

December 31, 2014

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

SUBJECT: Case Nos. 14-1629-EL-RDR  
89-6006-EL-TRF

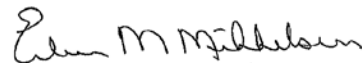
Dear Ms. McNeal:

In accordance with the Commission Orders in Ohio 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 Ohio Edison Company related to the Delivery Capital Recovery Rider (Rider DCR). The attached schedules demonstrate that the year-to-date revenue is below the permitted annual cap for 2014 and provide detailed calculations related to plant in service, accumulated depreciation reserve, income taxes, commercial activity taxes, and property taxes, rate base, depreciation expense, and the resulting revenue requirement all as contemplated by the Orders in Ohio Edison Company's Case No. 12-1230-EL-SSO and Case No. 10-388-EL-SSO Electric Security Plan proceedings.

Further, as set forth in the Combined Stipulation, there have been no net job losses at the Companies and at FirstEnergy Service Company, specifically as to employees of the FirstEnergy Service Company who are located in Ohio and provide support for distribution services provided by the Companies, as a result of involuntary attrition as a result of the merger between FirstEnergy Corp. and Allegheny Energy, Inc. Also included with the filing are estimated bill impacts for multiple usage levels for the different rate schedules reflecting the impact on current bills of the Rider DCR charges commencing on March 1, 2015.

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. 14-1629-EL-RDR and 89-6006-EL-TRF, and distribute two copies to the Staff. Thank you.

Sincerely,



Eileen M. Mikkelsen  
Director, Rates & Regulatory Affairs

Enclosures

Ohio Edison Company  
Delivery Capital Recovery Rider (DCR)  
March - May 2015 Filing  
December 31, 2014

Page Name	Page
March - May 2015 Revenue Requirements Summary	1
Actual 11/30/2014 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 2/28/2015 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
March - May 2015 Rider DCR - Rate Design	52
March - May 2015 Rider DCR - Reconciliation from December 2014 - February 2015	58
March - May 2015 Billing Units Used for Rate Design	61
March - May 2015 Typical Bill Comparisons	62
March - May 2015 Rider DCR Tariff	68

**Rider DCR**  
**Rates for March - May 2015**  
**Revenue Requirement Summary**

(\$ millions)

**Calculation of Annual Revenue Requirement Based on Estimated 2/28/2015 Rate Base**

Line No.	Description	Source	CEI	OE	TE	TOTAL
1	Annual Revenue Requirement Based on Actual 11/30/2014 Rate Base	12/31/2014 Compliance Filing; Page 2; Column (f) Lines 36-39	\$ 98.2	\$ 99.2	\$ 26.7	\$ 224.1
2	Incremental Revenue Requirement Based on Estimated 2/28/2015 Rate Base	Calculation: 12/31/2014 Compliance Filing (Page 27, Column (f) Lines 36-39) minus Line 1	\$ 7.8	\$ 6.6	\$ 2.3	\$ 16.8
3	Annual Revenue Requirement Based on Estimated 2/28/2015 Rate Base	Calculation: SUM [ Line 1 through Line 2 ]	\$ 106.0	\$ 105.8	\$ 29.0	\$ 240.9

**Rider DCR**  
**Actual Distribution Rate Base Additions as of 11/30/14**  
**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	2,763.7	836.6	Sch B2.1 (Actual) Line 45	
(2)	OE	2,074.0	3,077.6	1,003.6	Sch B2.1 (Actual) Line 47	
(3)	TE	771.5	1,110.3	338.8	Sch B2.1 (Actual) Line 44	
(4)	<b>Total</b>	<b>4,772.5</b>	<b>6,951.6</b>	<b>2,179.1</b>	<b>Sum: [ (1) through (3) ]</b>	
	<b>Accumulated Reserve</b>					
(5)	CEI	(773.0)	(1,149.3)	(376.3)	-Sch B3 (Actual) Line 46	
(6)	OE	(803.0)	(1,217.4)	(414.4)	-Sch B3 (Actual) Line 48	
(7)	TE	(376.8)	(540.4)	(163.6)	-Sch B3 (Actual) Line 45	
(8)	<b>Total</b>	<b>(1,952.8)</b>	<b>(2,907.1)</b>	<b>(954.2)</b>	<b>Sum: [ (5) through (7) ]</b>	
	<b>Net Plant In Service</b>					
(9)	CEI	1,154.0	1,614.3	460.3	(1) + (5)	
(10)	OE	1,271.0	1,860.3	589.3	(2) + (6)	
(11)	TE	394.7	570.0	175.3	(3) + (7)	
(12)	<b>Total</b>	<b>2,819.7</b>	<b>4,044.6</b>	<b>1,224.8</b>	<b>Sum: [ (9) through (11) ]</b>	
	<b>ADIT</b>					
(13)	CEI	(246.4)	(438.6)	(192.2)	- ADIT Balances (Actual) Line 3	
(14)	OE	(197.1)	(478.2)	(281.2)	- ADIT Balances (Actual) Line 3	
(15)	TE	(10.3)	(137.6)	(127.3)	- ADIT Balances (Actual) Line 3	
(16)	<b>Total</b>	<b>(453.8)</b>	<b>(1,054.4)</b>	<b>(600.7)</b>	<b>Sum: [ (13) through (15) ]</b>	
	<b>Rate Base</b>					
(17)	CEI	907.7	1,175.7	268.1	(9) + (13)	
(18)	OE	1,073.9	1,382.0	308.1	(10) + (14)	
(19)	TE	384.4	432.4	48.0	(11) + (15)	
(20)	<b>Total</b>	<b>2,366.0</b>	<b>2,990.1</b>	<b>624.2</b>	<b>Sum: [ (17) through (19) ]</b>	
	<b>Depreciation Exp</b>					
(21)	CEI	60.0	88.3	28.3	Sch B-3.2 (Actual) Line 46	
(22)	OE	62.0	91.3	29.3	Sch B-3.2 (Actual) Line 48	
(23)	TE	24.5	35.5	11.0	Sch B-3.2 (Actual) Line 45	
(24)	<b>Total</b>	<b>146.5</b>	<b>215.1</b>	<b>68.5</b>	<b>Sum: [ (21) through (23) ]</b>	
	<b>Property Tax Exp</b>					
(25)	CEI	65.0	104.0	39.1	Sch C-3.10a (Actual) Line 4	
(26)	OE	57.4	92.1	34.7	Sch C-3.10a (Actual) Line 4	
(27)	TE	20.1	30.4	10.3	Sch C-3.10a (Actual) Line 4	
(28)	<b>Total</b>	<b>142.4</b>	<b>226.5</b>	<b>84.0</b>	<b>Sum: [ (25) through (27) ]</b>	
	<b>Revenue Requirement</b>	<b>Rate Base</b>	<b>Return 8.48%</b>	<b>Deprec</b>	<b>Prop Tax</b>	<b>Rev. Req.</b>
(29)	CEI	268.1	22.7	28.3	39.1	90.1
(30)	OE	308.1	26.1	29.3	34.7	90.1
(31)	TE	48.0	4.1	11.0	10.3	25.3
(32)	<b>Total</b>	<b>624.2</b>	<b>52.9</b>	<b>68.5</b>	<b>84.0</b>	<b>205.5</b>

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

		(a)	(b)	(c)	(d)	(e)	(f)
	Revenue Requirement with Tax	Equity Return	Tax Rate	Income Tax	CAT 0.26%	Taxes	Rev. Req. + Tax
(36)	CEI	13.8	36.13%	7.8	0.3	8.1	98.2
(37)	OE	15.9	35.80%	8.8	0.3	9.1	99.2
(38)	TE	2.5	35.68%	1.4	0.1	1.4	26.7
(39)	Total	32.1		18.0	0.6	18.6	224.1

(a) = Weighted Cost of Equity x Rate Base

(b) = Current composite income tax rates

(c) = (a) x (1 / (1-(b))) - 1

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

(e) = (c) + (d)

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

Ohio Edison Company: 14-1629-EL-RDR  
11/30/2014 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 11/30/2014, 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 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	\$ 93,834,052	100%	\$ 93,834,052	\$ (85,567,532)	\$ 8,266,521
2	352	Structures & Improvements	\$ 11,774,451	100%	\$ 11,774,451		\$ 11,774,451
3	353	Station Equipment	\$ 107,275,909	100%	\$ 107,275,909		\$ 107,275,909
4	354	Towers & Fixtures	\$ 276,919	100%	\$ 276,919		\$ 276,919
5	355	Poles & Fixtures	\$ 26,186,994	100%	\$ 26,186,994		\$ 26,186,994
6	356	Overhead Conductors & Devices	\$ 36,683,498	100%	\$ 36,683,498		\$ 36,683,498
7	357	Underground Conduit	\$ 1,548,767	100%	\$ 1,548,767		\$ 1,548,767
8	358	Underground Conductors & Devices	\$ 16,126,818	100%	\$ 16,126,818		\$ 16,126,818
9	359	Roads & Trails	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 293,707,409	100%	\$ 293,707,409	\$ (85,567,532)	\$ 208,139,877

Ohio Edison Company: 14-1629-EL-RDR  
11/30/2014 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 11/30/2014, 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 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	\$ 12,588,903	100%	\$ 12,588,903		\$ 12,588,903
12	361	Structures & Improvements	\$ 13,466,189	100%	\$ 13,466,189		\$ 13,466,189
13	362	Station Equipment	\$ 235,278,810	100%	\$ 235,278,810		\$ 235,278,810
14	364	Poles, Towers & Fixtures	\$ 460,214,393	100%	\$ 460,214,393		\$ 460,214,393
15	365	Overhead Conductors & Devices	\$ 661,097,024	100%	\$ 661,097,024		\$ 661,097,024
16	366	Underground Conduit	\$ 66,360,267	100%	\$ 66,360,267		\$ 66,360,267
17	367	Underground Conductors & Devices	\$ 279,769,704	100%	\$ 279,769,704		\$ 279,769,704
18	368	Line Transformers	\$ 465,195,353	100%	\$ 465,195,353		\$ 465,195,353
19	369	Services	\$ 127,827,422	100%	\$ 127,827,422		\$ 127,827,422
20	370	Meters	\$ 136,104,615	100%	\$ 136,104,615		\$ 136,104,615
21	371	Installation on Customer Premises	\$ 23,328,701	100%	\$ 23,328,701		\$ 23,328,701
22	373	Street Lighting & Signal Systems	\$ 67,115,548	100%	\$ 67,115,548		\$ 67,115,548
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	100%	\$ 22,272		\$ 22,272
24		Total Distribution Plant	\$ 2,548,369,200	100%	\$ 2,548,369,200	\$ -	\$ 2,548,369,200

Ohio Edison Company: 14-1629-EL-RDR  
11/30/2014 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 11/30/2014, 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 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	\$ 3,257,286	100%	\$ 3,257,286		\$ 3,257,286
26	390	Structures & Improvements	\$ 88,780,560	100%	\$ 88,780,560		\$ 88,780,560
27	390.3	Leasehold Improvements	\$ 108,959	100%	\$ 108,959		\$ 108,959
28	391.1	Office Furniture & Equipment	\$ 6,817,421	100%	\$ 6,817,421		\$ 6,817,421
29	391.2	Data Processing Equipment	\$ 9,231,250	100%	\$ 9,231,250		\$ 9,231,250
30	392	Transportation Equipment	\$ 2,026,878	100%	\$ 2,026,878		\$ 2,026,878
31	393	Stores Equipment	\$ 1,325,471	100%	\$ 1,325,471		\$ 1,325,471
32	394	Tools, Shop & Garage Equipment	\$ 15,020,179	100%	\$ 15,020,179		\$ 15,020,179
33	395	Laboratory Equipment	\$ 5,813,373	100%	\$ 5,813,373		\$ 5,813,373
34	396	Power Operated Equipment	\$ 3,509,148	100%	\$ 3,509,148		\$ 3,509,148
35	397	Communication Equipment	\$ 21,262,673	100%	\$ 21,262,673		\$ 21,262,673
36	398	Miscellaneous Equipment	\$ 505,878	100%	\$ 505,878		\$ 505,878
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	100%	\$ 303,410		\$ 303,410
38		Total General Plant	\$ 157,962,486	100%	\$ 157,962,486	\$ -	\$ 157,962,486

Ohio Edison Company: 14-1629-EL-RDR  
11/30/2014 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 11/30/2014, 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 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>							
39	301	Organization	\$ 89,746	100%	\$ 89,746		\$ 89,746
40	303	Intangible Software	\$ 60,216,076	100%	\$ 60,216,076		\$ 60,216,076
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	100%	\$ 2,023,278		\$ 2,023,278
42	303	Intangible FAS 109 Distribution	\$ 1,593,381	100%	\$ 1,593,381		\$ 1,593,381
43	303	Intangible FAS 109 General	\$ 199,091	100%	\$ 199,091		\$ 199,091
44		Total Other Plant	\$ 64,121,573		\$ 64,121,573	\$ -	\$ 64,121,573
45		Company Total Plant	<u>\$ 3,064,160,668</u>	100%	<u>\$ 3,064,160,668</u>	<u>\$ (85,567,532)</u>	<u>\$ 2,978,593,136</u>
46		Service Company Plant Allocated*					\$ 99,048,696
47		Grand Total Plant (45 + 46)					<u>\$ 3,077,641,832</u>

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



Ohio Edison Company: 14-1629-EL-RDR  
11/30/2014 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 11/30/2014, 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 11/30/2014 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted
			Sch B2.1 (Actual) Column E	Company	%	Total		Jurisdiction
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
TRANSMISSION PLANT								
1	350	Land & Land Rights	\$ 8,266,521	\$ -	100%	\$ -		\$ -
2	352	Structures & Improvements	\$ 11,774,451	\$ 7,652,625	100%	\$ 7,652,625		\$ 7,652,625
3	353	Station Equipment	\$ 107,275,909	\$ 55,641,340	100%	\$ 55,641,340		\$ 55,641,340
4	354	Towers & Fixtures	\$ 276,919	\$ 301,841	100%	\$ 301,841		\$ 301,841
5	355	Poles & Fixtures	\$ 26,186,994	\$ 21,299,513	100%	\$ 21,299,513		\$ 21,299,513
6	356	Overhead Conductors & Devices	\$ 36,683,498	\$ 19,265,801	100%	\$ 19,265,801		\$ 19,265,801
7	357	Underground Conduit	\$ 1,548,767	\$ 876,739	100%	\$ 876,739		\$ 876,739
8	358	Underground Conductors & Devices	\$ 16,126,818	\$ 4,661,405	100%	\$ 4,661,405		\$ 4,661,405
9	359	Roads & Trails	\$ -	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 208,139,877	\$ 109,699,264	100%	\$ 109,699,264	\$0	\$ 109,699,264

Ohio Edison Company: 14-1629-EL-RDR  
11/30/2014 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 11/30/2014, 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 11/30/2014 Plant in Service Balances" worksheet.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted
			Sch B2.1 (Actual) Column E	Company	%	Total		Jurisdiction
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
DISTRIBUTION PLANT								
11	360	Land & Land Rights	\$ 12,588,903	\$ -	100%	\$ -		\$ -
12	361	Structures & Improvements	\$ 13,466,189	\$ 5,237,459	100%	\$ 5,237,459		\$ 5,237,459
13	362	Station Equipment	\$ 235,278,810	\$ 93,802,480	100%	\$ 93,802,480		\$ 93,802,480
14	364	Poles, Towers & Fixtures	\$ 460,214,393	\$ 216,350,619	100%	\$ 216,350,619		\$ 216,350,619
15	365	Overhead Conductors & Devices	\$ 661,097,024	\$ 161,045,351	100%	\$ 161,045,351		\$ 161,045,351
16	366	Underground Conduit	\$ 66,360,267	\$ 23,221,355	100%	\$ 23,221,355		\$ 23,221,355
17	367	Underground Conductors & Devices	\$ 279,769,704	\$ 71,533,150	100%	\$ 71,533,150		\$ 71,533,150
18	368	Line Transformers	\$ 465,195,353	\$ 197,612,630	100%	\$ 197,612,630		\$ 197,612,630
19	369	Services	\$ 127,827,422	\$ 79,282,800	100%	\$ 79,282,800		\$ 79,282,800
20	370	Meters	\$ 136,104,615	\$ 46,200,569	100%	\$ 46,200,569		\$ 46,200,569
21	371	Installation on Customer Premises	\$ 23,328,701	\$ 13,391,435	100%	\$ 13,391,435		\$ 13,391,435
22	373	Street Lighting & Signal Systems	\$ 67,115,548	\$ 39,645,423	100%	\$ 39,645,423		\$ 39,645,423
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	\$ 12,814	100%	\$ 12,814		\$ 12,814
24		Total Distribution Plant	\$ 2,548,369,200	\$ 947,336,085	100%	\$ 947,336,085	\$ -	\$ 947,336,085

Ohio Edison Company: 14-1629-EL-RDR  
11/30/2014 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 11/30/2014, 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 11/30/2014 Plant in Service Balances" worksheet.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted
			Sch B2.1 (Actual) Column E	Company	%	Total		Jurisdiction
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
GENERAL PLANT								
25	389	Land & Land Rights	\$ 3,257,286	\$ (74,752)	100%	\$ (74,752)		\$ (74,752)
26	390	Structures & Improvements	\$ 88,780,560	\$ 35,792,247	100%	\$ 35,792,247		\$ 35,792,247
27	390.3	Leasehold Improvements	\$ 108,959	\$ 108,959	100%	\$ 108,959		\$ 108,959
28	391.1	Office Furniture & Equipment	\$ 6,817,421	\$ 5,625,379	100%	\$ 5,625,379		\$ 5,625,379
29	391.2	Data Processing Equipment	\$ 9,231,250	\$ 1,404,404	100%	\$ 1,404,404		\$ 1,404,404
30	392	Transportation Equipment	\$ 2,026,878	\$ 45,588	100%	\$ 45,588		\$ 45,588
31	393	Stores Equipment	\$ 1,325,471	\$ 788,889	100%	\$ 788,889		\$ 788,889
32	394	Tools, Shop & Garage Equipment	\$ 15,020,179	\$ 2,519,031	100%	\$ 2,519,031		\$ 2,519,031
33	395	Laboratory Equipment	\$ 5,813,373	\$ 2,857,534	100%	\$ 2,857,534		\$ 2,857,534
34	396	Power Operated Equipment	\$ 3,509,148	\$ 3,153,507	100%	\$ 3,153,507		\$ 3,153,507
35	397	Communication Equipment	\$ 21,262,673	\$ 16,605,915	100%	\$ 16,605,915		\$ 16,605,915
36	398	Miscellaneous Equipment	\$ 505,878	\$ 430,254	100%	\$ 430,254		\$ 430,254
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	\$ 178,123	100%	\$ 178,123		\$ 178,123
38		Total General Plant	\$ 157,962,486	\$ 69,435,079	100%	\$ 69,435,079	\$ -	\$ 69,435,079

Ohio Edison Company: 14-1629-EL-RDR  
11/30/2014 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 11/30/2014, 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 11/30/2014 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted Jurisdiction
			Sch B2.1 (Actual) Column E	Company	%	Total		
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
OTHER PLANT								
39	301	Organization	\$ 89,746	\$ -	100%	\$ -		\$ -
40	303	Intangible Software	\$ 60,216,076	\$ 49,899,831	100%	\$ 49,899,831		\$ 49,899,831
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	\$ 697,049	100%	\$ 697,049		\$ 697,049
42	303	Intangible FAS 109 Distribution	\$ 1,593,381	\$ 1,556,299	100%	\$ 1,556,299		\$ 1,556,299
43	303	Intangible FAS 109 General	\$ 199,091	\$ 173,389	100%	\$ 173,389		\$ 173,389
44		Total Other Plant	\$ 64,121,573	\$ 52,326,568		\$ 52,326,568	\$ -	\$ 52,326,568
45		Removal Work in Progress (RWIP)		\$ (98,853)	100%	\$ (98,853)		\$ (98,853)
46		Company Total Plant (Reserve)	\$ 2,978,593,136	\$ 1,178,698,142	100%	\$ 1,178,698,142	\$ -	\$ 1,178,698,142
47		Service Company Reserve Allocated*						\$ 38,684,795
48		Grand Total Plant (Reserve) (46 + 47)						\$ 1,217,382,937

\* 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. 11/30/14*	\$ 429,384,904	\$ 467,051,490	\$ 132,671,996	\$ 64,940,593
(2) Service Company Allocated ADIT**	\$ 9,228,058	\$ 11,182,770	\$ 4,922,497	
(3) Grand Total ADIT Balance***	<u>\$ 438,612,962</u>	<u>\$ 478,234,260</u>	<u>\$ 137,594,493</u>	

\*Source: Actual 11/30/2014 balances.

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

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

Ohio Edison Company: 14-1629-EL-RDR  
Annual Depreciation Expense on Actual Plant Balances as of November 30, 2014

Schedule B-3.2 (Actual)  
Page 1 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 8,266,521	\$ -	0.00%	\$ -
2	352	Structures & Improvements	\$ 11,774,451	\$ 7,652,625	2.06%	\$ 242,554
3	353	Station Equipment	\$ 107,275,909	\$ 55,641,340	2.20%	\$ 2,360,070
4	354	Towers & Fixtures	\$ 276,919	\$ 301,841	1.82%	\$ 5,040
5	355	Poles & Fixtures	\$ 26,186,994	\$ 21,299,513	2.98%	\$ 780,372
6	356	Overhead Conductors & Devices	\$ 36,683,498	\$ 19,265,801	2.55%	\$ 935,429
7	357	Underground Conduit	\$ 1,548,767	\$ 876,739	1.67%	\$ 25,864
8	358	Underground Conductors & Devices	\$ 16,126,818	\$ 4,661,405	2.00%	\$ 322,536
9	359	Roads & Trails	\$ -	\$ -	0.00%	\$ -
10		Total Transmission	\$ 208,139,877	\$ 109,699,264		\$ 4,671,865

Ohio Edison Company: 14-1629-EL-RDR  
Annual Depreciation Expense on Actual Plant Balances as of November 30, 2014

Schedule B-3.2 (Actual)  
Page 2 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 12,588,903	\$ -	0.00%	\$ -
12	361	Structures & Improvements	\$ 13,466,189	\$ 5,237,459	2.45%	\$ 329,922
13	362	Station Equipment	\$ 235,278,810	\$ 93,802,480	2.55%	\$ 5,999,610
14	364	Poles, Towers & Fixtures	\$ 460,214,393	\$ 216,350,619	2.93%	\$ 13,484,282
15	365	Overhead Conductors & Devices	\$ 661,097,024	\$ 161,045,351	2.70%	\$ 17,849,620
16	366	Underground Conduit	\$ 66,360,267	\$ 23,221,355	1.50%	\$ 995,404
17	367	Underground Conductors & Devices	\$ 279,769,704	\$ 71,533,150	2.07%	\$ 5,791,233
18	368	Line Transformers	\$ 465,195,353	\$ 197,612,630	3.50%	\$ 16,281,837
19	369	Services	\$ 127,827,422	\$ 79,282,800	3.13%	\$ 4,000,998
20	370	Meters	\$ 136,104,615	\$ 46,200,569	3.24%	\$ 4,409,790
21	371	Installation on Customer Premises	\$ 23,328,701	\$ 13,391,435	4.44%	\$ 1,035,794
22	373	Street Lighting & Signal Systems	\$ 67,115,548	\$ 39,645,423	4.20%	\$ 2,818,853
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	\$ 12,814	0.00%	\$ -
24		Total Distribution	\$ 2,548,369,200	\$ 947,336,085		\$ 72,997,343

Ohio Edison Company: 14-1629-EL-RDR  
Annual Depreciation Expense on Actual Plant Balances as of November 30, 2014

Schedule B-3.2 (Actual)  
Page 3 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 3,257,286	\$ (74,752)	0.00%	\$ -
26	390	Structures & Improvements	\$ 88,780,560	\$ 35,792,247	2.50%	\$ 2,219,514
27	390.3	Leasehold Improvements	\$ 108,959	\$ 108,959	20.78%	\$ 22,642
28	391.1	Office Furniture & Equipment	\$ 6,817,421	\$ 5,625,379	3.80%	\$ 259,062
29	391.2	Data Processing Equipment	\$ 9,231,250	\$ 1,404,404	17.00%	\$ 1,569,313
30	392	Transportation Equipment	\$ 2,026,878	\$ 45,588	7.31%	\$ 148,165
31	393	Stores Equipment	\$ 1,325,471	\$ 788,889	2.56%	\$ 33,932
32	394	Tools, Shop & Garage Equipment	\$ 15,020,179	\$ 2,519,031	3.17%	\$ 476,140
33	395	Laboratory Equipment	\$ 5,813,373	\$ 2,857,534	3.80%	\$ 220,908
34	396	Power Operated Equipment	\$ 3,509,148	\$ 3,153,507	3.48%	\$ 122,118
35	397	Communication Equipment	\$ 21,262,673	\$ 16,605,915	5.00%	\$ 1,063,134
36	398	Miscellaneous Equipment	\$ 505,878	\$ 430,254	4.00%	\$ 20,235
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	\$ 178,123	0.00%	\$ -
38		Total General	\$ 157,962,486	\$ 69,435,079		\$ 6,155,163



Ohio Edison Company: 14-1629-EL-RDR  
Annual Depreciation Expense on Actual Plant Balances as of November 30, 2014

Schedule B-3.2 (Actual)  
Page 4 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>OTHER PLANT</u>						
39	301	Organization	\$ 89,746	\$ -	0.00%	*
40	303	Intangible Software	\$ 60,216,076	\$ 49,899,831	14.29%	*
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	\$ 697,049	2.33%	*
42	303	Intangible FAS 109 Distribution	\$ 1,593,381	\$ 1,556,299	2.89%	*
43	303	Intangible FAS 109 General	\$ 199,091	\$ 173,389	3.87%	*
44		Total Other	\$ 64,121,573	\$ 52,326,568		\$ 3,102,318
45		Removal Work in Progress (RWIP)		(98,853)		
46		Company Total Depreciation	\$ 2,978,593,136	\$ 1,178,698,142		\$ 86,926,689
47		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 99,048,696	\$ 38,684,795		\$ 4,335,803
48		GRAND TOTAL (46 + 47)	<u>\$ 3,077,641,832</u>	<u>\$ 1,217,382,937</u>		<u>\$ 91,262,492</u>

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

Ohio Edison Company: 14-1629-EL-RDR

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

Schedule C-3.10a (Actual)

Page 1 of 1

Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes - See Schedule C-3.10a1 (Actual)	\$ 90,487,239
2	Real Property Taxes - See Schedule C-3.10a2 (Actual)	\$ 1,530,366
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 64,045</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 92,081,650</u></u>

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

## Annual Personal Property Tax Expense on Actual Plant Balances as of November 30, 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)	\$ 208,139,877	\$ 2,548,369,200	\$ 157,962,486
2	Jurisdictional Real Property (b)	\$ 20,040,972	\$ 26,055,092	\$ 92,146,805
3	Jurisdictional Personal Property (1 - 2)	\$ 188,098,905	\$ 2,522,314,108	\$ 65,815,681
	<u>Exclusions and Exemptions</u>			
4	Capitalized Asset Retirement Costs (a)	\$ -	\$ 22,272	\$ 303,410
5	Exempt Facilities (c)	\$ 575,438	\$ 2,655,801	\$ -
6	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ 3,889,004
7	Capitalized Interest (f)	\$ 13,046,540	\$ 111,183,606	\$ -
8	Total Exclusions and Exemptions (4 thru 7)	\$ 13,621,978	\$ 113,861,679	\$ 4,192,414
9	Net Cost of Taxable Personal Property (3 - 8)	\$ 174,476,927	\$ 2,408,452,429	\$ 61,623,268
10	True Value Percentage (c)	40.5940%	49.9690%	38.4990%
11	True Value of Taxable Personal Property (9 x 10)	\$ 70,827,164	\$ 1,203,479,594	\$ 23,724,342
12	Assessment Percentage (d)	85.00%	85.00%	24.00%
13	Assessment Value (11 x 12)	\$ 60,203,089	\$ 1,022,957,655	\$ 5,693,842
14	Personal Property Tax Rate (e)	8.3103144%	8.3103144%	8.3103144%
15	Personal Property Tax (13 x 14)	\$ 5,003,066	\$ 85,010,997	\$ 473,176
16	Total Personal Property Tax (Sum of 15)			\$ 90,487,239

(a) Schedule B-2.1 (Actual)

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

(c) Source: OE's 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) Calculation: Line 3 x Percentage from the most recent Ohio Annual Property Tax Return Filing

## Annual Real Property Tax Expense on Actual Plant Balances as of November 30, 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)	\$ 20,040,972	\$ 26,055,092	\$ 92,146,805
2	True Value Percentage (b)	44.65%	44.65%	44.65%
3	True Value of Taxable Real Property (1 x 2)	\$ 8,949,276	\$ 11,634,875	\$ 41,148,064
4	Assessment Percentage (c)	35.00%	35.00%	35.00%
5	Assessment Value (3 x 4)	\$ 3,132,247	\$ 4,072,206	\$ 14,401,822
6	Real Property Tax Rate (d)	7.08297%	7.08297%	7.08297%
7	Real Property Tax (5 x 6)	\$ 221,856	\$ 288,433	\$ 1,020,077
8	Total Real Property Tax (Sum of 7)			<u>\$ 1,530,366</u>
(a)	Schedule C-3.10a1 (Actual)			
(b)	Calculated as follows:			
	(1) Real Property Assessed Value	\$ 34,487,420	Source: OE's most recent Ohio Annual Property Tax Return Filing	
	(2) Assessment Percentage	35.00%	Statutory Assessment for Real Property	
	(3) Real Property True Value	\$ 98,535,486	Calculation: (1) / (2)	
	(4) Real Property Capitalized Cost	\$ 220,660,120	Book cost of real property used to compare to assessed value of real property to derive a true value percentage	
	(5) Real Property True Value Percentage	44.65%	Calculation: (3) / (4)	
(c)	Statutory Assessment for Real Property			
(d)	Estimated tax rate for Real Estate based on 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 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	\$ 85,567,532	\$ 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: 11/30/2014 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	\$ 2,121,419	\$ 676,008
362	\$ 3,451,979	\$ 312,126
364	\$ 212,057	\$ 73,059
365	\$ 2,032,465	\$ 524,064
367	\$ 12,949	\$ 2,768
368	\$ 212,402	\$ 46,845
370	\$ 17,614,975	\$ 2,196,472
397	\$ 2,583,836	\$ 121,849
Grand Total	\$ 28,242,083	\$ 3,953,191

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	\$ 14	\$ 65
365	\$ 23	\$ 66
366	\$ 49,038	\$ 1,222
367	\$ 336	\$ (177)
368	\$ 0	\$ 54
369	\$ 0	\$ 17
371	\$ 20	\$ 0
Grand Total	\$ 49,432	\$ 1,246

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)	(B)	(C)	(D)	(E)
	Service Company	CEI	OE	TE	TOTAL
(1) Allocation Factors from Case 07-551		14.21%	17.22%	7.58%	
(2) Gross Plant	\$ 575,195,680	\$ 81,735,306	\$ 99,048,696	\$ 43,599,833	\$ 224,383,835
(3) Reserve	\$ 224,650,379	\$ 31,922,819	\$ 38,684,795	\$ 17,028,499	\$ 87,636,113
(4) ADIT	\$ 64,940,593	\$ 9,228,058	\$ 11,182,770	\$ 4,922,497	\$ 25,333,325
(5) <b>Rate Base</b>		<b>\$ 40,584,429</b>	<b>\$ 49,181,131</b>	<b>\$ 21,648,837</b>	<b>\$ 111,414,397</b>
(6) Depreciation Expense (Incremental)		\$ 3,577,919	\$ 4,335,803	\$ 1,908,559	\$ 9,822,282
(7) Property Tax Expense (Incremental)		\$ 52,850	\$ 64,045	\$ 28,192	\$ 145,086
(8) <b>Total Expenses</b>		<b>\$ 3,630,769</b>	<b>\$ 4,399,848</b>	<b>\$ 1,936,751</b>	<b>\$ 9,967,368</b>

- (2) Gross Plant = Actual Service Company General and Intangible plant in-service as of 11/30/2014.  
 (3) Reserve = Actual Service Company General and Intangible Plant depreciation reserve as of 11/30/2014.  
 (4) ADIT: Actual 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. Actual 11/30/2014"  
 (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 11/30/2014"  
 (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 11/30/2014: Revenue Requirement" worksheet.

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

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

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

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

#### NOTES

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

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

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

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

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

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

\* Includes accounts 390.1 and 390.2.

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

\*\*\* Includes accounts 397 and 397.1

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

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

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

Line No.	(A) Account	(B) Account Description	(C) 11/30/2014 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	\$ 18,369,928	\$ 27,426,783	2.20%	2.50%	2.20%	2.33%	\$ 1,068,175
32	390.3	Struct Imprv, Leasehold Imp **	\$ 14,068,908	\$ 5,411,843	\$ 8,657,064	22.34%	20.78%	0.00%	21.49%	\$ 3,022,747
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	\$ 135,461,962	\$ 31,171,037	\$ 104,290,925	10.56%	17.00%	9.50%	13.20%	\$ 17,876,659
35	392	Transportation Equipment	\$ 102,910	\$ 19,588	\$ 83,322	6.07%	7.31%	6.92%	6.78%	\$ 6,980
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	\$ 221,764	\$ 41,255	\$ 180,509	4.47%	3.48%	5.28%	4.19%	\$ 9,293
40	397	Communication Equipment ***	\$ 84,279,226	\$ 23,758,894	\$ 60,520,332	7.50%	5.00%	5.88%	6.08%	\$ 5,125,573
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			\$ 305,119,282	\$ 89,224,499	\$ 215,894,784					\$ 28,384,536
<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	\$ 21,811,482	\$ 7,773,630	\$ 14,037,852	14.29%	14.29%	14.29%	14.29%	\$ 3,116,861
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	\$ 19,353,964	\$ 12,751,161	\$ 6,602,803	14.29%	14.29%	14.29%	14.29%	\$ 2,765,681
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	\$ 10,386,263	\$ 21,846,181	14.29%	14.29%	14.29%	14.29%	\$ 4,606,016
57	303	FECO 101/6-303 2013 Software	\$ 65,190,972	\$ 7,291,976	\$ 57,898,997	14.29%	14.29%	14.29%	14.29%	\$ 9,315,790
58	303	FECO 101/6-303 2014 Software	\$ 2,184,578	\$ 118,998	\$ 2,065,579	14.29%	14.29%	14.29%	14.29%	\$ 312,176
			\$ 270,076,398	\$ 135,568,455	\$ 134,507,943					\$ 30,382,127
59	Removal Work in Progress (RWIP)		\$ (142,575)							
60	<b>TOTAL - GENERAL &amp; INTANGIBLE</b>		\$ 575,195,680	\$ 224,650,379	\$ 350,402,727					<b>10.22% \$ 58,766,664</b>

#### NOTES

- (C) - (E) Service Company plant balances as of November 30, 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 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 (Actual)**

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

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

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

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

#### **NOTES**

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

The Cleveland Electric Illuminating Company: 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)

#### III. Average Real Property Tax Rates on Actual General Plant as of November 30, 2014 \*

No.	(A) Category	(B) CEI	(C) OE	(D) TE	(E) Average **	(F) Source / Calculation
24	Allocation Factors	14.21%	17.22%	7.58%	39.01%	"Service Company Allocations to the Ohio Operating Companies (Actual)" workpaper.
25	Weighted Allocation Factors	36.43%	44.14%	19.43%	100.00%	Weighted Line 24
<u>Real Property Tax</u>						
26	True Value Percentage	58.81%	44.65%	44.67%	49.82%	Schedule C3.10a2 (Actual)
27	Assessment Percentage	35.00%	35.00%	35.00%	35.00%	Schedule C3.10a2 (Actual)
28	Real Property Tax Rate	8.05%	7.08%	8.17%	7.65%	Schedule C3.10a2 (Actual)
29	Average Rate	1.66%	1.11%	1.28%	1.33%	Line 26 x Line 27 x Line 28

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

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

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

#### IV. Estimated Property Tax Rate for Service Company Actual General Plant as of November 30, 2014

No.	(A) Account	(B) Account Description	(C) Tax Category	(D) Avg. Tax Rate	(E) Gross Plant	(F) Property Tax
30	389	Fee Land & Easements	Real	1.33%	\$ 230,947	\$ 3,079
31	390	Structures, Improvements	Real	1.33%	\$ 45,796,711	\$ 610,501
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		\$ 135,461,962	\$ -
35	392	Transportation Equipment	Personal		\$ 102,910	\$ -
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		\$ 221,764	\$ -
40	397	Communication Equipment	Personal		\$ 84,279,226	\$ -
41	398	Misc. Equipment	Personal		\$ 3,215,865	\$ -
42	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
43	<b>TOTAL - GENERAL PLANT</b>				<b>\$ 305,119,282</b>	<b>\$ 801,128</b>
44	<b>TOTAL - INTANGIBLE PLANT</b>				<b>\$ 270,076,398</b>	<b>\$ -</b>
45	<b>TOTAL - GENERAL &amp; INTANGIBLE PLANT</b>				<b>\$ 575,195,680</b>	<b>\$ 801,128</b>
46	<b>Average Effective Real Property Tax Rate</b>					<b>0.14%</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 11/30/2014 adjusted to incorporate recommendations from the March 2013 and April 2014 Rider DCR audit reports.

(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 11/30/2014 Balances</b>							
<b>I. 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	\$ 575,195,680	\$ 81,735,306	\$ 99,048,696	\$ 43,599,833	\$ 224,383,835	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 60 x Line 1
3	Accum. Reserve	\$ (224,650,379)	\$ (31,922,819)	\$ (38,684,795)	\$ (17,028,499)	\$ (87,636,113)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 60 x Line 1
4	Net Plant	<u>\$ 350,545,301</u>	<u>\$ 49,812,487</u>	<u>\$ 60,363,901</u>	<u>\$ 26,571,334</u>	<u>\$ 136,747,722</u>	Line 2 + Line 3
5	Depreciation *	10.22%	\$ 8,350,743	\$ 10,119,619	\$ 4,454,513	\$ 22,924,876	Average Rate x Line 2
6	Property Tax *	0.14%	\$ 113,840	\$ 137,954	\$ 60,725	\$ 312,520	Average Rate x Line 2
7	Total Expenses		\$ 8,464,583	\$ 10,257,574	\$ 4,515,239	\$ 23,237,395	
* 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 (Actual)" workpaper and line 46 of the "Property Tax Rate for Service Company Plant (Actual)" workpaper for more details.							
<b>II. Allocated Service Company Plant and Related Expenses as of May 31, 2007</b>							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
8	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
9	Gross Plant	\$ 314,463,678	\$ 44,685,289	\$ 54,150,645	\$ 23,836,347	\$ 122,672,281	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 27 x Line 8
10	Accum. Reserve	\$ (141,912,431)	\$ (20,165,756)	\$ (24,437,321)	\$ (10,756,962)	\$ (55,360,039)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 27 x Line 8
11	Net Plant	<u>\$ 172,551,247</u>	<u>\$ 24,519,532</u>	<u>\$ 29,713,325</u>	<u>\$ 13,079,385</u>	<u>\$ 67,312,242</u>	Line 9 + Line 10
12	Depreciation *	10.68%	\$ 4,772,824	\$ 5,783,816	\$ 2,545,954	\$ 13,102,594	Average Rate x Line 9
13	Property Tax *	0.14%	\$ 60,990	\$ 73,910	\$ 32,534	\$ 167,434	Average Rate x Line 9
14	Total Expenses		\$ 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	-0.46%	\$ 3,577,919	\$ 4,335,803	\$ 1,908,559	\$ 9,822,282	Line 5 - Line 12
16	Property Tax	0.00%	\$ 52,850	\$ 64,045	\$ 28,192	\$ 145,086	Line 6 - Line 13
17	Total Expenses		\$ 3,630,769	\$ 4,399,848	\$ 1,936,751	\$ 9,967,368	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 November 30, 2014. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.							

**Intangible Depreciation Expense Calculation**  
**Actual 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 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 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	\$ 1,794,762	\$ 1,004,955	14.29%	\$ 400,080
CECO The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,812,975	\$ 2,856,535	\$ 2,956,441	14.29%	\$ 830,674
CECO The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant	\$ 688,717	\$ 178,078	\$ 510,639	14.29%	\$ 98,418
CECO The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 2,132,980	\$ 357,141	\$ 1,775,839	14.29%	\$ 304,803
CECO The Illuminating Co.	CECO 101/6-303 2014 Software	Intangible Plant	\$ 13,958	\$ 1,058	\$ 12,900	14.29%	\$ 1,995
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	\$ 1,037,250	\$ 139,089	2.15%	\$ 25,291
CECO The Illuminating Co.	CECO 101/6-303 Software	Intangible Plant	\$ 480,642	\$ 392,914	\$ 87,729	14.29%	\$ 68,684
CECO The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
<b>Total</b>			<b>\$ 48,640,496</b>	<b>\$ 41,522,983</b>	<b>\$ 7,117,513</b>		<b>\$ 2,193,233</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	\$ 2,214,431	\$ 1,062,510	14.29%	\$ 468,275
OECO Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 8,308,033	\$ 3,735,529	\$ 4,572,504	14.29%	\$ 1,187,218
OECO Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant	\$ 936,733	\$ 313,381	\$ 623,352	14.29%	\$ 133,859
OECO Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$ 3,512,766	\$ 605,259	\$ 2,907,506	14.29%	\$ 501,974
OECO Ohio Edison Co.	OECO 101/6-303 2014 Software	Intangible Plant	\$ 97,997	\$ 3,252	\$ 94,745	14.29%	\$ 14,004
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	\$ 173,389	\$ 17,924	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	\$ 1,344,095	\$ 723,164	\$ 620,932	14.29%	\$ 192,071
<b>Total</b>			<b>\$ 64,121,573</b>	<b>\$ 52,326,568</b>	<b>\$ 11,795,005</b>		<b>\$ 3,102,318</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	\$ 963,427	\$ 466,109	14.29%	\$ 204,281
TECO Toledo Edison Co.	TECO 101/6-303 2011 Software	Intangible Plant	\$ 2,123,520	\$ 1,097,921	\$ 1,025,599	14.29%	\$ 303,451
TECO Toledo Edison Co.	TECO 101/6-303 2012 Software	Intangible Plant	\$ 492,716	\$ 101,771	\$ 390,944	14.29%	\$ 70,409
TECO Toledo Edison Co.	TECO 101/6-303 2013 Software	Intangible Plant	\$ 777,726	\$ 114,838	\$ 662,887	14.29%	\$ 111,137
TECO Toledo Edison Co.	TECO 101/6-303 2014 Software	Intangible Plant	\$ 32,917	\$ 1,085	\$ 31,831	14.29%	\$ 4,704
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	\$ 394,616	\$ 332,074	\$ 62,543	14.29%	\$ 56,391
<b>Total</b>			<b>\$ 22,507,933</b>	<b>\$ 19,575,311</b>	<b>\$ 2,932,622</b>		<b>\$ 1,011,905</b>

**NOTES**

(D) - (F) Source: Actual Balances as of 11/30/2014.

(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 2/28/2015**  
**Revenue Requirement Calculation**

(\$ millions)

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

	(A)	(B)	(C) = (B) - (A)	(D)		
(1)	<b>Gross Plant</b>					
(2)	5/31/2007*	11/30/2014	Incremental	Source of Column (B)		
(3)	CEI	1,927.1	2,794.2	867.1	Sch B2.1 (Estimate) Line 45	
(4)	OE	2,074.0	3,106.0	1,032.0	Sch B2.1 (Estimate) Line 47	
(5)	TE	771.5	1,124.4	352.9	Sch B2.1 (Estimate) Line 44	
(6)	Total	4,772.5	7,024.6	2,252.1	Sum: [ (1) through (3) ]	
(7)	<b>Accumulated Reserve</b>					
(8)	CEI	(773.0)	(1,167.3)	(394.3)	-Sch B3 (Estimate) Line 46	
(9)	OE	(803.0)	(1,232.1)	(429.1)	-Sch B3 (Estimate) Line 48	
(10)	TE	(376.8)	(547.8)	(171.1)	-Sch B3 (Estimate) Line 45	
(11)	Total	(1,952.8)	(2,947.3)	(994.5)	Sum: [ (5) through (7) ]	
(12)	<b>Net Plant In Service</b>					
(13)	CEI	1,154.0	1,626.9	472.8	(1) + (5)	
(14)	OE	1,271.0	1,873.8	602.9	(2) + (6)	
(15)	TE	394.7	576.5	181.8	(3) + (7)	
(16)	Total	2,819.7	4,077.3	1,257.5	Sum: [ (9) through (11) ]	
(17)	<b>ADIT</b>					
(18)	CEI	(246.4)	(409.5)	(163.1)	- ADIT Balances (Estimate) Line 3	
(19)	OE	(197.1)	(451.2)	(254.1)	- ADIT Balances (Estimate) Line 3	
(20)	TE	(10.3)	(135.8)	(125.5)	- ADIT Balances (Estimate) Line 3	
(21)	Total	(453.8)	(996.5)	(542.8)	Sum: [ (13) through (15) ]	
(22)	<b>Rate Base</b>					
(23)	CEI	907.7	1,217.4	309.7	(9) + (13)	
(24)	OE	1,073.9	1,422.6	348.7	(10) + (14)	
(25)	TE	384.4	440.7	56.3	(11) + (15)	
(26)	Total	2,366.0	3,080.7	714.8	Sum: [ (17) through (19) ]	
(27)	<b>Depreciation Exp</b>					
(28)	CEI	60.0	89.7	29.7	Sch B-3.2 (Estimate) Line 46	
(29)	OE	62.0	92.5	30.5	Sch B-3.2 (Estimate) Line 48	
(30)	TE	24.5	36.3	11.8	Sch B-3.2 (Estimate) Line 45	
(31)	Total	146.5	218.5	72.0	Sum: [ (21) through (23) ]	
(32)	<b>Property Tax Exp</b>					
(33)	CEI	65.0	105.7	40.8	Sch C-3.10a (Estimate) Line 4	
(34)	OE	57.4	92.8	35.5	Sch C-3.10a (Estimate) Line 4	
(35)	TE	20.1	30.9	10.8	Sch C-3.10a (Estimate) Line 4	
(36)	Total	142.4	229.4	87.0	Sum: [ (25) through (27) ]	
(37)	<b>Revenue Requirement</b>					
(38)	Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.	
(39)	CEI	309.7	26.3	29.7	40.8	96.7
(40)	OE	348.7	29.6	30.5	35.5	95.6
(41)	TE	56.3	4.8	11.8	10.8	27.3
(42)	Total	714.8	60.6	72.0	87.0	219.6

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

	(a)	(b)	(c)	(d)	(e)	(f)
<b>Revenue Requirement with Tax</b>	<b>Equity Return</b>	<b>Tax Rate</b>	<b>Income Tax</b>	<b>CAT 0.26%</b>	<b>Taxes</b>	<b>Rev. Req. + Tax</b>
(36) CEI	15.9	36.09%	9.0	0.3	9.3	106.0
(37) OE	17.9	35.82%	10.0	0.3	10.3	105.8
(38) TE	2.9	35.68%	1.6	0.1	1.7	29.0
(39) <b>Total</b>	<b>36.8</b>		<b>20.6</b>	<b>0.6</b>	<b>21.2</b>	<b>240.9</b>

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

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

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

Ohio Edison Company: 14-1629-EL-RDR  
2/28/2015 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 2/28/2015 from the 2014 Forecast Version 10+2, 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 2/28/2015 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>TRANSMISSION PLANT</u>							
1	350	Land & Land Rights	\$ 93,887,036	100%	\$ 93,887,036	\$ (85,567,532)	\$ 8,319,504
2	352	Structures & Improvements	\$ 11,774,451	100%	\$ 11,774,451		\$ 11,774,451
3	353	Station Equipment	\$ 107,275,909	100%	\$ 107,275,909		\$ 107,275,909
4	354	Towers & Fixtures	\$ 276,919	100%	\$ 276,919		\$ 276,919
5	355	Poles & Fixtures	\$ 26,186,994	100%	\$ 26,186,994		\$ 26,186,994
6	356	Overhead Conductors & Devices	\$ 36,918,874	100%	\$ 36,918,874		\$ 36,918,874
7	357	Underground Conduit	\$ 1,548,767	100%	\$ 1,548,767		\$ 1,548,767
8	358	Underground Conductors & Devices	\$ 16,126,818	100%	\$ 16,126,818		\$ 16,126,818
9	359	Roads & Trails	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 293,995,768	100%	\$ 293,995,768	\$ (85,567,532)	\$ 208,428,236

Ohio Edison Company: 14-1629-EL-RDR  
2/28/2015 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 2/28/2015 from the 2014 Forecast Version 10+2, 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 2/28/2015 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>DISTRIBUTION PLANT</u>							
11	360	Land & Land Rights	\$ 12,588,903	100%	\$ 12,588,903		\$ 12,588,903
12	361	Structures & Improvements	\$ 13,466,189	100%	\$ 13,466,189		\$ 13,466,189
13	362	Station Equipment	\$ 237,749,465	100%	\$ 237,749,465		\$ 237,749,465
14	364	Poles, Towers & Fixtures	\$ 460,214,393	100%	\$ 460,214,393		\$ 460,214,393
15	365	Overhead Conductors & Devices	\$ 680,251,118	100%	\$ 680,251,118		\$ 680,251,118
16	366	Underground Conduit	\$ 66,360,267	100%	\$ 66,360,267		\$ 66,360,267
17	367	Underground Conductors & Devices	\$ 279,769,704	100%	\$ 279,769,704		\$ 279,769,704
18	368	Line Transformers	\$ 465,195,353	100%	\$ 465,195,353		\$ 465,195,353
19	369	Services	\$ 127,827,422	100%	\$ 127,827,422		\$ 127,827,422
20	370	Meters	\$ 136,104,615	100%	\$ 136,104,615		\$ 136,104,615
21	371	Installation on Customer Premises	\$ 23,328,701	100%	\$ 23,328,701		\$ 23,328,701
22	373	Street Lighting & Signal Systems	\$ 67,115,548	100%	\$ 67,115,548		\$ 67,115,548
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	100%	\$ 22,272		\$ 22,272
24		Total Distribution Plant	\$ 2,569,993,949	100%	\$ 2,569,993,949	\$ -	\$ 2,569,993,949

Ohio Edison Company: 14-1629-EL-RDR  
2/28/2015 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 2/28/2015 from the 2014 Forecast Version 10+2, 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 2/28/2015 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>GENERAL PLANT</u>							
25	389	Land & Land Rights	\$ 3,257,286	100%	\$ 3,257,286		\$ 3,257,286
26	390	Structures & Improvements	\$ 90,175,287	100%	\$ 90,175,287		\$ 90,175,287
27	390.3	Leasehold Improvements	\$ 108,959	100%	\$ 108,959		\$ 108,959
28	391.1	Office Furniture & Equipment	\$ 6,817,421	100%	\$ 6,817,421		\$ 6,817,421
29	391.2	Data Processing Equipment	\$ 9,233,002	100%	\$ 9,233,002		\$ 9,233,002
30	392	Transportation Equipment	\$ 2,026,878	100%	\$ 2,026,878		\$ 2,026,878
31	393	Stores Equipment	\$ 1,325,471	100%	\$ 1,325,471		\$ 1,325,471
32	394	Tools, Shop & Garage Equipment	\$ 15,163,335	100%	\$ 15,163,335		\$ 15,163,335
33	395	Laboratory Equipment	\$ 5,813,373	100%	\$ 5,813,373		\$ 5,813,373
34	396	Power Operated Equipment	\$ 3,509,148	100%	\$ 3,509,148		\$ 3,509,148
35	397	Communication Equipment	\$ 21,268,407	100%	\$ 21,268,407		\$ 21,268,407
36	398	Miscellaneous Equipment	\$ 505,878	100%	\$ 505,878		\$ 505,878
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	100%	\$ 303,410		\$ 303,410
38		Total General Plant	\$ 159,507,856	100%	\$ 159,507,856	\$0	\$ 159,507,856



Ohio Edison Company: 14-1629-EL-RDR  
2/28/2015 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 2/28/2015 from the 2014 Forecast Version 10+2, 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 2/28/2015 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>OTHER PLANT</u>							
39	301	Organization	\$ 89,746	100%	\$ 89,746		\$ 89,746
40	303	Intangible Software	\$ 60,216,076	100%	\$ 60,216,076		\$ 60,216,076
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	100%	\$ 2,023,278		\$ 2,023,278
42	303	Intangible FAS 109 Distribution	\$ 1,593,381	100%	\$ 1,593,381		\$ 1,593,381
43	303	Intangible FAS 109 General	\$ 199,091	100%	\$ 199,091		\$ 199,091
44		Total Other Plant	\$ 64,121,573		\$ 64,121,573	\$ -	\$ 64,121,573
45		Company Total Plant	<u>\$ 3,087,619,146</u>	100%	<u>\$ 3,087,619,146</u>	<u>\$ (85,567,532)</u>	<u>\$ 3,002,051,614</u>
46		Service Company Plant Allocated*					\$ 103,945,389
47		Grand Total Plant (45 + 46)					<u><u>\$ 3,105,997,003</u></u>

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

Ohio Edison Company: 14-1629-EL-RDR  
2/28/2015 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 2/28/2015 from 2014 Forecast Version 10+2, 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 2/28/2015 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted
			Sch B2.1 (Estimate) Column E (A)	Company (B)	% (C)	Total (D) = (B) * (C)		Jurisdiction (F) = (D) + (E)
<u>TRANSMISSION PLANT</u>								
1	350	Land & Land Rights	\$ 8,319,504	\$ (5,887)	100%	\$ (5,887)		\$ (5,887)
2	352	Structures & Improvements	\$ 11,774,451	\$ 7,713,092	100%	\$ 7,713,092		\$ 7,713,092
3	353	Station Equipment	\$ 107,275,909	\$ 56,232,432	100%	\$ 56,232,432		\$ 56,232,432
4	354	Towers & Fixtures	\$ 276,919	\$ 301,841	100%	\$ 301,841		\$ 301,841
5	355	Poles & Fixtures	\$ 26,186,994	\$ 21,494,330	100%	\$ 21,494,330		\$ 21,494,330
6	356	Overhead Conductors & Devices	\$ 36,918,874	\$ 19,476,888	100%	\$ 19,476,888		\$ 19,476,888
7	357	Underground Conduit	\$ 1,548,767	\$ 883,181	100%	\$ 883,181		\$ 883,181
8	358	Underground Conductors & Devices	\$ 16,126,818	\$ 4,741,882	100%	\$ 4,741,882		\$ 4,741,882
9	359	Roads & Trails	\$ -	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 208,428,236	\$ 110,837,760	100%	\$ 110,837,760	\$ -	\$ 110,837,760

Ohio Edison Company: 14-1629-EL-RDR  
2/28/2015 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 2/28/2015 from 2014 Forecast Version 10+2, 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 2/28/2015 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
			Sch B2.1 (Estimate) Column E					
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
<u>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$ 12,588,903	\$ -	100%	\$ -		\$ -
12	361	Structures & Improvements	\$ 13,466,189	\$ 5,319,143	100%	\$ 5,319,143		\$ 5,319,143
13	362	Station Equipment	\$ 237,749,465	\$ 95,168,201	100%	\$ 95,168,201		\$ 95,168,201
14	364	Poles, Towers & Fixtures	\$ 460,214,393	\$ 219,709,602	100%	\$ 219,709,602		\$ 219,709,602
15	365	Overhead Conductors & Devices	\$ 680,251,118	\$ 160,049,252	100%	\$ 160,049,252		\$ 160,049,252
16	366	Underground Conduit	\$ 66,360,267	\$ 23,469,742	100%	\$ 23,469,742		\$ 23,469,742
17	367	Underground Conductors & Devices	\$ 279,769,704	\$ 72,975,764	100%	\$ 72,975,764		\$ 72,975,764
18	368	Line Transformers	\$ 465,195,353	\$ 201,671,102	100%	\$ 201,671,102		\$ 201,671,102
19	369	Services	\$ 127,827,422	\$ 80,283,196	100%	\$ 80,283,196		\$ 80,283,196
20	370	Meters	\$ 136,104,615	\$ 47,298,039	100%	\$ 47,298,039		\$ 47,298,039
21	371	Installation on Customer Premises	\$ 23,328,701	\$ 13,649,763	100%	\$ 13,649,763		\$ 13,649,763
22	373	Street Lighting & Signal Systems	\$ 67,115,548	\$ 39,810,866	100%	\$ 39,810,866		\$ 39,810,866
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	\$ 12,925	100%	\$ 12,925		\$ 12,925
24		Total Distribution Plant	\$ 2,569,993,949	\$ 959,417,595	100%	\$ 959,417,595	\$ -	\$ 959,417,595

Ohio Edison Company: 14-1629-EL-RDR  
2/28/2015 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 2/28/2015 from 2014 Forecast Version 10+2, 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 2/28/2015 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted Jurisdiction
			Sch B2.1 (Estimate) Column E	Company	%	Total		
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
<u>GENERAL PLANT</u>								
25	389	Land & Land Rights	\$ 3,257,286	\$ (74,752)	100%	\$ (74,752)		\$ (74,752)
26	390	Structures & Improvements	\$ 90,175,287	\$ 36,200,771	100%	\$ 36,200,771		\$ 36,200,771
27	390.3	Leasehold Improvements	\$ 108,959	\$ 108,959	100%	\$ 108,959		\$ 108,959
28	391.1	Office Furniture & Equipment	\$ 6,817,421	\$ 5,690,159	100%	\$ 5,690,159		\$ 5,690,159
29	391.2	Data Processing Equipment	\$ 9,233,002	\$ 1,784,595	100%	\$ 1,784,595		\$ 1,784,595
30	392	Transportation Equipment	\$ 2,026,878	\$ 83,435	100%	\$ 83,435		\$ 83,435
31	393	Stores Equipment	\$ 1,325,471	\$ 797,372	100%	\$ 797,372		\$ 797,372
32	394	Tools, Shop & Garage Equipment	\$ 15,163,335	\$ 2,611,694	100%	\$ 2,611,694		\$ 2,611,694
33	395	Laboratory Equipment	\$ 5,813,373	\$ 2,912,761	100%	\$ 2,912,761		\$ 2,912,761
34	396	Power Operated Equipment	\$ 3,509,148	\$ 3,184,037	100%	\$ 3,184,037		\$ 3,184,037
35	397	Communication Equipment	\$ 21,268,407	\$ 16,882,608	100%	\$ 16,882,608		\$ 16,882,608
36	398	Miscellaneous Equipment	\$ 505,878	\$ 435,118	100%	\$ 435,118		\$ 435,118
37	399.1	Asset Retirement Costs for General Plant	<u>\$ 303,410</u>	<u>\$ 179,851</u>	100%	<u>\$ 179,851</u>		<u>\$ 179,851</u>
38		Total General Plant	\$ 159,507,856	\$ 70,796,610	100%	\$ 70,796,610	\$ -	\$ 70,796,610

Ohio Edison Company: 14-1629-EL-RDR  
2/28/2015 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 2/28/2015 from 2014 Forecast Version 10+2, 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 2/28/2015 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Sch B2.1 (Estimate) Column E (A)	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
OTHER PLANT								
39	301	Organization	\$ 89,746	\$ -	100%	\$ -		\$ -
40	303	Intangible Software	\$ 60,216,076	\$ 50,487,962	100%	\$ 50,487,962		\$ 50,487,962
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	\$ 697,049	100%	\$ 697,049		\$ 697,049
42	303	Intangible FAS 109 Distribution	\$ 1,593,381	\$ 1,556,299	100%	\$ 1,556,299		\$ 1,556,299
43	303	Intangible FAS 109 General	\$ 199,091	\$ 174,719	100%	\$ 174,719		\$ 174,719
44		Total Other Plant	\$ 64,121,573	\$ 52,916,029		\$ 52,916,029	\$ -	\$ 52,916,029
45		Removal Work in Progress (RWIP)		\$ (2,598,853)	100%	\$ (2,598,853)		\$ (2,598,853)
46		Company Total Plant (Reserve)	\$ 3,002,051,614	\$ 1,191,369,140	100%	\$ 1,191,369,140	\$ -	\$ 1,191,369,140
47		Service Company Reserve Allocated*						\$ 40,779,688
48		Grand Total Plant (Reserve) (46 + 47)						\$ 1,232,148,828

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. 2/28/2015*	398,642,670	438,040,057	130,035,391	76,445,511
(2) Service Company Allocated ADIT**	\$ 10,862,907	\$ 13,163,917	\$ 5,794,570	
(3) Grand Total ADIT Balance***	<u>\$ 409,505,577</u>	<u>\$ 451,203,974</u>	<u>\$ 135,829,960</u>	

\*Source: Estimated 2/28/2015 ADIT balances from the forecast as of December 2014.

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

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

Ohio Edison Company: 14-1629-EL-RDR  
Annual Depreciation Expense on Estimated Plant Balances as of February 28, 2015

Schedule B-3.2 (Estimate)  
Page 1 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate)	Reserve Balance Sch. B-3 (Estimate)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 8,319,504	\$ (5,887)	0.00%	\$ -
2	352	Structures & Improvements	\$ 11,774,451	\$ 7,713,092	2.06%	\$ 242,554
3	353	Station Equipment	\$ 107,275,909	\$ 56,232,432	2.20%	\$ 2,360,070
4	354	Towers & Fixtures	\$ 276,919	\$ 301,841	1.82%	\$ 5,040
5	355	Poles & Fixtures	\$ 26,186,994	\$ 21,494,330	2.98%	\$ 780,372
6	356	Overhead Conductors & Devices	\$ 36,918,874	\$ 19,476,888	2.55%	\$ 941,431
7	357	Underground Conduit	\$ 1,548,767	\$ 883,181	1.67%	\$ 25,864
8	358	Underground Conductors & Devices	\$ 16,126,818	\$ 4,741,882	2.00%	\$ 322,536
9	359	Roads & Trails	\$ -	\$ -	0.00%	\$ -
10		Total Transmission	\$ 208,428,236	\$ 110,837,760		\$ 4,677,867

Ohio Edison Company: 14-1629-EL-RDR  
Annual Depreciation Expense on Estimated Plant Balances as of February 28, 2015

Schedule B-3.2 (Estimate)  
Page 2 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	Reserve					
			Investment	Balance					
			Sch. B-2.1 (Estimate)	Sch. B-3 (Estimate)					
			(D)	(E)	(F)	(G=DxF)			
DISTRIBUTION PLANT									
11	360	Land & Land Rights	\$	12,588,903	\$	-	0.00%	\$	-
12	361	Structures & Improvements	\$	13,466,189	\$	5,319,143	2.45%	\$	329,922
13	362	Station Equipment	\$	237,749,465	\$	95,168,201	2.55%	\$	6,062,611
14	364	Poles, Towers & Fixtures	\$	460,214,393	\$	219,709,602	2.93%	\$	13,484,282
15	365	Overhead Conductors & Devices	\$	680,251,118	\$	160,049,252	2.70%	\$	18,366,780
16	366	Underground Conduit	\$	66,360,267	\$	23,469,742	1.50%	\$	995,404
17	367	Underground Conductors & Devices	\$	279,769,704	\$	72,975,764	2.07%	\$	5,791,233
18	368	Line Transformers	\$	465,195,353	\$	201,671,102	3.50%	\$	16,281,837
19	369	Services	\$	127,827,422	\$	80,283,196	3.13%	\$	4,000,998
20	370	Meters	\$	136,104,615	\$	47,298,039	3.24%	\$	4,409,790
21	371	Installation on Customer Premises	\$	23,328,701	\$	13,649,763	4.44%	\$	1,035,794
22	373	Street Lighting & Signal Systems	\$	67,115,548	\$	39,810,866	4.20%	\$	2,818,853
23	374	Asset Retirement Costs for Distribution Plant	\$	22,272	\$	12,925	0.00%	\$	-
24		Total Distribution	\$	2,569,993,949	\$	959,417,595		\$	73,577,504



Ohio Edison Company: 14-1629-EL-RDR  
Annual Depreciation Expense on Estimated Plant Balances as of February 28, 2015

Schedule B-3.2 (Estimate)  
Page 3 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense (G=DxF)
			Plant Investment	Reserve Balance		
(A)	(B)	(C)	Sch. B-2.1 (Estimate)	Sch. B-3 (Estimate)	(F)	(G=DxF)
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 3,257,286	\$ (74,752)	0.00%	\$ -
26	390	Structures & Improvements	\$ 90,175,287	\$ 36,200,771	2.50%	\$ 2,254,382
27	390.3	Leasehold Improvements	\$ 108,959	\$ 108,959	20.78%	\$ 22,642
28	391.1	Office Furniture & Equipment	\$ 6,817,421	\$ 5,690,159	3.80%	\$ 259,062
29	391.2	Data Processing Equipment	\$ 9,233,002	\$ 1,784,595	17.00%	\$ 1,569,610
30	392	Transportation Equipment	\$ 2,026,878	\$ 83,435	7.31%	\$ 148,165
31	393	Stores Equipment	\$ 1,325,471	\$ 797,372	2.56%	\$ 33,932
32	394	Tools, Shop & Garage Equipment	\$ 15,163,335	\$ 2,611,694	3.17%	\$ 480,678
33	395	Laboratory Equipment	\$ 5,813,373	\$ 2,912,761	3.80%	\$ 220,908
34	396	Power Operated Equipment	\$ 3,509,148	\$ 3,184,037	3.48%	\$ 122,118
35	397	Communication Equipment	\$ 21,268,407	\$ 16,882,608	5.00%	\$ 1,063,420
36	398	Miscellaneous Equipment	\$ 505,878	\$ 435,118	4.00%	\$ 20,235
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	\$ 179,851	0.00%	\$ -
38		Total General	\$ 159,507,856	\$ 70,796,610		\$ 6,195,152

Ohio Edison Company: 14-1629-EL-RDR  
Annual Depreciation Expense on Estimated Plant Balances as of February 28, 2015

Schedule B-3.2 (Estimate)  
Page 4 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense (G=DxF)
			Plant Investment	Reserve Balance		
			Sch. B-2.1 (Estimate)	Sch. B-3 (Estimate)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>OTHER PLANT</u>						
39	301	Organization	\$ 89,746	\$ -	0.00%	*
40	303	Intangible Software	\$ 60,216,076	\$ 50,487,962	14.29%	*
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	\$ 697,049	2.33%	*
42	303	Intangible FAS 109 Distribution	\$ 1,593,381	\$ 1,556,299	2.89%	*
43	303	Intangible FAS 109 General	\$ 199,091	\$ 174,719	3.87%	*
44		Total Other	\$ 64,121,573	\$ 52,916,029		\$ 3,102,318
45		Removal Work in Progress (RWIP)		(2,598,853)		
46		Total Company Depreciation	\$ 3,002,051,614	\$ 1,191,369,140		\$ 87,552,841
47		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 103,945,389	\$ 40,779,688		\$ 4,967,357
48		GRAND TOTAL (46 + 47)	\$ 3,105,997,003	\$ 1,232,148,828		\$ 92,520,198

\* Please see the "Intangible Depreciation Expense Calculation: Estimated 2/28/2015 Balances" workpaper for more details behind the calculation of depreciation expense associated with Intangible Plant.

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

Ohio Edison Company: 14-1629-EL-RDR

Annual Property Tax Expense on Estimated Plant Balances as of February 28, 2015

Schedule C-3.10a (Estimate)

Page 1 of 1

Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes	\$ 91,224,319
2	Real Property Taxes	\$ 1,546,393
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 63,478</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 92,834,190</u></u>

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

## Annual Personal Property Tax Expense on Estimated Plant Balances as of February 28, 2015

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)	\$ 208,428,236	\$ 2,569,993,949	\$ 159,507,856
2	Jurisdictional Real Property (b)	\$ 20,093,955	\$ 26,055,092	\$ 93,541,532
3	Jurisdictional Personal Property (1 - 2)	\$ 188,334,281	\$ 2,543,938,857	\$ 65,966,324
	<u>Exclusions and Exemptions</u>			
4	Capitalized Asset Retirement Costs (a)	\$ -	\$ 22,272	\$ 303,410
5	Exempt Facilities (c)	\$ 575,438	\$ 2,655,801	\$ -
6	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ 3,889,004
7	Capitalized Interest (f)	\$ 13,062,866	\$ 112,136,825	\$ -
8	Total Exclusions and Exemptions (4 thru 7)	\$ 13,638,304	\$ 114,814,898	\$ 4,192,414
9	Net Cost of Taxable Personal Property (3 - 8)	\$ 174,695,977	\$ 2,429,123,959	\$ 61,773,910
10	True Value Percentage (c)	40.5940%	49.9690%	38.4990%
11	True Value of Taxable Personal Property (9 x 10)	\$ 70,916,085	\$ 1,213,808,951	\$ 23,782,338
12	Assessment Percentage (d)	85.00%	85.00%	24.00%
13	Assessment Value (11 x 12)	\$ 60,278,672	\$ 1,031,737,608	\$ 5,707,761
14	Personal Property Tax Rate (e)	8.3103144%	8.3103144%	8.3103144%
15	Personal Property Tax (13 x 14)	\$ 5,009,347	\$ 85,740,639	\$ 474,333
16	Total Personal Property Tax (Sum of 15)			\$ 91,224,319

(a) Schedule B-2.1 (Estimate)

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

(c) Source: OE's 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) Calculation: Line 3 x Percentage from the most recent Ohio Annual Property Tax Return Filing

## Annual Real Property Tax Expense on Estimated Plant Balances as of February 28, 2015

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)	\$ 20,093,955	\$ 26,055,092	\$ 93,541,532
2	True Value Percentage (b)	44.65%	44.65%	44.65%
3	True Value of Taxable Real Property (1 x 2)	\$ 8,972,935	\$ 11,634,875	\$ 41,770,878
4	Assessment Percentage (c)	35.00%	35.00%	35.00%
5	Assessment Value (3 x 4)	\$ 3,140,527	\$ 4,072,206	\$ 14,619,807
6	Real Property Tax Rate (d)	7.08297%	7.08297%	7.08297%
7	Real Property Tax (5 x 6)	\$ 222,443	\$ 288,433	\$ 1,035,517
8	Total Real Property Tax (Sum of 7)			<u>\$ 1,546,393</u>
(a)	Schedule C-3.10a1 (Estimate)			
(b)	Calculated as follows:			
	(1) Real Property Assessed Value	\$ 34,487,420	Source: OE's most recent Ohio Annual Property Tax Return Filing	
	(2) Assessment Percentage	35.00%	Statutory Assessment for Real Property	
	(3) Real Property True Value	\$ 98,535,486	Calculation: (1) / (2)	
	(4) Real Property Capitalized Cost	\$ 220,660,120	Book cost of real property used to compare to assessed value of real property to derive a true value percentage	
	(5) Real Property True Value Percentage	44.65%	Calculation: (3) / (4)	
(c)	Statutory Assessment for Real Property			
(d)	Estimated tax rate for Real Estate based on 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 2/28/2015 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	\$ 85,567,532	\$ 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 10+2, 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	\$ 2,121,419	\$ 726,282
362	\$ 3,451,979	\$ 339,385
364	\$ 212,057	\$ 78,246
365	\$ 2,032,465	\$ 561,601
367	\$ 12,949	\$ 3,094
368	\$ 212,402	\$ 52,155
370	\$ 17,614,975	\$ 2,662,189
397	\$ 2,583,836	\$ 170,296
Grand Total	\$ 28,242,083	\$ 4,593,247

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	\$ 14	\$ 65
365	\$ 23	\$ 66
366	\$ 49,038	\$ 1,222
367	\$ 336	\$ (177)
368	\$ 0	\$ 54
369	\$ 0	\$ 17
371	\$ 20	\$ 0
Grand Total	\$ 49,432	\$ 1,246

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	\$ 603,631,760	\$ 85,776,073	\$ 103,945,389	\$ 45,755,287	\$ 235,476,750
(3) Reserve	\$ 236,815,842	\$ 33,651,531	\$ 40,779,688	\$ 17,950,641	\$ 92,381,860
(4) ADIT	\$ 76,445,511	\$ 10,862,907	\$ 13,163,917	\$ 5,794,570	\$ 29,821,394
(5) <b>Rate Base</b>	<b>\$ 41,261,635</b>	<b>\$ 50,001,784</b>	<b>\$ 22,010,077</b>	<b>\$ 113,273,496</b>	
(6) Depreciation Expense (Incremental)	\$ 4,099,079	\$ 4,967,357	\$ 2,186,560	\$ 11,252,996	
(7) Property Tax Expense (Incremental)	\$ 52,383	\$ 63,478	\$ 27,942	\$ 143,803	
(8) <b>Total Expenses</b>	<b>\$ 4,151,462</b>	<b>\$ 5,030,836</b>	<b>\$ 2,214,503</b>	<b>\$ 11,396,800</b>	

- (2) Estimated Gross Plant = 2/28/2015 General and Intangible Plant Balances in the 2014 Forecast Version 10+2 adjusted to reflect current assumptions
- (3) Estimated Reserve = 2/28/2015 General and Intangible Reserve Balances in the 2014 Forecast Version 10+2 adjusted to reflect current assumptions
- (4) ADIT: Estimated ADIT Balances as of 2/28/2015
- (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 2/28/2015 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 2/28/2015 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 2/28/2015: Revenue Requirement" workpaper.

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

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

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

**NOTES**

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

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

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

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

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

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

\* Includes accounts 390.1 and 390.2.

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

\*\*\* Includes accounts 397 and 397.1



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

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

#### II. Estimated Depreciation Accrual Rate for Service Company Plant as of February 28, 2015

Line No.	(A) Account	(B) Account Description	(C) (D) (E) Estimated 2/28/2015 Balances			(F) (G) (H) (I) Accrual Rates				(J) Depreciation Expense
			Gross	Reserve	Net	CEI	OE	TE	Average	
28	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
29	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
<b>GENERAL PLANT</b>										
30	389	Fee Land & Easements	\$ 230,947	\$ -	\$ 230,947	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	\$ 46,248,761	\$ 18,895,958	\$ 27,352,803	2.20%	2.50%	2.20%	2.33%	\$ 1,078,719
32	390.3	Struct Imprv, Leasehold Imp **	\$ 14,207,779	\$ 5,574,765	\$ 8,633,014	22.34%	20.78%	0.00%	21.49%	\$ 3,052,584
33	391.1	Office Furn., Mech. Equip.	\$ 21,360,708	\$ 9,851,872	\$ 11,508,835	7.60%	3.80%	3.80%	5.18%	\$ 1,107,384
34	391.2	Data Processing Equipment	\$ 154,514,888	\$ 32,794,382	\$ 121,720,506	10.56%	17.00%	9.50%	13.20%	\$ 20,391,038
35	392	Transportation Equipment	\$ 102,910	\$ 28,019	\$ 74,891	6.07%	7.31%	6.92%	6.78%	\$ 6,980
36	393	Stores Equipment	\$ 16,747	\$ 5,831	\$ 10,916	6.67%	2.56%	3.13%	4.17%	\$ 698
37	394	Tools, Shop, Garage Equip.	\$ 210,419	\$ 15,994	\$ 194,425	4.62%	3.17%	3.33%	3.73%	\$ 7,847
38	395	Laboratory Equipment	\$ 112,395	\$ 25,292	\$ 87,102	2.31%	3.80%	2.86%	3.07%	\$ 3,456
39	396	Power Operated Equipment	\$ 221,764	\$ 44,199	\$ 177,565	4.47%	3.48%	5.28%	4.19%	\$ 9,293
40	397	Communication Equipment ***	\$ 84,279,226	\$ 25,000,246	\$ 59,278,980	7.50%	5.00%	5.88%	6.08%	\$ 5,125,573
41	398	Misc. Equipment	\$ 3,215,865	\$ 751,522	\$ 2,464,343	6.67%	4.00%	3.33%	4.84%	\$ 155,725
42	399.1	ARC General Plant	\$ 40,721	\$ 24,138	\$ 16,584	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 324,763,130	\$ 93,012,218	\$ 231,750,912					\$ 30,939,296
<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	\$ 30,603,715	\$ 8,973,776	\$ 21,629,939	14.29%	14.29%	14.29%	14.29%	\$ 4,373,271
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	\$ 7,212,697	\$ 191,481	14.29%	14.29%	14.29%	14.29%	\$ 191,481
53	303	FECO 101/6-303 2009 Software	\$ 15,969,099	\$ 12,896,622	\$ 3,072,477	14.29%	14.29%	14.29%	14.29%	\$ 2,281,984
54	303	FECO 101/6-303 2010 Software	\$ 19,353,964	\$ 13,390,143	\$ 5,963,821	14.29%	14.29%	14.29%	14.29%	\$ 2,765,681
55	303	FECO 101/6-303 2011 Software	\$ 53,523,626	\$ 27,409,326	\$ 26,114,300	14.29%	14.29%	14.29%	14.29%	\$ 7,648,526
56	303	FECO 101/6-303 2012 Software	\$ 32,232,444	\$ 11,577,873	\$ 20,654,571	14.29%	14.29%	14.29%	14.29%	\$ 4,606,016
57	303	FECO 101/6-303 2013 Software	\$ 65,190,972	\$ 9,883,549	\$ 55,307,423	14.29%	14.29%	14.29%	14.29%	\$ 9,315,790
58	303	FECO 101/6-303 2014 Software	\$ 2,184,578	\$ 196,159	\$ 1,988,418	14.29%	14.29%	14.29%	14.29%	\$ 312,176
			\$ 278,868,630	\$ 143,946,199	\$ 134,922,431					\$ 31,494,926
59	Removal Work in Progress (RWIP)		\$ (142,575)							
60	<b>TOTAL - GENERAL &amp; INTANGIBLE</b>		\$ 603,631,760	\$ 236,815,842	\$ 366,673,344	<b>10.34%</b>				\$ <b>62,434,222</b>

#### NOTES

- (C) - (E) Estimated 2/28/2015 balances. Source: 2014 Forecast Version 10+2 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 2/28/2015. 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)

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

No.	(A) Category	(B) CEI	(C) OE	(D) TE	(E) Average **	(F) Source / Calculation
1	Allocation Factors	14.21%	17.22%	7.58%	39.01%	"Service Company Allocations to the Ohio Operating Companies (Estimate)" workpaper
2	Weighted Allocation Factors	36.43%	44.14%	19.43%	100.00%	Weighted Line 1
<u>Real Property Tax</u>						
3	True Value Percentage	72.69%	62.14%	49.14%	63.45%	Case No. 07-551-EL-AIR.
4	Assessment Percentage	35.00%	35.00%	35.00%	35.00%	Case No. 07-551-EL-AIR.
5	Real Property Tax Rate	7.23%	6.04%	7.23%	6.70%	Case No. 07-551-EL-AIR.
6	Average Rate	1.84%	1.31%	1.24%	1.49%	Line 3 x Line 4 x Line 5

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

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

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

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

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

III. Estimated Average Real Property Tax Rates on General Plant as of February 28, 2015 *						
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%	41.13%	49.13%	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%	1.18%	1.31%	Line 26 x Line 27 x Line 28
* Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax. Accordingly, for purposes of determining the average Property Tax rate applicable to Service Company plant, only Real Property Tax is considered.						
** Weighted average based on Service Company allocation factors. Assumes that the tax rate for Service Company plant is equal to the weighted average of the three operating companies.						

IV. Estimated Property Tax Rate for Service Company General Plant as of February 28, 2015						
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	1.31%	\$ 230,947	\$ 3,036
31	390	Structures, Improvements	Real	1.31%	\$ 46,248,761	\$ 608,019
32	390.3	Struct Imprv, Leasehold Imp	Real	1.31%	\$ 14,207,779	\$ 186,785
33	391.1	Office Furn., Mech. Equip.	Personal		\$ 21,360,708	\$ -
34	391.2	Data Processing Equipment	Personal		\$ 154,514,888	\$ -
35	392	Transportation Equipment	Personal		\$ 102,910	\$ -
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		\$ 221,764	\$ -
40	397	Communication Equipment	Personal		\$ 84,279,226	\$ -
41	398	Misc. Equipment	Personal		\$ 3,215,865	\$ -
42	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
43	<b>TOTAL - GENERAL PLANT</b>				\$ 324,763,130	\$ 797,840
44	<b>TOTAL - INTANGIBLE PLANT</b>				\$ 278,868,630	\$ -
45	<b>TOTAL - GENERAL &amp; INTANGIBLE PLANT</b>				\$ 603,631,760	\$ 797,840
46	<b>Average Effective Real Property Tax Rate</b>					<b>0.13%</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 2/28/2015. Source: 2014 Forecast Version 10+2 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 2/28/2015 Balances**

<b>I. Estimated Allocated Service Company Plant and Related Expenses as of February 28, 2015</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	\$ 603,631,760	\$ 85,776,073	\$ 103,945,389	\$ 45,755,287	\$ 235,476,750	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 60 x Line 1
3	Accum. Reserve	\$ (236,815,842)	\$ (33,651,531)	\$ (40,779,688)	\$ (17,950,641)	\$ (92,381,860)	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 60 x Line 1
4	Net Plant	\$ 366,815,918	\$ 52,124,542	\$ 63,165,701	\$ 27,804,647	\$ 143,094,890	Line 2 + Line 3
5	Depreciation *	10.34%	\$ 8,871,903	\$ 10,751,173	\$ 4,732,514	\$ 24,355,590	Average Rate x Line 2
6	Property Tax *	0.13%	\$ 113,373	\$ 137,388	\$ 60,476	\$ 311,238	Average Rate x Line 2
7	Total Expenses		\$ 8,985,276	\$ 10,888,561	\$ 4,792,990	\$ 24,666,828	
<p>* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 2/28/2015.  See line 60 of the "Depreciation Rate for Service Company Plant (Estimate)" workpaper and line 46 of the "Property Tax Rate for Service Company Plant (Estimate)" workpaper for more details.</p>							

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

<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	-0.34%	\$ 4,099,079	\$ 4,967,357	\$ 2,186,560	\$ 11,252,996	Line 5 - Line 12
16	Property Tax	0.00%	\$ 52,383	\$ 63,478	\$ 27,942	\$ 143,803	Line 6 - Line 13
17	Total Expenses		\$ 4,151,462	\$ 5,030,836	\$ 2,214,503	\$ 11,396,800	Line 15 + Line 16
<p>* In Case No. 07-551-EL-AIR, test year operating expenses included allocated depreciation and property tax associated with Service Company plant. This section calculates the difference between the estimated level of these expenses included in base rates and the expected expenses to be incurred based on Service Company plant balances as of February 28, 2015. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.</p>							

**Intangible Depreciation Expense Calculation**  
**Estimated 2/28/2015 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 Feb-15 (D)	Reserve Feb-15 (E)	Net Plant Feb-15 (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	\$ 1,178,757	\$ (110,716)	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2009 Software	Intangible Plant	\$ 3,242,051	\$ 2,548,430	\$ 693,620	14.29%	\$ 463,289
CECO The Illuminating Co.	CECO 101/6-303 2010 Software	Intangible Plant	\$ 2,799,717	\$ 1,892,015	\$ 907,701	14.29%	\$ 400,080
CECO The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,812,975	\$ 3,062,798	\$ 2,750,177	14.29%	\$ 830,674
CECO The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant	\$ 688,717	\$ 205,971	\$ 482,746	14.29%	\$ 98,418
CECO The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 2,132,980	\$ 440,804	\$ 1,692,175	14.29%	\$ 304,803
CECO The Illuminating Co.	CECO 101/6-303 2014 Software	Intangible Plant	\$ 13,958	\$ 1,548	\$ -	14.29%	\$ 1,995
CECO The Illuminating Co.	CECO 101/6-303 FAS109 Dist- Forcast	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	\$ 1,044,250	\$ 132,090	2.15%	\$ 25,291
CECO The Illuminating Co.	CECO 101/6-303 Software	Intangible Plant	\$ 2,211,335	\$ 439,037	\$ 1,772,298	14.29%	\$ 316,000
CECO The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
<b>Total</b>			<b>\$ 50,371,189</b>	<b>\$ 42,038,686</b>	<b>\$ 8,332,092</b>		<b>\$ 2,440,549</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	\$ 1,595,078	\$ (251,742)	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2009 Software	Intangible Plant	\$ 4,181,335	\$ 3,444,286	\$ 737,049	14.29%	\$ 597,513
OECO Ohio Edison Co.	OECO 101/6-303 2010 Software	Intangible Plant	\$ 3,276,941	\$ 2,317,254	\$ 959,687	14.29%	\$ 468,275
OECO Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 8,308,033	\$ 4,057,678	\$ 4,250,355	14.29%	\$ 1,187,218
OECO Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant	\$ 936,733	\$ 347,382	\$ 589,351	14.29%	\$ 133,859
OECO Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$ 3,512,766	\$ 735,375	\$ 2,777,391	14.29%	\$ 501,974
OECO Ohio Edison Co.	OECO 101/6-303 2014 Software	Intangible Plant	\$ 97,997	\$ 6,851	\$ 91,146	14.29%	\$ 14,004
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	\$ 174,719	\$ 16,595	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	\$ 1,344,095	\$ 769,217	\$ 574,878	14.29%	\$ 192,071
<b>Total</b>			<b>\$ 64,121,573</b>	<b>\$ 52,916,029</b>	<b>\$ 11,205,544</b>		<b>\$ 3,102,318</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	\$ 616,976	\$ (62,159)	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2009 Software	Intangible Plant	\$ 1,800,726	\$ 1,470,242	\$ 330,484	14.29%	\$ 257,324
TECO Toledo Edison Co.	TECO 101/6-303 2010 Software	Intangible Plant	\$ 1,429,536	\$ 1,008,534	\$ 421,002	14.29%	\$ 204,281
TECO Toledo Edison Co.	TECO 101/6-303 2011 Software	Intangible Plant	\$ 2,123,520	\$ 1,169,474	\$ 954,046	14.29%	\$ 303,451
TECO Toledo Edison Co.	TECO 101/6-303 2012 Software	Intangible Plant	\$ 492,716	\$ 123,096	\$ 369,620	14.29%	\$ 70,409
TECO Toledo Edison Co.	TECO 101/6-303 2013 Software	Intangible Plant	\$ 777,726	\$ 144,219	\$ 633,506	14.29%	\$ 111,137
TECO Toledo Edison Co.	TECO 101/6-303 2014 Software	Intangible Plant	\$ 32,917	\$ 2,327	\$ 30,590	14.29%	\$ 4,704
TECO Toledo Edison Co.	TECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 240,093	\$ 239,282	\$ 812	3.10%	\$ 812
TECO Toledo Edison Co.	TECO 101/6-303 FAS109 Transmission	Intangible Plant	\$ 54,210	\$ 48,411	\$ 5,799	2.37%	\$ 1,285
TECO Toledo Edison Co.	TECO 101/6-303 Software	Intangible Plant	\$ 1,338,343	\$ 358,944	\$ 979,399	14.29%	\$ 191,249
<b>Total</b>			<b>\$ 23,451,660</b>	<b>\$ 19,788,562</b>	<b>\$ 3,663,098</b>		<b>\$ 1,144,651</b>

**NOTES**

- (D) - (F) Source: 2014 Forecast Version 10+2 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 March - May 2015 Rider DCR Rates

	(A)	(B)
	Company	Rev Req 2/28/2015
(1)	CEI	\$ 106,009,226
(2)	OE	\$ 105,847,866
(3)	TE	\$ 29,017,173
(4)	TOTAL	\$ 240,874,265

NOTES

(B) Annual Revenue Requirement based on estimated 2/28/2015 Rate Base

II. Quarterly Revenue Requirement Additions

	(A)	(B)	(C)	(D)
	Description	CEI	OE	TE
(1)	DCR Audit Expense Recovery	\$ -	\$ -	\$ -
(2)	Dec 2014 - Feb 2015 Reconciliation Amount Adjusted for Mar - May 2015	\$ 305,723	\$ (325,914)	\$ (246,798)
(3)	Total Reconciliation	\$ 305,723	\$ (325,914)	\$ (246,798)

SOURCES

- Line 1: Source: Remaining DCR Audit Expenses to be recovered during March - May 2015.  
 Line 2: Source: "Quarterly Revenue Requirement Additions: Calculation of December 2014 - February 2015 Reconciliation Amount Adjusted for March - May 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	5,426,789,915	33.01%	\$ 34,989,984	\$ 100,909
(2)		GS, GP, GSU	11,014,766,304	66.99%	\$ 71,019,241	\$ 204,815
(3)			16,441,556,219	100.00%	\$ 106,009,226	\$ 305,723
(4)	OE	RS	9,159,845,157	46.63%	\$ 49,357,747	\$ (151,976)
(5)		GS, GP, GSU	10,483,475,734	53.37%	\$ 56,490,119	\$ (173,938)
(6)			19,643,320,891	100.00%	\$ 105,847,866	\$ (325,914)
(7)	TE	RS	2,496,653,172	43.89%	\$ 12,736,945	\$ (108,331)
(8)		GS, GP, GSU	3,191,195,882	56.11%	\$ 16,280,229	\$ (138,467)
(9)			5,687,849,054	100.00%	\$ 29,017,173	\$ (246,798)
(10)	OH	RS	17,083,288,245	40.90%	\$ 97,084,676	\$ (159,398)
(11)	TOTAL	GS, GP, GSU	24,689,437,920	59.10%	\$ 143,789,589	\$ (107,590)
(12)			41,772,726,165	100.00%	\$ 240,874,265	\$ (266,988)

**NOTES**

- (C) Source: Forecast for March 2015 through February 2016 (All forecasted numbers associated with the 2015 Budget as of December 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%	\$ 63,930,384	\$ 184,371
(3)		GP	0.63%	1.19%	1.33%	\$ 947,359	\$ 2,732
(4)		GSU	4.06%	7.74%	8.65%	\$ 6,141,498	\$ 17,712
(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%	\$ 71,019,241	\$ 204,815
(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%	\$ 46,182,346	\$ (142,199)
(13)		GP	5.20%	13.85%	15.69%	\$ 8,862,923	\$ (27,290)
(14)		GSU	0.85%	2.26%	2.56%	\$ 1,444,850	\$ (4,449)
(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%	\$ 56,490,119	\$ (173,938)
(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%	\$ 14,121,431	\$ (120,106)
(23)		GP	4.80%	11.42%	12.97%	\$ 2,112,053	\$ (17,964)
(24)		GSU	0.11%	0.25%	0.29%	\$ 46,746	\$ (398)
(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%	\$ 16,280,229	\$ (138,467)
(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	\$ 34,989,984	5,426,789,915	\$ 0.006448
(2)	OE	RS	\$ 49,357,747	9,159,845,157	\$ 0.005388
(3)	TE	RS	\$ 12,736,945	2,496,653,172	\$ 0.005102
(4)			\$ 97,084,676	17,083,288,245	

**NOTES**

- (C) Source: Section III, Column E.  
(D) Source: Forecast for March 2015 through February 2016 (All forecasted numbers associated with the 2015 Budget as of December 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	\$ 63,930,384	22,191,537	\$ 2.8808 per kW
(2)		GP	\$ 947,359	875,946	\$ 1.0815 per kW
(3)		GSU	\$ 6,141,498	8,804,978	\$ 0.6975 per kW
(4)			\$ 71,019,241		
(5)	OE	GS	\$ 46,182,346	23,973,208	\$ 1.9264 per kW
(6)		GP	\$ 8,862,923	6,939,842	\$ 1.2771 per kW
(7)		GSU	\$ 1,444,850	2,726,779	\$ 0.5299 per kVa
(8)			\$ 56,490,119		
(9)	TE	GS	\$ 14,121,431	7,598,795	\$ 1.8584 per kW
(10)		GP	\$ 2,112,053	2,766,488	\$ 0.7634 per kW
(11)		GSU	\$ 46,746	223,672	\$ 0.2090 per kVa
(12)			\$ 16,280,229		

**NOTES**

- (C) Source: Section IV, Column F.  
(D) Source: Forecast for March 2015 through February 2016 (All forecasted numbers associated with the 2015 Budget as of December 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	\$ 100,909	1,207,278,142	\$ 0.000084
(2)	OE	RS	\$ (151,976)	2,061,460,240	\$ (0.000074)
(3)	TE	RS	\$ (108,331)	523,936,897	\$ (0.000207)
(4)			\$ (159,398)	3,792,675,280	

**NOTES**

- (C) Source: Section III, Column F.  
(D) Source: Forecast for March through May 2015 (All forecasted numbers associated with the 2015 Budget as of December 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	\$ 184,371	5,369,411	\$ 0.0343 per kW
(2)		GP	\$ 2,732	208,439	\$ 0.0131 per kW
(3)		GSU	\$ 17,712	2,154,464	\$ 0.0082 per kW
(4)			\$ 204,815		
(5)	OE	GS	\$ (142,199)	5,779,643	\$ (0.0246) per kW
(6)		GP	\$ (27,290)	1,662,429	\$ (0.0164) per kW
(7)		GSU	\$ (4,449)	657,366	\$ (0.0068) per kVa
(8)			\$ (173,938)		
(9)	TE	GS	\$ (120,106)	1,824,537	\$ (0.0658) per kW
(10)		GP	\$ (17,964)	664,909	\$ (0.0270) per kW
(11)		GSU	\$ (398)	54,037	\$ (0.0074) per kVa
(12)			\$ (138,467)		

**NOTES**

- (C) Source: Section IV, Column G.  
(D) Source: Forecast for March through May 2015 (All forecasted numbers associated with the 2015 Budget as of December 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 March - May 2015
(1)	CEI	RS	\$ 0.006448 per kWh	\$ 0.000084 per kWh	\$ 0.006531 per kWh
(2)		GS	\$ 2.8808 per kW	\$ 0.0343 per kW	\$ 2.9152 per kW
(3)		GP	\$ 1.0815 per kW	\$ 0.0131 per kW	\$ 1.0946 per kW
(4)		GSU	\$ 0.6975 per kW	\$ 0.0082 per kW	\$ 0.7057 per kW
(5)					
(6)	OE	RS	\$ 0.005388 per kWh	\$ (0.000074) per kWh	\$ 0.005315 per kWh
(7)		GS	\$ 1.9264 per kW	\$ (0.0246) per kW	\$ 1.9018 per kW
(8)		GP	\$ 1.2771 per kW	\$ (0.0164) per kW	\$ 1.2607 per kW
(9)		GSU	\$ 0.5299 per kVa	\$ (0.0068) per kVa	\$ 0.5231 per kVa
(10)					
(11)	TE	RS	\$ 0.005102 per kWh	\$ (0.000207) per kWh	\$ 0.004895 per kWh
(12)		GS	\$ 1.8584 per kW	\$ (0.0658) per kW	\$ 1.7925 per kW
(13)		GP	\$ 0.7634 per kW	\$ (0.0270) per kW	\$ 0.7364 per kW
(14)		GSU	\$ 0.2090 per kVa	\$ (0.0074) per kVa	\$ 0.2016 per kVa
(15)					

**NOTES**

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

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

X. Annual Rider DCR Revenue Through November 30, 2014

	(A)	(B)	(C)	(D)	(E)	(F)
Company	Annual Revenue Thru 11/30/2014	2013 Revenue vs. Revenue Cap	2014 Revenue Cap	Actual 2014 Revenue Cap	Under (Over) 2014 Revenue Cap	
CEI	\$ 84,034,399			\$ 132,651,274	\$ 48,616,875	
OE	\$ 67,352,639			\$ 94,750,910	\$ 27,398,271	
TE	\$ 23,180,409			\$ 56,850,546	\$ 33,670,137	
Total	\$ 174,567,447	\$ 751,820	\$ 188,750,000	\$ 189,501,820	\$ 14,934,373	

**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 December 2014 - February 2015 Reconciliation Amount Adjusted for March - May 2015**

**I. Rider DCR December 2014 - February 2015 Rates Based on Estimated 11/30/14 Rate Base**

(A) Company	(B) Rate Schedule	(C) Allocation	(D) (E) (F) Annual Revenue Requirements			(G) (H) (I) Quarterly Reconciliation			(J) December 2014 - February 2015 Rate Estimated Rate Base
			Rev. Req	Billing Units	Rate	Rev. Req	Billing Units	Rate	
CEI	RS	33.27%	\$ 32,262,080	5,491,061,650	\$ 0.005875 per kWh	\$ (162,312)	1,547,339,605	\$ (0.000105) per kWh	\$ 0.005770 per kWh
	GS	60.07%	\$ 58,237,155	22,152,879	\$ 2.6289 per kW	\$ (292,994)	5,253,258	\$ (0.0558) per kW	\$ 2.5731 per kW
	GP	0.89%	\$ 862,993	879,975	\$ 0.9807 per kW	\$ (4,342)	213,892	\$ (0.0203) per kW	\$ 0.9604 per kW
	GSU	5.77%	\$ 5,594,576	8,234,817	\$ 0.6794 per kW	\$ (28,147)	1,984,479	\$ (0.0142) per kW	\$ 0.6652 per kW
		100.00%	\$ 96,956,804			\$ (487,795)			
OE	RS	46.73%	\$ 47,098,980	9,218,442,814	\$ 0.005109 per kWh	\$ 199,745	2,682,714,612	\$ 0.000074 per kWh	\$ 0.005184 per kWh
	GS	43.55%	\$ 43,887,768	24,210,567	\$ 1.8128 per kW	\$ 186,127	5,689,788	\$ 0.0327 per kW	\$ 1.8455 per kW
	GP	8.36%	\$ 8,422,567	6,877,677	\$ 1.2246 per kW	\$ 35,720	1,589,876	\$ 0.0225 per kW	\$ 1.2471 per kW
	GSU	1.36%	\$ 1,373,063	2,684,900	\$ 0.5114 per kVa	\$ 5,823	641,517	\$ 0.0091 per kVa	\$ 0.5205 per kVa
		100.00%	\$ 100,782,377			\$ 427,415			
TE	RS	44.33%	\$ 12,276,917	2,494,281,305	\$ 0.004922 per kWh	\$ (45,276)	702,027,912	\$ (0.000064) per kWh	\$ 0.004858 per kWh
	GS	48.29%	\$ 13,372,469	7,422,546	\$ 1.8016 per kW	\$ (49,316)	1,762,983	\$ (0.0280) per kW	\$ 1.7736 per kW
	GP	7.22%	\$ 2,000,035	2,723,487	\$ 0.7344 per kW	\$ (7,376)	625,257	\$ (0.0118) per kW	\$ 0.7226 per kW
	GSU	0.16%	\$ 44,266	225,488	\$ 0.1963 per kVa	\$ (163)	51,465	\$ (0.0032) per kVa	\$ 0.1931 per kVa
		100.00%	\$ 27,693,688			\$ (102,132)			
<b>TOTAL</b>			<b>\$ 225,432,869</b>			<b>\$ (162,511)</b>			

**Notes:**

Source: See "Rider Charge Calculation - Rider DCR" worksheet from Rider DCR filing October 2, 2014.

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

**II. Rider DCR December 2014 - February 2015 Rates Based on Actual 11/30/14 Rate Base**

(A) Company	(B) Rate Schedule	(C) Allocation	(D) (E) (F) Annual Revenue Requirements			(G) (H) (I) Quarterly Reconciliation			(J) December 2014 - February 2015 Rate Actual Rate Base
			Rev. Req	Billing Units	Rate	Rev. Req	Billing Units	Rate	
CEI	RS	33.27%	\$ 32,665,332	5,491,061,650	\$ 0.005949 per kWh	\$ (162,312)	1,547,339,605	\$ (0.000105) per kWh	\$ 0.005844 per kWh
	GS	60.07%	\$ 58,965,075	22,152,879	\$ 2.6617 per kW	\$ (292,994)	5,253,258	\$ (0.0558) per kW	\$ 2.6060 per kW
	GP	0.89%	\$ 873,780	879,975	\$ 0.9930 per kW	\$ (4,342)	213,892	\$ (0.0203) per kW	\$ 0.9727 per kW
	GSU	5.77%	\$ 5,664,504	8,234,817	\$ 0.6879 per kW	\$ (28,147)	1,984,479	\$ (0.0142) per kW	\$ 0.6737 per kW
		100.00%	\$ 98,168,691			\$ (487,795)			
OE	RS	46.73%	\$ 46,360,740	9,218,442,814	\$ 0.005029 per kWh	\$ 199,745	2,682,714,612	\$ 0.000074 per kWh	\$ 0.005104 per kWh
	GS	43.55%	\$ 43,199,862	24,210,567	\$ 1.7843 per kW	\$ 186,127	5,689,788	\$ 0.0327 per kW	\$ 1.8171 per kW
	GP	8.36%	\$ 8,290,550	6,877,677	\$ 1.2054 per kW	\$ 35,720	1,589,876	\$ 0.0225 per kW	\$ 1.2279 per kW
	GSU	1.36%	\$ 1,351,541	2,684,900	\$ 0.5034 per kVa	\$ 5,823	641,517	\$ 0.0091 per kVa	\$ 0.5125 per kVa
		100.00%	\$ 99,202,692			\$ 427,415			
TE	RS	44.33%	\$ 11,850,220	2,494,281,305	\$ 0.004751 per kWh	\$ (45,276)	702,027,912	\$ (0.000064) per kWh	\$ 0.004686 per kWh
	GS	48.29%	\$ 12,907,695	7,422,546	\$ 1.7390 per kW	\$ (49,316)	1,762,983	\$ (0.0280) per kW	\$ 1.7110 per kW
	GP	7.22%	\$ 1,930,522	2,723,487	\$ 0.7088 per kW	\$ (7,376)	625,257	\$ (0.0118) per kW	\$ 0.6970 per kW
	GSU	0.16%	\$ 42,728	225,488	\$ 0.1895 per kVa	\$ (163)	51,465	\$ (0.0032) per kVa	\$ 0.1863 per kVa
		100.00%	\$ 26,731,165			\$ (102,132)			
<b>TOTAL</b>			<b>\$ 224,102,548</b>			<b>\$ (162,511)</b>			

- (C) Source: Rider DCR filing October 2, 2014  
(D) Calculation: Annual DCR Revenue Requirement based on actual 11/30/14 Rate Base x Column C  
(E) Estimated billing units for December 2014 - November 2015. Source: Rider DCR filing October 2, 2014.  
(F) Calculation: Column D / Column E  
(G) Source: Rider DCR filing October 2, 2014  
(H) Estimated billing units for December 2014 - February 2015. Source: Rider DCR filing October 2, 2014.  
(I) Calculation: Column G / Column H  
(J) Calculation: Column F + Column I

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

**III. Estimated Rider DCR Reconciliation Amount for March - May 2015**

(A)	(B)	(C)	(D)	(E)	(F)	(G)
Company	Rate Schedule	December 2014 - February 2015 Rate Estimated Rate Base	December 2014 - February 2015 Rate Actual Rate Base	Difference	Billing Units	Reconciliation Amount
CEI	RS	\$ 0.005770 per kWh	\$ 0.005844 per kWh	\$ 0.000073 per kWh	1,547,339,605	\$ 113,633
	GS	\$ 2.5731 per kW	\$ 2.6060 per kW	\$ 0.0329 per kW	5,253,258	\$ 172,617
	GP	\$ 0.9604 per kW	\$ 0.9727 per kW	\$ 0.0123 per kW	213,892	\$ 2,622
	GSU	\$ 0.6652 per kW	\$ 0.6737 per kW	\$ 0.0085 per kW	1,984,479	\$ 16,852
						\$ 305,723
OE	RS	\$ 0.004099 per kWh	\$ 0.004036 per kWh	\$ (0.000063) per kWh	2,682,714,612	\$ (169,881)
	GS	\$ 1.4593 per kW	\$ 1.4368 per kW	\$ (0.0225) per kW	5,689,788	\$ (127,835)
	GP	\$ 0.9861 per kW	\$ 0.9709 per kW	\$ (0.0152) per kW	1,589,876	\$ (24,131)
	GSU	\$ 0.4116 per kVa	\$ 0.4052 per kVa	\$ (0.0063) per kVa	641,517	\$ (4,066)
						\$ (325,914)
TE	RS	\$ 0.004858 per kWh	\$ 0.004686 per kWh	\$ (0.000171) per kWh	702,027,912	\$ (120,096)
	GS	\$ 1.7736 per kW	\$ 1.7110 per kW	\$ (0.0626) per kW	1,762,983	\$ (110,392)
	GP	\$ 0.7226 per kW	\$ 0.6970 per kW	\$ (0.0255) per kW	625,257	\$ (15,959)
	GSU	\$ 0.1931 per kVa	\$ 0.1863 per kVa	\$ (0.0068) per kVa	51,465	\$ (351)
						\$ (246,798)
<b>TOTAL</b>						\$ (266,988)

(C) Source: Section I, Column J. OE rates are as filed in the October 2, 2014 DCR filing, which include an adjustment such that the estimated aggregate 2014 DCR revenue does not exceed the annual aggregate cap.

(D) Source: Section II, Column J. OE rates are calculated as follows: (Column C / Section I, Column J) x Section II, Column J

(E) Calculation: Column D - Column C

(F) Estimated billing units for December 2014 - February 2015. Source: Rider DCR filing October 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 the 2015 Budget as of December 2014.

### **Annual Energy (March 2015 - February 2016) :**

Source: 2015 Budget as of December 2014.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	5,426,789,915	9,159,845,157	2,496,653,172	17,083,288,245
GS	kWh	6,614,294,970	6,514,394,030	2,029,458,108	15,158,147,108
GP	kWh	442,263,814	2,892,846,985	1,048,127,761	4,383,238,560
GSU	kWh	3,958,207,520	1,076,234,719	113,610,013	5,148,052,252
Total		16,441,556,219	19,643,320,891	5,687,849,054	41,772,726,165

### **Annual Demand (March 2015 - February 2016) :**

Source: 2015 Budget as of December 2014.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	22,191,537	23,973,208	7,598,795
GP	kW	875,946	6,939,842	2,766,488
GSU	kW/kVA	8,804,978	2,726,779	223,672

### **March - May 2015 Energy:**

Source: 2015 Budget as of December 2014.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	1,207,278,142	2,061,460,240	523,936,897	3,792,675,280
GS	kWh	1,613,339,623	1,573,880,416	487,494,435	3,674,714,474
GP	kWh	107,695,365	715,847,428	258,825,844	1,082,368,637
GSU	kWh	980,760,032	267,151,418	28,802,169	1,276,713,619
Total		3,909,073,161	4,618,339,502	1,299,059,345	9,826,472,009

### **March - May 2015 Demand:**

Source: 2015 Budget as of December 2014.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	5,369,411	5,779,643	1,824,537
GP	kW	208,439	1,662,429	664,909
GSU	kW/kVA	2,154,464	657,366	54,037

Ohio Edison Company  
Case No. 14-1629-EL-RDR  
Typical Bills - Comparison (DCR February 2015 vs. DCR March 2015)

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	\$ 36.47	\$ 36.78	\$ 0.30	0.8%
2	0	500	\$ 68.76	\$ 69.36	\$ 0.61	0.9%
3	0	750	\$ 101.02	\$ 101.93	\$ 0.91	0.9%
4	0	1,000	\$ 133.29	\$ 134.51	\$ 1.22	0.9%
5	0	1,250	\$ 165.54	\$ 167.06	\$ 1.52	0.9%
6	0	1,500	\$ 197.81	\$ 199.64	\$ 1.82	0.9%
7	0	2,000	\$ 262.33	\$ 264.76	\$ 2.43	0.9%
8	0	2,500	\$ 326.65	\$ 329.69	\$ 3.04	0.9%
9	0	3,000	\$ 390.91	\$ 394.56	\$ 3.65	0.9%
10	0	3,500	\$ 455.22	\$ 459.48	\$ 4.26	0.9%
11	0	4,000	\$ 519.50	\$ 524.36	\$ 4.86	0.9%
12	0	4,500	\$ 583.81	\$ 589.28	\$ 5.47	0.9%
13	0	5,000	\$ 648.13	\$ 654.21	\$ 6.08	0.9%
14	0	5,500	\$ 712.39	\$ 719.08	\$ 6.69	0.9%
15	0	6,000	\$ 776.71	\$ 784.00	\$ 7.30	0.9%
16	0	6,500	\$ 840.99	\$ 848.89	\$ 7.90	0.9%
17	0	7,000	\$ 905.28	\$ 913.80	\$ 8.51	0.9%
18	0	7,500	\$ 969.59	\$ 978.71	\$ 9.12	0.9%
19	0	8,000	\$ 1,033.85	\$ 1,043.58	\$ 9.73	0.9%
20	0	8,500	\$ 1,098.18	\$ 1,108.51	\$ 10.34	0.9%
21	0	9,000	\$ 1,162.43	\$ 1,173.38	\$ 10.94	0.9%
22	0	9,500	\$ 1,226.77	\$ 1,238.32	\$ 11.55	0.9%
23	0	10,000	\$ 1,291.04	\$ 1,303.20	\$ 12.16	0.9%
24	0	10,500	\$ 1,355.36	\$ 1,368.12	\$ 12.77	0.9%
25	0	11,000	\$ 1,419.66	\$ 1,433.04	\$ 13.38	0.9%



Ohio Edison Company  
Case No. 14-1629-EL-RDR  
Typical Bills - Comparison (DCR February 2015 vs. DCR March 2015)

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	\$ 36.47	\$ 36.78	\$ 0.30	0.8%
2	0	500	\$ 68.76	\$ 69.36	\$ 0.61	0.9%
3	0	750	\$ 91.84	\$ 92.75	\$ 0.91	1.0%
4	0	1,000	\$ 114.94	\$ 116.16	\$ 1.22	1.1%
5	0	1,250	\$ 138.01	\$ 139.53	\$ 1.52	1.1%
6	0	1,500	\$ 154.63	\$ 156.46	\$ 1.82	1.2%
7	0	2,000	\$ 187.85	\$ 190.28	\$ 2.43	1.3%
8	0	2,500	\$ 220.87	\$ 223.91	\$ 3.04	1.4%
9	0	3,000	\$ 253.83	\$ 257.48	\$ 3.65	1.4%
10	0	3,500	\$ 286.84	\$ 291.10	\$ 4.26	1.5%
11	0	4,000	\$ 319.82	\$ 324.68	\$ 4.86	1.5%
12	0	4,500	\$ 352.83	\$ 358.30	\$ 5.47	1.6%
13	0	5,000	\$ 385.85	\$ 391.93	\$ 6.08	1.6%
14	0	5,500	\$ 418.81	\$ 425.50	\$ 6.69	1.6%
15	0	6,000	\$ 451.83	\$ 459.12	\$ 7.30	1.6%
16	0	6,500	\$ 484.81	\$ 492.71	\$ 7.90	1.6%
17	0	7,000	\$ 517.80	\$ 526.32	\$ 8.51	1.6%
18	0	7,500	\$ 550.81	\$ 559.93	\$ 9.12	1.7%
19	0	8,000	\$ 583.77	\$ 593.50	\$ 9.73	1.7%
20	0	8,500	\$ 616.80	\$ 627.13	\$ 10.34	1.7%
21	0	9,000	\$ 649.75	\$ 660.70	\$ 10.94	1.7%
22	0	9,500	\$ 682.79	\$ 694.34	\$ 11.55	1.7%
23	0	10,000	\$ 715.76	\$ 727.92	\$ 12.16	1.7%
24	0	10,500	\$ 748.78	\$ 761.54	\$ 12.77	1.7%
25	0	11,000	\$ 781.78	\$ 795.16	\$ 13.38	1.7%

Ohio Edison Company  
Case No. 14-1629-EL-RDR  
Typical Bills - Comparison (DCR February 2015 vs. DCR March 2015)

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	\$ 36.47	\$ 36.78	\$ 0.30	0.8%
2	0	500	\$ 68.76	\$ 69.36	\$ 0.61	0.9%
3	0	750	\$ 96.59	\$ 97.50	\$ 0.91	0.9%
4	0	1,000	\$ 124.44	\$ 125.66	\$ 1.22	1.0%
5	0	1,250	\$ 152.26	\$ 153.78	\$ 1.52	1.0%
6	0	1,500	\$ 180.11	\$ 181.94	\$ 1.82	1.0%
7	0	2,000	\$ 235.78	\$ 238.21	\$ 2.43	1.0%
8	0	2,500	\$ 291.25	\$ 294.29	\$ 3.04	1.0%
9	0	3,000	\$ 346.66	\$ 350.31	\$ 3.65	1.1%
10	0	3,500	\$ 402.12	\$ 406.38	\$ 4.26	1.1%
11	0	4,000	\$ 457.55	\$ 462.41	\$ 4.86	1.1%
12	0	4,500	\$ 513.01	\$ 518.48	\$ 5.47	1.1%
13	0	5,000	\$ 568.48	\$ 574.56	\$ 6.08	1.1%
14	0	5,500	\$ 623.89	\$ 630.58	\$ 6.69	1.1%
15	0	6,000	\$ 679.36	\$ 686.65	\$ 7.30	1.1%
16	0	6,500	\$ 734.79	\$ 742.69	\$ 7.90	1.1%
17	0	7,000	\$ 790.23	\$ 798.75	\$ 8.51	1.1%
18	0	7,500	\$ 845.69	\$ 854.81	\$ 9.12	1.1%
19	0	8,000	\$ 901.10	\$ 910.83	\$ 9.73	1.1%
20	0	8,500	\$ 956.58	\$ 966.91	\$ 10.34	1.1%
21	0	9,000	\$ 1,011.98	\$ 1,022.93	\$ 10.94	1.1%
22	0	9,500	\$ 1,067.47	\$ 1,079.02	\$ 11.55	1.1%
23	0	10,000	\$ 1,122.89	\$ 1,135.05	\$ 12.16	1.1%
24	0	10,500	\$ 1,178.36	\$ 1,191.12	\$ 12.77	1.1%
25	0	11,000	\$ 1,233.81	\$ 1,247.19	\$ 13.38	1.1%

Ohio Edison Company  
Case No. 14-1629-EL-RDR  
Typical Bills - Comparison (DCR February 2015 vs. DCR March 2015)

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	\$ 161.89	\$ 166.31	\$ 4.43	2.7%
2	10	2,000	\$ 243.37	\$ 247.79	\$ 4.43	1.8%
3	10	3,000	\$ 324.45	\$ 328.87	\$ 4.42	1.4%
4	10	4,000	\$ 405.51	\$ 409.93	\$ 4.42	1.1%
5	10	5,000	\$ 486.59	\$ 491.01	\$ 4.43	0.9%
6	10	6,000	\$ 567.62	\$ 572.05	\$ 4.43	0.8%
7	1,000	100,000	\$ 16,724.24	\$ 17,166.74	\$ 442.50	2.6%
8	1,000	200,000	\$ 24,773.92	\$ 25,216.42	\$ 442.50	1.8%
9	1,000	300,000	\$ 32,823.59	\$ 33,266.09	\$ 442.50	1.3%
10	1,000	400,000	\$ 40,873.27	\$ 41,315.77	\$ 442.50	1.1%
11	1,000	500,000	\$ 48,922.95	\$ 49,365.45	\$ 442.50	0.9%
12	1,000	600,000	\$ 56,972.62	\$ 57,415.12	\$ 442.50	0.8%

Ohio Edison Company  
Case No. 14-1629-EL-RDR  
Typical Bills - Comparison (DCR February 2015 vs. DCR March 2015)

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	\$ 6,632.73	\$ 6,770.03	\$ 137.30	2.1%
2	500	100,000	\$ 10,455.46	\$ 10,592.76	\$ 137.30	1.3%
3	500	150,000	\$ 14,278.20	\$ 14,415.50	\$ 137.30	1.0%
4	500	200,000	\$ 18,100.94	\$ 18,238.24	\$ 137.30	0.8%
5	500	250,000	\$ 21,923.68	\$ 22,060.98	\$ 137.30	0.6%
6	500	300,000	\$ 25,746.41	\$ 25,883.71	\$ 137.30	0.5%
7	5,000	500,000	\$ 64,749.67	\$ 66,122.67	\$ 1,373.00	2.1%
8	5,000	1,000,000	\$ 102,887.17	\$ 104,260.17	\$ 1,373.00	1.3%
9	5,000	1,500,000	\$ 140,845.45	\$ 142,218.45	\$ 1,373.00	1.0%
10	5,000	2,000,000	\$ 178,803.73	\$ 180,176.73	\$ 1,373.00	0.8%
11	5,000	2,500,000	\$ 216,762.01	\$ 218,135.01	\$ 1,373.00	0.6%
12	5,000	3,000,000	\$ 254,720.29	\$ 256,093.29	\$ 1,373.00	0.5%

Ohio Edison Company  
Case No. 14-1629-EL-RDR  
Typical Bills - Comparison (DCR February 2015 vs. DCR March 2015)

Bill Data						
Line No.	Level of Demand (kVa) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Subtransmission (Rate GSU)						
1	1,000	100,000	\$ 10,133.20	\$ 10,244.70	\$ 111.50	1.1%
2	1,000	200,000	\$ 17,134.18	\$ 17,245.68	\$ 111.50	0.7%
3	1,000	300,000	\$ 24,135.15	\$ 24,246.65	\$ 111.50	0.5%
4	1,000	400,000	\$ 31,136.13	\$ 31,247.63	\$ 111.50	0.4%
5	1,000	500,000	\$ 38,137.11	\$ 38,248.61	\$ 111.50	0.3%
6	1,000	600,000	\$ 45,138.08	\$ 45,249.58	\$ 111.50	0.2%
7	10,000	1,000,000	\$ 99,200.71	\$ 100,315.71	\$ 1,115.00	1.1%
8	10,000	2,000,000	\$ 168,672.27	\$ 169,787.27	\$ 1,115.00	0.7%
9	10,000	3,000,000	\$ 238,143.83	\$ 239,258.83	\$ 1,115.00	0.5%
10	10,000	4,000,000	\$ 307,615.39	\$ 308,730.39	\$ 1,115.00	0.4%
11	10,000	5,000,000	\$ 377,086.96	\$ 378,201.96	\$ 1,115.00	0.3%
12	10,000	6,000,000	\$ 446,558.52	\$ 447,673.52	\$ 1,115.00	0.2%

## **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	03-01-15
<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>		
Cogeneration and Small Power Production	50	01-01-03
Pole Attachment	51	01-01-03
Residential Renewable Energy Credit Purchase Program	60	10-01-09
PIPP Customer Discount	80	06-01-14
Interconnection Tariff	82	01-01-09

**TABLE OF CONTENTS**

<b>RIDERS</b>	<b><u>Sheet</u></b>	<b><u>Effective Date</u></b>
Partial Service	24	01-01-09
Summary	80	06-01-14
Residential Distribution Credit	81	05-21-10
Transmission and Ancillary Services	83	11-29-10
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
Universal Service	90	12-19-13
State kWh Tax	92	01-23-09
Net Energy Metering	94	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	12-08-09
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	12-26-11
Non-Residential Deferred Distribution Cost Recovery	121	12-14-11
Residential Electric Heating Recovery	122	07-01-14
Residential Generation Credit	123	10-31-14
Delivery Capital Recovery	124	03-01-15
Phase-In Recovery	125	07-01-14

**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 March 1, 2015. This Rider is not avoidable for customers who take electric generation service from a certified supplier.

**RATE:**

RS (all kWhs, per kWh)	0.5315¢
GS (per kW of Billing Demand)	\$1.9018
GP (per kW of Billing Demand)	\$1.2607
GSU (per kVa of Billing Demand)	\$0.5231

**PROVISIONS:**

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

**RIDER UPDATES:**

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



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

**Commission of Ohio Docketing Information System on**

**12/31/2014 2:23:14 PM**

**in**

**Case No(s). 14-1629-EL-RDR, 89-6006-EL-TRF**

Summary: Tariff Pricing Update of Rider DCR electronically filed by Mr. Peter R Blazunas on behalf of Ohio Edison Company and Mikkelsen, Eileen M Mrs.