	86	01-23-09
Hospital Net Energy Metering	87	10-27-09
Economic Development (4a)	88	01-23-09
Universal Service	90	12-19-13
State kWh Tax	92	01-23-09
Net Energy Metering	93	10-27-09
Delta Revenue Recovery	96	10-01-14
Demand Side Management	97	07-01-14
Reasonable Arrangement	98	06-01-09
Distribution Uncollectible	99	10-01-14
Economic Load Response Program	101	06-01-14
Optional Load Response Program	102	06-01-14
Generation Cost Reconciliation	103	10-01-14
Fuel	105	12-14-09
Advanced Metering Infrastructure / Modern Grid	106	10-01-14
Line Extension Cost Recovery	107	10-01-14
Delivery Service Improvement	108	01-01-12
PIPP Uncollectible	109	10-01-14
Non-Distribution Uncollectible	110	10-01-14
Experimental Real Time Pricing	111	06-01-14
Experimental Critical Peak Pricing	113	06-01-14
Generation Service	114	06-01-14
Demand Side Management and Energy Efficiency	115	07-01-14
Economic Development	116	10-01-14
Deferred Generation Cost Recovery	117	06-01-09
Deferred Fuel Cost Recovery	118	06-21-13
Non-Market-Based Services	119	07-01-14
Residential Deferred Distribution Cost Recovery	120	01-01-12
Non-Residential Deferred Distribution Cost Recovery	121	01-01-12
Residential Electric Heating Recovery	122	07-01-14
Residential Generation Credit	123	10-31-13
Delivery Capital Recovery	124	12-01-14
Phase-In Recovery	125	07-01-14

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Filed pursuant to Order dated July 18, 2012 in Case No. 12-1230-EL-SSO, and in Case No. 14-1630-EL-RDR before

The Public Utilities Commission of Ohio

Issued by: Charles E. Jones Jr., President

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

**RATE:**

RS (all kWhs, per kWh)	0.4858¢
GS (per kW of Billing Demand)	\$1.7736
GP (per kW of Billing Demand)	\$0.7226
GSU (per kVa of Billing Demand)	\$0.1931

**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**

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**in**

**Case No(s). 14-1630-EL-RDR, 89-6008-EL-TRF**

Summary: Tariff Pricing update of Rider DCR electronically filed by Karen A Sweeney on behalf of The Toledo Edison Company and Mikkelsen, Eileen M Mrs.