

April 2, 2015

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

SUBJECT: Case Nos. 14-1628-EL-RDR
89-6001-EL-TRF

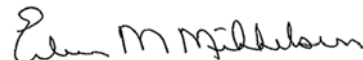
Dear Ms. McNeal:

In accordance with the Commission Order in The Cleveland Electric Illuminating Company's Case No. 12-1230-EL-SSO Electric Security Plan proceeding, please file the attached schedules, bill impacts, and tariff pages on behalf of The Cleveland Electric Illuminating 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 2015 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 Order in The Cleveland Electric Illuminating Company's Case No. 12-1230-EL-SSO Electric Security Plan proceeding.

Further, as set forth in the Stipulation, there have been no net job losses at the Companies and at FirstEnergy Service Company, specifically as to employees of the FirstEnergy Service Company who are located in Ohio and provide support for distribution services provided by the Companies, as a result of involuntary attrition as a result of the merger between FirstEnergy Corp. and Allegheny Energy, Inc. Also included with the filing are estimated bill impacts for multiple usage levels for the different rate schedules reflecting the impact on current bills of the Rider DCR charges commencing on June 1, 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. 14-1628-EL-RDR and 89-6001-EL-TRF, and distribute two copies to the Staff. Thank you.

Sincerely,



Eileen M. Mikkelsen
Director, Rates & Regulatory Affairs

Enclosures

The Cleveland Electric Illuminating Company
Delivery Capital Recovery Rider (DCR)
June - August 2015 Filing
April 2, 2015

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Rider DCR
Rates for June - August 2015
Revenue Requirement Summary

(\$ millions)

Calculation of Annual Revenue Requirement Based on Estimated 5/31/2015 Rate Base

Line No.	Description	Source	CEI	OE	TE	TOTAL
1	Annual Revenue Requirement Based on Actual 2/28/2015 Rate Base	4/2/2015 Compliance Filing; Page 2; Column (f) Lines 36-39	\$ 104.1	\$ 105.3	\$ 29.7	\$ 239.1
2	Incremental Revenue Requirement Based on Estimated 5/31/2015 Rate Base	Calculation: 4/2/2015 Compliance Filing (Page 27, Column (f) Lines 36-39) minus Line 1	\$ 4.9	\$ 5.1	\$ 1.1	\$ 11.1
3	Annual Revenue Requirement Based on Estimated 5/31/2015 Rate Base	Calculation: SUM [Line 1 through Line 2]	\$ 109.1	\$ 110.5	\$ 30.7	\$ 250.3

Rider DCR
Actual 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)	Gross Plant		5/31/2007*	2/28/2015	Incremental	Source of Column (B)
(2)	CEI	1,927.1	2,799.3	872.2	Sch B2.1 (Actual) Line 45	
(3)	OE	2,074.0	3,146.9	1,072.9	Sch B2.1 (Actual) Line 47	
(4)	TE	771.5	1,130.2	358.8	Sch B2.1 (Actual) Line 44	
(4)	Total	4,772.5	7,076.4	2,303.9	Sum: [(1) through (3)]	
	Accumulated Reserve					
(5)	CEI	(773.0)	(1,162.8)	(389.8)	-Sch B3 (Actual) Line 46	
(6)	OE	(803.0)	(1,217.0)	(413.9)	-Sch B3 (Actual) Line 48	
(7)	TE	(376.8)	(541.4)	(164.6)	-Sch B3 (Actual) Line 45	
(8)	Total	(1,952.8)	(2,921.2)	(968.3)	Sum: [(5) through (7)]	
	Net Plant In Service					
(9)	CEI	1,154.0	1,636.5	482.4	(1) + (5)	
(10)	OE	1,271.0	1,930.0	659.0	(2) + (6)	
(11)	TE	394.7	588.9	194.2	(3) + (7)	
(12)	Total	2,819.7	4,155.3	1,335.6	Sum: [(9) through (11)]	
	ADIT					
(13)	CEI	(246.4)	(441.2)	(194.8)	- ADIT Balances (Actual) Line 3	
(14)	OE	(197.1)	(541.0)	(343.9)	- ADIT Balances (Actual) Line 3	
(15)	TE	(10.3)	(149.0)	(138.7)	- ADIT Balances (Actual) Line 3	
(16)	Total	(453.8)	(1,131.2)	(677.4)	Sum: [(13) through (15)]	
	Rate Base					
(17)	CEI	907.7	1,195.3	287.6	(9) + (13)	
(18)	OE	1,073.9	1,388.9	315.0	(10) + (14)	
(19)	TE	384.4	439.8	55.5	(11) + (15)	
(20)	Total	2,366.0	3,024.1	658.1	Sum: [(17) through (19)]	
	Depreciation Exp					
(21)	CEI	60.0	90.2	30.2	Sch B-3.2 (Actual) Line 46	
(22)	OE	62.0	94.8	32.8	Sch B-3.2 (Actual) Line 48	
(23)	TE	24.5	36.7	12.2	Sch B-3.2 (Actual) Line 45	
(24)	Total	146.5	221.7	75.2	Sum: [(21) through (23)]	
	Property Tax Exp					
(25)	CEI	65.0	105.8	40.9	Sch C-3.10a (Actual) Line 4	
(26)	OE	57.4	93.9	36.5	Sch C-3.10a (Actual) Line 4	
(27)	TE	20.1	31.2	11.1	Sch C-3.10a (Actual) Line 4	
(28)	Total	142.4	230.9	88.5	Sum: [(25) through (27)]	
	Revenue Requirement					
(29)	CEI	287.6	24.4	30.2	40.9	95.5
(30)	OE	315.0	26.7	32.8	36.5	96.0
(31)	TE	55.5	4.7	12.2	11.1	28.0
(32)	Total	658.1	55.8	75.2	88.5	219.5

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

	(a)	(b)	(c)	(d)	(e)	(f)
Revenue Requirement with Tax	Equity Return	Tax Rate	Income Tax	CAT 0.26%	Taxes	Rev. Req. + Tax
(36) CEI	14.8	36.09%	8.4	0.3	8.6	104.1
(37) OE	16.2	35.82%	9.0	0.3	9.3	105.3
(38) TE	2.9	35.68%	1.6	0.1	1.7	29.7
(39) Total	33.9		19.0	0.6	19.6	239.1

(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

The Cleveland Electric Illuminating Company: 14-1628-EL-RDR
2/28/2015 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 2/28/2015, 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 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	\$ 64,784,687	100%	\$ 64,784,687	\$ (57,224,624)	\$ 7,560,063
2	352	Structures & Improvements	\$ 18,636,910	100%	\$ 18,636,910		\$ 18,636,910
3	353	Station Equipment	\$ 163,691,033	100%	\$ 163,691,033		\$ 163,691,033
4	354	Towers & Fixtures	\$ 327,942	100%	\$ 327,942		\$ 327,942
5	355	Poles & Fixtures	\$ 42,220,112	100%	\$ 42,220,112		\$ 42,220,112
6	356	Overhead Conductors & Devices	\$ 52,570,504	100%	\$ 52,570,504		\$ 52,570,504
7	357	Underground Conduit	\$ 31,968,115	100%	\$ 31,968,115		\$ 31,968,115
8	358	Underground Conductors & Devices	\$ 96,665,692	100%	\$ 96,665,692		\$ 96,665,692
9	359	Roads & Trails	\$ 319,786	100%	\$ 319,786		\$ 319,786
10		Total Transmission Plant	\$ 471,184,781	100%	\$ 471,184,781	\$ (57,224,624)	\$ 413,960,157

The Cleveland Electric Illuminating Company: 14-1628-EL-RDR
2/28/2015 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)

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NOTE: Column A contains actual plant in service balances as of 2/28/2015, 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 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	\$ 6,849,476	100%	\$ 6,849,476		\$ 6,849,476
12	361	Structures & Improvements	\$ 23,827,831	100%	\$ 23,827,831		\$ 23,827,831
13	362	Station Equipment	\$ 240,690,643	100%	\$ 240,690,643	\$ (3,688,853)	\$ 237,001,791
14	364	Poles, Towers & Fixtures	\$ 336,856,527	100%	\$ 336,856,527	\$ (212,218)	\$ 336,644,309
15	365	Overhead Conductors & Devices	\$ 439,480,326	100%	\$ 439,480,326	\$ (2,070,326)	\$ 437,410,000
16	366	Underground Conduit	\$ 70,306,780	100%	\$ 70,306,780	\$ (49,038)	\$ 70,257,742
17	367	Underground Conductors & Devices	\$ 360,696,538	100%	\$ 360,696,538	\$ (13,285)	\$ 360,683,253
18	368	Line Transformers	\$ 355,636,090	100%	\$ 355,636,090	\$ (212,452)	\$ 355,423,638
19	369	Services	\$ 74,611,032	100%	\$ 74,611,032	\$ (0)	\$ 74,611,032
20	370	Meters	\$ 117,416,646	100%	\$ 117,416,646	\$ (18,307,550)	\$ 99,109,095
21	371	Installation on Customer Premises	\$ 24,744,680	100%	\$ 24,744,680	\$ (150)	\$ 24,744,531
22	373	Street Lighting & Signal Systems	\$ 72,596,783	100%	\$ 72,596,783		\$ 72,596,783
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	100%	\$ 60,078		\$ 60,078
24		Total Distribution Plant	\$ 2,123,773,431	100%	\$ 2,123,773,431	\$ (24,553,872)	\$ 2,099,219,560

The Cleveland Electric Illuminating Company: 14-1628-EL-RDR
2/28/2015 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)

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NOTE: Column A contains actual plant in service balances as of 2/28/2015, 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 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	\$ 2,470,599	100%	\$ 2,470,599		\$ 2,470,599
26	390	Structures & Improvements	\$ 75,807,528	100%	\$ 75,807,528		\$ 75,807,528
27	390.3	Leasehold Improvements	\$ 436,850	100%	\$ 436,850		\$ 436,850
28	391.1	Office Furniture & Equipment	\$ 4,287,404	100%	\$ 4,287,404		\$ 4,287,404
29	391.2	Data Processing Equipment	\$ 17,218,353	100%	\$ 17,218,353		\$ 17,218,353
30	392	Transportation Equipment	\$ 4,024,509	100%	\$ 4,024,509		\$ 4,024,509
31	393	Stores Equipment	\$ 604,772	100%	\$ 604,772		\$ 604,772
32	394	Tools, Shop & Garage Equipment	\$ 12,649,632	100%	\$ 12,649,632		\$ 12,649,632
33	395	Laboratory Equipment	\$ 4,699,400	100%	\$ 4,699,400		\$ 4,699,400
34	396	Power Operated Equipment	\$ 6,089,773	100%	\$ 6,089,773		\$ 6,089,773
35	397	Communication Equipment	\$ 22,019,664	100%	\$ 22,019,664	(\$2,584,980)	\$ 19,434,685
36	398	Miscellaneous Equipment	\$ 87,787	100%	\$ 87,787		\$ 87,787
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	100%	\$ 203,777		\$ 203,777
38		Total General Plant	\$ 150,600,050	100%	\$ 150,600,050	\$ (2,584,980)	\$ 148,015,070

The Cleveland Electric Illuminating Company: 14-1628-EL-RDR
2/28/2015 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)
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NOTE: Column A contains actual plant in service balances as of 2/28/2015, 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 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	303	Intangible Software	\$ 52,229,392	100%	\$ 52,229,392	(\$4,244,745)	\$ 47,984,647
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	100%	\$ 1,176,339		\$ 1,176,339
41	303	Intangible FAS 109 Distribution	\$ 2,001,319	100%	\$ 2,001,319		\$ 2,001,319
42		Total Other Plant	\$ 55,407,050		\$ 55,407,050	\$ (4,244,745)	\$ 51,162,305
43		Company Total Plant	\$ 2,800,965,312	100%	\$ 2,800,965,312	\$ (88,608,220)	\$ 2,712,357,092
44		Service Company Plant Allocated*					\$ 86,921,980
45		Grand Total Plant (43 + 44)					<u>\$ 2,799,279,072</u>

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

The Cleveland Electric Illuminating Company: 14-1628-EL-RDR
2/28/2015 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)
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NOTE: Column B contains actual reserve for accumulated depreciation balances as of 2/28/2015, 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 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 (Actual) Column E (A)	Company (B)	% (C)	Total (D) = (B) * (C)	(E)	Jurisdiction (F) = (D) + (E)
TRANSMISSION PLANT								
1	350	Land & Land Rights	\$ 7,560,063	\$ -	100%	\$ -		\$ -
2	352	Structures & Improvements	\$ 18,636,910	\$ 14,497,154	100%	\$ 14,497,154		\$ 14,497,154
3	353	Station Equipment	\$ 163,691,033	\$ 67,983,000	100%	\$ 67,983,000		\$ 67,983,000
4	354	Towers & Fixtures	\$ 327,942	\$ 1,577,023	100%	\$ 1,577,023		\$ 1,577,023
5	355	Poles & Fixtures	\$ 42,220,112	\$ 33,540,882	100%	\$ 33,540,882		\$ 33,540,882
6	356	Overhead Conductors & Devices	\$ 52,570,504	\$ 27,479,318	100%	\$ 27,479,318		\$ 27,479,318
7	357	Underground Conduit	\$ 31,968,115	\$ 28,206,805	100%	\$ 28,206,805		\$ 28,206,805
8	358	Underground Conductors & Devices	\$ 96,665,692	\$ 36,586,191	100%	\$ 36,586,191		\$ 36,586,191
9	359	Roads & Trails	\$ 319,786	\$ 27,873	100%	\$ 27,873		\$ 27,873
10		Total Transmission Plant	\$ 413,960,157	\$ 209,898,245	100%	\$ 209,898,245	\$ -	\$ 209,898,245

The Cleveland Electric Illuminating Company: 14-1628-EL-RDR
2/28/2015 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)
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NOTE: Column B contains actual reserve for accumulated depreciation balances as of 2/28/2015, 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 2/28/2015 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)
<u>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$ 6,849,476	\$ -	100%	\$ -		\$ -
12	361	Structures & Improvements	\$ 23,827,831	\$ 18,330,829	100%	\$ 18,330,829		\$ 18,330,829
13	362	Station Equipment	\$ 237,001,791	\$ 75,077,413	100%	\$ 75,077,413	\$ (402,614)	\$ 74,674,799
14	364	Poles, Towers & Fixtures	\$ 336,644,309	\$ 210,977,728	100%	\$ 210,977,728	\$ (78,427)	\$ 210,899,301
15	365	Overhead Conductors & Devices	\$ 437,410,000	\$ 164,597,435	100%	\$ 164,597,435	\$ (575,295)	\$ 164,022,141
16	366	Underground Conduit	\$ 70,257,742	\$ 42,210,875	100%	\$ 42,210,875	\$ (1,488)	\$ 42,209,387
17	367	Underground Conductors & Devices	\$ 360,683,253	\$ 95,751,323	100%	\$ 95,751,323	\$ (2,917)	\$ 95,748,406
18	368	Line Transformers	\$ 355,423,638	\$ 126,913,441	100%	\$ 126,913,441	\$ (52,209)	\$ 126,861,232
19	369	Services	\$ 74,611,032	\$ 14,555,344	100%	\$ 14,555,344	\$ (17)	\$ 14,555,328
20	370	Meters	\$ 99,109,095	\$ 25,860,610	100%	\$ 25,860,610	\$ (2,646,869)	\$ 23,213,741
21	371	Installation on Customer Premises	\$ 24,744,531	\$ 8,819,828	100%	\$ 8,819,828	\$ (1)	\$ 8,819,827
22	373	Street Lighting & Signal Systems	\$ 72,596,783	\$ 37,257,653	100%	\$ 37,257,653		\$ 37,257,653
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	\$ 46,769	100%	\$ 46,769		\$ 46,769
24		Total Distribution Plant	\$ 2,099,219,560	\$ 820,399,248	100%	\$ 820,399,248	\$ (3,759,837)	\$ 816,639,411

The Cleveland Electric Illuminating Company: 14-1628-EL-RDR
2/28/2015 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)

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NOTE: Column B contains actual reserve for accumulated depreciation balances as of 2/28/2015, 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 2/28/2015 Plant in Service Balances" worksheet.

Line No.	Account No.	Account Title	Total Company		Reserve Balances				
			Plant Investment		Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
			Sch B2.1 (Actual)	Column E					
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)	
GENERAL PLANT									
25	389	Land & Land Rights	\$ 2,470,599	\$ -	100%	\$ -		\$ -	
26	390	Structures & Improvements	\$ 75,807,528	\$ 20,230,660	100%	\$ 20,230,660		\$ 20,230,660	
27	390.3	Leasehold Improvements	\$ 436,850	\$ 429,458	100%	\$ 429,458		\$ 429,458	
28	391.1	Office Furniture & Equipment	\$ 4,287,404	\$ 4,073,034	100%	\$ 4,073,034		\$ 4,073,034	
29	391.2	Data Processing Equipment	\$ 17,218,353	\$ 8,972,595	100%	\$ 8,972,595		\$ 8,972,595	
30	392	Transportation Equipment	\$ 4,024,509	\$ 3,575,507	100%	\$ 3,575,507		\$ 3,575,507	
31	393	Stores Equipment	\$ 604,772	\$ 131,847	100%	\$ 131,847		\$ 131,847	
32	394	Tools, Shop & Garage Equipment	\$ 12,649,632	\$ 2,954,117	100%	\$ 2,954,117		\$ 2,954,117	
33	395	Laboratory Equipment	\$ 4,699,400	\$ 1,693,757	100%	\$ 1,693,757		\$ 1,693,757	
34	396	Power Operated Equipment	\$ 6,089,773	\$ 3,987,930	100%	\$ 3,987,930		\$ 3,987,930	
35	397	Communication Equipment	\$ 19,434,685	\$ 18,535,885	100%	\$ 18,535,885	(\$170,305)	\$ 18,365,580	
36	398	Miscellaneous Equipment	\$ 87,787	\$ 79,357	100%	\$ 79,357		\$ 79,357	
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	\$ 109,419	100%	\$ 109,419		\$ 109,419	
38		Total General Plant	\$ 148,015,070	\$ 64,773,567	100%	\$ 64,773,567	\$ (170,305)	\$ 64,603,262	

The Cleveland Electric Illuminating Company: 14-1628-EL-RDR
2/28/2015 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)
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NOTE: Column B contains actual reserve for accumulated depreciation balances as of 2/28/2015, 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 2/28/2015 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company Plant Investment	Reserve Balances				
			Sch B2.1 (Actual) Column E (A)	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
OTHER PLANT								
39	303	Intangible Software	\$ 47,984,647	\$ 39,767,839	100%	\$ 39,767,839	\$ (741,679)	\$ 39,026,160
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,044,250	100%	\$ 1,044,250		\$ 1,044,250
41	303	Intangible FAS 109 Distribution	\$ 2,001,319	\$ 2,001,319	100%	\$ 2,001,319		\$ 2,001,319
42		Total Other Plant	\$ 51,162,305	\$ 42,813,407		\$ 42,813,407	\$ (741,679)	\$ 42,071,728
43		Removal Work in Progress (RWIP)		(4,387,586)	100%	\$ (4,387,586)		\$ (4,387,586)
44		Company Total Plant (Reserve)	\$ 2,712,357,092	\$ 1,133,496,880	100%	\$ 1,133,496,880	\$ (4,671,821)	\$ 1,128,825,059
45		Service Company Reserve Allocated*						\$ 34,002,119
46		Grand Total Plant (Reserve) (44 + 45)						\$ 1,162,827,178

* 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. 2/28/2015*	431,149,947	528,862,911	143,670,852	70,573,788
(2) Service Company Allocated ADIT**	\$ 10,028,535	\$ 12,152,806	\$ 5,349,493	
(3) Grand Total ADIT Balance***	<u>\$ 441,178,482</u>	<u>\$ 541,015,717</u>	<u>\$ 149,020,345</u>	

*Source: Actual 2/28/2015 balances.

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

*** Calculation : Line 1 + Line 2

The Cleveland Electric Illuminating Company: 14-1628-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of February 28, 2015

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)			(F)	
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 7,560,063	\$ -	0.00%	\$ -
2	352	Structures & Improvements	\$ 18,636,910	\$ 14,497,154	2.50%	\$ 465,923
3	353	Station Equipment	\$ 163,691,033	\$ 67,983,000	1.80%	\$ 2,946,439
4	354	Towers & Fixtures	\$ 327,942	\$ 1,577,023	1.77%	\$ 5,805
5	355	Poles & Fixtures	\$ 42,220,112	\$ 33,540,882	3.00%	\$ 1,266,603
6	356	Overhead Conductors & Devices	\$ 52,570,504	\$ 27,479,318	2.78%	\$ 1,461,460
7	357	Underground Conduit	\$ 31,968,115	\$ 28,206,805	2.00%	\$ 639,362
8	358	Underground Conductors & Devices	\$ 96,665,692	\$ 36,586,191	2.00%	\$ 1,933,314
9	359	Roads & Trails*	\$ 319,786	\$ 27,873	1.33%	\$ 4,253
10		Total Transmission	\$ 413,960,157	\$ 209,898,245		\$ 8,723,159

*NOTE: There weren't any balances in this account in Case No. 07-551-EL-AIR, so this accrual rate has been added since the case.

The Cleveland Electric Illuminating Company: 14-1628-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of February 28, 2015

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	Reserve Balance		
(A)	(B)	(C)	Sch. B-2.1 (Actual)	Sch. B-3 (Actual)	(F)	(G=DxF)
			(D)	(E)		
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 6,849,476	\$ -	0.00%	\$ -
12	361	Structures & Improvements	\$ 23,827,831	\$ 18,330,829	2.50%	\$ 595,696
13	362	Station Equipment	\$ 237,001,791	\$ 74,674,799	1.80%	\$ 4,266,032
14	364	Poles, Towers & Fixtures	\$ 336,644,309	\$ 210,899,301	4.65%	\$ 15,653,960
15	365	Overhead Conductors & Devices	\$ 437,410,000	\$ 164,022,141	3.89%	\$ 17,015,249
16	366	Underground Conduit	\$ 70,257,742	\$ 42,209,387	2.17%	\$ 1,524,593
17	367	Underground Conductors & Devices	\$ 360,683,253	\$ 95,748,406	2.44%	\$ 8,800,671
18	368	Line Transformers	\$ 355,423,638	\$ 126,861,232	2.91%	\$ 10,342,828
19	369	Services	\$ 74,611,032	\$ 14,555,328	4.33%	\$ 3,230,658
20	370	Meters	\$ 99,109,095	\$ 23,213,741	3.16%	\$ 3,131,847
21	371	Installation on Customer Premises	\$ 24,744,531	\$ 8,819,827	3.45%	\$ 853,686
22	373	Street Lighting & Signal Systems	\$ 72,596,783	\$ 37,257,653	3.70%	\$ 2,686,081
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	\$ 46,769	0.00%	\$ -
24		Total Distribution	\$ 2,099,219,560	\$ 816,639,411		\$ 68,101,301

The Cleveland Electric Illuminating Company: 14-1628-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of February 28, 2015

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)				
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 2,470,599	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 75,807,528	\$ 20,230,660	2.20%	\$ 1,667,766
27	390.3	Leasehold Improvements	\$ 436,850	\$ 429,458	22.34%	\$ 97,592
28	391.1	Office Furniture & Equipment	\$ 4,287,404	\$ 4,073,034	7.60%	\$ 325,843
29	391.2	Data Processing Equipment	\$ 17,218,353	\$ 8,972,595	10.56%	\$ 1,818,258
30	392	Transportation Equipment	\$ 4,024,509	\$ 3,575,507	6.07%	\$ 244,288
31	393	Stores Equipment	\$ 604,772	\$ 131,847	6.67%	\$ 40,338
32	394	Tools, Shop & Garage Equipment	\$ 12,649,632	\$ 2,954,117	4.62%	\$ 584,413
33	395	Laboratory Equipment	\$ 4,699,400	\$ 1,693,757	2.31%	\$ 108,556
34	396	Power Operated Equipment	\$ 6,089,773	\$ 3,987,930	4.47%	\$ 272,213
35	397	Communication Equipment	\$ 19,434,685	\$ 18,365,580	7.50%	\$ 1,457,601
36	398	Miscellaneous Equipment	\$ 87,787	\$ 79,357	6.67%	\$ 5,855
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	\$ 109,419	0.00%	\$ -
38		Total General	\$ 148,015,070	\$ 64,603,262		\$ 6,622,723

The Cleveland Electric Illuminating Company: 14-1628-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of February 28, 2015

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 (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)			(F)	(G=DxF)
<u>OTHER PLANT</u>						
39	303	Intangible Software	\$ 47,984,647	\$ 39,026,160	14.29%	**
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,044,250	2.15%	**
41	303	Intangible FAS 109 Distribution	\$ 2,001,319	\$ 2,001,319	3.18%	**
42		Total Other	\$ 51,162,305	\$ 42,071,728		\$ 2,553,245
43		Removal Work in Progress (RWIP)		(\$4,387,586)		
44		Company Total Depreciation	<u>\$ 2,712,357,092</u>	<u>\$ 1,128,825,059</u>		<u>\$ 86,000,428</u>
45		Incremental Depreciation Associated with Allocated Service Company Plant ***	\$ 86,921,980	\$ 34,002,119		\$ 4,246,507
46		GRAND TOTAL (44 + 45)	<u>\$ 2,799,279,072</u>	<u>\$ 1,162,827,178</u>		<u>\$ 90,246,934</u>

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

The Cleveland Electric Illuminating Company: 14-1628-EL-RDR

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

Schedule C-3.10a (Actual)

Page 1 of 1

Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes - See Schedule C-3.10a1 (Actual)	\$ 103,549,876
2	Real Property Taxes - See Schedule C-3.10a2 (Actual)	\$ 2,246,724
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 51,237</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 105,847,837</u></u>

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

The Cleveland Electric Illuminating Company: 14-1628-EL-RDR

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

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)	\$ 413,960,157	\$ 2,099,219,560	\$ 148,015,070
2	Jurisdictional Real Property (b)	\$ 26,196,973	\$ 30,677,307	\$ 78,714,977
3	Jurisdictional Personal Property (1 - 2)	\$ 387,763,184	\$ 2,068,542,252	\$ 69,300,093
4	Purchase Accounting Adjustment (f)	\$ (256,019,581)	\$ (891,476,153)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	<u>\$ 131,743,603</u>	<u>\$ 1,177,066,099</u>	<u>\$ 69,300,093</u>
<u>Exclusions and Exemptions</u>				
6	Capitalized Asset Retirement Costs (a)	\$ -	\$ 60,078	\$ 203,777
7	Exempt Facilities (c)	\$ -	\$ -	\$ -
8	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ 6,527,799
9	Capitalized Interest (g)	\$ 5,277,649	\$ 11,570,560	\$ -
10	Total Exclusions and Exemptions (6 thru 9)	<u>\$ 5,277,649</u>	<u>\$ 11,630,638</u>	<u>\$ 6,731,576</u>
11	Net Cost of Taxable Personal Property (5 - 10)	\$ 126,465,954	\$ 1,165,435,461	\$ 62,568,517
12	True Value Percentage (c)	<u>77.0253%</u>	<u>75.8294%</u>	<u>37.5585%</u>
13	True Value of Taxable Personal Property (11 x 12)	\$ 97,410,780	\$ 883,742,718	\$ 23,499,797
14	Assessment Percentage (d)	<u>85.00%</u>	<u>85.00%</u>	<u>24.00%</u>
15	Assessment Value (13 x 14)	\$ 82,799,163	\$ 751,181,310	\$ 5,639,951
16	Personal Property Tax Rate (e)	<u>11.0931410%</u>	<u>11.0931410%</u>	<u>11.0931410%</u>
17	Personal Property Tax (15 x 16)	\$ 9,185,028	\$ 83,329,602	\$ 625,648
18	Purchase Accounting Adjustment (f)	\$ 2,124,562	\$ 8,285,036	\$ -
19	Total Personal Property Tax (17 + 18)			<u>\$ 103,549,876</u>

(a) Schedule B-2.1 (Actual)

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

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

(d) Statutory Assessment for Personal Property

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

(f) Adjustment made as a result of the merger between Ohio Edison and Centerior

(g) Calculation: Line 5 x Percentage from the most recent Ohio Annual Property Tax Return Filing

The Cleveland Electric Illuminating Company: 14-1628-EL-RDR

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

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)	\$ 26,196,973	\$ 30,677,307	\$ 78,714,977
2	True Value Percentage (b)	58.81%	58.81%	58.81%
3	True Value of Taxable Real Property (1 x 2)	\$ 15,407,540	\$ 18,042,613	\$ 46,295,584
4	Assessment Percentage (c)	35.00%	35.00%	35.00%
5	Assessment Value (3 x 4)	\$ 5,392,639	\$ 6,314,915	\$ 16,203,454
6	Real Property Tax Rate (d)	8.0496%	8.0496%	8.0496%
7	Real Property Tax (5 x 6)	\$ 434,086	\$ 508,325	\$ 1,304,313
8	Total Real Property Tax (Sum of 7)			\$ 2,246,724
(a)	Schedule C-3.10a1 (Actual)			
(b)	Calculated as follows:			
	(1) Real Property Assessed Value	\$ 38,006,649	Source: CEI's most recent Ohio Annual Property Tax Return Filing	
	(2) Assessment Percentage	35.00%	Statutory Assessment for Real Property	
	(3) Real Property True Value	\$ 108,590,426	Calculation: (1) / (2)	
	(4) Real Property Capitalized Cost	\$ 184,633,082	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	58.81%	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 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: 2/28/2015 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	\$ 4,244,745	\$ 741,679
362	\$ 3,688,853	\$ 402,614
364	\$ 212,119	\$ 78,361
365	\$ 2,070,253	\$ 575,228
367	\$ 12,949	\$ 3,092
368	\$ 212,452	\$ 52,156
370	\$ 18,307,550	\$ 2,646,869
397	\$ 2,584,980	\$ 170,305
Grand Total	\$ 31,333,900	\$ 4,670,304

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	\$ 99	\$ 65
365	\$ 73	\$ 66
366	\$ 49,038	\$ 1,488
367	\$ 336	\$ (175)
368	\$ 0	\$ 54
369	\$ 0	\$ 17
371	\$ 150	\$ 1
Grand Total	\$ 49,696	\$ 1,517

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	\$ 611,695,849	\$ 86,921,980	\$ 105,334,025	\$ 46,366,545	\$ 238,622,551
(3) Reserve	\$ 239,283,035	\$ 34,002,119	\$ 41,204,539	\$ 18,137,654	\$ 93,344,312
(4) ADIT	\$ 70,573,788	\$ 10,028,535	\$ 12,152,806	\$ 5,349,493	\$ 27,530,835
(5) Rate Base		\$ 42,891,326	\$ 51,976,680	\$ 22,879,398	\$ 117,747,404
(6) Depreciation Expense (Incremental)		\$ 4,246,507	\$ 5,146,013	\$ 2,265,202	\$ 11,657,722
(7) Property Tax Expense (Incremental)		\$ 51,237	\$ 62,090	\$ 27,331	\$ 140,658
(8) Total Expenses		\$ 4,297,744	\$ 5,208,103	\$ 2,292,533	\$ 11,798,380

- (2) Gross Plant = Actual Service Company General and Intangible plant in-service as of 2/28/2015, adjusted to incorporate recommendations from the March 2013 and April 2014 Rider DCR audit reports.
- (3) Reserve = Actual Service Company General and Intangible Plant depreciation reserve as of 2/28/2015, adjusted to incorporate recommendations from the March 2013 and April 2014 Rider DCR audit reports.
- (4) ADIT: Actual 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. Actual 2/28/2015"
- (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 2/28/2015"
- (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 2/28/2015: Revenue Requirement" 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

Depreciation Rate for Service Company Plant (Actual)

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

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

NOTES

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

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

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

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

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

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

* Includes accounts 390.1 and 390.2.

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

*** Includes accounts 397 and 397.1

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 February 28, 2015

Line No.	(A) Account	(B) Account Description	(C) (D) (E) 2/28/2015 Actual 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%	
GENERAL PLANT										
30	389	Fee Land & Easements	\$ 230,947	\$ -	\$ 230,947	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	\$ 45,685,413	\$ 18,884,352	\$ 26,801,061	2.20%	2.50%	2.20%	2.33%	\$ 1,065,579
32	390.3	Struct Imprv, Leasehold Imp **	\$ 14,157,796	\$ 5,505,371	\$ 8,652,425	22.34%	20.78%	0.00%	21.49%	\$ 3,041,845
33	391.1	Office Furn., Mech. Equip.	\$ 17,081,176	\$ 9,832,796	\$ 7,248,380	7.60%	3.80%	3.80%	5.18%	\$ 885,524
34	391.2	Data Processing Equipment	\$ 143,494,375	\$ 35,035,459	\$ 108,458,916	10.56%	17.00%	9.50%	13.20%	\$ 18,936,682
35	392	Transportation Equipment	\$ 148,535	\$ 24,079	\$ 124,456	6.07%	7.31%	6.92%	6.78%	\$ 10,074
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	\$ 44,271	\$ 177,493	4.47%	3.48%	5.28%	4.19%	\$ 9,293
40	397	Communication Equipment ***	\$ 92,628,878	\$ 25,037,399	\$ 67,591,479	7.50%	5.00%	5.88%	6.08%	\$ 5,633,370
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			\$ 317,245,033	\$ 95,186,503	\$ 222,058,530					\$ 29,750,092
INTANGIBLE PLANT										
44	301	FECO 101/6-301 Organization Fst	\$ 49,344	\$ 49,344	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
45	303	FECO 101/6-303 Intangibles	\$ 20,939,444	\$ 8,558,126	\$ 12,381,319	14.29%	14.29%	14.29%	14.29%	\$ 2,992,247
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	\$ 13,390,142	\$ 5,963,822	14.29%	14.29%	14.29%	14.29%	\$ 2,765,681
55	303	FECO 101/6-303 2011 Software	\$ 53,610,836	\$ 27,412,465	\$ 26,198,371	14.29%	14.29%	14.29%	14.29%	\$ 7,660,989
56	303	FECO 101/6-303 2012 Software	\$ 32,232,444	\$ 11,577,874	\$ 20,654,571	14.29%	14.29%	14.29%	14.29%	\$ 4,606,016
57	303	FECO 101/6-303 2013 Software	\$ 70,742,668	\$ 10,036,634	\$ 60,706,034	14.29%	14.29%	14.29%	14.29%	\$ 10,109,127
58	303	FECO 101/6-303 2014 Software	\$ 21,460,664	\$ 607,711	\$ 20,852,953	14.29%	14.29%	14.29%	14.29%	\$ 3,066,729
59	303	FECO 101/6-303 2015 Software	\$ 331,463	\$ 8,285	\$ 323,178	14.29%	14.29%	14.29%	14.29%	\$ 47,366
60			\$ 294,450,816	\$ 144,106,611	\$ 150,344,205					\$ 33,721,621
61	Removal Work in Progress (RWIP)		(10,079)							
62	TOTAL - GENERAL & INTANGIBLE		\$ 611,695,849	\$ 239,283,035	\$ 372,402,735	10.38%				\$ 63,471,713

NOTES

- (C) - (E) Service Company plant balances as of February 28, 2015 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 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 (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

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

** Weighted average based on Service Company allocation factors.

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

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

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

NOTES

(C) Source: Case No. 07-551-EL-AIR, Schedule C3.10. Classification of General Plant account as Real or Personal Property

(D) Average property tax rate across CEI, OE, and TE. See Section I above.

Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax.

(E) Service Company General plant as of May 31, 2007.

(F) Calculation: Column D x Column E

The Cleveland Electric Illuminating Company: 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 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 (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%	41.13%	49.13%	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%	1.18%	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 Actual 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%	\$ 45,685,413	\$ 600,613
32	390.3	Struct Imprv, Leasehold Imp	Real	1.31%	\$ 14,157,796	\$ 186,128
33	391.1	Office Furn., Mech. Equip.	Personal		\$ 17,081,176	\$ -
34	391.2	Data Processing Equipment	Personal		\$ 143,494,375	\$ -
35	392	Transportation Equipment	Personal		\$ 148,535	\$ -
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		\$ 92,628,878	\$ -
41	398	Misc. Equipment	Personal		\$ 3,215,865	\$ -
42	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
43	TOTAL - GENERAL PLANT				\$ 317,245,033	\$ 789,777
44	TOTAL - INTANGIBLE PLANT				\$ 294,450,816	\$ -
45	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 611,695,849	\$ 789,777
46	Average Effective Real Property Tax Rate					0.13%

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 2/28/2015 adjusted to 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 (Actual)							
Case No. 07-551-EL-AIR vs. Actual 2/28/2015 Balances							
I. Allocated Service Company Plant and Related Expenses as of February 28, 2015							
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	\$ 611,695,849	\$ 86,921,980	\$ 105,334,025	\$ 46,366,545	\$ 238,622,551	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 62 x Line 1
3	Accum. Reserve	\$ (239,283,035)	\$ (34,002,119)	\$ (41,204,539)	\$ (18,137,654)	\$ (93,344,312)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 62 x Line 1
4	Net Plant	\$ 372,412,814	\$ 52,919,861	\$ 64,129,487	\$ 28,228,891	\$ 145,278,239	Line 2 + Line 3
5	Depreciation *	10.38%	\$ 9,019,330	\$ 10,929,829	\$ 4,811,156	\$ 24,760,315	Average Rate x Line 2
6	Property Tax *	0.13%	\$ 112,227	\$ 136,000	\$ 59,865	\$ 308,092	Average Rate x Line 2
7	Total Expenses		\$ 9,131,558	\$ 11,065,829	\$ 4,871,021	\$ 25,068,407	
* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 2/28/2015. See line 62 of the "Depreciation Rate for Service Company Plant (Actual)" workpaper and line 46 of the "Property Tax Rate for Service Company Plant (Actual)" workpaper for more details.							
II. Allocated Service Company Plant and Related Expenses as of May 31, 2007							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
8	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
9	Gross Plant	\$ 314,463,678	\$ 44,685,289	\$ 54,150,645	\$ 23,836,347	\$ 122,672,281	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 27 x Line 8
10	Accum. Reserve	\$ (141,912,431)	\$ (20,165,756)	\$ (24,437,321)	\$ (10,756,962)	\$ (55,360,039)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 27 x Line 8
11	Net Plant	\$ 172,551,247	\$ 24,519,532	\$ 29,713,325	\$ 13,079,385	\$ 67,312,242	Line 9 + Line 10
12	Depreciation *	10.68%	\$ 4,772,824	\$ 5,783,816	\$ 2,545,954	\$ 13,102,594	Average Rate x Line 9
13	Property Tax *	0.14%	\$ 60,990	\$ 73,910	\$ 32,534	\$ 167,434	Average Rate x Line 9
14	Total Expenses		\$ 4,833,814	\$ 5,857,726	\$ 2,578,488	\$ 13,270,028	Line 12 + Line 13
* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant as of 5/31/07. See line 27 of the "Depreciation Rate for Service Company Plant (Actual)" workpaper and line 23 of the "Property Tax Rate for Service Company Plant (Actual)" workpaper for more details.							
III. Incremental Expenses Associated with Allocated Service Company Plant *							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
15	Depreciation	-0.30%	\$ 4,246,507	\$ 5,146,013	\$ 2,265,202	\$ 11,657,722	Line 5 - Line 12
16	Property Tax	-0.01%	\$ 51,237	\$ 62,090	\$ 27,331	\$ 140,658	Line 6 - Line 13
17	Total Expenses		\$ 4,297,744	\$ 5,208,103	\$ 2,292,533	\$ 11,798,380	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 February 28, 2015. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.							

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

Company (A)	Utility Account (B)	Function (C)	Gross Plant 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	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2006 Software	Intangible Plant	\$ 1,809,479	\$ 1,809,450	\$ 30	14.29%	\$ 30
CECO The Illuminating Co.	CECO 101/6-303 2007 Software	Intangible Plant	\$ 5,872,977	\$ 5,872,870	\$ 106	14.29%	\$ 106
CECO The Illuminating Co.	CECO 101/6-303 2008 Software	Intangible Plant	\$ 1,068,317	\$ 1,178,824	\$ (110,507)	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2009 Software	Intangible Plant	\$ 3,243,136	\$ 2,548,512	\$ 694,624	14.29%	\$ 463,444
CECO The Illuminating Co.	CECO 101/6-303 2010 Software	Intangible Plant	\$ 2,804,797	\$ 1,892,387	\$ 912,410	14.29%	\$ 400,805
CECO The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,815,213	\$ 3,062,869	\$ 2,752,344	14.29%	\$ 830,994
CECO The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant	\$ 688,768	\$ 205,970	\$ 482,798	14.29%	\$ 98,425
CECO The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 2,443,649	\$ 448,726	\$ 1,994,923	14.29%	\$ 349,197
CECO The Illuminating Co.	CECO 101/6-303 2014 Software	Intangible Plant	\$ 1,866,776	\$ 32,215	\$ 1,834,561	14.29%	\$ 266,762
CECO The Illuminating Co.	CECO 101/6-303 2015 Software	Intangible Plant	\$ -	\$ -	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 2,001,319	\$ 2,001,319	\$ -	3.18%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 FAS109 Transmission	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	\$ 827,075	\$ 429,877	\$ 397,199	14.29%	\$ 118,189
CECO The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
Total			\$ 51,162,305	\$ 42,071,728	\$ 9,090,577		\$ 2,553,245
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	\$ 3,293,501	\$ 2,318,573	\$ 974,928	14.29%	\$ 470,641
OECO Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 8,308,266	\$ 4,054,554	\$ 4,253,712	14.29%	\$ 1,187,251
OECO Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant	\$ 940,861	\$ 347,566	\$ 593,295	14.29%	\$ 134,449
OECO Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$ 4,600,352	\$ 768,796	\$ 3,831,556	14.29%	\$ 657,390
OECO Ohio Edison Co.	OECO 101/6-303 2014 Software	Intangible Plant	\$ 4,832,546	\$ 73,589	\$ 4,758,957	14.29%	\$ 690,571
OECO Ohio Edison Co.	OECO 101/6-303 2015 Software	Intangible Plant	\$ 113,240	\$ 1,894	\$ 111,346	14.29%	\$ 16,182
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	\$ 1,556,361	\$ 1,556,361	\$ -	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	\$ 174,719	\$ 16,595	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	\$ 1,994,027	\$ 773,424	\$ 1,220,603	14.29%	\$ 284,946
Total			\$ 70,727,863	\$ 53,020,730	\$ 17,707,133		\$ 4,046,348
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	\$ 834,744	\$ 834,744	\$ 1	14.29%	\$ 1
TECO Toledo Edison Co.	TECO 101/6-303 2007 Software	Intangible Plant	\$ 3,095,187	\$ 3,095,180	\$ 7	14.29%	\$ 7
TECO Toledo Edison Co.	TECO 101/6-303 2008 Software	Intangible Plant	\$ 554,870	\$ 616,986	\$ (62,116)	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2009 Software	Intangible Plant	\$ 1,800,890	\$ 1,470,251	\$ 330,639	14.29%	\$ 257,347
TECO Toledo Edison Co.	TECO 101/6-303 2010 Software	Intangible Plant	\$ 1,435,533	\$ 1,009,009	\$ 426,525	14.29%	\$ 205,138
TECO Toledo Edison Co.	TECO 101/6-303 2011 Software	Intangible Plant	\$ 2,123,640	\$ 1,169,477	\$ 954,163	14.29%	\$ 303,468
TECO Toledo Edison Co.	TECO 101/6-303 2012 Software	Intangible Plant	\$ 492,756	\$ 123,096	\$ 369,660	14.29%	\$ 70,415
TECO Toledo Edison Co.	TECO 101/6-303 2013 Software	Intangible Plant	\$ 1,088,556	\$ 152,976	\$ 935,580	14.29%	\$ 155,555
TECO Toledo Edison Co.	TECO 101/6-303 2014 Software	Intangible Plant	\$ 1,757,141	\$ 30,328	\$ 1,726,812	14.29%	\$ 251,095
TECO Toledo Edison Co.	TECO 101/6-303 2015 Software	Intangible Plant	\$ 200,974	\$ 1,539	\$ 199,435	14.29%	\$ 28,719
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	\$ 484,453	\$ 354,118	\$ 130,335	14.29%	\$ 69,228
Total			\$ 24,840,373	\$ 19,822,724	\$ 5,017,649		\$ 1,343,069

NOTES

- (D) - (F) Source: Actual 2/28/2015 balances, 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.
 (G) Source: Case No. 07-551-EL-AIR
 (H) Accrual rate only applies to the (non-land) gross plant of those accounts that are not fully amortized.

Rider DCR
Estimated Distribution Rate Base Additions as of 5/31/2015
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)		
Gross Plant						
(1)	CEI	1,927.1	2,830.1	903.0	Sch B2.1 (Estimate) Line 45	
(2)	OE	2,074.0	3,184.6	1,110.6	Sch B2.1 (Estimate) Line 47	
(3)	TE	771.5	1,137.2	365.7	Sch B2.1 (Estimate) Line 44	
(4)	Total	4,772.5	7,151.9	2,379.4	Sum: [(1) through (3)]	
Accumulated Reserve						
(5)	CEI	(773.0)	(1,181.6)	(408.6)	-Sch B3 (Estimate) Line 46	
(6)	OE	(803.0)	(1,231.5)	(428.4)	-Sch B3 (Estimate) Line 48	
(7)	TE	(376.8)	(549.3)	(172.5)	-Sch B3 (Estimate) Line 45	
(8)	Total	(1,952.8)	(2,962.4)	(1,009.5)	Sum: [(5) through (7)]	
Net Plant In Service						
(9)	CEI	1,154.0	1,648.5	494.5	(1) + (5)	
(10)	OE	1,271.0	1,953.2	682.2	(2) + (6)	
(11)	TE	394.7	587.8	193.1	(3) + (7)	
(12)	Total	2,819.7	4,189.5	1,369.8	Sum: [(9) through (11)]	
ADIT						
(13)	CEI	(246.4)	(436.6)	(190.2)	- ADIT Balances (Estimate) Line 3	
(14)	OE	(197.1)	(540.0)	(343.0)	- ADIT Balances (Estimate) Line 3	
(15)	TE	(10.3)	(144.7)	(134.4)	- ADIT Balances (Estimate) Line 3	
(16)	Total	(453.8)	(1,121.3)	(667.5)	Sum: [(13) through (15)]	
Rate Base						
(17)	CEI	907.7	1,212.0	304.3	(9) + (13)	
(18)	OE	1,073.9	1,413.1	339.2	(10) + (14)	
(19)	TE	384.4	443.1	58.8	(11) + (15)	
(20)	Total	2,366.0	3,068.2	702.3	Sum: [(17) through (19)]	
Depreciation Exp						
(21)	CEI	60.0	91.4	31.4	Sch B-3.2 (Estimate) Line 46	
(22)	OE	62.0	96.1	34.1	Sch B-3.2 (Estimate) Line 48	
(23)	TE	24.5	37.1	12.6	Sch B-3.2 (Estimate) Line 45	
(24)	Total	146.5	224.6	78.1	Sum: [(21) through (23)]	
Property Tax Exp						
(25)	CEI	65.0	107.7	42.7	Sch C-3.10a (Estimate) Line 4	
(26)	OE	57.4	95.0	37.6	Sch C-3.10a (Estimate) Line 4	
(27)	TE	20.1	31.5	11.4	Sch C-3.10a (Estimate) Line 4	
(28)	Total	142.4	234.1	91.7	Sum: [(25) through (27)]	
Revenue Requirement		Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(29)	CEI	304.3	25.8	31.4	42.7	99.9
(30)	OE	339.2	28.8	34.1	37.6	100.5
(31)	TE	58.8	5.0	12.6	11.4	29.0
(32)	Total	702.3	59.6	78.1	91.7	229.4

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

	(a)	(b)	(c)	(d)	(e)	(f)
Revenue Requirement with Tax						
(36) CEI	Equity Return	Tax Rate	Income Tax	CAT 0.26%	Taxes	Rev. Req. + Tax
(37) OE	15.7	36.09%	8.8	0.3	9.1	109.1
(38) TE	17.5	35.82%	9.7	0.3	10.0	110.5
(39) Total	3.0	35.68%	1.7	0.1	1.8	30.7
	36.1		20.3	0.7	20.9	250.3

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

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

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

The Cleveland Electric Illuminating Company: 14-1628-EL-RDR
5/31/2015 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 5/31/2015 from the 2015 Forecast Version 2+1Q, adjusted to reflect current assumptions, incorporate recommendations from the March 2013 and April 2014 Rider DCR Audit Reports, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 12-1230-EL-SSO: Estimated 5/31/2015 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	\$ 64,784,687	100%	\$ 64,784,687	\$ (57,224,624)	\$ 7,560,063
2	352	Structures & Improvements	\$ 18,636,910	100%	\$ 18,636,910		\$ 18,636,910
3	353	Station Equipment	\$ 163,737,196	100%	\$ 163,737,196		\$ 163,737,196
4	354	Towers & Fixtures	\$ 327,942	100%	\$ 327,942		\$ 327,942
5	355	Poles & Fixtures	\$ 42,220,112	100%	\$ 42,220,112		\$ 42,220,112
6	356	Overhead Conductors & Devices	\$ 52,570,504	100%	\$ 52,570,504		\$ 52,570,504
7	357	Underground Conduit	\$ 31,968,115	100%	\$ 31,968,115		\$ 31,968,115
8	358	Underground Conductors & Devices	\$ 97,679,989	100%	\$ 97,679,989		\$ 97,679,989
9	359	Roads & Trails	\$ 319,786	100%	\$ 319,786		\$ 319,786
10		Total Transmission Plant	\$ 472,245,241	100%	\$ 472,245,241	\$ (57,224,624)	\$ 415,020,617

The Cleveland Electric Illuminating Company: 14-1628-EL-RDR
5/31/2015 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 5/31/2015 from the 2015 Forecast Version 2+10, adjusted to reflect current assumptions, incorporate recommendations from the March 2013 and April 2014 Rider DCR Audit Reports, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 12-1230-EL-SSO: Estimated 5/31/2015 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	\$ 6,992,501	100%	\$ 6,992,501		\$ 6,992,501
12	361	Structures & Improvements	\$ 23,827,831	100%	\$ 23,827,831		\$ 23,827,831
13	362	Station Equipment	\$ 249,045,972	100%	\$ 249,045,972	\$ (3,688,853)	\$ 245,357,119
14	364	Poles, Towers & Fixtures	\$ 336,856,527	100%	\$ 336,856,527	\$ (212,218)	\$ 336,644,309
15	365	Overhead Conductors & Devices	\$ 439,480,326	100%	\$ 439,480,326	\$ (2,070,326)	\$ 437,410,000
16	366	Underground Conduit	\$ 70,306,780	100%	\$ 70,306,780	\$ (49,038)	\$ 70,257,742
17	367	Underground Conductors & Devices	\$ 360,696,538	100%	\$ 360,696,538	\$ (13,285)	\$ 360,683,253
18	368	Line Transformers	\$ 371,366,641	100%	\$ 371,366,641	\$ (212,452)	\$ 371,154,190
19	369	Services	\$ 74,611,032	100%	\$ 74,611,032		\$ 74,611,032
20	370	Meters	\$ 117,416,646	100%	\$ 117,416,646	\$ (18,307,550)	\$ 99,109,095
21	371	Installation on Customer Premises	\$ 24,744,680	100%	\$ 24,744,680	\$ (150)	\$ 24,744,531
22	373	Street Lighting & Signal Systems	\$ 72,596,783	100%	\$ 72,596,783		\$ 72,596,783
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	100%	\$ 60,078		\$ 60,078
24		Total Distribution Plant	\$ 2,148,002,337	100%	\$ 2,148,002,337	\$ (24,553,872)	\$ 2,123,448,465

The Cleveland Electric Illuminating Company: 14-1628-EL-RDR
5/31/2015 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)
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NOTE: Column A contains estimated plant in service balances as of 5/31/2015 from the 2015 Forecast Version 2+10, adjusted to reflect current assumptions, incorporate recommendations from the March 2013 and April 2014 Rider DCR Audit Reports, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 12-1230-EL-SSO: Estimated 5/31/2015 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	\$ 2,470,599	100%	\$ 2,470,599		\$ 2,470,599
26	390	Structures & Improvements	\$ 75,989,802	100%	\$ 75,989,802		\$ 75,989,802
27	390.3	Leasehold Improvements	\$ 436,850	100%	\$ 436,850		\$ 436,850
28	391.1	Office Furniture & Equipment	\$ 4,287,404	100%	\$ 4,287,404		\$ 4,287,404
29	391.2	Data Processing Equipment	\$ 17,218,353	100%	\$ 17,218,353		\$ 17,218,353
30	392	Transportation Equipment	\$ 4,024,509	100%	\$ 4,024,509		\$ 4,024,509
31	393	Stores Equipment	\$ 604,772	100%	\$ 604,772		\$ 604,772
32	394	Tools, Shop & Garage Equipment	\$ 12,649,632	100%	\$ 12,649,632		\$ 12,649,632
33	395	Laboratory Equipment	\$ 4,699,400	100%	\$ 4,699,400		\$ 4,699,400
34	396	Power Operated Equipment	\$ 6,089,773	100%	\$ 6,089,773		\$ 6,089,773
35	397	Communication Equipment	\$ 24,539,667	100%	\$ 24,539,667	(\$2,584,980)	\$ 21,954,688
36	398	Miscellaneous Equipment	\$ 87,787	100%	\$ 87,787		\$ 87,787
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	100%	\$ 203,777		\$ 203,777
38		Total General Plant	\$ 153,302,327	100%	\$ 153,302,327	\$ (2,584,980)	\$ 150,717,347

The Cleveland Electric Illuminating Company: 14-1628-EL-RDR
5/31/2015 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)
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NOTE: Column A contains estimated plant in service balances as of 5/31/2015 from the 2015 Forecast Version 2+10, adjusted to reflect current assumptions, incorporate recommendations from the March 2013 and April 2014 Rider DCR Audit Reports, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 12-1230-EL-SSO: Estimated 5/31/2015 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	303	Intangible Software	\$ 53,130,367	100%	\$ 53,130,367	\$ (4,244,745)	\$ 48,885,622
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	100%	\$ 1,176,339		\$ 1,176,339
41	303	Intangible FAS 109 Distribution	\$ 2,001,319	100%	\$ 2,001,319		\$ 2,001,319
42		Total Other Plant	\$ 56,308,025		\$ 56,308,025	\$ (4,244,745)	\$ 52,063,280
43		Company Total Plant	\$ 2,829,857,929	100%	\$ 2,829,857,929	\$ (88,608,220)	\$ 2,741,249,710
44		Service Company Plant Allocated*					\$ 88,855,134
45		Grand Total Plant (43 + 44)					<u>\$ 2,830,104,844</u>

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

The Cleveland Electric Illuminating Company: 14-1628-EL-RDR
5/31/2015 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 5/31/2015 from 2015 Forecast Version 2+10, adjusted to reflect current assumptions, incorporate recommendations from the March 2013 and April 2014 Rider DCR Audit Reports, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 12-1230-EL-SSO: Estimated 5/31/2015 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company Plant Investment Sch B2.1 (Estimate) Column E (A)	Reserve Balances				
				Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
TRANSMISSION PLANT								
1	350	Land & Land Rights	\$ 7,560,063	\$ -	100%	\$ -		\$ -
2	352	Structures & Improvements	\$ 18,636,910	\$ 14,614,353	100%	\$ 14,614,353		\$ 14,614,353
3	353	Station Equipment	\$ 163,737,196	\$ 68,725,756	100%	\$ 68,725,756		\$ 68,725,756
4	354	Towers & Fixtures	\$ 327,942	\$ 1,577,023	100%	\$ 1,577,023		\$ 1,577,023
5	355	Poles & Fixtures	\$ 42,220,112	\$ 33,859,634	100%	\$ 33,859,634		\$ 33,859,634
6	356	Overhead Conductors & Devices	\$ 52,570,504	\$ 27,849,632	100%	\$ 27,849,632		\$ 27,849,632
7	357	Underground Conduit	\$ 31,968,115	\$ 28,367,405	100%	\$ 28,367,405		\$ 28,367,405
8	358	Underground Conductors & Devices	\$ 97,679,989	\$ 36,968,525	100%	\$ 36,968,525		\$ 36,968,525
9	359	Roads & Trails	\$ 319,786	\$ 28,962	100%	\$ 28,962		\$ 28,962
10		Total Transmission Plant	\$ 415,020,617	\$ 211,991,289	100%	\$ 211,991,289	\$ -	\$ 211,991,289

The Cleveland Electric Illuminating Company: 14-1628-EL-RDR
5/31/2015 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

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NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 5/31/2015 from 2015 Forecast Version 2+10, adjusted to reflect current assumptions, incorporate recommendations from the March 2013 and April 2014 Rider DCR Audit Reports, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 12-1230-EL-SSO: Estimated 5/31/2015 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						(B)	(C)	(D) = (B) * (C)	(E)
<u>DISTRIBUTION PLANT</u>													
11	360	Land & Land Rights	\$	6,992,501	\$	(15,892)	100%	\$	(15,892)	\$	(15,892)		
12	361	Structures & Improvements	\$	23,827,831	\$	18,480,823	100%	\$	18,480,823	\$	18,480,823		
13	362	Station Equipment	\$	245,357,119	\$	75,019,837	100%	\$	75,019,837	\$	(494,835)	\$	74,525,002
14	364	Poles, Towers & Fixtures	\$	336,644,309	\$	214,929,823	100%	\$	214,929,823	\$	(83,730)	\$	214,846,093
15	365	Overhead Conductors & Devices	\$	437,410,000	\$	168,963,681	100%	\$	168,963,681	\$	(627,051)	\$	168,336,630
16	366	Underground Conduit	\$	70,257,742	\$	42,597,082	100%	\$	42,597,082	\$	(1,488)	\$	42,595,594
17	367	Underground Conductors & Devices	\$	360,683,253	\$	97,991,820	100%	\$	97,991,820	\$	(3,240)	\$	97,988,580
18	368	Line Transformers	\$	371,154,190	\$	127,370,076	100%	\$	127,370,076	\$	(57,521)	\$	127,312,556
19	369	Services	\$	74,611,032	\$	15,383,143	100%	\$	15,383,143	\$	(17)	\$	15,383,126
20	370	Meters	\$	99,109,095	\$	27,115,927	100%	\$	27,115,927	\$	(3,104,558)	\$	24,011,369
21	371	Installation on Customer Premises	\$	24,744,531	\$	9,024,482	100%	\$	9,024,482	\$	(1)	\$	9,024,481
22	373	Street Lighting & Signal Systems	\$	72,596,783	\$	37,937,732	100%	\$	37,937,732			\$	37,937,732
23	374	Asset Retirement Costs for Distribution Plant	\$	60,078	\$	47,166	100%	\$	47,166			\$	47,166
24		Total Distribution Plant	\$	2,123,448,465	\$	834,845,701	100%	\$	834,845,701	\$	(4,372,441)	\$	830,473,260

The Cleveland Electric Illuminating Company: 14-1628-EL-RDR
5/31/2015 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 5/31/2015 from 2015 Forecast Version 2+10, adjusted to reflect current assumptions, incorporate recommendations from the March 2013 and April 2014 Rider DCR Audit Reports, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 12-1230-EL-SSO: Estimated 5/31/2015 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						(B)	(C)	(D) = (B) * (C)	(E)
<u>GENERAL PLANT</u>													
25	389	Land & Land Rights	\$	2,470,599	\$	-	100%	\$	-	\$	-		
26	390	Structures & Improvements	\$	75,989,802	\$	20,625,255	100%	\$	20,625,255	\$	20,625,255		
27	390.3	Leasehold Improvements	\$	436,850	\$	430,222	100%	\$	430,222	\$	430,222		
28	391.1	Office Furniture & Equipment	\$	4,287,404	\$	4,073,034	100%	\$	4,073,034	\$	4,073,034		
29	391.2	Data Processing Equipment	\$	17,218,353	\$	9,427,160	100%	\$	9,427,160	\$	9,427,160		
30	392	Transportation Equipment	\$	4,024,509	\$	3,636,579	100%	\$	3,636,579	\$	3,636,579		
31	393	Stores Equipment	\$	604,772	\$	141,932	100%	\$	141,932	\$	141,932		
32	394	Tools, Shop & Garage Equipment	\$	12,649,632	\$	3,100,221	100%	\$	3,100,221	\$	3,100,221		
33	395	Laboratory Equipment	\$	4,699,400	\$	1,720,896	100%	\$	1,720,896	\$	1,720,896		
34	396	Power Operated Equipment	\$	6,089,773	\$	4,055,983	100%	\$	4,055,983	\$	4,055,983		
35	397	Communication Equipment	\$	21,954,688	\$	18,702,309	100%	\$	18,702,309	(\$218,773)	\$	18,483,536	
36	398	Miscellaneous Equipment	\$	87,787	\$	80,821	100%	\$	80,821	\$	80,821		
37	399.1	Asset Retirement Costs for General Plant	\$	203,777	\$	110,450	100%	\$	110,450		\$	110,450	
38		Total General Plant	\$	150,717,347	\$	66,104,862	100%	\$	66,104,862	\$	(218,773)	\$	65,886,089

The Cleveland Electric Illuminating Company: 14-1628-EL-RDR
5/31/2015 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 5/31/2015 from 2015 Forecast Version 2+10, adjusted to reflect current assumptions, incorporate recommendations from the March 2013 and April 2014 Rider DCR Audit Reports, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 12-1230-EL-SSO: Estimated 5/31/2015 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances					Adjusted Jurisdiction (F) = (D) + (E)
			Plant Investment	Total	Allocation	Allocated	Adjustments		
			Sch B2.1 (Estimate) Column E (A)	Company (B)	% (C)	Total (D) = (B) * (C)	(E)		
<u>OTHER PLANT</u>									
39	303	Intangible Software	\$ 53,130,367	\$ 40,470,751	100%	\$ 40,470,751	\$ (847,797)	\$ 39,622,954	
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,051,249	100%	\$ 1,051,249		\$ 1,051,249	
41	303	Intangible FAS 109 Distribution	\$ 2,001,319	\$ 2,001,319	100%	\$ 2,001,319		\$ 2,001,319	
42		Total Other Plant	\$ 56,308,025	\$ 43,523,319		\$ 43,523,319	\$ (847,797)	\$ 42,675,521	
43		Removal Work in Progress (RWIP)		\$ (5,487,586)	100%	\$ (5,487,586)		\$ (5,487,586)	
44		Company Total Plant (Reserve)	<u>\$ 2,745,494,454</u>	<u>\$ 1,150,977,585</u>	100%	<u>\$ 1,150,977,585</u>	<u>\$ (5,439,012)</u>	<u>\$ 1,145,538,572</u>	
45		Service Company Reserve Allocated*						\$ 36,038,795	
46		Grand Total Plant (Reserve) (44 + 45)						<u>\$ 1,181,577,368</u>	

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

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

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

	<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>SC</u>
(1) Ending Bal. 5/31/2015*	426,337,712	527,659,275	139,240,776	71,947,599
(2) Service Company Allocated ADIT**	\$ 10,223,754	\$ 12,389,376	\$ 5,453,628	
(3) Grand Total ADIT Balance***	<u>\$ 436,561,466</u>	<u>\$ 540,048,651</u>	<u>\$ 144,694,404</u>	

*Source: Estimated 5/31/2015 ADIT balances from the forecast as of March 2015.

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

*** Calculation : Line 1 + Line 2

The Cleveland Electric Illuminating Company: 14-1628-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of May 31, 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	\$ 7,560,063	\$ -	0.00%	\$ -
2	352	Structures & Improvements	\$ 18,636,910	\$ 14,614,353	2.50%	\$ 465,923
3	353	Station Equipment	\$ 163,737,196	\$ 68,725,756	1.80%	\$ 2,947,270
4	354	Towers & Fixtures	\$ 327,942	\$ 1,577,023	1.77%	\$ 5,805
5	355	Poles & Fixtures	\$ 42,220,112	\$ 33,859,634	3.00%	\$ 1,266,603
6	356	Overhead Conductors & Devices	\$ 52,570,504	\$ 27,849,632	2.78%	\$ 1,461,460
7	357	Underground Conduit	\$ 31,968,115	\$ 28,367,405	2.00%	\$ 639,362
8	358	Underground Conductors & Devices	\$ 97,679,989	\$ 36,968,525	2.00%	\$ 1,953,600
9	359	Roads & Trails*	\$ 319,786	\$ 28,962	1.33%	\$ 4,253
10		Total Transmission	\$ 415,020,617	\$ 211,991,289		\$ 8,744,276

*NOTE: There weren't any balances in this account in Case No. 07-551-EL-AIR, so this accrual rate has been added since the case

The Cleveland Electric Illuminating Company: 14-1628-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of May 31, 2015

Schedule B-3.2 (Estimate)
Page 2 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate)	Reserve Balance Sch. B-3 (Estimate)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 6,992,501	\$ (15,892)	0.00%	\$ -
12	361	Structures & Improvements	\$ 23,827,831	\$ 18,480,823	2.50%	\$ 595,696
13	362	Station Equipment	\$ 245,357,119	\$ 74,525,002	1.80%	\$ 4,416,428
14	364	Poles, Towers & Fixtures	\$ 336,644,309	\$ 214,846,093	4.65%	\$ 15,653,960
15	365	Overhead Conductors & Devices	\$ 437,410,000	\$ 168,336,630	3.89%	\$ 17,015,249
16	366	Underground Conduit	\$ 70,257,742	\$ 42,595,594	2.17%	\$ 1,524,593
17	367	Underground Conductors & Devices	\$ 360,683,253	\$ 97,988,580	2.44%	\$ 8,800,671
18	368	Line Transformers	\$ 371,154,190	\$ 127,312,556	2.91%	\$ 10,800,587
19	369	Services	\$ 74,611,032	\$ 15,383,126	4.33%	\$ 3,230,658
20	370	Meters	\$ 99,109,095	\$ 24,011,369	3.16%	\$ 3,131,847
21	371	Installation on Customer Premises	\$ 24,744,531	\$ 9,024,481	3.45%	\$ 853,686
22	373	Street Lighting & Signal Systems	\$ 72,596,783	\$ 37,937,732	3.70%	\$ 2,686,081
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	\$ 47,166	0.00%	\$ -
24		Total Distribution	\$ 2,123,448,465	\$ 830,473,260		\$ 68,709,456

The Cleveland Electric Illuminating Company: 14-1628-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of May 31, 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 (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 2,470,599	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 75,989,802	\$ 20,625,255	2.20%	\$ 1,671,776
27	390.3	Leasehold Improvements	\$ 436,850	\$ 430,222	22.34%	\$ 97,592
28	391.1	Office Furniture & Equipment	\$ 4,287,404	\$ 4,073,034	7.60%	\$ 325,843
29	391.2	Data Processing Equipment	\$ 17,218,353	\$ 9,427,160	10.56%	\$ 1,818,258
30	392	Transportation Equipment	\$ 4,024,509	\$ 3,636,579	6.07%	\$ 244,288
31	393	Stores Equipment	\$ 604,772	\$ 141,932	6.67%	\$ 40,338
32	394	Tools, Shop & Garage Equipment	\$ 12,649,632	\$ 3,100,221	4.62%	\$ 584,413
33	395	Laboratory Equipment	\$ 4,699,400	\$ 1,720,896	2.31%	\$ 108,556
34	396	Power Operated Equipment	\$ 6,089,773	\$ 4,055,983	4.47%	\$ 272,213
35	397	Communication Equipment	\$ 21,954,688	\$ 18,483,536	7.50%	\$ 1,646,602
36	398	Miscellaneous Equipment	\$ 87,787	\$ 80,821	6.67%	\$ 5,855
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	\$ 110,450	0.00%	\$ -
38		Total General	\$ 150,717,347	\$ 65,886,089		\$ 6,815,734

The Cleveland Electric Illuminating Company: 14-1628-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of May 31, 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 Sch. B-2.1 (Estimate)	Reserve Balance Sch. B-3 (Estimate)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>OTHER PLANT</u>						
39	303	Intangible Software	\$ 48,885,622	\$ 39,622,954	14.29%	**
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,051,249	2.15%	**
41	303	Intangible FAS 109 Distribution	\$ 2,001,319	\$ 2,001,319	3.18%	**
42		Total Other	\$ 52,063,280	\$ 42,675,521		\$ 2,681,858
43		Removal Work in Progress (RWIP)		\$ (5,487,586)		
44		Total Company Depreciation	\$ 2,741,249,710	\$ 1,145,538,572		\$ 86,951,324
45		Incremental Depreciation Associated with Allocated Service Company Plant ***	\$ 88,855,134	\$ 36,038,795		\$ 4,481,941
46		GRAND TOTAL (44 + 45)	\$ 2,830,104,844	\$ 1,181,577,368		\$ 91,433,265

** Please see the "Intangible Depreciation Expense Calculation: Estimated 5/31/2015 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.

The Cleveland Electric Illuminating Company: 14-1628-EL-RDR

Annual Property Tax Expense on Estimated Plant Balances as of May 31, 2015

Schedule C-3.10a (Estimate)

Page 1 of 1

Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes	\$ 105,354,239
2	Real Property Taxes	\$ 2,252,115
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 52,212</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 107,658,566</u></u>

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

The Cleveland Electric Illuminating Company: 14-1628-EL-RDR

Annual Personal Property Tax Expense on Estimated Plant Balances as of May 31, 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)	\$ 415,020,617	\$ 2,123,448,465	\$ 150,717,347
2	Jurisdictional Real Property (b)	\$ 26,196,973	\$ 30,820,333	\$ 78,897,251
3	Jurisdictional Personal Property (1 - 2)	\$ 388,823,644	\$ 2,092,628,132	\$ 71,820,097
4	Purchase Accounting Adjustment (f)	\$ (256,019,581)	\$ (891,476,153)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	<u>\$ 132,804,063</u>	<u>\$ 1,201,151,979</u>	<u>\$ 71,820,097</u>
<u>Exclusions and Exemptions</u>				
6	Capitalized Asset Retirement Costs (a)	\$ -	\$ 60,078	\$ 203,777
7	Exempt Facilities (c)	\$ -	\$ -	\$ -
8	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ 6,527,799
9	Capitalized Interest (g)	\$ 5,320,131	\$ 11,807,324	\$ -
10	Total Exclusions and Exemptions (6 thru 9)	<u>\$ 5,320,131</u>	<u>\$ 11,867,402</u>	<u>\$ 6,731,576</u>
11	Net Cost of Taxable Personal Property (5 - 10)	\$ 127,483,932	\$ 1,189,284,577	\$ 65,088,521
12	True Value Percentage (c)	<u>77.0253%</u>	<u>75.8294%</u>	<u>37.5585%</u>
13	True Value of Taxable Personal Property (11 x 12)	\$ 98,194,881	\$ 901,827,359	\$ 24,446,272
14	Assessment Percentage (d)	<u>85.00%</u>	<u>85.00%</u>	<u>24.00%</u>
15	Assessment Value (13 x 14)	\$ 83,465,649	\$ 766,553,255	\$ 5,867,105
16	Personal Property Tax Rate (e)	<u>11.0931410%</u>	<u>11.0931410%</u>	<u>11.0931410%</u>
17	Personal Property Tax (15 x 16)	\$ 9,258,962	\$ 85,034,833	\$ 650,846
18	Purchase Accounting Adjustment (f)	\$ 2,124,562	\$ 8,285,036	\$ -
19	Total Personal Property Tax (17 + 18)			<u>\$ 105,354,239</u>

(a) Schedule B-2.1 (Estimate)

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

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

(d) Statutory Assessment for Personal Property

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

(f) Adjustment made as a result of the merger between Ohio Edison and Centerior

(g) Calculation: Line 5 x Percentage from the most recent Ohio Annual Property Tax Return Filing

The Cleveland Electric Illuminating Company: 14-1628-EL-RDR

Annual Real Property Tax Expense on Estimated Plant Balances as of May 31, 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)	\$ 26,196,973	\$ 30,820,333	\$ 78,897,251
2	True Value Percentage (b)	58.81%	58.81%	58.81%
3	True Value of Taxable Real Property (1 x 2)	\$ 15,407,540	\$ 18,126,732	\$ 46,402,787
4	Assessment Percentage (c)	35.00%	35.00%	35.00%
5	Assessment Value (3 x 4)	\$ 5,392,639	\$ 6,344,356	\$ 16,240,975
6	Real Property Tax Rate (d)	8.0496%	8.0496%	8.0496%
7	Real Property Tax (5 x 6)	\$ 434,086	\$ 510,695	\$ 1,307,334
8	Total Real Property Tax (Sum of 7)			\$ 2,252,115
(a)	Schedule C-3.10a1 (Actual)			
(b)	Calculated as follows:			
	(1) Real Property Assessed Value	\$ 38,006,649	Source: CEI's most recent Ohio Annual Property Tax Return Filing	
	(2) Assessment Percentage	35.00%	Statutory Assessment for Real Property	
	(3) Real Property True Value	\$ 108,590,426	Calculation: (1) / (2)	
	(4) Real Property Capitalized Cost	\$ 184,633,082	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	58.81%	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 5/31/2015 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: 2015 Forecast Version 2+10, 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	\$ 4,244,745	\$ 847,797
362	\$ 3,688,853	\$ 494,835
364	\$ 212,119	\$ 83,664
365	\$ 2,070,253	\$ 626,985
367	\$ 12,949	\$ 3,415
368	\$ 212,452	\$ 57,467
370	\$ 18,307,550	\$ 3,104,558
397	\$ 2,584,980	\$ 218,773
Grand Total	\$ 31,333,900	\$ 5,437,495

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	\$ 99	\$ 65
365	\$ 73	\$ 66
366	\$ 49,038	\$ 1,488
367	\$ 336	\$ (175)
368	\$ 0	\$ 54
369	\$ 0	\$ 17
371	\$ 150	\$ 1
Grand Total	\$ 49,696	\$ 1,517

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	\$ 625,300,030	\$ 88,855,134	\$ 107,676,665	\$ 47,397,742	\$ 243,929,542
(3) Reserve	\$ 253,615,729	\$ 36,038,795	\$ 43,672,628	\$ 19,224,072	\$ 98,935,496
(4) ADIT	\$ 71,947,599	\$ 10,223,754	\$ 12,389,376	\$ 5,453,628	\$ 28,066,758
(5) Rate Base	\$ 42,592,586	\$ 51,614,660	\$ 22,720,042	\$ 116,927,288	
(6) Depreciation Expense (Incremental)	\$ 4,481,941	\$ 5,431,318	\$ 2,390,789	\$ 12,304,049	
(7) Property Tax Expense (Incremental)	\$ 52,212	\$ 63,272	\$ 27,851	\$ 143,335	
(8) Total Expenses	\$ 4,534,153	\$ 5,494,590	\$ 2,418,641	\$ 12,447,384	

- (2) Estimated Gross Plant = 5/31/2015 General and Intangible Plant Balances in the 2015 Forecast Version 2+10 adjusted to reflect current assumptions and incorporate recommendations from the March 2013 and April 2014 Rider DCR audit reports
- (3) Estimated Reserve = 5/31/2015 General and Intangible Reserve Balances in the 2015 Forecast Version 2+10 adjusted to reflect current assumptions and incorporate recommendations from the March 2013 and April 2014 Rider DCR audit reports
- (4) ADIT: Estimated ADIT Balances as of 5/31/2015
- (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 5/31/2015 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 5/31/2015 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 5/31/2015: 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			(F) Accrual Rates				(J) Depreciation Expense
			Gross	Reserve	Net	CEI	OE	TE	Average	
1	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
2	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
GENERAL PLANT										
3	389	Fee Land & Easements	\$ 556,979	\$ -	\$ 556,979	0.00%	0.00%	0.00%	0.00%	\$ -
4	390	Structures, Improvements *	\$ 21,328,601	\$ 7,909,208	\$ 13,419,393	2.20%	2.50%	2.20%	2.33%	\$ 497,474
5	390.3	Struct Imprv, Leasehold Imp **	\$ 6,938,688	\$ 1,006,139	\$ 5,932,549	22.34%	20.78%	0.00%	21.49%	\$ 1,490,798
6	391.1	Office Furn., Mech. Equip.	\$ 31,040,407	\$ 24,400,266	\$ 6,640,141	7.60%	3.80%	3.80%	5.18%	\$ 1,609,200
7	391.2	Data Processing Equipment	\$ 117,351,991	\$ 26,121,795	\$ 91,230,196	10.56%	17.00%	9.50%	13.20%	\$ 15,486,721
8	392	Transportation Equipment	\$ 11,855	\$ 1,309	\$ 10,546	6.07%	7.31%	6.92%	6.78%	\$ 804
9	393	Stores Equipment	\$ 16,787	\$ 1,447	\$ 15,340	6.67%	2.56%	3.13%	4.17%	\$ 700
10	394	Tools, Shop, Garage Equip.	\$ 11,282	\$ 506	\$ 10,776	4.62%	3.17%	3.33%	3.73%	\$ 421
11	395	Laboratory Equipment	\$ 127,988	\$ 11,126	\$ 116,862	2.31%	3.80%	2.86%	3.07%	\$ 3,935
12	396	Power Operated Equipment	\$ 160,209	\$ 20,142	\$ 140,067	4.47%	3.48%	5.28%	4.19%	\$ 6,713
13	397	Communication Equipment ***	\$ 56,845,501	\$ 32,304,579	\$ 24,540,922	7.50%	5.00%	5.88%	6.08%	\$ 3,457,148
14	398	Misc. Equipment	\$ 465,158	\$ 27,982	\$ 437,176	6.67%	4.00%	3.33%	4.84%	\$ 22,525
15	399.1	ARC General Plant	\$ 40,721	\$ 16,948	\$ 23,773	0.00%	0.00%	0.00%	0.00%	\$ -
16			\$ 234,896,167	\$ 91,821,447	\$ 143,074,720					\$ 22,576,438
INTANGIBLE PLANT										
17	301	Organization	\$ 49,344	\$ 49,344	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
18	303	Misc. Intangible Plant	\$ 75,721,715	\$ 46,532,553	\$ 29,189,162	14.29%	14.29%	14.29%	14.29%	\$ 10,820,633
19	303	Katz Software	\$ 1,268,271	\$ 1,027,642	\$ 240,630	14.29%	14.29%	14.29%	14.29%	\$ 181,236
20	303	Software 1999	\$ 10,658	\$ 4,881	\$ 5,777	14.29%	14.29%	14.29%	14.29%	\$ 1,523
21	303	Software GPU SC00	\$ 2,343,368	\$ 2,343,368	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
22	303	Impairment June 2000	\$ 77	\$ 77	\$ (0)	14.29%	14.29%	14.29%	14.29%	\$ -
23	303	3 year depreciable life	\$ 55,645	\$ 14,684	\$ 40,961	14.29%	14.29%	14.29%	14.29%	\$ 7,952
24	303	Debt Gross-up (FAS109): General	\$ 117,298	\$ 117,298	\$ -	3.87%	3.87%	3.87%	3.87%	\$ -
25	303	Debt Gross-up (FAS109): G/P Land	\$ 1,135	\$ 1,137	\$ (2)	3.87%	3.87%	3.87%	3.87%	\$ -
26			\$ 79,567,511	\$ 50,090,984	\$ 29,476,527					\$ 11,011,344
27	TOTAL - GENERAL & INTANGIBLE		\$ 314,463,678	\$ 141,912,431	\$ 172,551,247				10.68%	\$ 33,587,782

NOTES

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

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

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

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

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

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

* Includes accounts 390.1 and 390.2.

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

*** Includes accounts 397 and 397.1

Depreciation Rate for Service Company Plant (Estimate)

II. Estimated Depreciation Accrual Rate for Service Company Plant as of May 31, 2015

Line No.	(A) Account	(B) Account Description	(C) (D) (E) Estimated 5/31/2015 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%	
GENERAL PLANT										
30	389	Fee Land & Easements	\$ 230,947	\$ -	\$ 230,947	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	\$ 46,083,962	\$ 19,416,580	\$ 26,667,382	2.20%	2.50%	2.20%	2.33%	\$ 1,074,875
32	390.3	Struct Imprv, Leasehold Imp **	\$ 14,281,305	\$ 5,668,265	\$ 8,613,040	22.34%	20.78%	0.00%	21.49%	\$ 3,068,381
33	391.1	Office Furn., Mech. Equip.	\$ 17,081,176	\$ 9,965,416	\$ 7,115,760	7.60%	3.80%	3.80%	5.18%	\$ 885,524
34	391.2	Data Processing Equipment	\$ 153,084,003	\$ 38,125,650	\$ 114,958,352	10.56%	17.00%	9.50%	13.20%	\$ 20,202,207
35	392	Transportation Equipment	\$ 148,535	\$ 29,639	\$ 118,896	6.07%	7.31%	6.92%	6.78%	\$ 10,074
36	393	Stores Equipment	\$ 16,747	\$ 5,978	\$ 10,769	6.67%	2.56%	3.13%	4.17%	\$ 698
37	394	Tools, Shop, Garage Equip.	\$ 210,419	\$ 17,814	\$ 192,605	4.62%	3.17%	3.33%	3.73%	\$ 7,847
38	395	Laboratory Equipment	\$ 112,395	\$ 26,192	\$ 86,203	2.31%	3.80%	2.86%	3.07%	\$ 3,456
39	396	Power Operated Equipment	\$ 221,764	\$ 47,287	\$ 174,477	4.47%	3.48%	5.28%	4.19%	\$ 9,293
40	397	Communication Equipment ***	\$ 92,628,878	\$ 26,410,622	\$ 66,218,256	7.50%	5.00%	5.88%	6.08%	\$ 5,633,370
41	398	Misc. Equipment	\$ 3,215,865	\$ 782,475	\$ 2,433,390	6.67%	4.00%	3.33%	4.84%	\$ 155,725
42	399.1	ARC General Plant	\$ 40,721	\$ 24,370	\$ 16,352	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 327,356,717	\$ 100,520,287	\$ 226,836,430					\$ 31,051,450
INTANGIBLE PLANT										
44	301	FECO 101/6-301 Organization Fst	\$ 49,344	\$ 49,344	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
45	303	FECO 101/6 303 Intangibles	\$ 24,431,942	\$ 9,362,111	\$ 15,069,831	14.29%	14.29%	14.29%	14.29%	\$ 3,491,324
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	\$ 7,356,308	\$ 47,870	14.29%	14.29%	14.29%	14.29%	\$ 47,870
53	303	FECO 101/6-303 2009 Software	\$ 15,969,099	\$ 13,472,711	\$ 2,496,387	14.29%	14.29%	14.29%	14.29%	\$ 2,281,984
54	303	FECO 101/6-303 2010 Software	\$ 19,353,964	\$ 14,029,123	\$ 5,324,841	14.29%	14.29%	14.29%	14.29%	\$ 2,765,681
55	303	FECO 101/6-303 2011 Software	\$ 53,610,836	\$ 29,377,343	\$ 24,233,493	14.29%	14.29%	14.29%	14.29%	\$ 7,660,989
56	303	FECO 101/6-303 2012 Software	\$ 32,232,444	\$ 12,769,483	\$ 19,462,961	14.29%	14.29%	14.29%	14.29%	\$ 4,606,016
57	303	FECO 101/6-303 2013 Software	\$ 70,742,668	\$ 12,882,230	\$ 57,860,439	14.29%	14.29%	14.29%	14.29%	\$ 10,109,127
58	303	FECO 101/6-303 2014 Software	\$ 21,460,664	\$ 1,430,854	\$ 20,029,810	14.29%	14.29%	14.29%	14.29%	\$ 3,066,729
59	303	FECO 101/6-303 2015 Software	\$ 331,463	\$ 19,303	\$ 312,161	14.29%	14.29%	14.29%	14.29%	\$ 47,366
60			\$ 297,943,313	\$ 153,105,520	\$ 144,837,793					\$ 34,077,088
61	Removal Work in Progress (RWIP)		\$ (10,079)							
62	TOTAL - GENERAL & INTANGIBLE		\$ 625,300,030	\$ 253,615,729	\$ 371,674,223	10.42%				\$ 65,128,537

NOTES

- (C) - (E) Estimated 5/31/2015 balances. Source: 2015 Forecast Version 2+10 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 5/31/2015. 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
<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	TOTAL - GENERAL PLANT				\$ 234,896,167	\$ 429,208
21	TOTAL - INTANGIBLE PLANT				\$ 79,567,511	\$ -
22	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 314,463,678	\$ 429,208
23	Average Effective Real Property Tax Rate					0.14%

NOTES

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

The Cleveland Electric Illuminating Company: 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 May 31, 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 May 31, 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%	\$ 46,083,962	\$ 605,852
32	390.3	Struct Imprv, Leasehold Imp	Real	1.31%	\$ 14,281,305	\$ 187,752
33	391.1	Office Furn., Mech. Equip.	Personal		\$ 17,081,176	\$ -
34	391.2	Data Processing Equipment	Personal		\$ 153,084,003	\$ -
35	392	Transportation Equipment	Personal		\$ 148,535	\$ -
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		\$ 92,628,878	\$ -
41	398	Misc. Equipment	Personal		\$ 3,215,865	\$ -
42	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
43	TOTAL - GENERAL PLANT				\$ 327,356,717	\$ 796,640
44	TOTAL - INTANGIBLE PLANT				\$ 297,943,313	\$ -
45	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 625,300,030	\$ 796,640
46	Average Effective Real Property Tax Rate					0.13%

NOTES

- (C) Source: Schedule C3.10 (Estimate). Classification of General Plant account as Real or Personal Property
- (D) Weighted average property tax rate across CEI, OE, and TE. See Section III above.
 Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax.
- (E) Estimated Service Company General gross plant balances as of 5/31/2015. Source: 2015 Forecast Version 2+10 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 5/31/2015 Balances

I. Estimated Allocated Service Company Plant and Related Expenses as of May 31, 2015							
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	\$ 625,300,030	\$ 88,855,134	\$ 107,676,665	\$ 47,397,742	\$ 243,929,542	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 62 x Line 1
3	Accum. Reserve	\$ (253,615,729)	\$ (36,038,795)	\$ (43,672,628)	\$ (19,224,072)	\$ (98,935,496)	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 62 x Line 1
4	Net Plant	<u>\$ 371,684,302</u>	<u>\$ 52,816,339</u>	<u>\$ 64,004,037</u>	<u>\$ 28,173,670</u>	<u>\$ 144,994,046</u>	Line 2 + Line 3
5	Depreciation *	10.42%	\$ 9,254,765	\$ 11,215,134	\$ 4,936,743	\$ 25,406,642	Average Rate x Line 2
6	Property Tax *	0.13%	\$ 113,203	\$ 137,181	\$ 60,385	\$ 310,769	Average Rate x Line 2
7	Total Expenses		<u>\$ 9,367,968</u>	<u>\$ 11,352,316</u>	<u>\$ 4,997,128</u>	<u>\$ 25,717,412</u>	
<p>* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 5/31/2015. See line 62 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>							

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

III. Estimated Incremental Expenses Associated with Allocated Service Company Plant *							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
15	Depreciation	-0.27%	\$ 4,481,941	\$ 5,431,318	\$ 2,390,789	\$ 12,304,049	Line 5 - Line 12
16	Property Tax	-0.01%	\$ 52,212	\$ 63,272	\$ 27,851	\$ 143,335	Line 6 - Line 13
17	Total Expenses		<u>\$ 4,534,153</u>	<u>\$ 5,494,590</u>	<u>\$ 2,418,641</u>	<u>\$ 12,447,384</u>	Line 15 + Line 16
<p>* In Case No. 07-551-EL-AIR, test year operating expenses included allocated depreciation and property tax associated with Service Company plant. This section calculates the difference between the estimated level of these expenses included in base rates and the expected expenses to be incurred based on Service Company plant balances as of May 31, 2015. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.</p>							

Intangible Depreciation Expense Calculation
Estimated 5/31/2015 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 May-15 (D)	Reserve May-15 (E)	Net Plant May-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	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2006 Software	Intangible Plant	\$ 1,809,479	\$ 1,809,479	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2007 Software	Intangible Plant	\$ 5,872,977	\$ 5,872,977	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2008 Software	Intangible Plant	\$ 1,068,317	\$ 1,095,944	\$ (27,627)	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2009 Software	Intangible Plant	\$ 3,243,136	\$ 2,678,754	\$ 564,382	14.29%	\$ 463,444
CECO The Illuminating Co.	CECO 101/6-303 2010 Software	Intangible Plant	\$ 2,804,797	\$ 1,990,145	\$ 814,652	14.29%	\$ 400,805
CECO The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,815,213	\$ 3,269,295	\$ 2,545,918	14.29%	\$ 830,994
CECO The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant	\$ 688,768	\$ 233,862	\$ 454,905	14.29%	\$ 98,425
CECO The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 2,443,649	\$ 546,616	\$ 1,897,033	14.29%	\$ 349,197
CECO The Illuminating Co.	CECO 101/6-303 2014 Software	Intangible Plant	\$ 1,866,776	\$ 104,632	\$ -	14.29%	\$ 266,762
CECO The Illuminating Co.	CECO 101/6-303 2015 Software	Intangible Plant	\$ -	\$ -	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 FAS109 Dist- Forecast	Intangible Plant	\$ 2,001,319	\$ 2,001,319	\$ -	3.18%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 FAS109 Transm-FCT	Intangible Plant	\$ 1,176,339	\$ 1,051,249	\$ 125,091	2.15%	\$ 25,291
CECO The Illuminating Co.	CECO 101/6-303 Software	Intangible Plant	\$ 1,728,050	\$ 476,789	\$ 1,251,261	14.29%	\$ 246,938
CECO The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
Total			\$ 52,063,280	\$ 42,675,521	\$ 7,625,615		\$ 2,681,858
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	\$ 1,406,271	\$ (62,936)	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2009 Software	Intangible Plant	\$ 4,181,335	\$ 3,582,483	\$ 598,852	14.29%	\$ 597,513
OECO Ohio Edison Co.	OECO 101/6-303 2010 Software	Intangible Plant	\$ 3,293,501	\$ 2,423,030	\$ 870,472	14.29%	\$ 470,641
OECO Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 8,308,266	\$ 4,373,583	\$ 3,934,684	14.29%	\$ 1,187,251
OECO Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant	\$ 940,861	\$ 381,795	\$ 559,066	14.29%	\$ 134,449
OECO Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$ 4,600,352	\$ 948,400	\$ 3,651,952	14.29%	\$ 657,390
OECO Ohio Edison Co.	OECO 101/6-303 2014 Software	Intangible Plant	\$ 4,832,546	\$ 261,443	\$ 4,571,103	14.29%	\$ 690,571
OECO Ohio Edison Co.	OECO 101/6-303 2015 Software	Intangible Plant	\$ 113,240	\$ 5,690	\$ 107,550	14.29%	\$ 16,182
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	\$ 1,556,361	\$ 1,556,361	\$ -	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	\$ 176,048	\$ 15,265	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	\$ 1,994,027	\$ 842,517	\$ 1,151,510	14.29%	\$ 284,946
Total			\$ 70,727,863	\$ 53,869,509	\$ 16,858,354		\$ 4,046,348
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	\$ 834,744	\$ 834,744	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2007 Software	Intangible Plant	\$ 3,095,187	\$ 3,095,187	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2008 Software	Intangible Plant	\$ 554,870	\$ 570,399	\$ (15,529)	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2009 Software	Intangible Plant	\$ 1,800,890	\$ 1,532,246	\$ 268,644	14.29%	\$ 257,347
TECO Toledo Edison Co.	TECO 101/6-303 2010 Software	Intangible Plant	\$ 1,435,533	\$ 1,054,708	\$ 380,826	14.29%	\$ 205,138
TECO Toledo Edison Co.	TECO 101/6-303 2011 Software	Intangible Plant	\$ 2,123,640	\$ 1,241,039	\$ 882,601	14.29%	\$ 303,468
TECO Toledo Edison Co.	TECO 101/6-303 2012 Software	Intangible Plant	\$ 492,756	\$ 144,423	\$ 348,333	14.29%	\$ 70,415
TECO Toledo Edison Co.	TECO 101/6-303 2013 Software	Intangible Plant	\$ 1,088,556	\$ 196,831	\$ 891,724	14.29%	\$ 155,555
TECO Toledo Edison Co.	TECO 101/6-303 2014 Software	Intangible Plant	\$ 1,757,141	\$ 98,492	\$ 1,658,649	14.29%	\$ 251,095
TECO Toledo Edison Co.	TECO 101/6-303 2015 Software	Intangible Plant	\$ 200,974	\$ 8,338	\$ 192,636	14.29%	\$ 28,719
TECO Toledo Edison Co.	TECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 240,093	\$ 240,091	\$ 2	3.10%	\$ 2
TECO Toledo Edison Co.	TECO 101/6-303 FAS109 Transmission	Intangible Plant	\$ 54,210	\$ 48,724	\$ 5,486	2.37%	\$ 1,285
TECO Toledo Edison Co.	TECO 101/6-303 Software	Intangible Plant	\$ 1,054,771	\$ 378,170	\$ 676,602	14.29%	\$ 150,727
Total			\$ 25,410,692	\$ 20,120,719	\$ 5,289,973		\$ 1,423,751

NOTES

- (D) - (F) Source: 2015 Forecast Version 2+10 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 June - August 2015 Rider DCR Rates

	(A)	(B)
	Company	Rev Req 5/31/2015
(1)	CEI	\$ 109,059,021
(2)	OE	\$ 110,486,120
(3)	TE	\$ 30,727,987
(4)	TOTAL	\$ 250,273,127

NOTES

(B) Annual Revenue Requirement based on estimated 5/31/2015 Rate Base

II. Quarterly Revenue Requirement Additions

	(A)	(B)	(C)	(D)
	Description	CEI	OE	TE
(1)	DCR Audit Expense Recovery	\$ 14,497	\$ 14,497	\$ 14,497
	March - May 2015 Reconciliation			
(2)	Amount Adjusted for June - August 2015	\$ (438,470)	\$ (119,438)	\$ 145,965
(3)	Total Reconciliation	\$ (423,973)	\$ (104,941)	\$ 160,461

SOURCES

Line 1: Source: Remaining DCR Audit Expenses to be recovered during June - August 2015.
Line 2: Source: "Quarterly Revenue Requirement Additions: Calculation of March - May 2015 Reconciliation Amount Adjusted for June - August 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	5,420,093,415	32.95%	\$ 35,940,395	\$ (139,720)
(2)		GS, GP, GSU	11,026,862,018	67.05%	\$ 73,118,626	\$ (284,253)
(3)			16,446,955,433	100.00%	\$ 109,059,021	\$ (423,973)
(4)	OE	RS	9,148,605,818	46.61%	\$ 51,492,708	\$ (48,908)
(5)		GS, GP, GSU	10,481,240,715	53.39%	\$ 58,993,412	\$ (56,033)
(6)			19,629,846,533	100.00%	\$ 110,486,120	\$ (104,941)
(7)	TE	RS	2,496,505,130	43.87%	\$ 13,480,822	\$ 70,397
(8)		GS, GP, GSU	3,193,991,640	56.13%	\$ 17,247,164	\$ 90,064
(9)			5,690,496,770	100.00%	\$ 30,727,987	\$ 160,461
(10)	OH	RS	17,065,204,364	40.86%	\$ 100,913,926	\$ (118,232)
(11)	TOTAL	GS, GP, GSU	24,702,094,373	59.14%	\$ 149,359,201	\$ (250,221)
(12)			41,767,298,736	100.00%	\$ 250,273,127	\$ (368,453)

NOTES

- (C) Source: Forecast for June 2015 through May 2016 (All forecasted numbers associated with the 2015 Budget as of March 2015)
(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%	\$ 65,820,216	\$ (255,880)
(3)		GP	0.63%	1.19%	1.33%	\$ 975,363	\$ (3,792)
(4)		GSU	4.06%	7.74%	8.65%	\$ 6,323,046	\$ (24,581)
(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%	\$ 73,118,626	\$ (284,253)
(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%	\$ 48,228,862	\$ (45,808)
(13)		GP	5.20%	13.85%	15.69%	\$ 9,255,672	\$ (8,791)
(14)		GSU	0.85%	2.26%	2.56%	\$ 1,508,877	\$ (1,433)
(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%	\$ 58,993,412	\$ (56,033)
(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%	\$ 14,960,148	\$ 78,122
(23)		GP	4.80%	11.42%	12.97%	\$ 2,237,494	\$ 11,684
(24)		GSU	0.11%	0.25%	0.29%	\$ 49,522	\$ 259
(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%	\$ 17,247,164	\$ 90,064
(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	\$ 35,940,395	5,420,093,415	\$ 0.006631
(2)	OE	RS	\$ 51,492,708	9,148,605,818	\$ 0.005628
(3)	TE	RS	\$ 13,480,822	2,496,505,130	\$ 0.005400
(4)			\$ 100,913,926	17,065,204,364	

NOTES

- (C) Source: Section III, Column E.
(D) Source: Forecast for June 2015 through May 2016 (All forecasted numbers associated with the 2015 Budget as of March 2015).
(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	\$ 65,820,216	22,150,269	\$ 2.9715 per kW
(2)		GP	\$ 975,363	880,941	\$ 1.1072 per kW
(3)		GSU	\$ 6,323,046	8,856,602	\$ 0.7139 per kW
(4)			\$ 73,118,626		
(5)	OE	GS	\$ 48,228,862	23,910,737	\$ 2.0170 per kW
(6)		GP	\$ 9,255,672	6,966,939	\$ 1.3285 per kW
(7)		GSU	\$ 1,508,877	2,737,499	\$ 0.5512 per kVa
(8)			\$ 58,993,412		
(9)	TE	GS	\$ 14,960,148	7,579,424	\$ 1.9738 per kW
(10)		GP	\$ 2,237,494	2,786,027	\$ 0.8031 per kW
(11)		GSU	\$ 49,522	225,259	\$ 0.2198 per kVa
(12)			\$ 17,247,164		

NOTES

- (C) Source: Section IV, Column F.
(D) Source: Forecast for June 2015 through May 2016 (All forecasted numbers associated with the 2015 Budget as of March 2015).
(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	\$ (139,720)	1,500,251,266	\$ (0.000093)
(2)	OE	RS	\$ (48,908)	2,432,545,776	\$ (0.000020)
(3)	TE	RS	\$ 70,397	728,655,088	\$ 0.000097
(4)			\$ (118,232)	4,661,452,129	

NOTES

- (C) Source: Section III, Column F.
(D) Source: Forecast for June through August 2015 (All forecasted numbers associated with the 2015 Budget as of March 2015).
(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	\$ (255,880)	5,904,264	\$ (0.0433) per kW
(2)		GP	\$ (3,792)	226,581	\$ (0.0167) per kW
(3)		GSU	\$ (24,581)	2,316,911	\$ (0.0106) per kW
(4)			\$ (284,253)		
(5)	OE	GS	\$ (45,808)	6,319,659	\$ (0.0072) per kW
(6)		GP	\$ (8,791)	1,821,968	\$ (0.0048) per kW
(7)		GSU	\$ (1,433)	701,166	\$ (0.0020) per kVa
(8)			\$ (56,033)		
(9)	TE	GS	\$ 78,122	2,007,698	\$ 0.0389 per kW
(10)		GP	\$ 11,684	729,370	\$ 0.0160 per kW
(11)		GSU	\$ 259	55,851	\$ 0.0046 per kVa
(12)			\$ 90,064		

NOTES

- (C) Source: Section IV, Column G.
(D) Source: Forecast for June through August 2015 (All forecasted numbers associated with the 2015 Budget as of March 2015).
(E) Calculation: Column C / Column D.

Rider Charge Calculation - Rider DCR

IX. Rider DCR Charge Calculation

	(A)	(B)	(C)	(D)	(E)
	Company	Rate Schedule	Annual Rev Req Charge	Quarterly Reconciliation	Proposed DCR Charge For June - August 2015
(1)	CEI	RS	\$ 0.006631 per kWh	\$ (0.000093) per kWh	\$ 0.006538 per kWh
(2)		GS	\$ 2.9715 per kW	\$ (0.0433) per kW	\$ 2.9282 per kW
(3)		GP	\$ 1.1072 per kW	\$ (0.0167) per kW	\$ 1.0904 per kW
(4)		GSU	\$ 0.7139 per kW	\$ (0.0106) per kW	\$ 0.7033 per kW
(5)					
(6)	OE	RS	\$ 0.005628 per kWh	\$ (0.000020) per kWh	\$ 0.005608 per kWh
(7)		GS	\$ 2.0170 per kW	\$ (0.0072) per kW	\$ 2.0098 per kW
(8)		GP	\$ 1.3285 per kW	\$ (0.0048) per kW	\$ 1.3237 per kW
(9)		GSU	\$ 0.5512 per kVa	\$ (0.0020) per kVa	\$ 0.5491 per kVa
(10)					
(11)	TE	RS	\$ 0.005400 per kWh	\$ 0.000097 per kWh	\$ 0.005496 per kWh
(12)		GS	\$ 1.9738 per kW	\$ 0.0389 per kW	\$ 2.0127 per kW
(13)		GP	\$ 0.8031 per kW	\$ 0.0160 per kW	\$ 0.8191 per kW
(14)		GSU	\$ 0.2198 per kVa	\$ 0.0046 per kVa	\$ 0.2245 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 February 28, 2015

	(A)	(B)	(C)	(D)	(E)	(F)
	Company	Annual Revenue Thru 2/28/2015	2014 Revenue vs. Revenue Cap	2015 Revenue Cap	Actual 2015 Revenue Cap	Under (Over) 2015 Revenue Cap
	CEI	\$ 17,042,310			\$ 141,079,584	\$ 124,037,274
	OE	\$ 14,978,356			\$ 100,771,131	\$ 85,792,775
	TE	\$ 5,050,792			\$ 60,462,679	\$ 55,411,887
	Total	\$ 37,071,458	\$ (2,207,737)	\$ 203,750,000	\$ 201,542,263	\$ 164,470,804

NOTES

- (C) The actual annual 2014 Rider DCR revenue cap was equal to \$189,501,820. Actual annual 2014 Rider DCR revenue billed was equal to \$191,709,557. Pursuant to the Stipulation in Case No. 12-1230-EL-SSO (page 23): "For any year that the Companies' spending would produce revenue in excess of that period's cap, the overage shall be recovered in the following cap period subject to such period's cap. 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. 12-1230-EL-SSO Stipulation (page 20). Note that the 2015 revenue cap is calculated as the equivalent of 5 months of the June 2014 - May 2015 cap of \$195M plus the equivalent of 7 months of the June 2015 - May 2016 cap of \$210M plus the amount by which the Companies exceeded the 2014 annual revenue cap: (\$2,207,737).
(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. 12-1230-EL-SSO Stipulation (page 20).
(F) Calculation: Column E - Column B

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

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Quarterly Revenue Requirement Additions: Calculation of March - May 2015 Reconciliation Amount Adjusted for June - August 2015

I. Rider DCR March - May 2015 Rates Based on Estimated 2/28/2015 Rate Base

(A) Company	(B) Rate Schedule	(C) Allocation	(D) (E) (F) Annual Revenue Requirements			(G) (H) (I) Quarterly Reconciliation			(J) March - May 2015 Rate Estimated Rate Base
			Rev. Req	Billing Units	Rate	Rev. Req	Billing Units	Rate	
CEI	RS	33.01%	\$ 34,989,984	5,426,789,915	\$ 0.006448 per kWh	\$ 100,909	1,207,278,142	\$ 0.000084 per kWh	\$ 0.006531 per kWh
	GS	60.31%	\$ 63,930,384	22,191,537	\$ 2.8808 per kW	\$ 184,371	5,369,411	\$ 0.0343 per kW	\$ 2.9152 per kW
	GP	0.89%	\$ 947,359	875,946	\$ 1.0815 per kW	\$ 2,732	208,439	\$ 0.0131 per kW	\$ 1.0946 per kW
	GSU	5.79%	\$ 6,141,498	8,804,978	\$ 0.6975 per kW	\$ 17,712	2,154,464	\$ 0.0082 per kW	\$ 0.7057 per kW
		100.00%	\$ 106,009,226			\$ 305,723			
OE	RS	46.63%	\$ 49,357,747	9,159,845,157	\$ 0.005388 per kWh	\$ (151,976)	2,061,460,240	\$ (0.000074) per kWh	\$ 0.005315 per kWh
	GS	43.63%	\$ 46,182,346	23,973,208	\$ 1.9264 per kW	\$ (142,199)	5,779,643	\$ (0.0246) per kW	\$ 1.9018 per kW
	GP	8.37%	\$ 8,862,923	6,939,842	\$ 1.2771 per kW	\$ (27,290)	1,662,429	\$ (0.0164) per kW	\$ 1.2607 per kW
	GSU	1.37%	\$ 1,444,850	2,726,779	\$ 0.5299 per kVa	\$ (4,449)	657,366	\$ (0.0068) per kVa	\$ 0.5231 per kVa
		100.00%	\$ 105,847,866			\$ (325,914)			
TE	RS	44%	\$ 12,736,945	2,496,653,172	\$ 0.005102 per kWh	\$ (108,331)	523,936,897	\$ (0.000207) per kWh	\$ 0.004895 per kWh
	GS	49%	\$ 14,121,431	7,598,795	\$ 1.8584 per kW	\$ (120,106)	1,824,537	\$ (0.0658) per kW	\$ 1.7925 per kW
	GP	7%	\$ 2,112,053	2,766,488	\$ 0.7634 per kW	\$ (17,964)	664,909	\$ (0.0270) per kW	\$ 0.7364 per kW
	GSU	0%	\$ 46,746	223,672	\$ 0.2090 per kVa	\$ (398)	54,037	\$ (0.0074) per kVa	\$ 0.2016 per kVa
		100.00%	\$ 29,017,173			\$ (246,798)			
TOTAL			\$ 240,874,265			\$ (266,988)			

Notes:

Source: See "Rider Charge Calculation - Rider DCR" worksheet from Rider DCR filing December 31, 2014.

Quarterly Revenue Requirement Additions: Calculation of March - May 2015 Reconciliation Amount Adjusted for June - August 2015

II. Rider DCR March - May 2015 Rates Based on Actual 2/28/2015 Rate Base

(A) Company	(B) Rate Schedule	(C) Allocation	(D) (E) (F) Annual Revenue Requirements			(G) (H) (I) Quarterly Reconciliation			(J) March - May 2015 Rate Actual Rate Base
			Rev. Req	Billing Units	Rate	Rev. Req	Billing Units	Rate	
CEI	RS	33.01%	\$ 34,375,829	5,426,789,915	\$ 0.006334 per kWh	\$ 100,909	1,207,278,142	\$ 0.000084 per kWh	\$ 0.006418 per kWh
	GS	60.31%	\$ 62,808,257	22,191,537	\$ 2.8303 per kW	\$ 184,371	5,369,411	\$ 0.0343 per kW	\$ 2.8646 per kW
	GP	0.89%	\$ 930,730	875,946	\$ 1.0625 per kW	\$ 2,732	208,439	\$ 0.0131 per kW	\$ 1.0757 per kW
	GSU	5.79%	\$ 6,033,701	8,804,978	\$ 0.6853 per kW	\$ 17,712	2,154,464	\$ 0.0082 per kW	\$ 0.6935 per kW
		100.00%	\$ 104,148,517			\$ 305,723			
OE	RS	46.63%	\$ 49,119,207	9,159,845,157	\$ 0.005362 per kWh	\$ (151,976)	2,061,460,240	\$ (0.000074) per kWh	\$ 0.005289 per kWh
	GS	43.63%	\$ 45,959,153	23,973,208	\$ 1.9171 per kW	\$ (142,199)	5,779,643	\$ (0.0246) per kW	\$ 1.8925 per kW
	GP	8.37%	\$ 8,820,089	6,939,842	\$ 1.2709 per kW	\$ (27,290)	1,662,429	\$ (0.0164) per kW	\$ 1.2545 per kW
	GSU	1.37%	\$ 1,437,867	2,726,779	\$ 0.5273 per kVa	\$ (4,449)	657,366	\$ (0.0068) per kVa	\$ 0.5205 per kVa
		100.00%	\$ 105,336,317			\$ (325,914)			
TE	RS	43.89%	\$ 13,019,381	2,496,653,172	\$ 0.005215 per kWh	\$ (108,331)	523,936,897	\$ (0.000207) per kWh	\$ 0.005008 per kWh
	GS	48.67%	\$ 14,434,568	7,598,795	\$ 1.8996 per kW	\$ (120,106)	1,824,537	\$ (0.0658) per kW	\$ 1.8338 per kW
	GP	7.28%	\$ 2,158,887	2,766,488	\$ 0.7804 per kW	\$ (17,964)	664,909	\$ (0.0270) per kW	\$ 0.7534 per kW
	GSU	0.16%	\$ 47,782	223,672	\$ 0.2136 per kVa	\$ (398)	54,037	\$ (0.0074) per kVa	\$ 0.2063 per kVa
		100.00%	\$ 29,660,618			\$ (246,798)			
TOTAL			\$ 239,145,452			\$ (266,988)			

- (C) Source: Rider DCR filing December 31, 2014
(D) Calculation: Annual DCR Revenue Requirement based on actual 2/28/2015 Rate Base x Column C
(E) Estimated billing units for March 2015 - February 2016. Source: Rider DCR filing December 31, 2014.
(F) Calculation: Column D / Column E
(G) Source: Rider DCR filing December 31, 2014
(H) Estimated billing units for March - May 2015. Source: Rider DCR filing December 31, 2014.
(I) Calculation: Column G / Column H
(J) Calculation: Column F + Column I

Quarterly Revenue Requirement Additions: Calculation of March - May 2015 Reconciliation Amount Adjusted for June - August 2015

III. Estimated Rider DCR Reconciliation Amount for June - August 2015

(A)	(B)	(C)	(D)	(E)	(F)	(G)
Company	Rate Schedule	March - May 2015 Rate Estimated Rate Base	March - May 2015 Rate Actual Rate Base	Difference	Billing Units	Reconciliation Amount
CEI	RS	\$ 0.006531 per kWh	\$ 0.006418 per kWh	\$ (0.000113) per kWh	1,207,278,142	\$ (136,629)
	GS	\$ 2.9152 per kW	\$ 2.8646 per kW	\$ (0.0506) per kW	5,369,411	\$ (271,507)
	GP	\$ 1.0946 per kW	\$ 1.0757 per kW	\$ (0.0190) per kW	208,439	\$ (3,957)
	GSU	\$ 0.7057 per kW	\$ 0.6935 per kW	\$ (0.0122) per kW	2,154,464	\$ (26,377)
						\$ (438,470)
OE	RS	\$ 0.005315 per kWh	\$ 0.005289 per kWh	\$ (0.000026) per kWh	2,061,460,240	\$ (53,684)
	GS	\$ 1.901811 per kW	\$ 1.892501 per kW	\$ (0.0093) per kW	5,779,643	\$ (53,809)
	GP	\$ 1.260692 per kW	\$ 1.254520 per kW	\$ (0.0062) per kW	1,662,429	\$ (10,261)
	GSU	\$ 0.523107 per kVa	\$ 0.520546 per kVa	\$ (0.0026) per kVa	657,366	\$ (1,683)
						\$ (119,438)
TE	RS	\$ 0.004895 per kWh	\$ 0.005008 per kWh	\$ 0.000113 per kWh	523,936,897	\$ 59,271
	GS	\$ 1.7925 per kW	\$ 1.8338 per kW	\$ 0.0412 per kW	1,824,537	\$ 75,187
	GP	\$ 0.7364 per kW	\$ 0.7534 per kW	\$ 0.0169 per kW	664,909	\$ 11,256
	GSU	\$ 0.2016 per kVa	\$ 0.2063 per kVa	\$ 0.0046 per kVa	54,037	\$ 250
						\$ 145,965
TOTAL						\$ (411,943)

- (C) Source: Section I, Column J.
(D) Source: Section II, Column J.
(E) Calculation: Column D - Column C
(F) Estimated billing units for March - May 2015. Source: Rider DCR filing December 31, 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 March 2015.

Annual Energy (June 2015 - May 2016) :

Source: 2015 Budget as of March 2015.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	5,420,093,415	9,148,605,818	2,496,505,130	17,065,204,364
GS	kWh	6,601,062,224	6,496,521,886	2,023,985,534	15,121,569,645
GP	kWh	444,769,818	2,904,234,231	1,055,568,090	4,404,572,138
GSU	kWh	3,981,029,975	1,080,484,598	114,438,016	5,175,952,590
Total		16,446,955,433	19,629,846,533	5,690,496,770	41,767,298,736

Annual Demand (June 2015 - May 2016) :

Source: 2015 Budget as of March 2015.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	22,150,269	23,910,737	7,579,424
GP	kW	880,941	6,966,939	2,786,027
GSU	kW/kVA	8,856,602	2,737,499	225,259

June - August 2015 Energy:

Source: 2015 Budget as of March 2015.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	1,500,251,266	2,432,545,776	728,655,088	4,661,452,129
GS	kWh	1,780,271,287	1,775,799,493	568,083,014	4,124,153,793
GP	kWh	116,718,481	775,613,259	283,670,316	1,176,002,056
GSU	kWh	1,053,568,116	286,491,866	28,870,578	1,368,930,560
Total		4,450,809,150	5,270,450,393	1,609,278,995	11,330,538,538

June - August 2015 Demand:

Source: 2015 Budget as of March 2015.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	5,904,264	6,319,659	2,007,698
GP	kW	226,581	1,821,968	729,370
GSU	kW/kVA	2,316,911	701,166	55,851

The Cleveland Electric Illuminating Company
Case No. 14-1628-EL-RDR
Typical Bills - Comparison (DCR May 2015 vs. DCR June 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	\$ 36.22	\$ 36.22	\$ 0.00	0.0%
2	0	500	\$ 68.29	\$ 68.29	\$ 0.00	0.0%
3	0	750	\$ 100.31	\$ 100.32	\$ 0.01	0.0%
4	0	1,000	\$ 132.35	\$ 132.36	\$ 0.01	0.0%
5	0	1,250	\$ 164.42	\$ 164.43	\$ 0.01	0.0%
6	0	1,500	\$ 196.47	\$ 196.48	\$ 0.01	0.0%
7	0	2,000	\$ 260.52	\$ 260.53	\$ 0.01	0.0%
8	0	2,500	\$ 324.41	\$ 324.43	\$ 0.02	0.0%
9	0	3,000	\$ 388.26	\$ 388.28	\$ 0.02	0.0%
10	0	3,500	\$ 452.11	\$ 452.13	\$ 0.02	0.0%
11	0	4,000	\$ 515.99	\$ 516.02	\$ 0.03	0.0%
12	0	4,500	\$ 579.83	\$ 579.86	\$ 0.03	0.0%
13	0	5,000	\$ 643.74	\$ 643.78	\$ 0.04	0.0%
14	0	5,500	\$ 707.57	\$ 707.61	\$ 0.04	0.0%
15	0	6,000	\$ 771.40	\$ 771.44	\$ 0.04	0.0%
16	0	6,500	\$ 835.28	\$ 835.33	\$ 0.05	0.0%
17	0	7,000	\$ 899.13	\$ 899.18	\$ 0.05	0.0%
18	0	7,500	\$ 962.99	\$ 963.04	\$ 0.05	0.0%
19	0	8,000	\$ 1,026.85	\$ 1,026.91	\$ 0.06	0.0%
20	0	8,500	\$ 1,090.70	\$ 1,090.76	\$ 0.06	0.0%
21	0	9,000	\$ 1,154.57	\$ 1,154.63	\$ 0.06	0.0%
22	0	9,500	\$ 1,218.42	\$ 1,218.49	\$ 0.07	0.0%
23	0	10,000	\$ 1,282.27	\$ 1,282.34	\$ 0.07	0.0%
24	0	10,500	\$ 1,346.15	\$ 1,346.22	\$ 0.07	0.0%
25	0	11,000	\$ 1,409.99	\$ 1,410.07	\$ 0.08	0.0%

The Cleveland Electric Illuminating Company
Case No. 14-1628-EL-RDR
Typical Bills - Comparison (DCR May 2015 vs. DCR June 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	\$ 36.22	\$ 36.22	\$ 0.00	0.0%
2	0	500	\$ 68.29	\$ 68.29	\$ 0.00	0.0%
3	0	750	\$ 91.31	\$ 91.32	\$ 0.01	0.0%
4	0	1,000	\$ 114.35	\$ 114.36	\$ 0.01	0.0%
5	0	1,250	\$ 137.42	\$ 137.43	\$ 0.01	0.0%
6	0	1,500	\$ 160.47	\$ 160.48	\$ 0.01	0.0%
7	0	2,000	\$ 206.52	\$ 206.53	\$ 0.01	0.0%
8	0	2,500	\$ 252.41	\$ 252.43	\$ 0.02	0.0%
9	0	3,000	\$ 298.26	\$ 298.28	\$ 0.02	0.0%
10	0	3,500	\$ 344.11	\$ 344.13	\$ 0.02	0.0%
11	0	4,000	\$ 389.99	\$ 390.02	\$ 0.03	0.0%
12	0	4,500	\$ 435.83	\$ 435.86	\$ 0.03	0.0%
13	0	5,000	\$ 481.74	\$ 481.78	\$ 0.04	0.0%
14	0	5,500	\$ 527.57	\$ 527.61	\$ 0.04	0.0%
15	0	6,000	\$ 573.40	\$ 573.44	\$ 0.04	0.0%
16	0	6,500	\$ 619.28	\$ 619.33	\$ 0.05	0.0%
17	0	7,000	\$ 665.13	\$ 665.18	\$ 0.05	0.0%
18	0	7,500	\$ 710.99	\$ 711.04	\$ 0.05	0.0%
19	0	8,000	\$ 756.85	\$ 756.91	\$ 0.06	0.0%
20	0	8,500	\$ 802.70	\$ 802.76	\$ 0.06	0.0%
21	0	9,000	\$ 848.57	\$ 848.63	\$ 0.06	0.0%
22	0	9,500	\$ 894.42	\$ 894.49	\$ 0.07	0.0%
23	0	10,000	\$ 940.27	\$ 940.34	\$ 0.07	0.0%
24	0	10,500	\$ 986.15	\$ 986.22	\$ 0.07	0.0%
25	0	11,000	\$ 1,031.99	\$ 1,032.07	\$ 0.08	0.0%

The Cleveland Electric Illuminating Company
Case No. 14-1628-EL-RDR
Typical Bills - Comparison (DCR May 2015 vs. DCR June 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	\$ 36.22	\$ 36.22	\$ 0.00	0.0%
2	0	500	\$ 68.29	\$ 68.29	\$ 0.00	0.0%
3	0	750	\$ 94.81	\$ 94.82	\$ 0.01	0.0%
4	0	1,000	\$ 121.35	\$ 121.36	\$ 0.01	0.0%
5	0	1,250	\$ 147.92	\$ 147.93	\$ 0.01	0.0%
6	0	1,500	\$ 174.47	\$ 174.48	\$ 0.01	0.0%
7	0	2,000	\$ 227.52	\$ 227.53	\$ 0.01	0.0%
8	0	2,500	\$ 280.41	\$ 280.43	\$ 0.02	0.0%
9	0	3,000	\$ 333.26	\$ 333.28	\$ 0.02	0.0%
10	0	3,500	\$ 386.11	\$ 386.13	\$ 0.02	0.0%
11	0	4,000	\$ 438.99	\$ 439.02	\$ 0.03	0.0%
12	0	4,500	\$ 491.83	\$ 491.86	\$ 0.03	0.0%
13	0	5,000	\$ 544.74	\$ 544.78	\$ 0.04	0.0%
14	0	5,500	\$ 597.57	\$ 597.61	\$ 0.04	0.0%
15	0	6,000	\$ 650.40	\$ 650.44	\$ 0.04	0.0%
16	0	6,500	\$ 703.28	\$ 703.33	\$ 0.05	0.0%
17	0	7,000	\$ 756.13	\$ 756.18	\$ 0.05	0.0%
18	0	7,500	\$ 808.99	\$ 809.04	\$ 0.05	0.0%
19	0	8,000	\$ 861.85	\$ 861.91	\$ 0.06	0.0%
20	0	8,500	\$ 914.70	\$ 914.76	\$ 0.06	0.0%
21	0	9,000	\$ 967.57	\$ 967.63	\$ 0.06	0.0%
22	0	9,500	\$ 1,020.42	\$ 1,020.49	\$ 0.07	0.0%
23	0	10,000	\$ 1,073.27	\$ 1,073.34	\$ 0.07	0.0%
24	0	10,500	\$ 1,126.15	\$ 1,126.22	\$ 0.07	0.0%
25	0	11,000	\$ 1,178.99	\$ 1,179.07	\$ 0.08	0.0%

The Cleveland Electric Illuminating Company
Case No. 14-1628-EL-RDR
Typical Bills - Comparison (DCR May 2015 vs. DCR June 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	\$ 196.54	\$ 196.67	\$ 0.13	0.1%
2	10	2,000	\$ 276.01	\$ 276.14	\$ 0.13	0.0%
3	10	3,000	\$ 355.10	\$ 355.23	\$ 0.13	0.0%
4	10	4,000	\$ 434.13	\$ 434.26	\$ 0.13	0.0%
5	10	5,000	\$ 513.19	\$ 513.32	\$ 0.13	0.0%
6	10	6,000	\$ 592.18	\$ 592.31	\$ 0.13	0.0%
7	1,000	100,000	\$ 21,122.56	\$ 21,135.56	\$ 13.00	0.1%
8	1,000	200,000	\$ 28,970.15	\$ 28,983.15	\$ 13.00	0.0%
9	1,000	300,000	\$ 36,817.73	\$ 36,830.73	\$ 13.00	0.0%
10	1,000	400,000	\$ 44,665.32	\$ 44,678.32	\$ 13.00	0.0%
11	1,000	500,000	\$ 52,512.91	\$ 52,525.91	\$ 13.00	0.0%
12	1,000	600,000	\$ 60,360.49	\$ 60,373.49	\$ 13.00	0.0%

The Cleveland Electric Illuminating Company
Case No. 14-1628-EL-RDR
Typical Bills - Comparison (DCR May 2015 vs. DCR June 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	\$ 7,904.54	\$ 7,902.44	\$ (2.10)	0.0%
2	500	100,000	\$ 11,744.38	\$ 11,742.28	\$ (2.10)	0.0%
3	500	150,000	\$ 15,584.22	\$ 15,582.12	\$ (2.10)	0.0%
4	500	200,000	\$ 19,424.07	\$ 19,421.97	\$ (2.10)	0.0%
5	500	250,000	\$ 23,263.91	\$ 23,261.81	\$ (2.10)	0.0%
6	500	300,000	\$ 27,103.75	\$ 27,101.65	\$ (2.10)	0.0%
7	5,000	500,000	\$ 77,494.73	\$ 77,473.73	\$ (21.00)	0.0%
8	5,000	1,000,000	\$ 115,460.07	\$ 115,439.07	\$ (21.00)	0.0%
9	5,000	1,500,000	\$ 152,561.80	\$ 152,540.80	\$ (21.00)	0.0%
10	5,000	2,000,000	\$ 189,663.53	\$ 189,642.53	\$ (21.00)	0.0%
11	5,000	2,500,000	\$ 226,765.26	\$ 226,744.26	\$ (21.00)	0.0%
12	5,000	3,000,000	\$ 263,866.99	\$ 263,845.99	\$ (21.00)	0.0%

The Cleveland Electric Illuminating Company
Case No. 14-1628-EL-RDR
Typical Bills - Comparison (DCR May 2015 vs. DCR June 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 Subtransmission (Rate GSU)						
1	1,000	100,000	\$ 11,766.98	\$ 11,764.58	\$ (2.40)	0.0%
2	1,000	200,000	\$ 18,637.47	\$ 18,635.07	\$ (2.40)	0.0%
3	1,000	300,000	\$ 25,507.95	\$ 25,505.55	\$ (2.40)	0.0%
4	1,000	400,000	\$ 32,378.44	\$ 32,376.04	\$ (2.40)	0.0%
5	1,000	500,000	\$ 39,248.93	\$ 39,246.53	\$ (2.40)	0.0%
6	1,000	600,000	\$ 46,119.41	\$ 46,117.01	\$ (2.40)	0.0%
7	10,000	1,000,000	\$ 115,404.37	\$ 115,380.37	\$ (24.00)	0.0%
8	10,000	2,000,000	\$ 181,515.83	\$ 181,491.83	\$ (24.00)	0.0%
9	10,000	3,000,000	\$ 247,627.29	\$ 247,603.29	\$ (24.00)	0.0%
10	10,000	4,000,000	\$ 313,738.75	\$ 313,714.75	\$ (24.00)	0.0%
11	10,000	5,000,000	\$ 379,850.22	\$ 379,826.22	\$ (24.00)	0.0%
12	10,000	6,000,000	\$ 445,961.68	\$ 445,937.68	\$ (24.00)	0.0%

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

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RIDER DCR
Delivery Capital Recovery Rider

APPLICABILITY:

Applicable to any customer who receives electric service under the Company's rate schedules set forth below. The Delivery Capital Recovery Rider (DCR) charges will apply, by rate schedule, effective for bills rendered beginning June 1, 2015. This Rider is not avoidable for customers who take electric generation service from a certified supplier.

RATE:

RS (all kWhs, per kWh)	0.6538¢
GS (per kW of Billing Demand)	\$2.9282
GP (per kW of Billing Demand)	\$1.0904
GSU (per kW of Billing Demand)	\$0.7033

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.

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Case No(s). 14-1628-EL-RDR, 89-6001-EL-TRF

Summary: Tariff Pricing Update of Rider DCR electronically filed by Ms. Tamera J Singleton on behalf of The Cleveland Electric Illuminating Company and Mikkelsen, Eileen M