

July 1, 2015

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

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

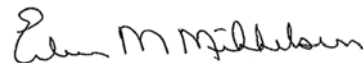
Dear Ms. McNeal:

In accordance with the Commission Order in The Toledo Edison 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 Toledo Edison Company related to the Delivery Capital Recovery Rider (Rider DCR). The attached schedules demonstrate that the year-to-date revenue is below the permitted annual cap for 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 Toledo Edison 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 September 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. 14-1630-EL-RDR and 89-6008-EL-TRF, and distribute two copies to the Staff. Thank you.

Sincerely,



Eileen M. Mikkelsen
Director, Rates & Regulatory Affairs

Enclosures

The Toledo Edison Company
Delivery Capital Recovery Rider (DCR)
September - November 2015 Filing
July 1, 2015

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Rider DCR
Rates for September - November 2015
Revenue Requirement Summary

(\$ millions)

Calculation of Annual Revenue Requirement Based on Estimated 8/31/2015 Rate Base

Line No.	Description	Source	CEI	OE	TE	TOTAL
1	Annual Revenue Requirement Based on Actual 5/31/2015 Rate Base	7/1/2015 Compliance Filing; Page 2; Column (f) Lines 36-39	\$ 105.5	\$ 108.8	\$ 30.5	\$ 244.8
2	Incremental Revenue Requirement Based on Estimated 8/31/2015 Rate Base	Calculation: 7/1/2015 Compliance Filing (Page 27, Column (f) Lines 36-39) minus Line 1	\$ (5.5)	\$ (2.7)	\$ (1.0)	\$ (9.1)
3	Annual Revenue Requirement Based on Estimated 8/31/2015 Rate Base	Calculation: SUM [Line 1 through Line 2]	\$ 100.0	\$ 106.1	\$ 29.5	\$ 235.7

Rider DCR
Actual 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	5/31/2007*	5/31/2015	Incremental	Source of Column (B)
(1) CEI	1,927.1	2,815.2	888.1	Sch B2.1 (Actual) Line 45
(2) OE	2,074.0	3,163.5	1,089.5	Sch B2.1 (Actual) Line 47
(3) TE	771.5	1,134.8	363.3	Sch B2.1 (Actual) Line 44
(4) Total	4,772.5	7,113.5	2,341.0	Sum: [(1) through (3)]
Accumulated Reserve				
(5) CEI	(773.0)	(1,178.9)	(405.9)	-Sch B3 (Actual) Line 46
(6) OE	(803.0)	(1,232.0)	(429.0)	-Sch B3 (Actual) Line 48
(7) TE	(376.8)	(547.5)	(170.7)	-Sch B3 (Actual) Line 45
(8) Total	(1,952.8)	(2,958.4)	(1,005.6)	Sum: [(5) through (7)]
Net Plant In Service				
(9) CEI	1,154.0	1,636.2	482.2	(1) + (5)
(10) OE	1,271.0	1,931.5	660.6	(2) + (6)
(11) TE	394.7	587.3	192.6	(3) + (7)
(12) Total	2,819.7	4,155.1	1,335.3	Sum: [(9) through (11)]
ADIT				
(13) CEI	(246.4)	(439.9)	(193.5)	- ADIT Balances (Actual) Line 3
(14) OE	(197.1)	(517.5)	(320.4)	- ADIT Balances (Actual) Line 3
(15) TE	(10.3)	(142.2)	(131.9)	- ADIT Balances (Actual) Line 3
(16) Total	(453.8)	(1,099.5)	(645.8)	Sum: [(13) through (15)]
Rate Base				
(17) CEI	907.7	1,196.4	288.7	(9) + (13)
(18) OE	1,073.9	1,414.0	340.1	(10) + (14)
(19) TE	384.4	445.1	60.7	(11) + (15)
(20) Total	2,366.0	3,055.5	689.6	Sum: [(17) through (19)]
Depreciation Exp				
(21) CEI	60.0	90.6	30.6	Sch B-3.2 (Actual) Line 46
(22) OE	62.0	94.9	32.9	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	222.2	75.7	Sum: [(21) through (23)]
Property Tax Exp				
(25) CEI	65.0	106.8	41.8	Sch C-3.10a (Actual) Line 4
(26) OE	57.4	94.4	37.0	Sch C-3.10a (Actual) Line 4
(27) TE	20.1	31.4	11.3	Sch C-3.10a (Actual) Line 4
(28) Total	142.4	232.5	90.1	Sum: [(25) through (27)]

	Revenue Requirement	Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(29)	CEI	288.7	24.5	30.6	41.8	96.8
(30)	OE	340.1	28.8	32.9	37.0	98.8
(31)	TE	60.7	5.2	12.2	11.3	28.6
(32)	Total	689.6	58.5	75.7	90.1	224.3

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

	(a)	(b)	(c)	(d)	(e)	(f)
Revenue Requirement with Tax	Equity Return	Tax Rate	Income Tax	CAT 0.26%	Taxes	Rev. Req. + Tax
(36) CEI	14.9	36.09%	8.4	0.3	8.7	105.5
(37) OE	17.5	35.82%	9.8	0.3	10.1	108.8
(38) TE	3.1	35.68%	1.7	0.1	1.8	30.5
(39) Total	35.5		19.9	0.6	20.5	244.8

(a) = Weighted Cost of Equity x Rate Base

(b) = Current composite income tax rates

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

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

(e) = (c) + (d)

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

The Toledo Edison Company: 14-1630-EL-RDR
5/31/2015 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 5/31/2015, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR Audit Reports. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 12-1230-EL-SSO: Actual 5/31/2015 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	\$ 17,348,135	100%	\$ 17,348,135	\$ (15,628,596)	\$ 1,719,540
2	352	Structures & Improvements	\$ 218,368	100%	\$ 218,368		\$ 218,368
3	353	Station Equipment	\$ 10,125,335	100%	\$ 10,125,335		\$ 10,125,335
4	354	Towers & Fixtures	\$ (449,977)	100%	\$ (449,977)		\$ (449,977)
5	355	Poles & Fixtures	\$ 3,689,724	100%	\$ 3,689,724		\$ 3,689,724
6	356	Overhead Conductors & Devices	\$ 5,278,510	100%	\$ 5,278,510		\$ 5,278,510
7	357	Underground Conduit	\$ 498,436	100%	\$ 498,436		\$ 498,436
8	358	Underground Conductors & Devices	\$ 386,079	100%	\$ 386,079		\$ 386,079
9	359	Roads & Trails	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 37,094,610	100%	\$ 37,094,610	\$ (15,628,596)	\$ 21,466,014

The Toledo Edison Company: 14-1630-EL-RDR
5/31/2015 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)
Page 2 of 4

NOTE: Column A contains actual plant in service balances as of 5/31/2015, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR Audit Reports. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 12-1230-EL-SSO: Actual 5/31/2015 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	\$ 4,966,340	100%	\$ 4,966,340		\$ 4,966,340
12	361	Structures & Improvements	\$ 6,020,687	100%	\$ 6,020,687		\$ 6,020,687
13	362	Station Equipment	\$ 95,413,983	100%	\$ 95,413,983		\$ 95,413,983
14	364	Poles, Towers & Fixtures	\$ 164,290,148	100%	\$ 164,290,148		\$ 164,290,148
15	365	Overhead Conductors & Devices	\$ 208,382,941	100%	\$ 208,382,941		\$ 208,382,941
16	366	Underground Conduit	\$ 13,734,655	100%	\$ 13,734,655		\$ 13,734,655
17	367	Underground Conductors & Devices	\$ 127,564,587	100%	\$ 127,564,587		\$ 127,564,587
18	368	Line Transformers	\$ 151,862,754	100%	\$ 151,862,754		\$ 151,862,754
19	369	Services	\$ 66,991,764	100%	\$ 66,991,764		\$ 66,991,764
20	370	Meters	\$ 42,113,265	100%	\$ 42,113,265		\$ 42,113,265
21	371	Installation on Customer Premises	\$ 6,614,922	100%	\$ 6,614,922		\$ 6,614,922
22	373	Street Lighting & Signal Systems	\$ 57,586,632	100%	\$ 57,586,632		\$ 57,586,632
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	100%	\$ 7,901		\$ 7,901
24		Total Distribution Plant	\$ 945,550,579	100%	\$ 945,550,579	\$ -	\$ 945,550,579

The Toledo Edison Company: 14-1630-EL-RDR
5/31/2015 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 5/31/2015, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR Audit Reports. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 12-1230-EL-SSO: Actual 5/31/2015 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	\$ 1,826,097	100%	\$ 1,826,097		\$ 1,826,097
26	390	Structures & Improvements	\$ 52,933,491	100%	\$ 52,933,491		\$ 52,933,491
27	391.1	Office Furniture & Equipment	\$ 2,215,337	100%	\$ 2,215,337		\$ 2,215,337
28	391.2	Data Processing Equipment	\$ 10,800,938	100%	\$ 10,800,938		\$ 10,800,938
29	392	Transportation Equipment	\$ 1,158,069	100%	\$ 1,158,069		\$ 1,158,069
30	393	Stores Equipment	\$ 611,035	100%	\$ 611,035		\$ 611,035
31	394	Tools, Shop & Garage Equipment	\$ 5,840,708	100%	\$ 5,840,708		\$ 5,840,708
32	395	Laboratory Equipment	\$ 1,697,786	100%	\$ 1,697,786		\$ 1,697,786
33	396	Power Operated Equipment	\$ 918,321	100%	\$ 918,321		\$ 918,321
34	397	Communication Equipment	\$ 9,932,361	100%	\$ 9,932,361		\$ 9,932,361
35	398	Miscellaneous Equipment	\$ 443,547	100%	\$ 443,547		\$ 443,547
36	399.1	Asset Retirement Costs for General Plant	<u>\$ 7,345,237</u>	100%	<u>\$ 7,345,237</u>		<u>\$ 7,345,237</u>
37		Total General Plant	\$ 95,722,926	100%	\$ 95,722,926	\$0	\$ 95,722,926

The Toledo Edison Company: 14-1630-EL-RDR
5/31/2015 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 5/31/2015, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR Audit Reports. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 12-1230-EL-SSO: Actual 5/31/2015 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>							
38	303	Intangible Software	\$ 25,269,327	100%	\$ 25,269,327		\$ 25,269,327
39	303	Intangible FAS 109 Transmission	\$ 54,210	100%	\$ 54,210		\$ 54,210
40	303	Intangible FAS 109 Distribution	\$ 240,093	100%	\$ 240,093		\$ 240,093
41		Total Other Plant	\$ 25,563,631		\$ 25,563,631	\$ -	\$ 25,563,631
42		Company Total Plant	<u>\$ 1,103,931,746</u>	100%	<u>\$ 1,103,931,746</u>	<u>\$ (15,628,596)</u>	<u>\$ 1,088,303,150</u>
43		Service Company Plant Allocated*					\$ 46,496,529
44		Grand Total Plant (42 + 43)					<u>\$ 1,134,799,679</u>

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

The Toledo Edison Company: 14-1630-EL-RDR
5/31/2015 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 5/31/2015, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR Audit Reports. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 12-1230-EL-SSO: Actual 5/31/2015 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 (A)	Company (B)	% (C)	Total (D) = (B) * (C)	(E)	Jurisdiction (F) = (D) + (E)
<u>TRANSMISSION PLANT</u>								
1	350	Land & Land Rights	\$ 1,719,540	\$ -	100%	\$ -		\$ -
2	352	Structures & Improvements	\$ 218,368	\$ 200,633	100%	\$ 200,633		\$ 200,633
3	353	Station Equipment	\$ 10,125,335	\$ 4,737,872	100%	\$ 4,737,872		\$ 4,737,872
4	354	Towers & Fixtures	\$ (449,977)	\$ 40,223	100%	\$ 40,223		\$ 40,223
5	355	Poles & Fixtures	\$ 3,689,724	\$ 2,831,930	100%	\$ 2,831,930		\$ 2,831,930
6	356	Overhead Conductors & Devices	\$ 5,278,510	\$ 3,144,920	100%	\$ 3,144,920		\$ 3,144,920
7	357	Underground Conduit	\$ 498,436	\$ 172,780	100%	\$ 172,780		\$ 172,780
8	358	Underground Conductors & Devices	\$ 386,079	\$ 173,485	100%	\$ 173,485		\$ 173,485
9	359	Roads & Trails	\$ -	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 21,466,014	\$ 11,301,843	100%	\$ 11,301,843	\$0	\$ 11,301,843

The Toledo Edison Company: 14-1630-EL-RDR
5/31/2015 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 5/31/2015, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR Audit Reports. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 12-1230-EL-SSO: Actual 5/31/2015 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 (A)	Company (B)	% (C)	Total (D) = (B) * (C)	(E)	Jurisdiction (F) = (D) + (E)
<u>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$ 4,966,340	\$ -	100%	\$ -		\$ -
12	361	Structures & Improvements	\$ 6,020,687	\$ 2,022,784	100%	\$ 2,022,784		\$ 2,022,784
13	362	Station Equipment	\$ 95,413,983	\$ 33,839,558	100%	\$ 33,839,558		\$ 33,839,558
14	364	Poles, Towers & Fixtures	\$ 164,290,148	\$ 108,662,927	100%	\$ 108,662,927		\$ 108,662,927
15	365	Overhead Conductors & Devices	\$ 208,382,941	\$ 78,817,946	100%	\$ 78,817,946		\$ 78,817,946
16	366	Underground Conduit	\$ 13,734,655	\$ 7,560,321	100%	\$ 7,560,321		\$ 7,560,321
17	367	Underground Conductors & Devices	\$ 127,564,587	\$ 44,111,182	100%	\$ 44,111,182		\$ 44,111,182
18	368	Line Transformers	\$ 151,862,754	\$ 64,203,473	100%	\$ 64,203,473		\$ 64,203,473
19	369	Services	\$ 66,991,764	\$ 65,203,110	100%	\$ 65,203,110		\$ 65,203,110
20	370	Meters	\$ 42,113,265	\$ 19,280,167	100%	\$ 19,280,167		\$ 19,280,167
21	371	Installation on Customer Premises	\$ 6,614,922	\$ 3,859,847	100%	\$ 3,859,847		\$ 3,859,847
22	373	Street Lighting & Signal Systems	\$ 57,586,632	\$ 37,541,496	100%	\$ 37,541,496		\$ 37,541,496
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ 5,046	100%	\$ 5,046		\$ 5,046
24		Total Distribution Plant	\$ 945,550,579	\$ 465,107,856	100%	\$ 465,107,856	\$ -	\$ 465,107,856

The Toledo Edison Company: 14-1630-EL-RDR
5/31/2015 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 5/31/2015, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR Audit Reports. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 12-1230-EL-SSO: Actual 5/31/2015 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	Company	%	Total		Jurisdiction
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
<u>GENERAL PLANT</u>								
25	389	Land & Land Rights	\$ 1,826,097	\$ -	100%	\$ -		\$ -
26	390	Structures & Improvements	\$ 52,933,491	\$ 17,291,048	100%	\$ 17,291,048		\$ 17,291,048
27	391.1	Office Furniture & Equipment	\$ 2,215,337	\$ 2,071,876	100%	\$ 2,071,876		\$ 2,071,876
28	391.2	Data Processing Equipment	\$ 10,800,938	\$ 5,514,318	100%	\$ 5,514,318		\$ 5,514,318
29	392	Transportation Equipment	\$ 1,158,069	\$ 1,207,587	100%	\$ 1,207,587		\$ 1,207,587
30	393	Stores Equipment	\$ 611,035	\$ 382,847	100%	\$ 382,847		\$ 382,847
31	394	Tools, Shop & Garage Equipment	\$ 5,840,708	\$ 2,090,264	100%	\$ 2,090,264		\$ 2,090,264
32	395	Laboratory Equipment	\$ 1,697,786	\$ 1,070,413	100%	\$ 1,070,413		\$ 1,070,413
33	396	Power Operated Equipment	\$ 918,321	\$ 893,731	100%	\$ 893,731		\$ 893,731
34	397	Communication Equipment	\$ 9,932,361	\$ 8,361,950	100%	\$ 8,361,950		\$ 8,361,950
35	398	Miscellaneous Equipment	\$ 443,547	\$ 174,027	100%	\$ 174,027		\$ 174,027
36	399.1	Asset Retirement Costs for General Plant	\$ 7,345,237	\$ 667,464	100%	\$ 667,464		\$ 667,464
37		Total General Plant Plant	\$ 95,722,926	\$ 39,725,524	100%	\$ 39,725,524	\$ -	\$ 39,725,524

The Toledo Edison Company: 14-1630-EL-RDR
5/31/2015 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)
Page 4 of 4

NOTE: Column B contains actual reserve for accumulated depreciation balances as of 5/31/2015, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR Audit Reports. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 12-1230-EL-SSO: Actual 5/31/2015 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)
<u>OTHER PLANT</u>								
38	303	Intangible Software	\$ 25,269,327	\$ 19,860,124	100%	\$ 19,860,124		\$ 19,860,124
39	303	Intangible FAS 109 Transmission	\$ 54,210	\$ 48,724	100%	\$ 48,724		\$ 48,724
40	303	Intangible FAS 109 Distribution	\$ 240,093	\$ 240,093	100%	\$ 240,093		\$ 240,093
41		Total Other Plant	\$ 25,563,631	\$ 20,148,942		\$ 20,148,942	\$ -	\$ 20,148,942
42		Removal Work in Progress (RWIP)		(8,063,493.24)	100%	\$ (8,063,493)		\$ (8,063,493)
43		Company Total Plant (Reserve)	<u>\$ 1,088,303,150</u>	<u>\$ 528,220,671</u>	100%	<u>\$ 528,220,671</u>	<u>\$ -</u>	<u>\$ 528,220,671</u>
44		Service Company Reserve Allocated*						\$ 19,257,218
45		Grand Total Plant (Reserve) (43 + 44)						<u>\$ 547,477,889</u>

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

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

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

	<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>SC</u>
(1) Ending Bal. 5/31/2015*	429,968,290	505,498,198	136,912,859	69,631,668
(2) Service Company Allocated ADIT**	\$ 9,894,660	\$ 11,990,573	\$ 5,278,080	
(3) Grand Total ADIT Balance***	<u>\$ 439,862,950</u>	<u>\$ 517,488,771</u>	<u>\$ 142,190,939</u>	

*Source: Actual 5/31/2015 balances.

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

*** Calculation : Line 1 + Line 2

The Toledo Edison Company: 14-1630-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of May 31, 2015

Schedule B-3.2 (Actual)
Page 1 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 1,719,540	\$ -	0.00%	\$ -
2	352	Structures & Improvements	\$ 218,368	\$ 200,633	2.50%	\$ 5,459
3	353	Station Equipment	\$ 10,125,335	\$ 4,737,872	1.80%	\$ 182,256
4	354	Towers & Fixtures	\$ (449,977)	\$ 40,223	1.85%	\$ (8,325)
5	355	Poles & Fixtures	\$ 3,689,724	\$ 2,831,930	3.75%	\$ 138,365
6	356	Overhead Conductors & Devices	\$ 5,278,510	\$ 3,144,920	2.67%	\$ 140,936
7	357	Underground Conduit	\$ 498,436	\$ 172,780	2.00%	\$ 9,969
8	358	Underground Conductors & Devices	\$ 386,079	\$ 173,485	2.86%	\$ 11,042
9	359	Roads & Trails	\$ -	\$ -		\$ -
10		Total Transmission	\$ 21,466,014	\$ 11,301,843		\$ 479,702

The Toledo Edison Company: 14-1630-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of May 31, 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 Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 4,966,340	\$ -	0.00%	\$ -
12	361	Structures & Improvements	\$ 6,020,687	\$ 2,022,784	2.50%	\$ 150,517
13	362	Station Equipment	\$ 95,413,983	\$ 33,839,558	2.25%	\$ 2,146,815
14	364	Poles, Towers & Fixtures	\$ 164,290,148	\$ 108,662,927	3.78%	\$ 6,210,168
15	365	Overhead Conductors & Devices	\$ 208,382,941	\$ 78,817,946	3.75%	\$ 7,814,360
16	366	Underground Conduit	\$ 13,734,655	\$ 7,560,321	2.08%	\$ 285,681
17	367	Underground Conductors & Devices	\$ 127,564,587	\$ 44,111,182	2.20%	\$ 2,806,421
18	368	Line Transformers	\$ 151,862,754	\$ 64,203,473	2.62%	\$ 3,978,804
19	369	Services	\$ 66,991,764	\$ 65,203,110	3.17%	\$ 2,123,639
20	370	Meters	\$ 42,113,265	\$ 19,280,167	3.43%	\$ 1,444,485
21	371	Installation on Customer Premises	\$ 6,614,922	\$ 3,859,847	4.00%	\$ 264,597
22	373	Street Lighting & Signal Systems	\$ 57,586,632	\$ 37,541,496	3.93%	\$ 2,263,155
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ 5,046	0.00%	\$ -
24		Total Distribution	\$ 945,550,579	\$ 465,107,856		\$ 29,488,642

The Toledo Edison Company: 14-1630-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of May 31, 2015

Schedule B-3.2 (Actual)
Page 3 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 1,826,097	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 52,933,491	\$ 17,291,048	2.20%	\$ 1,164,537
27	391.1	Office Furniture & Equipment	\$ 2,215,337	\$ 2,071,876	3.80%	\$ 84,183
28	391.2	Data Processing Equipment	\$ 10,800,938	\$ 5,514,318	9.50%	\$ 1,026,089
29	392	Transportation Equipment	\$ 1,158,069	\$ 1,207,587	6.92%	\$ 80,138
30	393	Stores Equipment	\$ 611,035	\$ 382,847	3.13%	\$ 19,125
31	394	Tools, Shop & Garage Equipment	\$ 5,840,708	\$ 2,090,264	3.33%	\$ 194,496
32	395	Laboratory Equipment	\$ 1,697,786	\$ 1,070,413	2.86%	\$ 48,557
33	396	Power Operated Equipment	\$ 918,321	\$ 893,731	5.28%	\$ 48,487
34	397	Communication Equipment	\$ 9,932,361	\$ 8,361,950	5.88%	\$ 584,023
35	398	Miscellaneous Equipment	\$ 443,547	\$ 174,027	3.33%	\$ 14,770
36	399.1	Asset Retirement Costs for General Plant	\$ 7,345,237	\$ 667,464	0.00%	\$ -
37		Total General	\$ 95,722,926	\$ 39,725,524		\$ 3,264,405

The Toledo Edison Company: 14-1630-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of May 31, 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	Calculated Depr. Expense (G=DxF)
			Plant Investment	Reserve Balance		
			Sch. B-2.1 (Actual)	Sch. B-3 (Actual)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>OTHER PLANT</u>						
38	303	Intangible Software	\$ 25,269,327	\$ 19,860,124	14.29%	*
39	303	Intangible FAS 109 Transmission	\$ 54,210	\$ 48,724	2.37%	*
40	303	Intangible FAS 109 Distribution	\$ 240,093	\$ 240,093	3.10%	*
41		Total Other	\$ 25,563,631	\$ 20,148,942		\$ 1,445,573
42		Removal Work in Progress (RWIP)		(\$8,063,493)		
43		Company Total Depreciation	\$ 1,088,303,150	\$ 528,220,671		\$ 34,678,322
44		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 46,496,529	\$ 19,257,218		\$ 2,045,526
45		GRAND TOTAL (43 + 44)	\$ 1,134,799,679	\$ 547,477,889		\$ 36,723,848

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

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

Annual Property Tax Expense on Actual Plant Balances as of May 31, 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)	\$ 30,572,422
2	Real Property Taxes - See Schedule C-3.10a2 (Actual)	\$ 795,806
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 25,058</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 31,393,286</u></u>
*	Source: Line 7 of the "Service Company Allocations to the Ohio Operating Companies (Actual)" workpaper.	

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

Annual Personal Property Tax Expense on Actual Plant Balances as of May 31, 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)	\$ 21,466,014	\$ 945,550,579	\$ 95,722,926
2	Jurisdictional Real Property (b)	\$ 1,937,907	\$ 10,987,028	\$ 54,759,589
3	Jurisdictional Personal Property (1 - 2)	\$ 19,528,107	\$ 934,563,552	\$ 40,963,338
4	Purchase Accounting Adjustment (f)	\$ (12,707,440)	\$ (450,860,096)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	\$ 6,820,667	\$ 483,703,456	\$ 40,963,338
	<u>Exclusions and Exemptions</u>			
6	Capitalized Asset Retirement Costs (a)	\$ -	\$ 7,901	\$ 7,345,237
7	Exempt Facilities (c)	\$ -	\$ -	\$ -
8	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ 1,800,886
9	Capitalized Interest (g)	\$ 442,661	\$ 4,304,961	\$ -
10	Total Exclusions and Exemptions (6 thru 9)	\$ 442,661	\$ 4,312,862	\$ 9,146,123
11	Net Cost of Taxable Personal Property (5 - 10)	\$ 6,378,005	\$ 479,390,594	\$ 31,817,215
12	True Value Percentage (c)	76.7240%	74.6450%	34.6730%
13	True Value of Taxable Personal Property (11 x 12)	\$ 4,893,461	\$ 357,841,109	\$ 11,031,983
14	Assessment Percentage (d)	85.00%	85.00%	24.00%
15	Assessment Value (13 x 14)	\$ 4,159,442	\$ 304,164,943	\$ 2,647,676
16	Personal Property Tax Rate (e)	9.0218410%	9.0218410%	9.0218410%
17	Personal Property Tax (15 x 16)	\$ 375,258	\$ 27,441,278	\$ 238,869
18	Purchase Accounting Adjustment (f)	\$ 75,913	\$ 2,441,104	\$ -
19	Total Personal Property Tax (17 + 18)			\$ 30,572,422

(a) Schedule B-2.1 (Actual)

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

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

(d) Statutory Assessment for Personal Property

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

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

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

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

Annual Real Property Tax Expense on Actual Plant Balances as of May 31, 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)	\$ 1,937,907	\$ 10,987,028	\$ 54,759,589
2	True Value Percentage (b)	41.13%	41.13%	41.13%
3	True Value of Taxable Real Property (1 x 2)	\$ 797,143	\$ 4,519,427	\$ 22,524,925
4	Assessment Percentage (c)	35.00%	35.00%	35.00%
5	Assessment Value (3 x 4)	\$ 279,000	\$ 1,581,799	\$ 7,883,724
6	Real Property Tax Rate (d)	8.1667%	8.1667%	8.1667%
7	Real Property Tax (5 x 6)	\$ 22,785	\$ 129,181	\$ 643,840
8	Total Real Property Tax (Sum of 7)			<u>\$ 795,806</u>
(a)	Schedule C-3.10a1 (Actual)			
(b)	Calculated as follows:			
	(1) Real Property Assessed Value	\$ 12,123,070	Source: TE's most recent Ohio Annual Property Tax Return Filing	
	(2) Assessment Percentage	35.00%		
	(3) Real Property True Value	\$ 34,637,343	Calculation: (1) / (2)	
	(4) Real Property Capitalized Cost	\$ 84,205,681	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	41.13%		
(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 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	\$ 86,436,846	\$ 15,628,596
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: 5/31/2015 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	\$ 4,124,197	\$ 842,243
362	\$ 3,642,265	\$ 391,384
364	\$ 212,122	\$ 83,665
365	\$ 1,670,639	\$ 618,504
367	\$ 11,986	\$ 1,114
368	\$ 212,463	\$ 51,652
370	\$ 14,191,537	\$ 3,052,159
397	\$ 2,585,231	\$ 218,776
Grand Total	\$ 26,650,439	\$ 5,259,496

LEX As implemented by the Companies, Rider LEX will recover deferred expenses associated with lost up-front line extension payments from 2009-2011. These deferred expenses are recorded as a regulatory asset, not as plant in service, on the Companies' books. Therefore, there is no adjustment to plant in service associated with Rider LEX.

EDR Exclusions related to Rider EDR(g) are determined by the WBS CE-000303.

FERC Account	CEI	
	Gross	Reserve
364	\$ 14	\$ 66
365	\$ 23	\$ 67
366	\$ 49,038	\$ 1,754
367	\$ 336	\$ (173)
368	\$ 0	\$ 54
369	\$ 0	\$ 17
371	\$ 20	\$ 2
Grand Total	\$ 49,432	\$ 1,786

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	\$ 613,410,677	\$ 87,165,657	\$ 105,629,319	\$ 46,496,529	\$ 239,291,505
(3) Reserve	\$ 254,053,007	\$ 36,100,932	\$ 43,747,928	\$ 19,257,218	\$ 99,106,078
(4) ADIT	\$ 69,631,668	\$ 9,894,660	\$ 11,990,573	\$ 5,278,080	\$ 27,163,314
(5) Rate Base		\$ 41,170,065	\$ 49,890,818	\$ 21,961,231	\$ 113,022,114
(6) Depreciation Expense (Incremental)		\$ 3,834,687	\$ 4,646,960	\$ 2,045,526	\$ 10,527,173
(7) Property Tax Expense (Incremental)		\$ 46,975	\$ 56,925	\$ 25,058	\$ 128,957
(8) Total Expenses		\$ 3,881,662	\$ 4,703,885	\$ 2,070,584	\$ 10,656,131

- (2) Gross Plant = Actual Service Company General and Intangible plant in-service as of 5/31/2015, adjusted to incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR audit reports.
- (3) Reserve = Actual Service Company General and Intangible Plant depreciation reserve as of 5/31/2015, adjusted to incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR audit reports.
- (4) ADIT: Actual 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. Actual 5/31/2015"
- (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 5/31/2015"
- (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 5/31/2015: 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

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

NOTES

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

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

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

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

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

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

* Includes accounts 390.1 and 390.2.

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

*** Includes accounts 397 and 397.1

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

Depreciation Rate for Service Company Plant (Actual)

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

Line No.	(A) Account	(B) Account Description	(C) 5/31/2015 Actual Balances			(F) Accrual Rates				(J) Depreciation Expense
			Gross	Reserve	Net	CEI	OE	TE	Average	
28	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
29	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
GENERAL PLANT										
30	389	Fee Land & Easements	\$ 230,947	\$ -	\$ 230,947	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	\$ 43,402,068	\$ 19,281,536	\$ 24,120,533	2.20%	2.50%	2.20%	2.33%	\$ 1,012,322
32	390.3	Struct Imprv, Leasehold Imp **	\$ 14,159,662	\$ 5,828,287	\$ 8,331,375	22.34%	20.78%	0.00%	21.49%	\$ 3,042,246
33	391.1	Office Furn., Mech. Equip.	\$ 17,319,464	\$ 9,965,857	\$ 7,353,607	7.60%	3.80%	3.80%	5.18%	\$ 897,877
34	391.2	Data Processing Equipment	\$ 145,599,023	\$ 38,875,872	\$ 106,723,151	10.56%	17.00%	9.50%	13.20%	\$ 19,214,428
35	392	Transportation Equipment	\$ 207,865	\$ 32,564	\$ 175,302	6.07%	7.31%	6.92%	6.78%	\$ 14,099
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	\$ 346,410	\$ 47,569	\$ 298,841	4.47%	3.48%	5.28%	4.19%	\$ 14,516
40	397	Communication Equipment ***	\$ 93,123,790	\$ 26,346,459	\$ 66,777,332	7.50%	5.00%	5.88%	6.08%	\$ 5,663,469
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			\$ 317,985,379	\$ 101,234,972	\$ 216,750,407					\$ 30,026,682
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	\$ 6,236,237	\$ 8,515,410	\$ (2,279,173)	14.29%	14.29%	14.29%	14.29%	\$ (2,279,173)
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	\$ 53,735,162	\$ 29,378,979	\$ 24,356,183	14.29%	14.29%	14.29%	14.29%	\$ 7,678,755
56	303	FECO 101/6-303 2012 Software	\$ 37,727,984	\$ 13,035,764	\$ 24,692,220	14.29%	14.29%	14.29%	14.29%	\$ 5,391,329
57	303	FECO 101/6-303 2013 Software	\$ 79,342,208	\$ 13,144,769	\$ 66,197,439	14.29%	14.29%	14.29%	14.29%	\$ 11,338,001
58	303	FECO 101/6-303 2014 Software	\$ 22,629,466	\$ 1,464,129	\$ 21,165,337	14.29%	14.29%	14.29%	14.29%	\$ 3,233,751
59	303	FECO 101/6-303 2015 Software	\$ 620,946	\$ 26,042	\$ 594,904	14.29%	14.29%	14.29%	14.29%	\$ 88,733
60			\$ 295,425,298	\$ 152,829,290	\$ 142,596,009					\$ 30,546,932
61	Removal Work in Progress (RWIP)		(11,255)							
62	TOTAL - GENERAL & INTANGIBLE		\$ 613,410,677	\$ 254,053,007	\$ 359,346,416				9.87%	\$ 60,573,614

NOTES

(C) - (E) Service Company plant balances as of May 31, 2015 adjusted to incorporate recommendations from the March 2013, April 2014, and April 2015 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 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 (Actual)

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

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

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

(A)		(B)	(C)	(D)	(E)	(F)
No.	Account	Account Description	Tax Category	Avg. Tax Rate	Gross Plant	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 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 (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 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%	\$ 43,402,068	\$ 570,594
32	390.3	Struct Imprv, Leasehold Imp	Real	1.31%	\$ 14,159,662	\$ 186,153
33	391.1	Office Furn., Mech. Equip.	Personal		\$ 17,319,464	\$ -
34	391.2	Data Processing Equipment	Personal		\$ 145,599,023	\$ -
35	392	Transportation Equipment	Personal		\$ 207,865	\$ -
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		\$ 346,410	\$ -
40	397	Communication Equipment	Personal		\$ 93,123,790	\$ -
41	398	Misc. Equipment	Personal		\$ 3,215,865	\$ -
42	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
43	TOTAL - GENERAL PLANT				\$ 317,985,379	\$ 759,783
44	TOTAL - INTANGIBLE PLANT				\$ 295,425,298	\$ -
45	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 613,410,677	\$ 759,783
46	Average Effective Real Property Tax Rate					0.12%

NOTES

- (C) Source: Schedule C3.10 (Actual). Classification of General Plant account as Real or Personal Property
- (D) Weighted average property tax rate across CEI, OE, and TE. See Section III above.
Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax.
- (E) Service Company General gross plant balances as of 5/31/2015 adjusted to incorporate recommendations from the March 2013, April 2014, and April 2015 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 5/31/2015 Balances							
I. 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	\$ 613,410,677	\$ 87,165,657	\$ 105,629,319	\$ 46,496,529	\$ 239,291,505	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 62 x Line 1
3	Accum. Reserve	\$ (254,053,007)	\$ (36,100,932)	\$ (43,747,928)	\$ (19,257,218)	\$ (99,106,078)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 62 x Line 1
4	Net Plant	\$ 359,357,671	\$ 51,064,725	\$ 61,881,391	\$ 27,239,311	\$ 140,185,427	Line 2 + Line 3
5	Depreciation *	9.87%	\$ 8,607,511	\$ 10,430,776	\$ 4,591,480	\$ 23,629,767	Average Rate x Line 2
6	Property Tax *	0.12%	\$ 107,965	\$ 130,835	\$ 57,592	\$ 296,391	Average Rate x Line 2
7	Total Expenses		\$ 8,715,476	\$ 10,561,611	\$ 4,649,072	\$ 23,926,158	
* 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 (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	-0.81%	\$ 3,834,687	\$ 4,646,960	\$ 2,045,526	\$ 10,527,173	Line 5 - Line 12
16	Property Tax	-0.01%	\$ 46,975	\$ 56,925	\$ 25,058	\$ 128,957	Line 6 - Line 13
17	Total Expenses		\$ 3,881,662	\$ 4,703,885	\$ 2,070,584	\$ 10,656,131	Line 15 + Line 16
* In Case No. 07-551-EL-AIR, test year operating expenses included allocated depreciation and property tax associated with Service Company plant. This section calculates the difference between the estimated level of these expenses included in base rates and the estimated expenses incurred based on actual Service Company plant balances as of May 31, 2015. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.							

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

Company (A)	Utility Account (B)	Function (C)	Gross Plant May-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	\$ 1,809,633	\$ 1,809,624	\$ 9	14.29%	\$ 9
CECO The Illuminating Co.	CECO 101/6-303 2007 Software	Intangible Plant	\$ 5,873,531	\$ 5,873,497	\$ 33	14.29%	\$ 33
CECO The Illuminating Co.	CECO 101/6-303 2008 Software	Intangible Plant	\$ 1,068,377	\$ 1,095,977	\$ (27,599)	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2009 Software	Intangible Plant	\$ 3,243,375	\$ 2,678,777	\$ 564,598	14.29%	\$ 463,478
CECO The Illuminating Co.	CECO 101/6-303 2010 Software	Intangible Plant	\$ 2,804,975	\$ 1,990,154	\$ 814,821	14.29%	\$ 400,831
CECO The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,815,705	\$ 3,269,312	\$ 2,546,393	14.29%	\$ 831,064
CECO The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant	\$ 688,779	\$ 233,863	\$ 454,916	14.29%	\$ 98,426
CECO The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 2,319,837	\$ 545,638	\$ 1,774,199	14.29%	\$ 331,505
CECO The Illuminating Co.	CECO 101/6-303 2014 Software	Intangible Plant	\$ 2,911,738	\$ 115,652	\$ 2,796,086	14.29%	\$ 416,087
CECO The Illuminating Co.	CECO 101/6-303 2015 Software	Intangible Plant	\$ 367,658	\$ 2,608	\$ 365,051	14.29%	\$ 52,538
CECO The Illuminating Co.	CECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 2,001,124	\$ 2,001,124	\$ -	3.18%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 FAS109 Transmission	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	\$ 700,818	\$ 504,497	\$ 196,320	14.29%	\$ 100,147
CECO The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
Total			\$ 52,326,349	\$ 42,716,432	\$ 9,609,917		\$ 2,719,411
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	\$ 5,768,215	\$ 983,096	\$ 4,785,119	14.29%	\$ 824,278
OECO Ohio Edison Co.	OECO 101/6-303 2014 Software	Intangible Plant	\$ 4,941,488	\$ 261,451	\$ 4,680,037	14.29%	\$ 706,139
OECO Ohio Edison Co.	OECO 101/6-303 2015 Software	Intangible Plant	\$ 213,204	\$ 7,411	\$ 205,793	14.29%	\$ 30,467
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	\$ 176,048	\$ 15,265	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	\$ 1,608,800	\$ 842,315	\$ 766,486	14.29%	\$ 229,898
Total			\$ 71,719,405	\$ 53,905,732	\$ 17,813,674		\$ 4,188,039
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	\$ 834,764	\$ 834,763	\$ 1	14.29%	\$ 1
TECO Toledo Edison Co.	TECO 101/6-303 2007 Software	Intangible Plant	\$ 3,095,419	\$ 3,095,405	\$ 14	14.29%	\$ 14
TECO Toledo Edison Co.	TECO 101/6-303 2008 Software	Intangible Plant	\$ 554,937	\$ 570,435	\$ (15,499)	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2009 Software	Intangible Plant	\$ 1,801,096	\$ 1,532,265	\$ 268,831	14.29%	\$ 257,377
TECO Toledo Edison Co.	TECO 101/6-303 2010 Software	Intangible Plant	\$ 1,435,591	\$ 1,054,711	\$ 380,881	14.29%	\$ 205,146
TECO Toledo Edison Co.	TECO 101/6-303 2011 Software	Intangible Plant	\$ 2,200,111	\$ 1,242,049	\$ 958,062	14.29%	\$ 314,396
TECO Toledo Edison Co.	TECO 101/6-303 2012 Software	Intangible Plant	\$ 547,807	\$ 147,089	\$ 400,718	14.29%	\$ 78,282
TECO Toledo Edison Co.	TECO 101/6-303 2013 Software	Intangible Plant	\$ 1,577,551	\$ 199,768	\$ 1,377,782	14.29%	\$ 225,432
TECO Toledo Edison Co.	TECO 101/6-303 2014 Software	Intangible Plant	\$ 1,946,474	\$ 100,556	\$ 1,845,918	14.29%	\$ 278,151
TECO Toledo Edison Co.	TECO 101/6-303 2015 Software	Intangible Plant	\$ 38,248	\$ 7,727	\$ 30,520	14.29%	\$ 5,466
TECO Toledo Edison Co.	TECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 240,093	\$ 240,093	\$ -	3.10%	\$ -
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	\$ 560,003	\$ 398,029	\$ 161,974	14.29%	\$ 80,024
Total			\$ 25,583,631	\$ 20,148,942	\$ 5,414,689		\$ 1,445,573

NOTES

(D) - (F) Source: Actual 5/31/2015 balances, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, and April 2015 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 8/31/2015
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	5/31/2007*	8/31/2015	Incremental	Source of Column (B)	
(1)	CEI	1,927.1	2,838.4	911.4	Sch B2.1 (Estimate) Line 45	
(2)	OE	2,074.0	3,201.8	1,127.8	Sch B2.1 (Estimate) Line 47	
(3)	TE	771.5	1,147.1	375.7	Sch B2.1 (Estimate) Line 44	
(4)	Total	4,772.5	7,187.4	2,414.9	Sum: [(1) through (3)]	
	Accumulated Reserve					
(5)	CEI	(773.0)	(1,198.0)	(424.9)	-Sch B3 (Estimate) Line 46	
(6)	OE	(803.0)	(1,246.1)	(443.1)	-Sch B3 (Estimate) Line 48	
(7)	TE	(376.8)	(554.6)	(177.9)	-Sch B3 (Estimate) Line 45	
(8)	Total	(1,952.8)	(2,998.7)	(1,045.9)	Sum: [(5) through (7)]	
	Net Plant In Service					
(9)	CEI	1,154.0	1,640.5	486.4	(1) + (5)	
(10)	OE	1,271.0	1,955.7	684.8	(2) + (6)	
(11)	TE	394.7	592.5	197.8	(3) + (7)	
(12)	Total	2,819.7	4,188.7	1,369.0	Sum: [(9) through (11)]	
	ADIT					
(13)	CEI	(246.4)	(440.3)	(193.9)	- ADIT Balances (Estimate) Line 3	
(14)	OE	(197.1)	(519.2)	(322.1)	- ADIT Balances (Estimate) Line 3	
(15)	TE	(10.3)	(142.1)	(131.8)	- ADIT Balances (Estimate) Line 3	
(16)	Total	(453.8)	(1,101.6)	(647.8)	Sum: [(13) through (15)]	
	Rate Base					
(17)	CEI	907.7	1,200.2	292.5	(9) + (13)	
(18)	OE	1,073.9	1,436.5	362.6	(10) + (14)	
(19)	TE	384.4	450.4	66.0	(11) + (15)	
(20)	Total	2,366.0	3,087.1	721.2	Sum: [(17) through (19)]	
	Depreciation Exp					
(21)	CEI	60.0	91.8	31.8	Sch B-3.2 (Estimate) Line 46	
(22)	OE	62.0	96.5	34.5	Sch B-3.2 (Estimate) Line 48	
(23)	TE	24.5	37.5	12.9	Sch B-3.2 (Estimate) Line 45	
(24)	Total	146.5	225.7	79.2	Sum: [(21) through (23)]	
	Property Tax Exp					
(25)	CEI	65.0	99.7	34.7	Sch C-3.10a (Estimate) Line 4	
(26)	OE	57.4	87.6	30.2	Sch C-3.10a (Estimate) Line 4	
(27)	TE	20.1	29.1	9.0	Sch C-3.10a (Estimate) Line 4	
(28)	Total	142.4	216.4	73.9	Sum: [(25) through (27)]	
	Revenue Requirement	Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(29)	CEI	292.5	24.8	31.8	34.7	91.3
(30)	OE	362.6	30.8	34.5	30.2	95.4
(31)	TE	66.0	5.6	12.9	9.0	27.5
(32)	Total	721.2	61.2	79.2	73.9	214.2

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)
	Equity Return	Tax Rate	Income Tax	CAT 0.26%	Taxes	Rev. Req. + Tax
(36) CEI	15.1	36.09%	8.5	0.3	8.8	100.0
(37) OE	18.7	35.82%	10.4	0.3	10.7	106.1
(38) TE	3.4	35.68%	1.9	0.1	2.0	29.5
(39) Total	37.1		20.8	0.6	21.4	235.7

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

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

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

The Toledo Edison Company: 14-1630-EL-RDR
8/31/2015 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 8/31/2015 from the most current Capital Working Forecast, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR Audit Reports, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 12-1230-EL-SSO: Estimated 8/31/2015 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	\$ 17,348,767	100%	\$ 17,348,767	\$ (15,628,596)	\$ 1,720,171
2	352	Structures & Improvements	\$ 218,368	100%	\$ 218,368		\$ 218,368
3	353	Station Equipment	\$ 10,137,710	100%	\$ 10,137,710		\$ 10,137,710
4	354	Towers & Fixtures	\$ (449,977)	100%	\$ (449,977)		\$ (449,977)
5	355	Poles & Fixtures	\$ 3,689,724	100%	\$ 3,689,724		\$ 3,689,724
6	356	Overhead Conductors & Devices	\$ 5,089,211	100%	\$ 5,089,211		\$ 5,089,211
7	357	Underground Conduit	\$ 498,436	100%	\$ 498,436		\$ 498,436
8	358	Underground Conductors & Devices	\$ 386,079	100%	\$ 386,079		\$ 386,079
9	359	Roads & Trails	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 36,918,316	100%	\$ 36,918,316	\$ (15,628,596)	\$ 21,289,721

The Toledo Edison Company: 14-1630-EL-RDR
8/31/2015 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 8/31/2015 from the most current Capital Working Forecast, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR Audit Reports, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 12-1230-EL-SSO: Estimated 8/31/2015 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	\$ 4,976,087	100%	\$ 4,976,087		\$ 4,976,087
12	361	Structures & Improvements	\$ 6,020,687	100%	\$ 6,020,687		\$ 6,020,687
13	362	Station Equipment	\$ 96,257,700	100%	\$ 96,257,700		\$ 96,257,700
14	364	Poles, Towers & Fixtures	\$ 164,290,148	100%	\$ 164,290,148		\$ 164,290,148
15	365	Overhead Conductors & Devices	\$ 217,508,353	100%	\$ 217,508,353		\$ 217,508,353
16	366	Underground Conduit	\$ 13,734,655	100%	\$ 13,734,655		\$ 13,734,655
17	367	Underground Conductors & Devices	\$ 127,564,587	100%	\$ 127,564,587		\$ 127,564,587
18	368	Line Transformers	\$ 151,862,754	100%	\$ 151,862,754		\$ 151,862,754
19	369	Services	\$ 66,991,764	100%	\$ 66,991,764		\$ 66,991,764
20	370	Meters	\$ 42,113,265	100%	\$ 42,113,265		\$ 42,113,265
21	371	Installation on Customer Premises	\$ 6,614,922	100%	\$ 6,614,922		\$ 6,614,922
22	373	Street Lighting & Signal Systems	\$ 57,586,632	100%	\$ 57,586,632		\$ 57,586,632
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	100%	\$ 7,901		\$ 7,901
24		Total Distribution Plant	\$ 955,529,456	100%	\$ 955,529,456	\$ -	\$ 955,529,456

The Toledo Edison Company: 14-1630-EL-RDR
8/31/2015 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 8/31/2015 from the most current Capital Working Forecast, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR Audit Reports, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 12-1230-EL-SSO: Estimated 8/31/2015 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	\$ 1,826,097	100%	\$ 1,826,097		\$ 1,826,097
26	390	Structures & Improvements	\$ 53,596,938	100%	\$ 53,596,938		\$ 53,596,938
27	391.1	Office Furniture & Equipment	\$ 2,215,337	100%	\$ 2,215,337		\$ 2,215,337
28	391.2	Data Processing Equipment	\$ 11,948,008	100%	\$ 11,948,008		\$ 11,948,008
29	392	Transportation Equipment	\$ 1,158,069	100%	\$ 1,158,069		\$ 1,158,069
30	393	Stores Equipment	\$ 611,035	100%	\$ 611,035		\$ 611,035
31	394	Tools, Shop & Garage Equipment	\$ 5,840,708	100%	\$ 5,840,708		\$ 5,840,708
32	395	Laboratory Equipment	\$ 1,697,786	100%	\$ 1,697,786		\$ 1,697,786
33	396	Power Operated Equipment	\$ 918,321	100%	\$ 918,321		\$ 918,321
34	397	Communication Equipment	\$ 9,932,361	100%	\$ 9,932,361		\$ 9,932,361
35	398	Miscellaneous Equipment	\$ 443,547	100%	\$ 443,547		\$ 443,547
36	399.1	Asset Retirement Costs for General Plant	<u>\$ 7,345,237</u>	100%	<u>\$ 7,345,237</u>		<u>\$ 7,345,237</u>
37		Total General Plant	\$ 97,533,444	100%	\$ 97,533,444	\$ -	\$ 97,533,444

The Toledo Edison Company: 14-1630-EL-RDR
8/31/2015 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 8/31/2015 from the most current Capital Working Forecast, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR Audit Reports, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 12-1230-EL-SSO: Estimated 8/31/2015 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>							
38	303	Intangible Software	\$ 25,497,902	100%	\$ 25,497,902		\$ 25,497,902
39	303	Intangible FAS 109 Transmission	\$ 54,210	100%	\$ 54,210		\$ 54,210
40	303	Intangible FAS 109 Distribution	\$ 240,093	100%	\$ 240,093		\$ 240,093
41		Total Other Plant	\$ 25,792,206		\$ 25,792,206	\$ -	\$ 25,792,206
42		Company Total Plant Balance	<u>\$ 1,115,773,422</u>	100%	<u>\$ 1,115,773,422</u>	<u>\$ (15,628,596)</u>	<u>\$ 1,100,144,826</u>
43		Service Company Plant Allocated*					\$ 46,992,040
44		Grand Total Plant (42 + 43)					<u>\$ 1,147,136,866</u>

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

The Toledo Edison Company: 14-1630-EL-RDR
8/31/2015 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 8/31/2015 from the most current Capital Working Forecast, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR Audit Reports, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 12-1230-EL-SSO: Estimated 8/31/2015 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
			Sch B2.1 (Estimate) Column E					
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
TRANSMISSION PLANT								
1	350	Land & Land Rights	\$ 1,720,171	\$ (70)	100%	\$ (70)		\$ (70)
2	352	Structures & Improvements	\$ 218,368	\$ 202,004	100%	\$ 202,004		\$ 202,004
3	353	Station Equipment	\$ 10,137,710	\$ 4,782,659	100%	\$ 4,782,659		\$ 4,782,659
4	354	Towers & Fixtures	\$ (449,977)	\$ 38,141	100%	\$ 38,141		\$ 38,141
5	355	Poles & Fixtures	\$ 3,689,724	\$ 2,866,616	100%	\$ 2,866,616		\$ 2,866,616
6	356	Overhead Conductors & Devices	\$ 5,089,211	\$ 3,200,423	100%	\$ 3,200,423		\$ 3,200,423
7	357	Underground Conduit	\$ 498,436	\$ 175,298	100%	\$ 175,298		\$ 175,298
8	358	Underground Conductors & Devices	\$ 386,079	\$ 176,289	100%	\$ 176,289		\$ 176,289
9	359	Roads & Trails	\$ -	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 21,289,721	\$ 11,441,360	100%	\$ 11,441,360	\$0	\$ 11,441,360

The Toledo Edison Company: 14-1630-EL-RDR
8/31/2015 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 8/31/2015 from the most current Capital Working Forecast, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR Audit Reports, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 12-1230-EL-SSO: Estimated 8/31/2015 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted
			Sch B2.1 (Estimate) Column E	Company	%	Total		Jurisdiction
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
<u>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$ 4,976,087	\$ (1,083)	100%	\$ (1,083)		\$ (1,083)
12	361	Structures & Improvements	\$ 6,020,687	\$ 2,061,064	100%	\$ 2,061,064		\$ 2,061,064
13	362	Station Equipment	\$ 96,257,700	\$ 34,268,744	100%	\$ 34,268,744		\$ 34,268,744
14	364	Poles, Towers & Fixtures	\$ 164,290,148	\$ 110,226,231	100%	\$ 110,226,231		\$ 110,226,231
15	365	Overhead Conductors & Devices	\$ 217,508,353	\$ 79,382,108	100%	\$ 79,382,108		\$ 79,382,108
16	366	Underground Conduit	\$ 13,734,655	\$ 7,632,383	100%	\$ 7,632,383		\$ 7,632,383
17	367	Underground Conductors & Devices	\$ 127,564,587	\$ 44,822,301	100%	\$ 44,822,301		\$ 44,822,301
18	368	Line Transformers	\$ 151,862,754	\$ 65,211,028	100%	\$ 65,211,028		\$ 65,211,028
19	369	Services	\$ 66,991,764	\$ 65,735,297	100%	\$ 65,735,297		\$ 65,735,297
20	370	Meters	\$ 42,113,265	\$ 19,644,736	100%	\$ 19,644,736		\$ 19,644,736
21	371	Installation on Customer Premises	\$ 6,614,922	\$ 3,926,660	100%	\$ 3,926,660		\$ 3,926,660
22	373	Street Lighting & Signal Systems	\$ 57,586,632	\$ 38,111,907	100%	\$ 38,111,907		\$ 38,111,907
23	374	Asset Retirement Costs for Distribution Plant	<u>\$ 7,901</u>	<u>\$ 5,095</u>	100%	<u>\$ 5,095</u>		<u>\$ 5,095</u>
24		Total Distribution Plant	\$ 955,529,456	\$ 471,026,470	100%	\$ 471,026,470	\$0	\$ 471,026,470

The Toledo Edison Company: 14-1630-EL-RDR
8/31/2015 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 8/31/2015 from the most current Capital Working Forecast, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR Audit Reports, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 12-1230-EL-SSO: Estimated 8/31/2015 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
			Sch B2.1 (Estimate) Column E					
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
<u>GENERAL PLANT</u>								
25	389	Land & Land Rights	\$ 1,826,097	\$ -	100%	\$ -		\$ -
26	390	Structures & Improvements	\$ 53,596,938	\$ 17,338,414	100%	\$ 17,338,414		\$ 17,338,414
27	391.1	Office Furniture & Equipment	\$ 2,215,337	\$ 2,092,922	100%	\$ 2,092,922		\$ 2,092,922
28	391.2	Data Processing Equipment	\$ 11,948,008	\$ 5,653,623	100%	\$ 5,653,623		\$ 5,653,623
29	392	Transportation Equipment	\$ 1,158,069	\$ 1,227,622	100%	\$ 1,227,622		\$ 1,227,622
30	393	Stores Equipment	\$ 611,035	\$ 387,628	100%	\$ 387,628		\$ 387,628
31	394	Tools, Shop & Garage Equipment	\$ 5,840,708	\$ 2,138,888	100%	\$ 2,138,888		\$ 2,138,888
32	395	Laboratory Equipment	\$ 1,697,786	\$ 1,082,552	100%	\$ 1,082,552		\$ 1,082,552
33	396	Power Operated Equipment	\$ 918,321	\$ 893,731	100%	\$ 893,731		\$ 893,731
34	397	Communication Equipment	\$ 9,932,361	\$ 8,507,956	100%	\$ 8,507,956		\$ 8,507,956
35	398	Miscellaneous Equipment	\$ 443,547	\$ 177,720	100%	\$ 177,720		\$ 177,720
36	399.1	Asset Retirement Costs for General Plant	\$ 7,345,237	\$ 745,108	100%	\$ 745,108		\$ 745,108
37		Total General Plant	\$ 97,533,444	\$ 40,246,163	100%	\$ 40,246,163	\$0	\$ 40,246,163

The Toledo Edison Company: 14-1630-EL-RDR
8/31/2015 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 8/31/2015 from the most current Capital Working Forecast, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR Audit Reports, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 12-1230-EL-SSO: Estimated 8/31/2015 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company Plant Investment	Reserve Balances				
			Sch B2.1 (Estimate) Column E (A)	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
OTHER PLANT								
38	303	Intangible Software	\$ 25,497,902	\$ 20,226,046	100%	\$ 20,226,046		\$ 20,226,046
39	303	Intangible FAS 109 Transmission	\$ 54,210	\$ 49,037	100%	\$ 49,037		\$ 49,037
40	303	Intangible FAS 109 Distribution	\$ 240,093	\$ 240,091	100%	\$ 240,091		\$ 240,091
41		Total Other Plant	\$ 25,792,206	\$ 20,515,175		\$ 20,515,175	\$0	\$ 20,515,175
42		Removal Work in Progress (RWIP)		\$ (8,963,493)	100%	\$ (8,963,493)		\$ (8,963,493)
43		Company Total Plant (Reserve)	\$ 1,100,144,826	\$ 534,265,674	100%	\$ 534,265,674	\$0	\$ 534,265,674
44		Service Company Reserve Allocated*						\$ 20,379,002
45		Grand Total Plant (Reserve) (43 + 44)						\$ 554,644,676

* 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. 8/31/2015*	428,346,753	504,740,395	135,778,460	83,939,165
(2) Service Company Allocated ADIT**	\$ 11,927,755	\$ 14,454,324	\$ 6,362,589	
(3) Grand Total ADIT Balance***	<u>\$ 440,274,508</u>	<u>\$ 519,194,719</u>	<u>\$ 142,141,049</u>	

*Source: Estimated 8/31/2015 ADIT balances from the forecast as of June 2015.

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

*** Calculation : Line 1 + Line 2

The Toledo Edison Company: 14-1630-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of August 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) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 1,720,171	\$ (70)	0.00%	\$ -
2	352	Structures & Improvements	\$ 218,368	\$ 202,004	2.50%	\$ 5,459
3	353	Station Equipment	\$ 10,137,710	\$ 4,782,659	1.80%	\$ 182,479
4	354	Towers & Fixtures	\$ (449,977)	\$ 38,141	1.85%	\$ (8,325)
5	355	Poles & Fixtures	\$ 3,689,724	\$ 2,866,616	3.75%	\$ 138,365
6	356	Overhead Conductors & Devices	\$ 5,089,211	\$ 3,200,423	2.67%	\$ 135,882
7	357	Underground Conduit	\$ 498,436	\$ 175,298	2.00%	\$ 9,969
8	358	Underground Conductors & Devices	\$ 386,079	\$ 176,289	2.86%	\$ 11,042
9	359	Roads & Trails	\$ -	\$ -		\$ -
10		Total Transmission	\$ 21,289,721	\$ 11,441,360		\$ 474,871

The Toledo Edison Company: 14-1630-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of August 31, 2015

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 4,976,087	\$ (1,083)	0.00%	\$ -
12	361	Structures & Improvements	\$ 6,020,687	\$ 2,061,064	2.50%	\$ 150,517
13	362	Station Equipment	\$ 96,257,700	\$ 34,268,744	2.25%	\$ 2,165,798
14	364	Poles, Towers & Fixtures	\$ 164,290,148	\$ 110,226,231	3.78%	\$ 6,210,168
15	365	Overhead Conductors & Devices	\$ 217,508,353	\$ 79,382,108	3.75%	\$ 8,156,563
16	366	Underground Conduit	\$ 13,734,655	\$ 7,632,383	2.08%	\$ 285,681
17	367	Underground Conductors & Devices	\$ 127,564,587	\$ 44,822,301	2.20%	\$ 2,806,421
18	368	Line Transformers	\$ 151,862,754	\$ 65,211,028	2.62%	\$ 3,978,804
19	369	Services	\$ 66,991,764	\$ 65,735,297	3.17%	\$ 2,123,639
20	370	Meters	\$ 42,113,265	\$ 19,644,736	3.43%	\$ 1,444,485
21	371	Installation on Customer Premises	\$ 6,614,922	\$ 3,926,660	4.00%	\$ 264,597
22	373	Street Lighting & Signal Systems	\$ 57,586,632	\$ 38,111,907	3.93%	\$ 2,263,155
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ 5,095	0.00%	\$ -
24		Total Distribution	\$ 955,529,456	\$ 471,026,470		\$ 29,849,828

The Toledo Edison Company: 14-1630-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of August 31, 2015

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense (G=DxF)
			Plant Investment	Reserve Balance		
			Sch. B-2.1 (Estimate)	Sch. B-3 (Estimate)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 1,826,097	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 53,596,938	\$ 17,338,414	2.20%	\$ 1,179,133
27	391.1	Office Furniture & Equipment	\$ 2,215,337	\$ 2,092,922	3.80%	\$ 84,183
28	391.2	Data Processing Equipment	\$ 11,948,008	\$ 5,653,623	9.50%	\$ 1,135,061
29	392	Transportation Equipment	\$ 1,158,069	\$ 1,227,622	6.92%	\$ 80,138
30	393	Stores Equipment	\$ 611,035	\$ 387,628	3.13%	\$ 19,125
31	394	Tools, Shop & Garage Equipment	\$ 5,840,708	\$ 2,138,888	3.33%	\$ 194,496
32	395	Laboratory Equipment	\$ 1,697,786	\$ 1,082,552	2.86%	\$ 48,557
33	396	Power Operated Equipment	\$ 918,321	\$ 893,731	5.28%	\$ 48,487
34	397	Communication Equipment	\$ 9,932,361	\$ 8,507,956	5.88%	\$ 584,023
35	398	Miscellaneous Equipment	\$ 443,547	\$ 177,720	3.33%	\$ 14,770
36	399.1	Asset Retirement Costs for General Plant	\$ 7,345,237	\$ 745,108	0.00%	\$ -
37		Total General	\$ 97,533,444	\$ 40,246,163		\$ 3,387,973

The Toledo Edison Company: 14-1630-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of August 31, 2015

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense (G=DxF)
			Plant Investment	Reserve Balance		
			Sch. B-2.1 (Estimate)	Sch. B-3 (Estimate)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>OTHER PLANT</u>						
38	303	Intangible Software	\$ 25,497,902	\$ 20,226,046	14.29%	*
39	303	Intangible FAS 109 Transmission	\$ 54,210	\$ 49,037	2.37%	*
40	303	Intangible FAS 109 Distribution	\$ 240,093	\$ 240,091	3.10%	*
41		Total Other	\$ 25,792,206	\$ 20,515,175		\$ 1,427,640
42		Removal Work in Progress (RWIP)		(\$8,963,493)		
43		Total Company Depreciation	\$ 1,100,144,826	\$ 534,265,674		\$ 35,140,312
44		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 46,992,040	\$ 20,379,002		\$ 2,322,303
45		GRAND TOTAL (43 + 44)	\$ 1,147,136,866	\$ 554,644,676		\$ 37,462,615

* Please see the "Intangible Depreciation Expense Calculation: Estimated 8/31/2015 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 Toledo Edison Company: 14-1630-EL-RDR

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

Schedule C-3.10a (Estimate)

Page 1 of 1

Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes	\$ 28,310,116
2	Real Property Taxes	\$ 773,133
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 24,213</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 29,107,462</u></u>

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

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

Annual Personal Property Tax Expense on Estimated Plant Balances as of August 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)	\$ 21,289,721	\$ 955,529,456	\$ 97,533,444
2	Jurisdictional Real Property (b)	\$ 1,938,538	\$ 10,996,775	\$ 55,423,036
3	Jurisdictional Personal Property (1 - 2)	\$ 19,351,182	\$ 944,532,681	\$ 42,110,408
4	Purchase Accounting Adjustment (f)	\$ (12,706,769)	\$ (448,782,161)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	\$ 6,644,413	\$ 495,750,520	\$ 42,110,408
<u>Exclusions and Exemptions</u>				
6	Capitalized Asset Retirement Costs (a)	\$ -	\$ 7,901	\$ 7,345,237
7	Exempt Facilities (c)	\$ -	\$ -	\$ -
8	Real Property Classified as Personal Property (c)	\$ -	\$ 44,066,441	\$ -
9	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ 1,800,886
10	Capitalized Interest (g)	\$ 491,022.13	\$ 4,129,601.83	\$ -
11	Total Exclusions and Exemptions (6 thru 10)	\$ 491,022	\$ 48,203,944	\$ 9,146,123
12	Net Cost of Taxable Personal Property (5 - 11)	\$ 6,153,391	\$ 447,546,577	\$ 32,964,285
13	True Value Percentage (c)	75.1910%	71.5650%	32.8120%
14	True Value of Taxable Personal Property (12 x 13)	\$ 4,626,796	\$ 320,286,708	\$ 10,816,241
15	Assessment Percentage (d)	85.00%	85.00%	24.00%
16	Assessment Value (14 x 15)	\$ 3,932,777	\$ 272,243,702	\$ 2,595,898
17	Personal Property Tax Rate (e)	9.2352000%	9.2352000%	9.2352000%
18	Personal Property Tax (16 x 17)	\$ 363,200	\$ 25,142,250	\$ 239,736
19	Purchase Accounting Adjustment (f)	\$ 77,705	\$ 2,487,225	\$ -
20	Total Personal Property Tax (18 + 19)			\$ 28,310,116

(a) Schedule B-2.1 (Estimate)

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

(c) Source: TE's most recent Ohio Annual Property Tax Return Filing (Real Property Classified as Personal Property Exemption not yet certified by the state of Ohio)

(d) Statutory Assessment for Personal Property

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

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

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

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

Annual Real Property Tax Expense on Estimated Plant Balances as of August 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)	\$ 1,938,538	\$ 10,996,775	\$ 55,423,036
2	Real Property Tax Rate	<u>1.131000%</u>	<u>1.131000%</u>	<u>1.131000%</u>
3	Real Property Tax (1 x 2)	\$ 21,925	\$ 124,374	\$ 626,835
4	Total Real Property Tax (Sum of 3)			<u><u>\$ 773,133</u></u>
(a)	Schedule C-3.10a1 (Actual)			
(b)	Calculated as follows:			
	(1) Real Property Capitalized Cost	\$ 88,975,856	Book cost of real property used to compare to assessed value of real property to derive a true value percentage Calculation: (2) / (3)	
	(2) Real Property Taxes Paid	<u>\$1,006,317</u>		
	(3) Real Property Tax Rate (Paid vs. Capital Costs)	<u><u>1.131000%</u></u>		
(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 8/31/2015 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	\$ 86,436,846	\$ 15,628,596
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: Most current Capital Working Forecast, 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	\$ 4,124,197	\$ 945,348
362	\$ 3,642,265	\$ 482,441
364	\$ 212,122	\$ 88,968
365	\$ 1,670,639	\$ 660,270
367	\$ 11,986	\$ 1,413
368	\$ 212,463	\$ 56,964
370	\$ 14,191,537	\$ 3,406,947
397	\$ 2,585,231	\$ 267,249
Grand Total	\$ 26,650,439	\$ 5,909,599

LEX As implemented by the Companies, Rider LEX will recover deferred expenses associated with lost up-front line extension payments from 2009-2011. These deferred expenses are recorded as a regulatory asset, not as plant in service, on the Companies' books. Therefore, there is no adjustment to plant in service associated with Rider LEX.

EDR Exclusions related to Rider EDR(g) are determined by the WBS CE-000303.

FERC Account	CEI	
	Gross	Reserve
364	\$ 14	\$ 66
365	\$ 23	\$ 67
366	\$ 49,038	\$ 1,754
367	\$ 336	\$ (173)
368	\$ 0	\$ 54
369	\$ 0	\$ 17
371	\$ 20	\$ 2
Grand Total	\$ 49,432	\$ 1,786

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	\$ 619,947,762	\$ 88,094,577	\$ 106,755,005	\$ 46,992,040	\$ 241,841,622
(3) Reserve	\$ 268,852,264	\$ 38,203,907	\$ 46,296,360	\$ 20,379,002	\$ 104,879,268
(4) ADIT	\$ 83,939,165	\$ 11,927,755	\$ 14,454,324	\$ 6,362,589	\$ 32,744,668
(5) Rate Base	\$ 37,962,915	\$ 46,004,321	\$ 20,250,450	\$ 104,217,686	
(6) Depreciation Expense (Incremental)	\$ 4,353,552	\$ 5,275,733	\$ 2,322,303	\$ 11,951,588	
(7) Property Tax Expense (Incremental)	\$ 45,391	\$ 55,006	\$ 24,213	\$ 124,611	
(8) Total Expenses	\$ 4,398,943	\$ 5,330,739	\$ 2,346,516	\$ 12,076,199	

- (2) Estimated Gross Plant = 8/31/2015 General and Intangible Plant Balances in the most current Capital Working Forecast adjusted to reflect current assumptions and incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR audit reports
- (3) Estimated Reserve = 8/31/2015 General and Intangible Reserve Balances in the most current Capital Working Forecast adjusted to reflect current assumptions and incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR audit reports
- (4) ADIT: Estimated ADIT Balances as of 8/31/2015
- (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 8/31/2015 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 8/31/2015 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 8/31/2015: 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 August 31, 2015

Line No.	(A) Account	(B) Account Description	(C) (D) (E) Estimated 8/31/2015 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 *	\$ 43,808,829	\$ 19,787,802	\$ 24,021,026	2.20%	2.50%	2.20%	2.33%	\$ 1,021,809
32	390.3	Struct Imprv, Leasehold Imp **	\$ 14,291,232	\$ 5,989,392	\$ 8,301,839	22.34%	20.78%	0.00%	21.49%	\$ 3,070,514
33	391.1	Office Furn., Mech. Equip.	\$ 17,319,464	\$ 10,101,123	\$ 7,218,341	7.60%	3.80%	3.80%	5.18%	\$ 897,877
34	391.2	Data Processing Equipment	\$ 146,676,432	\$ 42,207,148	\$ 104,469,284	10.56%	17.00%	9.50%	13.20%	\$ 19,356,612
35	392	Transportation Equipment	\$ 207,865	\$ 40,831	\$ 167,034	6.07%	7.31%	6.92%	6.78%	\$ 14,099
36	393	Stores Equipment	\$ 16,747	\$ 6,125	\$ 10,622	6.67%	2.56%	3.13%	4.17%	\$ 698
37	394	Tools, Shop, Garage Equip.	\$ 210,419	\$ 19,634	\$ 190,785	4.62%	3.17%	3.33%	3.73%	\$ 7,847
38	395	Laboratory Equipment	\$ 112,395	\$ 27,091	\$ 85,304	2.31%	3.80%	2.86%	3.07%	\$ 3,456
39	396	Power Operated Equipment	\$ 346,410	\$ 52,280	\$ 294,130	4.47%	3.48%	5.28%	4.19%	\$ 14,516
40	397	Communication Equipment ***	\$ 93,123,790	\$ 27,725,909	\$ 65,397,881	7.50%	5.00%	5.88%	6.08%	\$ 5,663,469
41	398	Misc. Equipment	\$ 3,137,168	\$ 821,541	\$ 2,315,627	6.67%	4.00%	3.33%	4.84%	\$ 151,914
42	399.1	ARC General Plant	\$ 40,721	\$ 24,602	\$ 16,120	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 319,522,420	\$ 106,803,478	\$ 212,718,942					\$ 30,202,810
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	\$ 11,236,281	\$ 8,850,209	\$ 2,386,072	14.29%	14.29%	14.29%	14.29%	\$ 1,605,665
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	\$ 7,404,178	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
53	303	FECO 101/6-303 2009 Software	\$ 15,969,099	\$ 14,048,801	\$ 1,920,298	14.29%	14.29%	14.29%	14.29%	\$ 1,920,298
54	303	FECO 101/6-303 2010 Software	\$ 19,353,964	\$ 14,668,104	\$ 4,685,860	14.29%	14.29%	14.29%	14.29%	\$ 2,765,681
55	303	FECO 101/6-303 2011 Software	\$ 53,735,162	\$ 31,353,805	\$ 22,381,357	14.29%	14.29%	14.29%	14.29%	\$ 7,678,755
56	303	FECO 101/6-303 2012 Software	\$ 37,727,984	\$ 14,547,533	\$ 23,180,451	14.29%	14.29%	14.29%	14.29%	\$ 5,391,329
57	303	FECO 101/6-303 2013 Software	\$ 79,342,208	\$ 16,400,380	\$ 62,941,827	14.29%	14.29%	14.29%	14.29%	\$ 11,338,001
58	303	FECO 101/6-303 2014 Software	\$ 22,629,466	\$ 2,333,937	\$ 20,295,529	14.29%	14.29%	14.29%	14.29%	\$ 3,233,751
59	303	FECO 101/6-303 2015 Software	\$ 620,946	\$ 47,038	\$ 573,908	14.29%	14.29%	14.29%	14.29%	\$ 88,733
60			\$ 300,425,342	\$ 162,060,040	\$ 138,365,302					\$ 34,022,213
61	Removal Work in Progress (RWIP)		\$ (11,255)							
62	TOTAL - GENERAL & INTANGIBLE		\$ 619,947,762	\$ 268,852,264	\$ 351,084,244				10.36%	\$ 64,225,023

NOTES

- (C) - (E) Estimated 8/31/2015 balances. Source: Most current Capital Working Forecast adjusted to reflect current assumptions and incorporate recommendations from the March 2013, April 2014, and April 2015 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 8/31/2015. 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

* 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 (Estimate)

III. Estimated Average Real Property Tax Rates on General Plant as of August 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	Average Rate	1.77%	0.95%	1.13%	1.28%	Schedule C3.10a2 (Estimate)
* Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax. Accordingly, for purposes of determining the average Property Tax rate applicable to Service Company plant, only Real Property Tax is considered.						
** Weighted average based on Service Company allocation factors.						
Assumes that the tax rate for Service Company plant is equal to the weighted average of the three operating companies.						

IV. Estimated Property Tax Rate for Service Company General Plant as of August 31, 2015						
No.	(A) Account	(B) Account Description	(C) Tax Category	(D) Avg. Tax Rate	(E) Gross Plant	(F) Property Tax
27	389	Fee Land & Easements	Real	1.28%	\$ 230,947	\$ 2,964
28	390	Structures, Improvements	Real	1.28%	\$ 43,808,829	\$ 562,258
29	390.3	Struct Imprv, Leasehold Imp	Real	1.28%	\$ 14,291,232	\$ 183,419
30	391.1	Office Furn., Mech. Equip.	Personal		\$ 17,319,464	\$ -
31	391.2	Data Processing Equipment	Personal		\$ 146,676,432	\$ -
32	392	Transportation Equipment	Personal		\$ 207,865	\$ -
33	393	Stores Equipment	Personal		\$ 16,747	\$ -
34	394	Tools, Shop, Garage Equip.	Personal		\$ 210,419	\$ -
35	395	Laboratory Equipment	Personal		\$ 112,395	\$ -
36	396	Power Operated Equipment	Personal		\$ 346,410	\$ -
37	397	Communication Equipment	Personal		\$ 93,123,790	\$ -
38	398	Misc. Equipment	Personal		\$ 3,137,168	\$ -
39	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
40	TOTAL - GENERAL PLANT				\$ 319,522,420	\$ 748,641
41	TOTAL - INTANGIBLE PLANT				\$ 300,425,342	\$ -
42	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 619,947,762	\$ 748,641
43	Average Effective Real Property Tax Rate					0.12%

NOTES

- (C) Source: Schedule C3.10 (Estimate). Classification of General Plant account as Real or Personal Property
- (D) Weighted average property tax rate across CEI, OE, and TE. See Section III above.
 Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax.
- (E) Estimated Service Company General gross plant balances as of 8/31/2015. Source: Most current Capital Working Forecast adjusted to reflect current assumptions and incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR audit reports.
- (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

Incremental Depreciation and Property Tax Associated with Service Company Plant

Case No. 07-551-EL-AIR vs. Estimated 8/31/2015 Balances

<u>I. Estimated Allocated Service Company Plant and Related Expenses as of August 31, 2015</u>							
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	\$ 619,947,762	\$ 88,094,577	\$ 106,755,005	\$ 46,992,040	\$ 241,841,622	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 62 x Line 1
3	Accum. Reserve	\$ (268,852,264)	\$ (38,203,907)	\$ (46,296,360)	\$ (20,379,002)	\$ (104,879,268)	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 62 x Line 1
4	Net Plant	<u>\$ 351,095,499</u>	<u>\$ 49,890,670</u>	<u>\$ 60,458,645</u>	<u>\$ 26,613,039</u>	<u>\$ 136,962,354</u>	Line 2 + Line 3
5	Depreciation *	10.36%	\$ 9,126,376	\$ 11,059,549	\$ 4,868,257	\$ 25,054,182	Average Rate x Line 2
6	Property Tax *	0.12%	\$ 106,382	\$ 128,916	\$ 56,747	\$ 292,045	Average Rate x Line 2
7	Total Expenses		<u>\$ 9,232,758</u>	<u>\$ 11,188,465</u>	<u>\$ 4,925,004</u>	<u>\$ 25,346,226</u>	
<p>* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 8/31/2015. See line 62 of the "Depreciation Rate for Service Company Plant (Estimate)" workpaper and line 43 of the "Property Tax Rate for Service Company Plant (Estimate)" workpaper for more details.</p>							

<u>II. Estimated Allocated Service Company Plant and Related Expenses as of May 31, 2007</u>							
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>							

<u>III. Estimated Incremental Expenses Associated with Allocated Service Company Plant *</u>							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
15	Depreciation	-0.32%	\$ 4,353,552	\$ 5,275,733	\$ 2,322,303	\$ 11,951,588	Line 5 - Line 12
16	Property Tax	-0.02%	\$ 45,391	\$ 55,006	\$ 24,213	\$ 124,611	Line 6 - Line 13
17	Total Expenses		<u>\$ 4,398,943</u>	<u>\$ 5,330,739</u>	<u>\$ 2,346,516</u>	<u>\$ 12,076,199</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 August 31, 2015. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.</p>							

Intangible Depreciation Expense Calculation
Estimated 8/31/2015 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 Aug-15 (D)	Reserve Aug-15 (E)	Net Plant Aug-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	\$ 1,809,633	\$ 1,809,633	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2007 Software	Intangible Plant	\$ 5,873,531	\$ 5,873,531	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2008 Software	Intangible Plant	\$ 1,068,377	\$ 1,068,377	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2009 Software	Intangible Plant	\$ 3,243,375	\$ 2,809,069	\$ 434,306	14.29%	\$ 434,306
CECO The Illuminating Co.	CECO 101/6-303 2010 Software	Intangible Plant	\$ 2,804,975	\$ 2,087,933	\$ 717,042	14.29%	\$ 400,831
CECO The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,815,705	\$ 3,475,777	\$ 2,339,928	14.29%	\$ 831,064
CECO The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant	\$ 688,779	\$ 261,756	\$ 427,022	14.29%	\$ 98,426
CECO The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 2,319,837	\$ 637,486	\$ 1,682,350	14.29%	\$ 331,505
CECO The Illuminating Co.	CECO 101/6-303 2014 Software	Intangible Plant	\$ 2,911,738	\$ 230,560	\$ -	14.29%	\$ 416,087
CECO The Illuminating Co.	CECO 101/6-303 2015 Software	Intangible Plant	\$ 367,658	\$ 15,492	\$ -	14.29%	\$ 52,538
CECO The Illuminating Co.	CECO 101/6-303 FAS109 Dist. Forecast	Intangible Plant	\$ 2,001,124	\$ 2,001,124	\$ -	3.18%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 FAS109 Transm-FCT	Intangible Plant	\$ 1,176,339	\$ 1,058,248	\$ 118,091	2.15%	\$ 25,291
CECO The Illuminating Co.	CECO 101/6-303 Software	Intangible Plant	\$ 1,125,820	\$ 532,614	\$ 593,205	14.29%	\$ 160,880
CECO The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
Total			\$ 52,751,351	\$ 43,406,060	\$ 6,311,946		\$ 2,750,929
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	\$ 1,343,335	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2009 Software	Intangible Plant	\$ 4,181,335	\$ 3,720,679	\$ 460,656	14.29%	\$ 460,656
OECO Ohio Edison Co.	OECO 101/6-303 2010 Software	Intangible Plant	\$ 3,293,501	\$ 2,527,486	\$ 766,015	14.29%	\$ 470,641
OECO Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 8,308,266	\$ 4,692,611	\$ 3,615,655	14.29%	\$ 1,187,251
OECO Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant	\$ 940,861	\$ 416,023	\$ 524,838	14.29%	\$ 134,449
OECO Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$ 5,768,215	\$ 1,218,430	\$ 4,549,785	14.29%	\$ 824,278
OECO Ohio Edison Co.	OECO 101/6-303 2014 Software	Intangible Plant	\$ 4,941,488	\$ 453,781	\$ 4,487,707	14.29%	\$ 706,139
OECO Ohio Edison Co.	OECO 101/6-303 2015 Software	Intangible Plant	\$ 213,204	\$ 14,674	\$ 198,530	14.29%	\$ 30,467
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	\$ 177,378	\$ 13,936	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	\$ 1,608,800	\$ 897,645	\$ 711,155	14.29%	\$ 229,898
Total			\$ 71,719,405	\$ 54,930,294	\$ 16,789,112		\$ 4,051,182
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	\$ 834,764	\$ 834,764	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2007 Software	Intangible Plant	\$ 3,095,419	\$ 3,095,419	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2008 Software	Intangible Plant	\$ 554,937	\$ 554,937	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2009 Software	Intangible Plant	\$ 1,801,096	\$ 1,594,303	\$ 206,793	14.29%	\$ 206,793
TECO Toledo Edison Co.	TECO 101/6-303 2010 Software	Intangible Plant	\$ 1,435,591	\$ 1,100,416	\$ 335,175	14.29%	\$ 205,146
TECO Toledo Edison Co.	TECO 101/6-303 2011 Software	Intangible Plant	\$ 2,200,111	\$ 1,319,729	\$ 880,381	14.29%	\$ 314,396
TECO Toledo Edison Co.	TECO 101/6-303 2012 Software	Intangible Plant	\$ 547,807	\$ 171,623	\$ 376,184	14.29%	\$ 78,282
TECO Toledo Edison Co.	TECO 101/6-303 2013 Software	Intangible Plant	\$ 1,577,551	\$ 267,528	\$ 1,310,023	14.29%	\$ 225,432
TECO Toledo Edison Co.	TECO 101/6-303 2014 Software	Intangible Plant	\$ 1,946,474	\$ 176,416	\$ 1,770,058	14.29%	\$ 278,151
TECO Toledo Edison Co.	TECO 101/6-303 2015 Software	Intangible Plant	\$ 38,248	\$ 8,805	\$ 29,443	14.29%	\$ 5,466
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	\$ 49,037	\$ 5,173	2.37%	\$ 1,285
TECO Toledo Edison Co.	TECO 101/6-303 Software	Intangible Plant	\$ 788,578	\$ 424,780	\$ 363,798	14.29%	\$ 112,688
Total			\$ 25,792,206	\$ 20,515,175	\$ 5,277,031		\$ 1,427,640

NOTES

- (D) - (F) Source: Most current Capital Working Forecast adjusted to reflect current assumptions and incorporate recommendations from the March 2013, April 2014, and April 2015 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 September - November 2015 Rider DCR Rates

	(A)	(B)
	Company	Rev Req 8/31/2015
(1)	CEI	\$ 100,031,934
(2)	OE	\$ 106,117,365
(3)	TE	\$ 29,501,975
(4)	TOTAL	\$ 235,651,275

NOTES

(B) Annual Revenue Requirement based on estimated 8/31/2015 Rate Base

II. Quarterly Revenue Requirement Additions

	(A)	(B)	(C)	(D)
	Description	CEI	OE	TE
(1)	DCR Audit Expense Recovery	\$ 35,690	\$ 40,917	\$ 35,001
	June - August 2015 Reconciliation			
(2)	Amount Adjusted for September - November 2015	\$ (956,243)	\$ (442,893)	\$ (74,144)
	April 2015 DCR Audit			
(3)	Recommendations	\$ (903,220)	\$ (27,862)	\$ (194,853)
(4)	Total Reconciliation	\$ (1,823,772)	\$ (429,838)	\$ (233,996)

SOURCES

- Line 1: Source: Remaining DCR Audit Expenses to be recovered during September - November 2015.
Line 2: Source: "Quarterly Revenue Requirement Additions: Calculation of June - August 2015 Reconciliation Amount Adjusted for September - November 2015" workpaper, Section III, Col. G
Line 3: Source: Cumulative revenue requirement impact of recommendations from the April 2015 Rider DCR audit report
Line 4: Calculation: Line 1 + Line 2 + Line 3

Rider Charge Calculation - Rider DCR

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

	(A)	(B)	(C)	(D)	(E)	(F)
	Company	Rate Schedule	Annual KWH Sales		Annual Rev Req Allocations	Quarterly Reconciliation
			Total	% Total		
(1)	CEI	RS	5,462,237,701	33.04%	\$ 33,052,113	\$ (602,603)
(2)		GS, GP, GSU	11,069,177,291	66.96%	\$ 66,979,821	\$ (1,221,169)
(3)			16,531,414,992	100.00%	\$ 100,031,934	\$ (1,823,772)
(4)	OE	RS	9,193,439,681	46.05%	\$ 48,862,363	\$ (197,922)
(5)		GS, GP, GSU	10,772,512,579	53.95%	\$ 57,255,003	\$ (231,917)
(6)			19,965,952,260	100.00%	\$ 106,117,365	\$ (429,838)
(7)	TE	RS	2,519,315,881	44.28%	\$ 13,062,072	\$ (103,602)
(8)		GS, GP, GSU	3,170,806,988	55.72%	\$ 16,439,903	\$ (130,394)
(9)			5,690,122,869	100.00%	\$ 29,501,975	\$ (233,996)
(10)	OH	RS	17,174,993,263	40.71%	\$ 94,976,548	\$ (904,127)
(11)	TOTAL	GS, GP, GSU	25,012,496,859	59.29%	\$ 140,674,727	\$ (1,583,480)
(12)			42,187,490,121	100.00%	\$ 235,651,275	\$ (2,487,607)

NOTES

- (C) Source: Forecast for September 2015 through August 2016 (All forecasted numbers associated with the 2015 Budget as of June 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 4 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%	\$ 60,294,163	\$ (1,099,277)
(3)		GP	0.63%	1.19%	1.33%	\$ 893,475	\$ (16,290)
(4)		GSU	4.06%	7.74%	8.65%	\$ 5,792,183	\$ (105,603)
(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%	\$ 66,979,821	\$ (1,221,169)
(10)		Subtotal (GT, STL, POL, TRF)		10.55%			
(11)	OE	RS	62.45%	0.00%	0.00%	\$ -	\$ -
(12)		GS	27.10%	72.17%	81.75%	\$ 46,807,661	\$ (189,599)
(13)		GP	5.20%	13.85%	15.69%	\$ 8,982,928	\$ (36,386)
(14)		GSU	0.85%	2.26%	2.56%	\$ 1,464,414	\$ (5,932)
(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%	\$ 57,255,003	\$ (231,917)
(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%	\$ 14,259,932	\$ (113,103)
(23)		GP	4.80%	11.42%	12.97%	\$ 2,132,767	\$ (16,916)
(24)		GSU	0.11%	0.25%	0.29%	\$ 47,204	\$ (374)
(25)		GT	1.38%	3.29%	0.00%	\$ -	\$ -
(26)		STL	2.91%	6.92%	0.00%	\$ -	\$ -
(27)		POL	0.69%	1.64%	0.00%	\$ -	\$ -
(28)		TRF	0.05%	0.12%	0.00%	\$ -	\$ -
(29)			100.00%	100.00%	100.00%	\$ 16,439,903	\$ (130,394)
(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	\$ 33,052,113	5,462,237,701	\$ 0.006051
(2)	OE	RS	\$ 48,862,363	9,193,439,681	\$ 0.005315
(3)	TE	RS	\$ 13,062,072	2,519,315,881	\$ 0.005185
(4)			\$ 94,976,548	17,174,993,263	

NOTES

- (C) Source: Section III, Column E.
(D) Source: Forecast for September 2015 through August 2016 (All forecasted numbers associated with the 2015 Budget as of June 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	\$ 60,294,163	22,212,164	\$ 2.7145 per kW
(2)		GP	\$ 893,475	890,461	\$ 1.0034 per kW
(3)		GSU	\$ 5,792,183	8,885,863	\$ 0.6518 per kW
(4)			\$ 66,979,821		
(5)	OE	GS	\$ 46,807,661	24,561,405	\$ 1.9057 per kW
(6)		GP	\$ 8,982,928	7,233,237	\$ 1.2419 per kW
(7)		GSU	\$ 1,464,414	2,723,906	\$ 0.5376 per kVa
(8)			\$ 57,255,003		
(9)	TE	GS	\$ 14,259,932	7,563,067	\$ 1.8855 per kW
(10)		GP	\$ 2,132,767	2,740,295	\$ 0.7783 per kW
(11)		GSU	\$ 47,204	221,377	\$ 0.2132 per kVa
(12)			\$ 16,439,903		

NOTES

- (C) Source: Section IV, Column F.
(D) Source: Forecast for September 2015 through August 2016 (All forecasted numbers associated with the 2015 Budget as of June 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	\$ (602,603)	1,180,360,601	\$ (0.000511)
(2)	OE	RS	\$ (197,922)	1,992,836,820	\$ (0.000099)
(3)	TE	RS	\$ (103,602)	527,498,248	\$ (0.000196)
(4)			\$ (904,127)	3,700,695,668	

NOTES

- (C) Source: Section III, Column F.
(D) Source: Forecast for September through November 2015 (All forecasted numbers associated with the 2015 Budget as of June 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	\$ (1,099,277)	5,626,132	\$ (0.1954) per kW
(2)		GP	\$ (16,290)	229,494	\$ (0.0710) per kW
(3)		GSU	\$ (105,603)	2,230,950	\$ (0.0473) per kW
(4)			\$ (1,221,169)		
(5)	OE	GS	\$ (189,599)	6,293,597	\$ (0.0301) per kW
(6)		GP	\$ (36,386)	1,879,591	\$ (0.0194) per kW
(7)		GSU	\$ (5,932)	697,738	\$ (0.0085) per kVa
(8)			\$ (231,917)		
(9)	TE	GS	\$ (113,103)	1,933,234	\$ (0.0585) per kW
(10)		GP	\$ (16,916)	743,404	\$ (0.0228) per kW
(11)		GSU	\$ (374)	59,024	\$ (0.0063) per kVa
(12)			\$ (130,394)		

NOTES

- (C) Source: Section IV, Column G.
(D) Source: Forecast for September through November 2015 (All forecasted numbers associated with the 2015 Budget as of June 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 September - November 2015
(1)	CEI	RS	\$ 0.006051 per kWh	\$ (0.000511) per kWh	\$ 0.002961 per kWh
(2)		GS	\$ 2.7145 per kW	\$ (0.1954) per kW	\$ 1.3464 per kW
(3)		GP	\$ 1.0034 per kW	\$ (0.0710) per kW	\$ 0.4984 per kW
(4)		GSU	\$ 0.6518 per kW	\$ (0.0473) per kW	\$ 0.3231 per kW
(5)					
(6)	OE	RS	\$ 0.005315 per kWh	\$ (0.000099) per kWh	\$ 0.002788 per kWh
(7)		GS	\$ 1.9057 per kW	\$ (0.0301) per kW	\$ 1.0025 per kW
(8)		GP	\$ 1.2419 per kW	\$ (0.0194) per kW	\$ 0.6534 per kW
(9)		GSU	\$ 0.5376 per kVa	\$ (0.0085) per kVa	\$ 0.2828 per kVa
(10)					
(11)	TE	RS	\$ 0.005185 per kWh	\$ (0.000196) per kWh	\$ 0.002666 per kWh
(12)		GS	\$ 1.8855 per kW	\$ (0.0585) per kW	\$ 0.9765 per kW
(13)		GP	\$ 0.7783 per kW	\$ (0.0228) per kW	\$ 0.4038 per kW
(14)		GSU	\$ 0.2132 per kVa	\$ (0.0063) per kVa	\$ 0.1106 per kVa
(15)					

NOTES

- (C) Source: Sections V and VI, Column E
(D) Source: Sections VII and VIII, Column E
(E) Calculation: Column C + Column D. Rates for CEI, OE, and TE adjusted based on the ratio of remaining revenue under the revenue cap to unadjusted revenue (approx. 53.45%) such that the estimated 2015 Rider DCR revenue does not exceed the annual aggregate revenue cap.

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

X. Annual Rider DCR Revenue Through February 28, 2015

	(A)	(B)	(C)	(D)	(E)	(F)
	Company	Annual Revenue Thru 5/31/2015	2014 Revenue vs. Revenue Cap	2015 Revenue Cap	Actual 2015 Revenue Cap	Under (Over) 2015 Revenue Cap
	CEI	\$ 42,652,879			\$ 141,079,584	\$ 98,426,704
	OE	\$ 40,908,395			\$ 100,771,131	\$ 59,862,736
	TE	\$ 11,476,991			\$ 60,462,679	\$ 48,985,687
	Total	\$ 95,038,266	\$ (2,207,737)	\$ 203,750,000	\$ 201,542,263	\$ 106,503,997

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

Quarterly Revenue Requirement Additions: Calculation of June - August 2015 Reconciliation Amount Adjusted for September - November 2015

I. Rider DCR June - August 2015 Rates Based on Estimated 5/31/2015 Rate Base

(A) Company	(B) Rate Schedule	(C) Allocation	(D) (E) (F) Annual Revenue Requirements			(G) (H) (I) Quarterly Reconciliation			(J) June - August 2015 Rate Estimated Rate Base
			Rev. Req	Billing Units	Rate	Rev. Req	Billing Units	Rate	
CEI	RS	32.95%	\$ 35,940,395	5,420,093,415	\$ 0.006631 per kWh	\$ (139,720)	1,500,251,266	\$ (0.000093) per kWh	\$ 0.006538 per kWh
	GS	60.35%	\$ 65,820,216	22,150,269	\$ 2.9715 per kW	\$ (255,880)	5,904,264	\$ (0.0433) per kW	\$ 2.9282 per kW
	GP	0.89%	\$ 975,363	880,941	\$ 1.1072 per kW	\$ (3,792)	226,581	\$ (0.0167) per kW	\$ 1.0904 per kW
	GSU	5.80%	\$ 6,323,046	8,856,602	\$ 0.7139 per kW	\$ (24,581)	2,316,911	\$ (0.0106) per kW	\$ 0.7033 per kW
		100.00%	\$ 109,059,021			\$ (423,973)			
OE	RS	46.61%	\$ 51,492,708	9,148,605,818	\$ 0.005628 per kWh	\$ (48,908)	2,432,545,776	\$ (0.000020) per kWh	\$ 0.005608 per kWh
	GS	43.65%	\$ 48,228,862	23,910,737	\$ 2.0170 per kW	\$ (45,808)	6,319,659	\$ (0.0072) per kW	\$ 2.0098 per kW
	GP	8.38%	\$ 9,255,672	6,966,939	\$ 1.3285 per kW	\$ (8,791)	1,821,968	\$ (0.0048) per kW	\$ 1.3237 per kW
	GSU	1.37%	\$ 1,508,877	2,737,499	\$ 0.5512 per kVa	\$ (1,433)	701,166	\$ (0.0020) per kVa	\$ 0.5491 per kVa
		100.00%	\$ 110,486,120			\$ (104,941)			
TE	RS	43.87%	\$ 13,480,822	2,496,505,130	\$ 0.005400 per kWh	\$ 70,397	728,655,088	\$ 0.000097 per kWh	\$ 0.005496 per kWh
	GS	48.69%	\$ 14,960,148	7,579,424	\$ 1.9738 per kW	\$ 78,122	2,007,698	\$ 0.0389 per kW	\$ 2.0127 per kW
	GP	7.28%	\$ 2,237,494	2,786,027	\$ 0.8031 per kW	\$ 11,684	729,370	\$ 0.0160 per kW	\$ 0.8191 per kW
	GSU	0.16%	\$ 49,522	225,259	\$ 0.2198 per kVa	\$ 259	55,851	\$ 0.0046 per kVa	\$ 0.2245 per kVa
		100.00%	\$ 30,727,987			\$ 160,461			
TOTAL			\$ 250,273,127			\$ (368,453)			

Notes:

Source: See "Rider Charge Calculation - Rider DCR" workpaper from Rider DCR filing April 2, 2015.

Quarterly Revenue Requirement Additions: Calculation of June - August 2015 Reconciliation Amount Adjusted for September - November 2015

II. Rider DCR June - August 2015 Rates Based on Actual 5/31/2015 Rate Base

(A) Company	(B) Rate Schedule	(C) Allocation	(D) (E) (F) Annual Revenue Requirements			(G) (H) (I) Quarterly Reconciliation			(J) June - August 2015 Rate Actual Rate Base
			Rev. Req	Billing Units	Rate	Rev. Req	Billing Units	Rate	
CEI	RS	32.95%	\$ 34,771,337	5,420,093,415	\$ 0.006415 per kWh	\$ (139,720)	1,500,251,266	\$ (0.000093) per kWh	\$ 0.006322 per kWh
	GS	60.35%	\$ 63,679,236	22,150,269	\$ 2.8749 per kW	\$ (255,880)	5,904,264	\$ (0.0433) per kW	\$ 2.8315 per kW
	GP	0.89%	\$ 943,637	880,941	\$ 1.0712 per kW	\$ (3,792)	226,581	\$ (0.0167) per kW	\$ 1.0544 per kW
	GSU	5.80%	\$ 6,117,372	8,856,602	\$ 0.6907 per kW	\$ (24,581)	2,316,911	\$ (0.0106) per kW	\$ 0.6801 per kW
		100.00%	\$ 105,511,582			\$ (423,973)			
OE	RS	46.61%	\$ 50,712,904	9,148,605,818	\$ 0.005543 per kWh	\$ (48,908)	2,432,545,776	\$ (0.000020) per kWh	\$ 0.005523 per kWh
	GS	43.65%	\$ 47,498,485	23,910,737	\$ 1.9865 per kW	\$ (45,808)	6,319,659	\$ (0.0072) per kW	\$ 1.9792 per kW
	GP	8.38%	\$ 9,115,505	6,966,939	\$ 1.3084 per kW	\$ (8,791)	1,821,968	\$ (0.0048) per kW	\$ 1.3036 per kW
	GSU	1.37%	\$ 1,486,027	2,737,499	\$ 0.5428 per kVa	\$ (1,433)	701,166	\$ (0.0020) per kVa	\$ 0.5408 per kVa
		100.00%	\$ 108,812,921			\$ (104,941)			
TE	RS	43.87%	\$ 13,363,169	2,496,505,130	\$ 0.005353 per kWh	\$ 70,397	728,655,088	\$ 0.000097 per kWh	\$ 0.005449 per kWh
	GS	48.69%	\$ 14,829,583	7,579,424	\$ 1.9566 per kW	\$ 78,122	2,007,698	\$ 0.0389 per kW	\$ 1.9955 per kW
	GP	7.28%	\$ 2,217,967	2,786,027	\$ 0.7961 per kW	\$ 11,684	729,370	\$ 0.0160 per kW	\$ 0.8121 per kW
	GSU	0.16%	\$ 49,090	225,259	\$ 0.2179 per kVa	\$ 259	55,851	\$ 0.0046 per kVa	\$ 0.2226 per kVa
		100.00%	\$ 30,459,808			\$ 160,461			
TOTAL			\$ 244,784,311			\$ (368,453)			

- (C) Source: Rider DCR filing April 2, 2015
(D) Calculation: Annual DCR Revenue Requirement based on actual 5/31/2015 Rate Base x Column C
(E) Estimated billing units for June 2015 - May 2016. Source: Rider DCR filing April 2, 2015.
(F) Calculation: Column D / Column E
(G) Source: Rider DCR filing April 2, 2015
(H) Estimated billing units for June - August 2015. Source: Rider DCR filing April 2, 2015.
(I) Calculation: Column G / Column H
(J) Calculation: Column F + Column I

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 June - August 2015 Reconciliation Amount Adjusted for September - November 2015

III. Estimated Rider DCR Reconciliation Amount for September - November 2015

(A)	(B)	(C)	(D)	(E)	(F)	(G)
Company	Rate Schedule	June - August 2015 Rate Estimated Rate Base	June - August 2015 Rate Actual Rate Base	Difference	Billing Units	Reconciliation Amount
CEI	RS	\$ 0.006538 per kWh	\$ 0.006322 per kWh	\$ (0.000216) per kWh	1,500,251,266	\$ (323,589)
	GS	\$ 2.9282 per kW	\$ 2.8315 per kW	\$ (0.0967) per kW	5,904,264	\$ (570,689)
	GP	\$ 1.0904 per kW	\$ 1.0544 per kW	\$ (0.0360) per kW	226,581	\$ (8,160)
	GSU	\$ 0.7033 per kW	\$ 0.6801 per kW	\$ (0.0232) per kW	2,316,911	\$ (53,805)
						\$ (956,243)
OE	RS	\$ 0.005608 per kWh	\$ 0.005523 per kWh	\$ (0.000085) per kWh	2,432,545,776	\$ (207,344)
	GS	\$ 2.009789 per kW	\$ 1.979243 per kW	\$ (0.0305) per kW	6,319,659	\$ (193,040)
	GP	\$ 1.323688 per kW	\$ 1.303570 per kW	\$ (0.0201) per kW	1,821,968	\$ (36,656)
	GSU	\$ 0.549144 per kVa	\$ 0.540797 per kVa	\$ (0.0083) per kVa	701,166	\$ (5,853)
						\$ (442,893)
TE	RS	\$ 0.005496 per kWh	\$ 0.005449 per kWh	\$ (0.000047) per kWh	728,655,088	\$ (34,340)
	GS	\$ 2.0127 per kW	\$ 1.9955 per kW	\$ (0.0172) per kW	2,007,698	\$ (34,585)
	GP	\$ 0.8191 per kW	\$ 0.8121 per kW	\$ (0.0070) per kW	729,370	\$ (5,112)
	GSU	\$ 0.2245 per kVa	\$ 0.2226 per kVa	\$ (0.0019) per kVa	55,851	\$ (107)
						\$ (74,144)
TOTAL						\$ (1,473,280)

- (C) Source: Section I, Column J.
(D) Source: Section II, Column J.
(E) Calculation: Column D - Column C
(F) Estimated billing units for June - August 2015. Source: Rider DCR filing April 2, 2015.
(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 June 2015.

Annual Energy (September 2015 - August 2016) :

Source: 2015 Budget as of June 2015.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	5,462,237,701	9,193,439,681	2,519,315,881	17,174,993,263
GS	kWh	6,625,943,537	6,681,337,022	2,021,056,500	15,328,337,058
GP	kWh	449,575,101	3,016,974,340	1,037,341,969	4,503,891,410
GSU	kWh	3,993,658,653	1,074,201,218	112,408,520	5,180,268,391
Total		16,531,414,992	19,965,952,260	5,690,122,869	42,187,490,121

Annual Demand (September 2015 - August 2016) :

Source: 2015 Budget as of June 2015.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	22,212,164	24,561,405	7,563,067
GP	kW	890,461	7,233,237	2,740,295
GSU	kW/kVA	8,885,863	2,723,906	221,377

September - November 2015 Energy:

Source: 2015 Budget as of June 2015.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	1,180,360,601	1,992,836,820	527,498,248	3,700,695,668
GS	kWh	1,580,271,940	1,574,850,748	476,248,303	3,631,370,992
GP	kWh	113,074,625	744,064,756	250,991,733	1,108,131,114
GSU	kWh	965,462,134	264,147,299	27,399,690	1,257,009,122
Total		3,839,169,300	4,575,899,623	1,282,137,973	9,697,206,896

September - November 2015 Demand:

Source: 2015 Budget as of June 2015.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	5,626,132	6,293,597	1,933,234
GP	kW	229,494	1,879,591	743,404
GSU	kW/kVA	2,230,950	697,738	59,024

The Toledo Edison Company
Case No. 14-1630-EL-RDR
Typical Bills - Comparison (DCR August 2015 vs. DCR September 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	\$ 40.47	\$ 39.76	\$ (0.71)	-1.7%
2	0	500	\$ 76.70	\$ 75.29	\$ (1.42)	-1.8%
3	0	750	\$ 112.88	\$ 110.76	\$ (2.12)	-1.9%
4	0	1,000	\$ 149.08	\$ 146.25	\$ (2.83)	-1.9%
5	0	1,250	\$ 185.27	\$ 181.73	\$ (3.54)	-1.9%
6	0	1,500	\$ 221.49	\$ 217.25	\$ (4.25)	-1.9%
7	0	2,000	\$ 293.89	\$ 288.23	\$ (5.66)	-1.9%
8	0	2,500	\$ 366.09	\$ 359.02	\$ (7.07)	-1.9%
9	0	3,000	\$ 438.26	\$ 429.77	\$ (8.49)	-1.9%
10	0	3,500	\$ 510.43	\$ 500.53	\$ (9.91)	-1.9%
11	0	4,000	\$ 582.59	\$ 571.27	\$ (11.32)	-1.9%
12	0	4,500	\$ 654.75	\$ 642.02	\$ (12.74)	-1.9%
13	0	5,000	\$ 726.99	\$ 712.84	\$ (14.15)	-1.9%
14	0	5,500	\$ 799.11	\$ 783.55	\$ (15.56)	-1.9%
15	0	6,000	\$ 871.27	\$ 854.29	\$ (16.98)	-1.9%
16	0	6,500	\$ 943.43	\$ 925.04	\$ (18.40)	-1.9%
17	0	7,000	\$ 1,015.65	\$ 995.84	\$ (19.81)	-2.0%
18	0	7,500	\$ 1,087.81	\$ 1,066.59	\$ (21.23)	-2.0%
19	0	8,000	\$ 1,159.96	\$ 1,137.32	\$ (22.64)	-2.0%
20	0	8,500	\$ 1,232.16	\$ 1,208.11	\$ (24.05)	-2.0%
21	0	9,000	\$ 1,304.36	\$ 1,278.89	\$ (25.47)	-2.0%
22	0	9,500	\$ 1,376.49	\$ 1,349.61	\$ (26.89)	-2.0%
23	0	10,000	\$ 1,448.66	\$ 1,420.36	\$ (28.30)	-2.0%
24	0	10,500	\$ 1,520.86	\$ 1,491.15	\$ (29.72)	-2.0%
25	0	11,000	\$ 1,593.01	\$ 1,561.88	\$ (31.13)	-2.0%

The Toledo Edison Company
Case No. 14-1630-EL-RDR
Typical Bills - Comparison (DCR August 2015 vs. DCR September 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	\$ 40.47	\$ 39.76	\$ (0.71)	-1.7%
2	0	500	\$ 76.70	\$ 75.29	\$ (1.42)	-1.8%
3	0	750	\$ 112.88	\$ 110.76	\$ (2.12)	-1.9%
4	0	1,000	\$ 149.08	\$ 146.25	\$ (2.83)	-1.9%
5	0	1,250	\$ 185.27	\$ 181.73	\$ (3.54)	-1.9%
6	0	1,500	\$ 221.49	\$ 217.25	\$ (4.25)	-1.9%
7	0	2,000	\$ 293.89	\$ 288.23	\$ (5.66)	-1.9%
8	0	2,500	\$ 366.09	\$ 359.02	\$ (7.07)	-1.9%
9	0	3,000	\$ 438.26	\$ 429.77	\$ (8.49)	-1.9%
10	0	3,500	\$ 510.43	\$ 500.53	\$ (9.91)	-1.9%
11	0	4,000	\$ 582.59	\$ 571.27	\$ (11.32)	-1.9%
12	0	4,500	\$ 654.75	\$ 642.02	\$ (12.74)	-1.9%
13	0	5,000	\$ 726.99	\$ 712.84	\$ (14.15)	-1.9%
14	0	5,500	\$ 799.11	\$ 783.55	\$ (15.56)	-1.9%
15	0	6,000	\$ 871.27	\$ 854.29	\$ (16.98)	-1.9%
16	0	6,500	\$ 943.43	\$ 925.04	\$ (18.40)	-1.9%
17	0	7,000	\$ 1,015.65	\$ 995.84	\$ (19.81)	-2.0%
18	0	7,500	\$ 1,087.81	\$ 1,066.59	\$ (21.23)	-2.0%
19	0	8,000	\$ 1,159.96	\$ 1,137.32	\$ (22.64)	-2.0%
20	0	8,500	\$ 1,232.16	\$ 1,208.11	\$ (24.05)	-2.0%
21	0	9,000	\$ 1,304.36	\$ 1,278.89	\$ (25.47)	-2.0%
22	0	9,500	\$ 1,376.49	\$ 1,349.61	\$ (26.89)	-2.0%
23	0	10,000	\$ 1,448.66	\$ 1,420.36	\$ (28.30)	-2.0%
24	0	10,500	\$ 1,520.86	\$ 1,491.15	\$ (29.72)	-2.0%
25	0	11,000	\$ 1,593.01	\$ 1,561.88	\$ (31.13)	-2.0%

The Toledo Edison Company
Case No. 14-1630-EL-RDR
Typical Bills - Comparison (DCR August 2015 vs. DCR September 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 Apt. (Rate RS)						
1	0	250	\$ 40.47	\$ 39.76	\$ (0.71)	-1.7%
2	0	500	\$ 76.70	\$ 75.29	\$ (1.42)	-1.8%
3	0	750	\$ 112.88	\$ 110.76	\$ (2.12)	-1.9%
4	0	1,000	\$ 149.08	\$ 146.25	\$ (2.83)	-1.9%
5	0	1,250	\$ 185.27	\$ 181.73	\$ (3.54)	-1.9%
6	0	1,500	\$ 221.49	\$ 217.25	\$ (4.25)	-1.9%
7	0	2,000	\$ 293.89	\$ 288.23	\$ (5.66)	-1.9%
8	0	2,500	\$ 366.09	\$ 359.02	\$ (7.07)	-1.9%
9	0	3,000	\$ 438.26	\$ 429.77	\$ (8.49)	-1.9%
10	0	3,500	\$ 510.43	\$ 500.53	\$ (9.91)	-1.9%
11	0	4,000	\$ 582.59	\$ 571.27	\$ (11.32)	-1.9%
12	0	4,500	\$ 654.75	\$ 642.02	\$ (12.74)	-1.9%
13	0	5,000	\$ 726.99	\$ 712.84	\$ (14.15)	-1.9%
14	0	5,500	\$ 799.11	\$ 783.55	\$ (15.56)	-1.9%
15	0	6,000	\$ 871.27	\$ 854.29	\$ (16.98)	-1.9%
16	0	6,500	\$ 943.43	\$ 925.04	\$ (18.40)	-1.9%
17	0	7,000	\$ 1,015.65	\$ 995.84	\$ (19.81)	-2.0%
18	0	7,500	\$ 1,087.81	\$ 1,066.59	\$ (21.23)	-2.0%
19	0	8,000	\$ 1,159.96	\$ 1,137.32	\$ (22.64)	-2.0%
20	0	8,500	\$ 1,232.16	\$ 1,208.11	\$ (24.05)	-2.0%
21	0	9,000	\$ 1,304.36	\$ 1,278.89	\$ (25.47)	-2.0%
22	0	9,500	\$ 1,376.49	\$ 1,349.61	\$ (26.89)	-2.0%
23	0	10,000	\$ 1,448.66	\$ 1,420.36	\$ (28.30)	-2.0%
24	0	10,500	\$ 1,520.86	\$ 1,491.15	\$ (29.72)	-2.0%
25	0	11,000	\$ 1,593.01	\$ 1,561.88	\$ (31.13)	-2.0%

The Toledo Edison Company
Case No. 14-1630-EL-RDR
Typical Bills - Comparison (DCR August 2015 vs. DCR September 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	\$ 40.47	\$ 39.76	\$ (0.71)	-1.7%
2	0	500	\$ 76.70	\$ 75.29	\$ (1.42)	-1.8%
3	0	750	\$ 112.88	\$ 110.76	\$ (2.12)	-1.9%
4	0	1,000	\$ 149.08	\$ 146.25	\$ (2.83)	-1.9%
5	0	1,250	\$ 185.27	\$ 181.73	\$ (3.54)	-1.9%
6	0	1,500	\$ 221.49	\$ 217.25	\$ (4.25)	-1.9%
7	0	2,000	\$ 293.89	\$ 288.23	\$ (5.66)	-1.9%
8	0	2,500	\$ 366.09	\$ 359.02	\$ (7.07)	-1.9%
9	0	3,000	\$ 438.26	\$ 429.77	\$ (8.49)	-1.9%
10	0	3,500	\$ 510.43	\$ 500.53	\$ (9.91)	-1.9%
11	0	4,000	\$ 582.59	\$ 571.27	\$ (11.32)	-1.9%
12	0	4,500	\$ 654.75	\$ 642.02	\$ (12.74)	-1.9%
13	0	5,000	\$ 726.99	\$ 712.84	\$ (14.15)	-1.9%
14	0	5,500	\$ 799.11	\$ 783.55	\$ (15.56)	-1.9%
15	0	6,000	\$ 871.27	\$ 854.29	\$ (16.98)	-1.9%
16	0	6,500	\$ 943.43	\$ 925.04	\$ (18.40)	-1.9%
17	0	7,000	\$ 1,015.65	\$ 995.84	\$ (19.81)	-2.0%
18	0	7,500	\$ 1,087.81	\$ 1,066.59	\$ (21.23)	-2.0%
19	0	8,000	\$ 1,159.96	\$ 1,137.32	\$ (22.64)	-2.0%
20	0	8,500	\$ 1,232.16	\$ 1,208.11	\$ (24.05)	-2.0%
21	0	9,000	\$ 1,304.36	\$ 1,278.89	\$ (25.47)	-2.0%
22	0	9,500	\$ 1,376.49	\$ 1,349.61	\$ (26.89)	-2.0%
23	0	10,000	\$ 1,448.66	\$ 1,420.36	\$ (28.30)	-2.0%
24	0	10,500	\$ 1,520.86	\$ 1,491.15	\$ (29.72)	-2.0%
25	0	11,000	\$ 1,593.01	\$ 1,561.88	\$ (31.13)	-2.0%

The Toledo Edison Company
Case No. 14-1630-EL-RDR
Typical Bills - Comparison (DCR August 2015 vs. DCR September 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	\$ 198.71	\$ 188.35	\$ (10.36)	-5.2%
2	10	2,000	\$ 294.16	\$ 283.80	\$ (10.36)	-3.5%
3	10	3,000	\$ 389.18	\$ 378.82	\$ (10.36)	-2.7%
4	10	4,000	\$ 484.16	\$ 473.80	\$ (10.36)	-2.1%
5	10	5,000	\$ 579.21	\$ 568.85	\$ (10.36)	-1.8%
6	10	6,000	\$ 674.14	\$ 663.78	\$ (10.36)	-1.5%
7	1,000	100,000	\$ 21,837.50	\$ 20,801.30	\$ (1,036.20)	-4.7%
8	1,000	200,000	\$ 31,280.87	\$ 30,244.67	\$ (1,036.20)	-3.3%
9	1,000	300,000	\$ 40,724.23	\$ 39,688.03	\$ (1,036.20)	-2.5%
10	1,000	400,000	\$ 50,167.60	\$ 49,131.40	\$ (1,036.20)	-2.1%
11	1,000	500,000	\$ 59,610.97	\$ 58,574.77	\$ (1,036.20)	-1.7%
12	1,000	600,000	\$ 69,054.33	\$ 68,018.13	\$ (1,036.20)	-1.5%

The Toledo Edison Company
Case No. 14-1630-EL-RDR
Typical Bills - Comparison (DCR August 2015 vs. DCR September 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	\$ 7,596.13	\$ 7,388.48	\$ (207.65)	-2.7%
2	500	100,000	\$ 12,272.86	\$ 12,065.21	\$ (207.65)	-1.7%
3	500	150,000	\$ 16,949.59	\$ 16,741.94	\$ (207.65)	-1.2%
4	500	200,000	\$ 21,626.33	\$ 21,418.68	\$ (207.65)	-1.0%
5	500	250,000	\$ 26,303.06	\$ 26,095.41	\$ (207.65)	-0.8%
6	500	300,000	\$ 30,979.79	\$ 30,772.14	\$ (207.65)	-0.7%
7	5,000	500,000	\$ 74,356.63	\$ 72,280.13	\$ (2,076.50)	-2.8%
8	5,000	1,000,000	\$ 120,741.50	\$ 118,665.00	\$ (2,076.50)	-1.7%
9	5,000	1,500,000	\$ 166,363.73	\$ 164,287.23	\$ (2,076.50)	-1.2%
10	5,000	2,000,000	\$ 211,985.96	\$ 209,909.46	\$ (2,076.50)	-1.0%
11	5,000	2,500,000	\$ 257,608.19	\$ 255,531.69	\$ (2,076.50)	-0.8%
12	5,000	3,000,000	\$ 303,230.42	\$ 301,153.92	\$ (2,076.50)	-0.7%

The Toledo Edison Company
Case No. 14-1630-EL-RDR
Typical Bills - Comparison (DCR August 2015 vs. DCR September 2015)

Bill Data						
Line No.	Level of Demand (kVa) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Subtransmission (Rate GSU)						
1	1,000	100,000	\$ 12,265.67	\$ 12,151.77	\$ (113.90)	-0.9%
2	1,000	200,000	\$ 20,292.04	\$ 20,178.14	\$ (113.90)	-0.6%
3	1,000	300,000	\$ 28,318.40	\$ 28,204.50	\$ (113.90)	-0.4%
4	1,000	400,000	\$ 36,344.77	\$ 36,230.87	\$ (113.90)	-0.3%
5	1,000	500,000	\$ 44,371.14	\$ 44,257.24	\$ (113.90)	-0.3%
6	1,000	600,000	\$ 52,397.50	\$ 52,283.60	\$ (113.90)	-0.2%
7	10,000	1,000,000	\$ 120,197.01	\$ 119,058.01	\$ (1,139.00)	-0.9%
8	10,000	2,000,000	\$ 198,170.47	\$ 197,031.47	\$ (1,139.00)	-0.6%
9	10,000	3,000,000	\$ 276,143.93	\$ 275,004.93	\$ (1,139.00)	-0.4%
10	10,000	4,000,000	\$ 354,117.39	\$ 352,978.39	\$ (1,139.00)	-0.3%
11	10,000	5,000,000	\$ 432,090.86	\$ 430,951.86	\$ (1,139.00)	-0.3%
12	10,000	6,000,000	\$ 510,064.32	\$ 508,925.32	\$ (1,139.00)	-0.2%

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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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Phase-In Recovery	125	07-01-15
Automated Meter Opt Out	128	01-01-15

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

The Public Utilities Commission of Ohio

RIDER DCR
Delivery Capital Recovery Rider

APPLICABILITY:

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

RATE:

RS (all kWhs, per kWh)	0.2666¢
GS (per kW of Billing Demand)	\$0.9765
GP (per kW of Billing Demand)	\$0.4038
GSU (per kVa of Billing Demand)	\$0.1106

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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in

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

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