

July 1, 2016

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

SUBJECT: Case Nos. 15-1596-EL-RDR
89-6006-EL-TRF

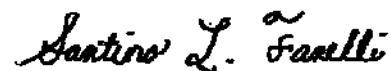
Dear Ms. McNeal:

In accordance with the Commission Order in Ohio Edison Company's Case No. 14-1297-EL-SSO Electric Security Plan proceeding, please file the attached schedules, bill impacts, and tariff pages on behalf of Ohio Edison Company related to the Delivery Capital Recovery Rider (Rider DCR). The attached schedules demonstrate that the year-to-date revenue is below the permitted annual cap for 2016 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 Ohio Edison Company's Case No. 14-1297-EL-SSO Electric Security Plan proceeding.

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, 2016.

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. 15-1596-EL-RDR and 89-6006-EL-TRF, and distribute two copies to the Staff. Thank you.

Sincerely,



Santino L. Fanelli
Director, Rates & Regulatory Affairs

Enclosures

Ohio Edison Company
Delivery Capital Recovery Rider (DCR)
September 2016 - November 2016 Filing
July 1, 2016

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Rider DCR
Rates for September - November 2016
Revenue Requirement Summary

(\$ millions)

Calculation of Annual Revenue Requirement Based on Estimated 8/31/2016 Rate Base

Line No.	Description	Source	CEI	OE	TE	TOTAL
1	Annual Revenue Requirement Based on Actual 5/31/2016 Rate Base	7/1/2016 Compliance Filing; Page 2; Column (f) Lines 36-39	\$ 107.8	\$ 116.9	\$ 28.3	\$ 252.9
2	Incremental Revenue Requirement Based on Estimated 8/31/2016 Rate Base	Calculation: 7/1/2016 Compliance Filing (Page 27, Column (f) Lines 36-39) minus Line 1	\$ (1.5)	\$ 4.0	\$ 0.2	\$ 2.7
3	Annual Revenue Requirement Based on Estimated 8/31/2016 Rate Base	Calculation: SUM [Line 1 through Line 2]	\$ 106.2	\$ 120.8	\$ 28.5	\$ 255.6

**Rider DCR
 Actual Distribution Rate Base Additions as of 5/31/2016
 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*	5/31/2016	Incremental	Source of Column (B)
(1) CEI	1,927.1	2,910.7	983.6	Sch B2.1 (Actual) Line 45
(2) OE	2,074.0	3,291.5	1,217.5	Sch B2.1 (Actual) Line 47
(3) TE	771.5	1,143.6	372.1	Sch B2.1 (Actual) Line 44
(4) Total	4,772.5	7,345.7	2,573.2	Sum: [(1) through (3)]
Accumulated Reserve				
(5) CEI	(773.0)	(1,241.1)	(468.1)	-Sch B3 (Actual) Line 46
(6) OE	(803.0)	(1,285.5)	(482.5)	-Sch B3 (Actual) Line 48
(7) TE	(376.8)	(564.8)	(188.0)	-Sch B3 (Actual) Line 45
(8) Total	(1,952.8)	(3,091.4)	(1,138.6)	Sum: [(5) through (7)]
Net Plant In Service				
(9) CEI	1,154.0	1,669.6	515.5	(1) + (5)
(10) OE	1,271.0	2,006.0	735.0	(2) + (6)
(11) TE	394.7	578.7	184.0	(3) + (7)
(12) Total	2,819.7	4,254.3	1,434.6	Sum: [(9) through (11)]
ADIT				
(13) CEI	(246.4)	(463.5)	(217.1)	- ADIT Balances (Actual) Line 3
(14) OE	(197.1)	(528.4)	(331.3)	- ADIT Balances (Actual) Line 3
(15) TE	(10.3)	(149.5)	(139.2)	- ADIT Balances (Actual) Line 3
(16) Total	(453.8)	(1,141.4)	(687.7)	Sum: [(13) through (15)]
Rate Base				
(17) CEI	907.7	1,206.1	298.4	(9) + (13)
(18) OE	1,073.9	1,477.6	403.7	(10) + (14)
(19) TE	384.4	429.2	44.8	(11) + (15)
(20) Total	2,366.0	3,112.9	746.9	Sum: [(17) through (19)]
Depreciation Exp				
(21) CEI	60.0	94.2	34.2	Sch B-3.2 (Actual) Line 46
(22) OE	62.0	99.7	37.7	Sch B-3.2 (Actual) Line 48
(23) TE	24.5	37.7	13.1	Sch B-3.2 (Actual) Line 45
(24) Total	146.5	231.5	85.0	Sum: [(21) through (23)]
Property Tax Exp				
(25) CEI	65.0	104.3	39.3	Sch C-3.10a (Actual) Line 4
(26) OE	57.4	90.4	33.1	Sch C-3.10a (Actual) Line 4
(27) TE	20.1	30.1	10.0	Sch C-3.10a (Actual) Line 4
(28) Total	142.4	224.8	82.4	Sum: [(25) through (27)]

	Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(29) CEI	298.4	25.3	34.2	39.3	98.9
(30) OE	403.7	34.2	37.7	33.1	104.9
(31) TE	44.8	3.8	13.1	10.0	26.9
(32) Total	746.9	63.3	85.0	82.4	230.7

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

	(a)	(b)	(c)	(d)	(e)	(f)
Revenue Requirement with Tax	Equity Return	Tax Rate	Income Tax	CAT 0.26%	Taxes	Rev. Req. + Tax
(36) CEI	15.4	35.95%	8.6	0.3	8.9	107.8
(37) OE	20.8	35.85%	11.6	0.3	11.9	116.9
(38) TE	2.3	35.70%	1.3	0.1	1.4	28.3
(39) Total	38.4		21.5	0.7	22.2	252.9

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

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

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

Ohio Edison Company: 15-1596-EL-RDR
5/31/2016 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 5/31/2016, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, April 2015, and April 2016 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. 14-1297-EL-SSO: Actual 5/31/2016 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	\$ 95,237,897	100%	\$ 95,237,897	\$ (86,962,931)	\$ 8,274,967
2	352	Structures & Improvements	\$ 11,925,964	100%	\$ 11,925,964		\$ 11,925,964
3	353	Station Equipment	\$ 109,395,095	100%	\$ 109,395,095		\$ 109,395,095
4	354	Towers & Fixtures	\$ 276,919	100%	\$ 276,919		\$ 276,919
5	355	Poles & Fixtures	\$ 26,872,699	100%	\$ 26,872,699		\$ 26,872,699
6	356	Overhead Conductors & Devices	\$ 37,319,744	100%	\$ 37,319,744		\$ 37,319,744
7	357	Underground Conduit	\$ 1,540,142	100%	\$ 1,540,142		\$ 1,540,142
8	358	Underground Conductors & Devices	\$ 16,461,454	100%	\$ 16,461,454		\$ 16,461,454
9	359	Roads & Trails	\$ 34,404	100%	\$ 34,404		\$ 34,404
10		Total Transmission Plant	\$ 299,064,318	100%	\$ 299,064,318	\$ (86,962,931)	\$ 212,101,387

Ohio Edison Company: 15-1596-EL-RDR
5/31/2016 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 5/31/2016, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, April 2015, and April 2016 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. 14-1297-EL-SSO: Actual 5/31/2016 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>DISTRIBUTION PLANT</u>							
11	360	Land & Land Rights	\$ 12,618,237	100%	\$ 12,618,237		\$ 12,618,237
12	361	Structures & Improvements	\$ 15,067,536	100%	\$ 15,067,536		\$ 15,067,536
13	362	Station Equipment	\$ 250,406,352	100%	\$ 250,406,352		\$ 250,406,352
14	364	Poles, Towers & Fixtures	\$ 486,978,765	100%	\$ 486,978,765		\$ 486,978,765
15	365	Overhead Conductors & Devices	\$ 717,214,882	100%	\$ 717,214,882		\$ 717,214,882
16	366	Underground Conduit	\$ 66,840,419	100%	\$ 66,840,419		\$ 66,840,419
17	367	Underground Conductors & Devices	\$ 305,409,239	100%	\$ 305,409,239		\$ 305,409,239
18	368	Line Transformers	\$ 484,774,052	100%	\$ 484,774,052		\$ 484,774,052
19	369	Services	\$ 130,788,671	100%	\$ 130,788,671		\$ 130,788,671
20	370	Meters	\$ 150,122,262	100%	\$ 150,122,262		\$ 150,122,262
21	371	Installation on Customer Premises	\$ 24,249,515	100%	\$ 24,249,515		\$ 24,249,515
22	373	Street Lighting & Signal Systems	\$ 73,234,230	100%	\$ 73,234,230		\$ 73,234,230
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	100%	\$ 22,272		\$ 22,272
24		Total Distribution Plant	\$ 2,717,726,434	100%	\$ 2,717,726,434	\$ -	\$ 2,717,726,434

Ohio Edison Company: 15-1596-EL-RDR
5/31/2016 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 5/31/2016, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, April 2015, and April 2016 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. 14-1297-EL-SSO: Actual 5/31/2016 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>GENERAL PLANT</u>							
25	389	Land & Land Rights	\$ 3,257,286	100%	\$ 3,257,286		\$ 3,257,286
26	390	Structures & Improvements	\$ 91,520,117	100%	\$ 91,520,117		\$ 91,520,117
27	390.3	Leasehold Improvements	\$ 108,959	100%	\$ 108,959		\$ 108,959
28	391.1	Office Furniture & Equipment	\$ 6,886,655	100%	\$ 6,886,655		\$ 6,886,655
29	391.2	Data Processing Equipment	\$ 10,319,736	100%	\$ 10,319,736		\$ 10,319,736
30	392	Transportation Equipment	\$ 2,219,928	100%	\$ 2,219,928		\$ 2,219,928
31	393	Stores Equipment	\$ 1,296,852	100%	\$ 1,296,852		\$ 1,296,852
32	394	Tools, Shop & Garage Equipment	\$ 15,697,059	100%	\$ 15,697,059		\$ 15,697,059
33	395	Laboratory Equipment	\$ 5,598,646	100%	\$ 5,598,646		\$ 5,598,646
34	396	Power Operated Equipment	\$ 3,949,336	100%	\$ 3,949,336		\$ 3,949,336
35	397	Communication Equipment	\$ 26,975,181	100%	\$ 26,975,181		\$ 26,975,181
36	398	Miscellaneous Equipment	\$ 459,000	100%	\$ 459,000		\$ 459,000
37	399.1	Asset Retirement Costs for General Plant	<u>\$ 303,410</u>	100%	<u>\$ 303,410</u>		<u>\$ 303,410</u>
38		Total General Plant	\$ 168,592,165	100%	\$ 168,592,165	\$ -	\$ 168,592,165

Ohio Edison Company: 15-1596-EL-RDR
5/31/2016 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 5/31/2016, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, April 2015, and April 2016 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. 14-1297-EL-SSO: Actual 5/31/2016 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>OTHER PLANT</u>							
39	301	Organization	\$ 89,746	100%	\$ 89,746		\$ 89,746
40	303	Intangible Software	\$ 74,506,275	100%	\$ 74,506,275		\$ 74,506,275
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	100%	\$ 2,023,278		\$ 2,023,278
42	303	Intangible FAS 109 Distribution	\$ 1,593,443	100%	\$ 1,593,443		\$ 1,593,443
43	303	Intangible FAS 109 General	\$ 199,091	100%	\$ 199,091		\$ 199,091
44		Total Other Plant	<u>\$ 78,411,833</u>		<u>\$ 78,411,833</u>	\$ -	<u>\$ 78,411,833</u>
45		Company Total Plant	<u>\$ 3,263,794,749</u>	100%	<u>\$ 3,263,794,749</u>	<u>\$ (86,962,931)</u>	<u>\$ 3,176,831,818</u>
46		Service Company Plant Allocated*					\$ 114,661,008
47		Grand Total Plant (45 + 46)					<u>\$ 3,291,492,826</u>

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

Ohio Edison Company: 15-1596-EL-RDR
5/31/2016 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 5/31/2016, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, April 2015, and April 2016 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. 14-1297-EL-SSO: Actual 5/31/2016 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company Plant Investment Sch B2.1 (Actual) Column E (A)	Reserve Balances				
				Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
<u>TRANSMISSION PLANT</u>								
1	350	Land & Land Rights	\$ 8,274,967	\$ 22,598	100%	\$ 22,598		\$ 22,598
2	352	Structures & Improvements	\$ 11,925,964	\$ 7,981,449	100%	\$ 7,981,449		\$ 7,981,449
3	353	Station Equipment	\$ 109,395,095	\$ 57,716,483	100%	\$ 57,716,483		\$ 57,716,483
4	354	Towers & Fixtures	\$ 276,919	\$ 302,866	100%	\$ 302,866		\$ 302,866
5	355	Poles & Fixtures	\$ 26,872,699	\$ 22,227,848	100%	\$ 22,227,848		\$ 22,227,848
6	356	Overhead Conductors & Devices	\$ 37,319,744	\$ 20,107,649	100%	\$ 20,107,649		\$ 20,107,649
7	357	Underground Conduit	\$ 1,540,142	\$ 906,664	100%	\$ 906,664		\$ 906,664
8	358	Underground Conductors & Devices	\$ 16,461,454	\$ 5,161,315	100%	\$ 5,161,315		\$ 5,161,315
9	359	Roads & Trails	\$ 34,404	\$ 360	100%	\$ 360		\$ 360
10		Total Transmission Plant	\$ 212,101,387	\$ 114,427,232	100%	\$ 114,427,232	\$0	\$ 114,427,232

Ohio Edison Company: 15-1596-EL-RDR
5/31/2016 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 5/31/2016, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, April 2015, and April 2016 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. 14-1297-EL-SSO: Actual 5/31/2016 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company		Reserve Balances			
			Sch B2.1 (Actual)	Column E	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)
<u>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$ 12,618,237	\$ 9,193	100%	\$ 9,193		\$ 9,193
12	361	Structures & Improvements	\$ 15,067,536	\$ 5,704,005	100%	\$ 5,704,005		\$ 5,704,005
13	362	Station Equipment	\$ 250,406,352	\$ 102,045,962	100%	\$ 102,045,962		\$ 102,045,962
14	364	Poles, Towers & Fixtures	\$ 486,978,765	\$ 230,285,283	100%	\$ 230,285,283		\$ 230,285,283
15	365	Overhead Conductors & Devices	\$ 717,214,882	\$ 174,770,485	100%	\$ 174,770,485		\$ 174,770,485
16	366	Underground Conduit	\$ 66,840,419	\$ 24,706,903	100%	\$ 24,706,903		\$ 24,706,903
17	367	Underground Conductors & Devices	\$ 305,409,239	\$ 76,361,963	100%	\$ 76,361,963		\$ 76,361,963
18	368	Line Transformers	\$ 484,774,052	\$ 212,261,696	100%	\$ 212,261,696		\$ 212,261,696
19	369	Services	\$ 130,788,671	\$ 83,671,147	100%	\$ 83,671,147		\$ 83,671,147
20	370	Meters	\$ 150,122,262	\$ 39,061,178	100%	\$ 39,061,178		\$ 39,061,178
21	371	Installation on Customer Premises	\$ 24,249,515	\$ 14,386,191	100%	\$ 14,386,191		\$ 14,386,191
22	373	Street Lighting & Signal Systems	\$ 73,234,230	\$ 37,312,861	100%	\$ 37,312,861		\$ 37,312,861
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	\$ 13,557	100%	\$ 13,557		\$ 13,557
24		Total Distribution Plant	\$ 2,717,726,434	\$ 1,000,590,423	100%	\$ 1,000,590,423	\$ -	\$ 1,000,590,423

Ohio Edison Company: 15-1596-EL-RDR
5/31/2016 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 5/31/2016, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, April 2015, and April 2016 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. 14-1297-EL-SSO: Actual 5/31/2016 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company		Reserve Balances			
			Sch B2.1 (Actual) Column E (A)	Plant Investment Column E (B)	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)
<u>GENERAL PLANT</u>								
25	389	Land & Land Rights	\$ 3,257,286	\$ (74,752)	\$ (74,752)	100%	\$ (74,752)	\$ (74,752)
26	390	Structures & Improvements	\$ 91,520,117	\$ 37,936,495	\$ 37,936,495	100%	\$ 37,936,495	\$ 37,936,495
27	390.3	Leasehold Improvements	\$ 108,959	\$ 108,959	\$ 108,959	100%	\$ 108,959	\$ 108,959
28	391.1	Office Furniture & Equipment	\$ 6,886,655	\$ 5,717,556	\$ 5,717,556	100%	\$ 5,717,556	\$ 5,717,556
29	391.2	Data Processing Equipment	\$ 10,319,736	\$ 2,766,506	\$ 2,766,506	100%	\$ 2,766,506	\$ 2,766,506
30	392	Transportation Equipment	\$ 2,219,928	\$ 137,665	\$ 137,665	100%	\$ 137,665	\$ 137,665
31	393	Stores Equipment	\$ 1,296,852	\$ 810,649	\$ 810,649	100%	\$ 810,649	\$ 810,649
32	394	Tools, Shop & Garage Equipment	\$ 15,697,059	\$ 2,898,791	\$ 2,898,791	100%	\$ 2,898,791	\$ 2,898,791
33	395	Laboratory Equipment	\$ 5,598,646	\$ 2,968,390	\$ 2,968,390	100%	\$ 2,968,390	\$ 2,968,390
34	396	Power Operated Equipment	\$ 3,949,336	\$ 3,337,119	\$ 3,337,119	100%	\$ 3,337,119	\$ 3,337,119
35	397	Communication Equipment	\$ 26,975,181	\$ 18,114,258	\$ 18,114,258	100%	\$ 18,114,258	\$ 18,114,258
36	398	Miscellaneous Equipment	\$ 459,000	\$ 411,326	\$ 411,326	100%	\$ 411,326	\$ 411,326
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	\$ 188,491	\$ 188,491	100%	\$ 188,491	\$ 188,491
38		Total General Plant	\$ 168,592,165	\$ 75,321,453	\$ 75,321,453	100%	\$ 75,321,453	\$ 75,321,453

Ohio Edison Company: 15-1596-EL-RDR
5/31/2016 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 5/31/2016, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, April 2015, and April 2016 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. 14-1297-EL-SSO: Actual 5/31/2016 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company		Reserve Balances			
			Sch B2.1 (Actual)	Column E	Total Company	Allocation %	Allocated Total	Adjustments
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
<u>OTHER PLANT</u>								
39	301	Organization	\$ 89,746	\$ 41,365	100%	\$ 41,365		\$ 41,365
40	303	Intangible Software	\$ 74,506,275	\$ 56,060,544	100%	\$ 56,060,544		\$ 56,060,544
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	\$ 697,049	100%	\$ 697,049		\$ 697,049
42	303	Intangible FAS 109 Distribution	\$ 1,593,443	\$ 1,556,361	100%	\$ 1,556,361		\$ 1,556,361
43	303	Intangible FAS 109 General	\$ 199,091	\$ 181,367	100%	\$ 181,367		\$ 181,367
44		Total Other Plant	\$ 78,411,833	\$ 58,536,685		\$ 58,536,685	\$ -	\$ 58,536,685
45		Removal Work in Progress (RWIP)		\$ (15,629,717)	100%	\$ (15,629,717)		\$ (15,629,717)
46		Company Total Plant (Reserve)	<u>\$ 3,176,831,818</u>	<u>\$ 1,233,246,076</u>	100%	<u>\$ 1,233,246,076</u>	<u>\$ -</u>	<u>\$ 1,233,246,076</u>
47		Service Company Reserve Allocated*						\$ 52,247,583
48		Grand Total Plant (Reserve) (46 + 47)						<u>\$ 1,285,493,659</u>

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

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR
 Ohio Edison Company: 15-1596-EL-RDR
 The Toledo Edison Company: 15-1597-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. 5/31/2016*	454,335,630		517,258,580		144,613,581		64,658,454
(2) Service Company Allocated ADIT**	\$ 9,187,966	\$	11,134,186	\$	4,901,111		
(3) Grand Total ADIT Balance***	<u>\$ 463,523,596</u>	<u>\$</u>	<u>528,392,766</u>	<u>\$</u>	<u>149,514,692</u>		

*Source: Actual 5/31/2016 balances.

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

*** Calculation : Line 1 + Line 2

Ohio Edison Company: 15-1596-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of May 31, 2016

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 8,274,967	\$ 22,598	0.00%	\$ -
2	352	Structures & Improvements	\$ 11,925,964	\$ 7,981,449	2.06%	\$ 245,675
3	353	Station Equipment	\$ 109,395,095	\$ 57,716,483	2.20%	\$ 2,406,692
4	354	Towers & Fixtures	\$ 276,919	\$ 302,866	1.82%	\$ 5,040
5	355	Poles & Fixtures	\$ 26,872,699	\$ 22,227,848	2.98%	\$ 800,806
6	356	Overhead Conductors & Devices	\$ 37,319,744	\$ 20,107,649	2.55%	\$ 951,653
7	357	Underground Conduit	\$ 1,540,142	\$ 906,664	1.67%	\$ 25,720
8	358	Underground Conductors & Devices	\$ 16,461,454	\$ 5,161,315	2.00%	\$ 329,229
9	359	Roads & Trails	\$ 34,404	\$ 360	0.00%	\$ -
10		Total Transmission	\$ 212,101,387	\$ 114,427,232		\$ 4,764,815

Ohio Edison Company: 15-1596-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of May 31, 2016

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 12,618,237	\$ 9,193	0.00%	\$ -
12	361	Structures & Improvements	\$ 15,067,536	\$ 5,704,005	2.45%	\$ 369,155
13	362	Station Equipment	\$ 250,406,352	\$ 102,045,962	2.55%	\$ 6,385,362
14	364	Poles, Towers & Fixtures	\$ 486,978,765	\$ 230,285,283	2.93%	\$ 14,268,478
15	365	Overhead Conductors & Devices	\$ 717,214,882	\$ 174,770,485	2.70%	\$ 19,364,802
16	366	Underground Conduit	\$ 66,840,419	\$ 24,706,903	1.50%	\$ 1,002,606
17	367	Underground Conductors & Devices	\$ 305,409,239	\$ 76,361,963	2.07%	\$ 6,321,971
18	368	Line Transformers	\$ 484,774,052	\$ 212,261,696	3.50%	\$ 16,967,092
19	369	Services	\$ 130,788,671	\$ 83,671,147	3.13%	\$ 4,093,685
20	370	Meters	\$ 150,122,262	\$ 39,061,178	3.24%	\$ 4,863,961
21	371	Installation on Customer Premises	\$ 24,249,515	\$ 14,386,191	4.44%	\$ 1,076,678
22	373	Street Lighting & Signal Systems	\$ 73,234,230	\$ 37,312,861	4.20%	\$ 3,075,838
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	\$ 13,557	0.00%	\$ -
24		Total Distribution	\$ 2,717,726,434	\$ 1,000,590,423		\$ 77,789,628

Ohio Edison Company: 15-1596-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of May 31, 2016

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 3,257,286	\$ (74,752)	0.00%	\$ -
26	390	Structures & Improvements	\$ 91,520,117	\$ 37,936,495	2.50%	\$ 2,288,003
27	390.3	Leasehold Improvements	\$ 108,959	\$ 108,959	20.78%	\$ 22,642
28	391.1	Office Furniture & Equipment	\$ 6,886,655	\$ 5,717,556	3.80%	\$ 261,693
29	391.2	Data Processing Equipment	\$ 10,319,736	\$ 2,766,506	17.00%	\$ 1,754,355
30	392	Transportation Equipment	\$ 2,219,928	\$ 137,665	7.31%	\$ 162,277
31	393	Stores Equipment	\$ 1,296,852	\$ 810,649	2.56%	\$ 33,199
32	394	Tools, Shop & Garage Equipment	\$ 15,697,059	\$ 2,898,791	3.17%	\$ 497,597
33	395	Laboratory Equipment	\$ 5,598,646	\$ 2,968,390	3.80%	\$ 212,749
34	396	Power Operated Equipment	\$ 3,949,336	\$ 3,337,119	3.48%	\$ 137,437
35	397	Communication Equipment	\$ 26,975,181	\$ 18,114,258	5.00%	\$ 1,348,759
36	398	Miscellaneous Equipment	\$ 459,000	\$ 411,326	4.00%	\$ 18,360
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	\$ 188,491	0.00%	\$ -
38		Total General	\$ 168,592,165	\$ 75,321,453		\$ 6,737,071

Ohio Edison Company: 15-1596-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of May 31, 2016

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>OTHER PLANT</u>						
39	301	Organization	\$ 89,746	\$ 41,365	0.00%	*
40	303	Intangible Software	\$ 74,506,275	\$ 56,060,544	14.29%	*
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	\$ 697,049	2.33%	*
42	303	Intangible FAS 109 Distribution	\$ 1,593,443	\$ 1,556,361	2.89%	*
43	303	Intangible FAS 109 General	\$ 199,091	\$ 181,367	3.87%	*
44		Total Other	\$ 78,411,833	\$ 58,536,685		\$ 4,607,222
45		Removal Work in Progress (RWIP)		(15,629,717)		
46		Company Total Depreciation	\$ 3,176,831,818	\$ 1,233,246,076		\$ 93,898,736
47		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 114,661,008	\$ 52,247,583		\$ 5,767,045
48		GRAND TOTAL (46 + 47)	<u>\$ 3,291,492,826</u>	<u>\$ 1,285,493,659</u>		<u>\$ 99,665,781</u>

* Please see the "Intangible Depreciation Expense Calculation: Actual 5/31/2016 Balances" workpaper for more details behind the calculation of depreciation expense associated with Intangible Plant.

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

Ohio Edison Company: 15-1596-EL-RDR

Annual Property Tax Expense on Actual Plant Balances as of May 31, 2016

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

Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes - See Schedule C-3.10a1 (Actual)	\$ 89,000,353
2	Real Property Taxes - See Schedule C-3.10a2 (Actual)	\$ 1,360,635
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 57,642</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 90,418,630</u></u>

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

Annual Personal Property Tax Expense on Actual Plant Balances as of May 31, 2016

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)	\$ 212,101,387	\$ 2,717,726,434	\$ 168,592,165
2	Jurisdictional Real Property (b)	\$ 20,200,931	\$ 27,685,773	\$ 94,886,362
3	Jurisdictional Personal Property (1 - 2)	\$ 191,900,456	\$ 2,690,040,660	\$ 73,705,803
	<u>Exclusions and Exemptions</u>			
4	Capitalized Asset Retirement Costs (a)	\$ -	\$ 22,272	\$ 303,410
5	Exempt Facilities (c)	\$ 575,438	\$ 2,655,801	\$ -
6	Real Property Classified as Personal Property (c)	\$ -	\$ 157,386,834	\$ -
7	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ 3,889,004
8	Capitalized Interest (f)	\$ 13,249,575	\$ 112,298,437	\$ -
9	Total Exclusions and Exemptions (4 thru 8)	\$ 13,825,013	\$ 272,363,345	\$ 4,192,414
10	Net Cost of Taxable Personal Property (3 - 9)	\$ 178,075,443	\$ 2,417,677,315	\$ 69,513,389
11	True Value Percentage (c)	<u>38.9390%</u>	<u>47.5770%</u>	<u>37.4920%</u>
12	True Value of Taxable Personal Property (10 x 11)	\$ 69,340,797	\$ 1,150,258,336	\$ 26,061,960
13	Assessment Percentage (d)	<u>85.00%</u>	<u>85.00%</u>	<u>24.00%</u>
14	Assessment Value (12 x 13)	\$ 58,939,677	\$ 977,719,586	\$ 6,254,870
15	Personal Property Tax Rate (e)	<u>8.4887604%</u>	<u>8.4887604%</u>	<u>8.4887604%</u>
16	Personal Property Tax (14 x 15)	\$ 5,003,248	\$ 82,996,273	\$ 530,961
17	State Mandated Software Adjustment (c)	\$ -	\$ -	\$ 469,871
18	Total Personal Property Tax (16 + 17)			<u>\$ 89,000,353</u>

(a) Schedule B-2.1 (Actual)

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

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

(d) Statutory Assessment for Personal Property

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

(f) Calculation: Line 3 x Percentage from the most recent Ohio Annual Property Tax Return Filing

Ohio Edison Company: 15-1596-EL-RDR

Annual Real Property Tax Expense on Actual Plant Balances as of May 31, 2016

Schedule C-3.10a2 (Actual)
Page 1 of 1

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Real Property (a)	\$ 20,200,931	\$ 27,685,773	\$ 94,886,362
2	Real Property Tax Rate (b)	<u>0.953006%</u>	<u>0.953006%</u>	<u>0.953006%</u>
3	Real Property Tax (1 x 2)	\$ 192,516	\$ 263,847	\$ 904,272
4	Total Real Property Tax (Sum of 3)			<u><u>\$ 1,360,635</u></u>

(a) Schedule C-3.10a1 (Actual)

(b) Estimated tax rate for Real Estate based on the most recent Ohio Annual Property Tax Return Filing.

Calculated as follows:

(1) Real Property Capitalized Cost	\$ 221,359,132	Book cost of real property used to compare to assessed
(2) Real Property Taxes Paid	<u>\$2,109,565</u>	value of real property to derive a true value percentage
(3) Real Property Tax Rate (Paid vs. Capital Costs)	<u><u>0.953006%</u></u>	Calculation: (2) / (1)

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR
 Ohio Edison Company: 15-1596-EL-RDR
 The Toledo Edison Company: 15-1597-EL-RDR

**Summary of Exclusions per Case No. 14-1297-EL-SSO
 Actual 5/31/2016 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	\$ 56,405,971	\$ 86,962,931	\$ 15,628,312
Reserve	\$ -	\$ -	\$ -

ESP IV Adjustments

Consistent with prior ESPs, "capital additions recovered through Riders LEX, EDR, and AMI will be identified and excluded from Rider DCR and the annual cap allowance" during ESP IV.

AMI Only CEI has an AMI project so this exclusion does not impact OE or TE.
 Source: 5/31/2016 Actual Plant Balances
 Exclusions related to Rider AMI are determined by specific depreciation groups in PowerPlant and WBS CE-004000

FERC Account	CEI	
	Gross	Reserve
303	\$ (1,800,527)	\$ 92,642
362	\$ 5,171,683	\$ 915,944
364	\$ 171,604	\$ 61,115
365	\$ 1,559,213	\$ 762,214
367	\$ 11,080	\$ 1,439
368	\$ 205,810	\$ 70,315
370	\$ 15,844,077	\$ 4,550,746
397	\$ 4,798,115	\$ 1,309,302
Grand Total	\$ 25,961,054	\$ 7,763,717

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
353	\$ 294	\$ (237)
356	\$ 1,115	\$ (65)
358	\$ 182,837	\$ (1,432)
360	\$ -	\$ -
362	\$ 10,235	\$ 688
364	\$ (11)	\$ 94
365	\$ 68	\$ 111
366	\$ (0)	\$ 1,976
367	\$ 253,008	\$ 4,837
368	\$ (43)	\$ 65
369	\$ 0	\$ 17
370	\$ (3,076)	\$ (11)
371	\$ 0	\$ 1
373	\$ -	\$ -
390	\$ 0	\$ 123
Grand Total	\$ 444,428	\$ 6,167

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR
 Ohio Edison Company: 15-1596-EL-RDR
 The Toledo Edison Company: 15-1597-EL-RDR

Service Company Allocations to the Ohio Operating Companies (Actual)

	(A) Service Company	(B) CEI	(C) OE	(D) TE	(E) TOTAL
(1) Allocation Factors from Case 07-551		14.21%	17.22%	7.58%	
(2) Gross Plant	\$ 665,859,514	\$ 94,618,637	\$ 114,661,008	\$ 50,472,151	\$ 259,751,796
(3) Reserve	\$ 303,412,214	\$ 43,114,876	\$ 52,247,583	\$ 22,998,646	\$ 118,361,105
(4) ADIT	\$ 64,658,454	\$ 9,187,966	\$ 11,134,186	\$ 4,901,111	\$ 25,223,263
(5) Rate Base		\$ 42,315,795	\$ 51,279,239	\$ 22,572,395	\$ 116,167,429
(6) Depreciation Expense (Incremental)		\$ 4,758,984	\$ 5,767,045	\$ 2,538,572	\$ 13,064,601
(7) Property Tax Expense (Incremental)		\$ 47,566	\$ 57,642	\$ 25,373	\$ 130,582
(8) Total Expenses		\$ 4,806,551	\$ 5,824,687	\$ 2,563,945	\$ 13,195,183

- (2) Gross Plant = Actual Service Company General and Intangible plant in-service as of 5/31/2016, adjusted to incorporate recommendations from the March 2013, April 2014, April 2015, and April 2016 Rider DCR audit reports.
- (3) Reserve = Actual Service Company General and Intangible Plant depreciation reserve as of 5/31/2016, adjusted to incorporate recommendations from the March 2013, April 2014, April 2015, and April 2016 Rider DCR audit reports.
- (4) ADIT: Actual ADIT Balances as of 5/31/2016.
- (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 5/31/2016"
- (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 5/31/2016"
- (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 5/31/2016: Revenue Requirement" workpaper.

Depreciation Rate for Service Company Plant (Actual)

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

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

NOTES

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

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

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

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

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

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

* Includes accounts 390.1 and 390.2.

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

*** Includes accounts 397 and 397.1

Depreciation Rate for Service Company Plant (Actual)

II. Estimated Depreciation Accrual Rate for Actual Service Company Plant as of May 31, 2016

Line No.	(A) Account	(B) Account Description	(C) 5/31/2016 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 *	\$ 44,942,833	\$ 21,422,716	\$ 23,520,117	2.20%	2.50%	2.20%	2.33%	\$ 1,048,259	
32	390.3	Struct Imprv, Leasehold Imp **	\$ 14,349,839	\$ 6,589,865	\$ 7,759,974	22.34%	20.78%	0.00%	21.49%	\$ 3,083,106	
33	391.1	Office Furn., Mech. Equip.	\$ 17,234,519	\$ 10,093,772	\$ 7,140,747	7.60%	3.80%	3.80%	5.18%	\$ 893,474	
34	391.2	Data Processing Equipment	\$ 154,861,081	\$ 41,633,712	\$ 113,227,369	10.56%	17.00%	9.50%	13.20%	\$ 20,436,724	
35	392	Transportation Equipment	\$ 466,702	\$ 85,282	\$ 381,421	6.07%	7.31%	6.92%	6.78%	\$ 31,654	
36	393	Stores Equipment	\$ 16,733	\$ 6,551	\$ 10,182	6.67%	2.56%	3.13%	4.17%	\$ 697	
37	394	Tools, Shop, Garage Equip.	\$ 204,993	\$ 19,535	\$ 185,458	4.62%	3.17%	3.33%	3.73%	\$ 7,645	
38	395	Laboratory Equipment	\$ 110,440	\$ 27,789	\$ 82,651	2.31%	3.80%	2.86%	3.07%	\$ 3,396	
39	396	Power Operated Equipment	\$ 346,410	\$ 66,414	\$ 279,997	4.47%	3.48%	5.28%	4.19%	\$ 14,516	
40	397	Communication Equipment ***	\$ 106,259,556	\$ 31,696,793	\$ 74,562,764	7.50%	5.00%	5.88%	6.08%	\$ 6,462,341	
41	398	Misc. Equipment	\$ 3,215,264	\$ 905,668	\$ 2,309,596	6.67%	4.00%	3.33%	4.84%	\$ 155,696	
42	399.1	ARC General Plant	\$ 40,721	\$ 25,297	\$ 15,424	0.00%	0.00%	0.00%	0.00%	\$ -	
43			\$ 342,280,040	\$ 112,573,394	\$ 229,706,645					\$ 32,137,507	
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	\$ 4,632,650	\$ 8,780,888	\$ (4,148,237)	14.29%	14.29%	14.29%	14.29%	\$ -	
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	\$ 15,777,069	\$ 192,030	14.29%	14.29%	14.29%	14.29%	\$ 192,030	
54	303	FECO 101/6-303 2010 Software	\$ 19,353,964	\$ 16,585,047	\$ 2,768,917	14.29%	14.29%	14.29%	14.29%	\$ 2,765,681	
55	303	FECO 101/6-303 2011 Software	\$ 53,742,285	\$ 37,285,404	\$ 16,456,880	14.29%	14.29%	14.29%	14.29%	\$ 7,679,772	
56	303	FECO 101/6-303 2012 Software	\$ 38,042,303	\$ 19,145,281	\$ 18,897,022	14.29%	14.29%	14.29%	14.29%	\$ 5,436,245	
57	303	FECO 101/6-303 2013 Software	\$ 79,856,605	\$ 26,264,876	\$ 53,591,729	14.29%	14.29%	14.29%	14.29%	\$ 11,411,509	
58	303	FECO 101/6-303 2014 Software	\$ 23,909,477	\$ 5,061,241	\$ 18,848,236	14.29%	14.29%	14.29%	14.29%	\$ 3,416,664	
59	303	FECO 101/6-303 2015 Software	\$ 26,753,114	\$ 2,065,114	\$ 24,688,000	14.29%	14.29%	14.29%	14.29%	\$ 3,823,020	
60	304	FECO 101/6-303 2016 Software	\$ 1,509,744	\$ 73,847	\$ 1,435,897	14.29%	14.29%	14.29%	14.29%	\$ 215,742	
61			\$ 323,579,474	\$ 190,848,999	\$ 132,730,475					\$ 34,940,664	
62	Removal Work in Progress (RWIP)		\$ (10,180)								
63	TOTAL - GENERAL & INTANGIBLE		\$ 665,859,514	\$ 303,412,214	\$ 362,437,120					10.07%	\$ 67,078,172

NOTES

- (C) - (E) Service Company plant balances as of May 31, 2016 adjusted to incorporate recommendations from the March 2013, April 2014, April 2015, and April 2016 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 5/31/2016. 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: 15-1595-EL-RDR
 Ohio Edison Company: 15-1596-EL-RDR
 The Toledo Edison Company: 15-1597-EL-RDR

Property Tax Rate for Service Company Plant (Actual)

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

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

NOTES

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

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR
 Ohio Edison Company: 15-1596-EL-RDR
 The Toledo Edison Company: 15-1597-EL-RDR

Property Tax Rate for Service Company Plant (Actual)

III. Average Real Property Tax Rates on Actual General Plant as of May 31, 2016 *						
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	Average Rate	1.77%	0.95%	1.13%	1.28%	Schedule C3.10a2 (Actual)
* 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, 2016						
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%	\$ 44,942,833	\$ 576,812
29	390.3	Struct Imprv, Leasehold Imp	Real	1.28%	\$ 14,349,839	\$ 184,171
30	391.1	Office Furn., Mech. Equip.	Personal		\$ 17,234,519	\$ -
31	391.2	Data Processing Equipment	Personal		\$ 154,861,081	\$ -
32	392	Transportation Equipment	Personal		\$ 466,702	\$ -
33	393	Stores Equipment	Personal		\$ 16,733	\$ -
34	394	Tools, Shop, Garage Equip.	Personal		\$ 204,993	\$ -
35	395	Laboratory Equipment	Personal		\$ 110,440	\$ -
36	396	Power Operated Equipment	Personal		\$ 346,410	\$ -
37	397	Communication Equipment	Personal		\$ 106,259,556	\$ -
38	398	Misc. Equipment	Personal		\$ 3,215,264	\$ -
39	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
40	TOTAL - GENERAL PLANT				\$ 342,280,040	\$ 763,947
41	TOTAL - INTANGIBLE PLANT				\$ 323,579,474	\$ -
42	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 665,859,514	\$ 763,947
43	Average Effective Real Property Tax Rate					0.11%

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 5/31/2016 adjusted to incorporate recommendations from the March 2013, April 2014, April 2015, and April 2016 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 5/31/2016 Balances							
I. Allocated Service Company Plant and Related Expenses as of May 31, 2016							
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	\$ 665,859,514	\$ 94,618,637	\$ 114,661,008	\$ 50,472,151	\$ 259,751,796	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 63 x Line 1
3	Accum. Reserve	\$ (303,412,214)	\$ (43,114,876)	\$ (52,247,583)	\$ (22,998,646)	\$ (118,361,105)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 63 x Line 1
4	Net Plant	<u>\$ 362,447,300</u>	<u>\$ 51,503,761</u>	<u>\$ 62,413,425</u>	<u>\$ 27,473,505</u>	<u>\$ 141,390,692</u>	Line 2 + Line 3
5	Depreciation *	10.07%	\$ 9,531,808	\$ 11,550,861	\$ 5,084,525	\$ 26,167,195	Average Rate x Line 2
6	Property Tax *	0.11%	\$ 108,557	\$ 131,552	\$ 57,907	\$ 298,016	Average Rate x Line 2
7	Total Expenses		<u>\$ 9,640,365</u>	<u>\$ 11,682,413</u>	<u>\$ 5,142,433</u>	<u>\$ 26,465,211</u>	
* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 5/31/2016. See line 63 of the "Depreciation Rate for Service Company Plant (Actual)" workpaper and line 43 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	<u>\$ 172,551,247</u>	<u>\$ 24,519,532</u>	<u>\$ 29,713,325</u>	<u>\$ 13,079,385</u>	<u>\$ 67,312,242</u>	Line 9 + Line 10
12	Depreciation *	10.68%	\$ 4,772,824	\$ 5,783,816	\$ 2,545,954	\$ 13,102,594	Average Rate x Line 9
13	Property Tax *	0.14%	\$ 60,990	\$ 73,910	\$ 32,534	\$ 167,434	Average Rate x Line 9
14	Total Expenses		<u>\$ 4,833,814</u>	<u>\$ 5,857,726</u>	<u>\$ 2,578,488</u>	<u>\$ 13,270,028</u>	Line 12 + Line 13
* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant as of 5/31/07. See line 27 of the "Depreciation Rate for Service Company Plant (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	-0.61%	\$ 4,758,984	\$ 5,767,045	\$ 2,538,572	\$ 13,064,601	Line 5 - Line 12
16	Property Tax	-0.02%	\$ 47,566	\$ 57,642	\$ 25,373	\$ 130,582	Line 6 - Line 13
17	Total Expenses		<u>\$ 4,806,551</u>	<u>\$ 5,824,687</u>	<u>\$ 2,563,945</u>	<u>\$ 13,195,183</u>	Line 15 + Line 16
* In Case No. 07-551-EL-AIR, test year operating expenses included allocated depreciation and property tax associated with Service Company plant. This section calculates the difference between the estimated level of these expenses included in base rates and the estimated expenses incurred based on actual Service Company plant balances as of May 31, 2016. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.							

Intangible Depreciation Expense Calculation
Actual 5/31/2016 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-16 (D)	Reserve May-16 (E)	Net Plant May-16 (F)	Accrual Rates (G)	Depreciation Exp (H)
CECO	The Illuminating Co.	CECO 101/6-303 2002 Software	\$ 2,966,784	\$ 2,966,784	\$ -	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2003 Software	\$ 1,307,067	\$ 1,307,067	\$ -	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2004 Software	\$ 3,596,344	\$ 3,596,344	\$ -	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2005 Software	\$ 1,219,862	\$ 1,219,862	\$ -	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2006 Software	\$ 1,808,778	\$ 1,808,778	\$ -	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2007 Software	\$ 5,870,456	\$ 5,870,456	\$ -	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2008 Software	\$ 1,068,042	\$ 1,068,042	\$ -	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2009 Software	\$ 3,242,050	\$ 3,198,890	\$ 43,161	14.29%	\$ 43,161
CECO	The Illuminating Co.	CECO 101/6-303 2010 Software	\$ 2,803,986	\$ 2,381,108	\$ 422,878	14.29%	\$ 400,690
CECO	The Illuminating Co.	CECO 101/6-303 2011 Software	\$ 5,812,975	\$ 4,094,976	\$ 1,717,999	14.29%	\$ 830,674
CECO	The Illuminating Co.	CECO 101/6-303 2012 Software	\$ 761,398	\$ 356,287	\$ 405,112	14.29%	\$ 108,804
CECO	The Illuminating Co.	CECO 101/6-303 2013 Software	\$ 2,280,269	\$ 910,629	\$ 1,369,640	14.29%	\$ 325,850
CECO	The Illuminating Co.	CECO 101/6-303 2014 Software	\$ 3,165,470	\$ 606,535	\$ 2,558,935	14.29%	\$ 452,346
CECO	The Illuminating Co.	CECO 101/6-303 2015 Software	\$ 1,664,383	\$ 130,407	\$ 1,533,976	14.29%	\$ 237,840
CECO	The Illuminating Co.	CECO 101/6-303 2016 Software	\$ 227,078	\$ 6,713	\$ 220,365	14.29%	\$ 32,449
CECO	The Illuminating Co.	CECO 101/6-303 FAS109 Distribution	\$ 2,001,124	\$ 2,001,124	\$ -	3.18%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 FAS109 Transmission	\$ 1,176,339	\$ 1,079,246	\$ 97,094	2.15%	\$ 25,291
CECO	The Illuminating Co.	CECO 101/6-303 Software	\$ 1,916,446	\$ 817,290	\$ 1,099,156	14.29%	\$ 273,860
CECO	The Illuminating Co.	CECO 101/6-303 Software Evolution	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
Total			\$ 55,343,254	\$ 45,874,940	\$ 9,468,315		\$ 2,730,966
OECO	Ohio Edison Co.	OECO 101/6-301 Organization	\$ 89,746	\$ 41,365	\$ 48,382	0.00%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2002 Software	\$ 3,690,067	\$ 3,690,067	\$ -	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2003 Software	\$ 17,568,726	\$ 17,568,726	\$ -	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2004 Software	\$ 4,524,343	\$ 4,524,343	\$ -	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2005 Software	\$ 1,469,370	\$ 1,469,370	\$ -	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2006 Software	\$ 2,754,124	\$ 2,754,124	\$ -	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2007 Software	\$ 7,208,211	\$ 7,208,211	\$ -	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2008 Software	\$ 1,343,335	\$ 1,343,335	\$ -	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2009 Software	\$ 4,181,304	\$ 4,135,238	\$ 46,066	14.29%	\$ 46,066
OECO	Ohio Edison Co.	OECO 101/6-303 2010 Software	\$ 3,293,501	\$ 2,840,856	\$ 452,645	14.29%	\$ 452,645
OECO	Ohio Edison Co.	OECO 101/6-303 2011 Software	\$ 8,201,370	\$ 5,625,718	\$ 2,575,653	14.29%	\$ 1,171,976
OECO	Ohio Edison Co.	OECO 101/6-303 2012 Software	\$ 963,533	\$ 523,719	\$ 439,814	14.29%	\$ 137,689
OECO	Ohio Edison Co.	OECO 101/6-303 2013 Software	\$ 5,934,395	\$ 1,946,034	\$ 3,988,361	14.29%	\$ 848,025
OECO	Ohio Edison Co.	OECO 101/6-303 2014 Software	\$ 5,455,190	\$ 1,090,022	\$ 4,365,169	14.29%	\$ 779,547
OECO	Ohio Edison Co.	OECO 101/6-303 2015 Software	\$ 1,332,241	\$ 107,338	\$ 1,224,903	14.29%	\$ 190,377
OECO	Ohio Edison Co.	OECO 101/6-303 2016 Software	\$ 251,155	\$ 1	\$ 251,154	14.29%	\$ 35,890
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 Dist Land	\$ 37,082	\$ -	\$ 37,082	2.89%	\$ 1,072
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 Distribution	\$ 1,556,361	\$ 1,556,361	\$ -	2.89%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 G/P Land	\$ 7,778	\$ -	\$ 7,778	3.87%	\$ 301
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 General Plant	\$ 191,313	\$ 181,367	\$ 9,947	3.87%	\$ 7,404
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 Transm Land	\$ 1,326,229	\$ -	\$ 1,326,229	2.33%	\$ 30,901
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 Transmission	\$ 697,049	\$ 697,049	\$ -	2.33%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 Software	\$ 6,335,410	\$ 1,233,443	\$ 5,101,967	14.29%	\$ 905,330
Total			\$ 78,411,833	\$ 58,536,685	\$ 19,875,148		\$ 4,607,222
TECO	Toledo Edison Co.	TECO 101/6-303 2002 Software	\$ 1,708,412	\$ 1,708,412	\$ -	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2003 Software	\$ 7,478,386	\$ 7,478,386	\$ -	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2004 Software	\$ 862,457	\$ 862,457	\$ -	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2005 Software	\$ 699,602	\$ 699,602	\$ -	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2006 Software	\$ 834,729	\$ 834,729	\$ -	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2007 Software	\$ 3,182,778	\$ 3,182,778	\$ -	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2008 Software	\$ 578,266	\$ 578,266	\$ -	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2009 Software	\$ 1,878,487	\$ 1,849,707	\$ 28,781	14.29%	\$ 28,781
TECO	Toledo Edison Co.	TECO 101/6-303 2010 Software	\$ 1,456,633	\$ 1,245,891	\$ 210,742	14.29%	\$ 208,153
TECO	Toledo Edison Co.	TECO 101/6-303 2011 Software	\$ 2,259,874	\$ 1,588,678	\$ 671,196	14.29%	\$ 322,936
TECO	Toledo Edison Co.	TECO 101/6-303 2012 Software	\$ 554,860	\$ 246,156	\$ 308,704	14.29%	\$ 79,289
TECO	Toledo Edison Co.	TECO 101/6-303 2013 Software	\$ 1,617,951	\$ 477,561	\$ 1,140,390	14.29%	\$ 231,205
TECO	Toledo Edison Co.	TECO 101/6-303 2014 Software	\$ 1,969,797	\$ 464,239	\$ 1,505,558	14.29%	\$ 281,484
TECO	Toledo Edison Co.	TECO 101/6-303 2015 Software	\$ 612,272	\$ 51,461	\$ 560,811	14.29%	\$ 87,494
TECO	Toledo Edison Co.	TECO 101/6-303 2016 Software	\$ 246,438	\$ 13,743	\$ 232,695	14.29%	\$ 35,216
TECO	Toledo Edison Co.	TECO 101/6-303 FAS109 Distribution	\$ 240,093	\$ 240,093	\$ -	3.10%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 FAS109 Transmission	\$ 54,210	\$ 49,976	\$ 4,234	2.37%	\$ 1,285
TECO	Toledo Edison Co.	TECO 101/6-303 Software	\$ (145,366)	\$ 294,846	\$ (440,211)	14.29%	\$ -
Total			\$ 26,089,880	\$ 21,866,981	\$ 4,222,899		\$ 1,275,843

NOTES

- (D) - (F) Source: Actual 5/31/2016 balances, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, April 2015, and April 2016 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 8/31/2016
 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*	8/31/2016	Incremental	Source of Column (B)
(1) CEI	1,927.1	2,935.9	1,008.8	Sch B2.1 (Estimate) Line 45
(2) OE	2,074.0	3,336.1	1,262.1	Sch B2.1 (Estimate) Line 47
(3) TE	771.5	1,152.2	380.7	Sch B2.1 (Estimate) Line 44
(4) Total	4,772.5	7,424.2	2,651.7	Sum: [(1) through (3)]

Accumulated Reserve				
(5) CEI	(773.0)	(1,261.4)	(488.4)	-Sch B3 (Estimate) Line 46
(6) OE	(803.0)	(1,300.1)	(497.0)	-Sch B3 (Estimate) Line 48
(7) TE	(376.8)	(572.3)	(195.5)	-Sch B3 (Estimate) Line 45
(8) Total	(1,952.8)	(3,133.8)	(1,180.9)	Sum: [(5) through (7)]

Net Plant In Service				
(9) CEI	1,154.0	1,674.5	520.4	(1) + (5)
(10) OE	1,271.0	2,036.1	765.1	(2) + (6)
(11) TE	394.7	579.9	185.2	(3) + (7)
(12) Total	2,819.7	4,290.4	1,470.7	Sum: [(9) through (11)]

ADIT				
(13) CEI	(246.4)	(462.8)	(216.4)	- ADIT Balances (Estimate) Line 3
(14) OE	(197.1)	(527.6)	(330.6)	- ADIT Balances (Estimate) Line 3
(15) TE	(10.3)	(149.7)	(139.4)	- ADIT Balances (Estimate) Line 3
(16) Total	(453.8)	(1,140.1)	(686.4)	Sum: [(13) through (15)]

Rate Base				
(17) CEI	907.7	1,211.7	304.0	(9) + (13)
(18) OE	1,073.9	1,508.4	434.5	(10) + (14)
(19) TE	384.4	430.2	45.8	(11) + (15)
(20) Total	2,366.0	3,150.3	784.3	Sum: [(17) through (19)]

Depreciation Exp				
(21) CEI	60.0	95.0	35.0	Sch B-3.2 (Estimate) Line 46
(22) OE	62.0	101.1	39.1	Sch B-3.2 (Estimate) Line 48
(23) TE	24.5	38.0	13.5	Sch B-3.2 (Estimate) Line 45
(24) Total	146.5	234.1	87.6	Sum: [(21) through (23)]

Property Tax Exp				
(25) CEI	65.0	101.3	36.4	Sch C-3.10a (Estimate) Line 4
(26) OE	57.4	89.5	32.1	Sch C-3.10a (Estimate) Line 4
(27) TE	20.1	29.9	9.8	Sch C-3.10a (Estimate) Line 4
(28) Total	142.4	220.6	78.2	Sum: [(25) through (27)]

	Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(29) CEI	304.0	25.8	35.0	36.4	97.2
(30) OE	434.5	36.8	39.1	32.1	108.0
(31) TE	45.8	3.9	13.5	9.8	27.1
(32) Total	784.3	66.5	87.6	78.2	232.3

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

	(a)	(b)	(c)	(d)	(e)	(f)
Revenue Requirement with Tax	Equity Return	Tax Rate	Income Tax	CAT 0.26%	Taxes	Rev. Req. + Tax
(36) CEI	15.6	35.95%	8.8	0.3	9.1	106.2
(37) OE	22.4	35.85%	12.5	0.3	12.8	120.8
(38) TE	2.4	35.70%	1.3	0.1	1.4	28.5
(39) Total	40.4		22.6	0.7	23.2	255.6

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

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

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

Ohio Edison Company: 15-1596-EL-RDR
8/31/2016 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 8/31/2016 from the forecast as of June 2016, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, April 2015, and April 2016 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. 14-1297-EL-SSO: Estimated 8/31/2016 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	\$ 95,328,846	100%	\$ 95,328,846	\$ (86,962,931)	\$ 8,365,915
2	352	Structures & Improvements	\$ 11,925,964	100%	\$ 11,925,964		\$ 11,925,964
3	353	Station Equipment	\$ 109,930,981	100%	\$ 109,930,981		\$ 109,930,981
4	354	Towers & Fixtures	\$ 276,919	100%	\$ 276,919		\$ 276,919
5	355	Poles & Fixtures	\$ 26,872,699	100%	\$ 26,872,699		\$ 26,872,699
6	356	Overhead Conductors & Devices	\$ 37,527,690	100%	\$ 37,527,690		\$ 37,527,690
7	357	Underground Conduit	\$ 1,540,142	100%	\$ 1,540,142		\$ 1,540,142
8	358	Underground Conductors & Devices	\$ 16,461,454	100%	\$ 16,461,454		\$ 16,461,454
9	359	Roads & Trails	\$ 34,404	100%	\$ 34,404		\$ 34,404
10		Total Transmission Plant	\$ 299,899,098	100%	\$ 299,899,098	\$ (86,962,931)	\$ 212,936,167

Ohio Edison Company: 15-1596-EL-RDR
8/31/2016 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 8/31/2016 from the forecast as of June 2016, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, April 2015, and April 2016 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. 14-1297-EL-SSO: Estimated 8/31/2016 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>DISTRIBUTION PLANT</u>							
11	360	Land & Land Rights	\$ 12,794,923	100%	\$ 12,794,923		\$ 12,794,923
12	361	Structures & Improvements	\$ 15,662,434	100%	\$ 15,662,434		\$ 15,662,434
13	362	Station Equipment	\$ 256,488,976	100%	\$ 256,488,976		\$ 256,488,976
14	364	Poles, Towers & Fixtures	\$ 491,615,982	100%	\$ 491,615,982		\$ 491,615,982
15	365	Overhead Conductors & Devices	\$ 724,118,241	100%	\$ 724,118,241		\$ 724,118,241
16	366	Underground Conduit	\$ 66,840,424	100%	\$ 66,840,424		\$ 66,840,424
17	367	Underground Conductors & Devices	\$ 309,912,870	100%	\$ 309,912,870		\$ 309,912,870
18	368	Line Transformers	\$ 488,325,957	100%	\$ 488,325,957		\$ 488,325,957
19	369	Services	\$ 131,498,709	100%	\$ 131,498,709		\$ 131,498,709
20	370	Meters	\$ 151,450,263	100%	\$ 151,450,263		\$ 151,450,263
21	371	Installation on Customer Premises	\$ 24,285,051	100%	\$ 24,285,051		\$ 24,285,051
22	373	Street Lighting & Signal Systems	\$ 74,185,117	100%	\$ 74,185,117		\$ 74,185,117
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	100%	\$ 22,272		\$ 22,272
24		Total Distribution Plant	\$ 2,747,201,219	100%	\$ 2,747,201,219	\$ -	\$ 2,747,201,219

Ohio Edison Company: 15-1596-EL-RDR
8/31/2016 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 8/31/2016 from the forecast as of June 2016, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, April 2015, and April 2016 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. 14-1297-EL-SSO: Estimated 8/31/2016 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>GENERAL PLANT</u>							
25	389	Land & Land Rights	\$ 3,257,286	100%	\$ 3,257,286		\$ 3,257,286
26	390	Structures & Improvements	\$ 98,220,355	100%	\$ 98,220,355		\$ 98,220,355
27	390.3	Leasehold Improvements	\$ 108,959	100%	\$ 108,959		\$ 108,959
28	391.1	Office Furniture & Equipment	\$ 6,886,655	100%	\$ 6,886,655		\$ 6,886,655
29	391.2	Data Processing Equipment	\$ 10,324,075	100%	\$ 10,324,075		\$ 10,324,075
30	392	Transportation Equipment	\$ 2,219,928	100%	\$ 2,219,928		\$ 2,219,928
31	393	Stores Equipment	\$ 1,296,852	100%	\$ 1,296,852		\$ 1,296,852
32	394	Tools, Shop & Garage Equipment	\$ 15,891,849	100%	\$ 15,891,849		\$ 15,891,849
33	395	Laboratory Equipment	\$ 5,598,646	100%	\$ 5,598,646		\$ 5,598,646
34	396	Power Operated Equipment	\$ 3,949,336	100%	\$ 3,949,336		\$ 3,949,336
35	397	Communication Equipment	\$ 29,790,580	100%	\$ 29,790,580		\$ 29,790,580
36	398	Miscellaneous Equipment	\$ 459,000	100%	\$ 459,000		\$ 459,000
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	100%	\$ 303,410		\$ 303,410
38		Total General Plant	\$ 178,306,931	100%	\$ 178,306,931	\$0	\$ 178,306,931

Ohio Edison Company: 15-1596-EL-RDR
8/31/2016 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 8/31/2016 from the forecast as of June 2016, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, April 2015, and April 2016 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. 14-1297-EL-SSO: Estimated 8/31/2016 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>OTHER PLANT</u>							
39	301	Organization		100%	\$ -		\$ -
40	303	Intangible Software	\$ 78,106,275	100%	\$ 78,106,275		\$ 78,106,275
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	100%	\$ 2,023,278		\$ 2,023,278
42	303	Intangible FAS 109 Distribution	\$ 1,593,443	100%	\$ 1,593,443		\$ 1,593,443
43	303	Intangible FAS 109 General	\$ 199,091	100%	\$ 199,091		\$ 199,091
44		Total Other Plant	<u>\$ 81,922,087</u>		<u>\$ 81,922,087</u>	<u>\$ -</u>	<u>\$ 81,922,087</u>
45		Company Total Plant	<u>\$ 3,307,329,335</u>	100%	<u>\$ 3,307,329,335</u>	<u>\$ (86,962,931)</u>	<u>\$ 3,220,366,404</u>
46		Service Company Plant Allocated*					\$ 115,769,550
47		Grand Total Plant (45 + 46)					<u><u>\$ 3,336,135,954</u></u>

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

Ohio Edison Company: 15-1596-EL-RDR
8/31/2016 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 8/31/2016 from the forecast as of June 2016, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, April 2015, and April 2016 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. 14-1297-EL-SSO: Estimated 8/31/2016 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company		Reserve Balances								
			Sch B2.1 (Estimate)	Plant Investment Column E (A)	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)				
<u>TRANSMISSION PLANT</u>													
1	350	Land & Land Rights	\$	8,365,915	\$	12,493	100%	\$	12,493	\$	12,493		
2	352	Structures & Improvements	\$	11,925,964	\$	8,042,811	100%	\$	8,042,811	\$	8,042,811		
3	353	Station Equipment	\$	109,930,981	\$	58,260,151	100%	\$	58,260,151	\$	58,260,151		
4	354	Towers & Fixtures	\$	276,919	\$	302,866	100%	\$	302,866	\$	302,866		
5	355	Poles & Fixtures	\$	26,872,699	\$	22,427,929	100%	\$	22,427,929	\$	22,427,929		
6	356	Overhead Conductors & Devices	\$	37,527,690	\$	20,322,027	100%	\$	20,322,027	\$	20,322,027		
7	357	Underground Conduit	\$	1,540,142	\$	913,070	100%	\$	913,070	\$	913,070		
8	358	Underground Conductors & Devices	\$	16,461,454	\$	5,243,468	100%	\$	5,243,468	\$	5,243,468		
9	359	Roads & Trails	\$	34,404	\$	475	100%	\$	475	\$	475		
10		Total Transmission Plant	\$	212,936,167	\$	115,525,289	100%	\$	115,525,289	\$	-	\$	115,525,289

Ohio Edison Company: 15-1596-EL-RDR
8/31/2016 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)
Page 2 of 4

NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 8/31/2016 from the forecast as of June 2016, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, April 2015, and April 2016 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. 14-1297-EL-SSO: Estimated 8/31/2016 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company		Reserve Balances			
			Sch B2.1 (Estimate) Column E (A)	Plant Investment Column E (B)	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)
<u>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$ 12,794,923	\$ (10,439)	\$ (10,439)	100%	\$ (10,439)	\$ (10,439)
12	361	Structures & Improvements	\$ 15,662,434	\$ 5,736,510	\$ 5,736,510	100%	\$ 5,736,510	\$ 5,736,510
13	362	Station Equipment	\$ 256,488,976	\$ 102,399,405	\$ 102,399,405	100%	\$ 102,399,405	\$ 102,399,405
14	364	Poles, Towers & Fixtures	\$ 230,300,684	\$ 232,973,724	\$ 232,973,724	100%	\$ 232,973,724	\$ 232,973,724
15	365	Overhead Conductors & Devices	\$ 174,905,161	\$ 177,716,204	\$ 177,716,204	100%	\$ 177,716,204	\$ 177,716,204
16	366	Underground Conduit	\$ 66,840,424	\$ 24,957,099	\$ 24,957,099	100%	\$ 24,957,099	\$ 24,957,099
17	367	Underground Conductors & Devices	\$ 309,912,870	\$ 76,937,862	\$ 76,937,862	100%	\$ 76,937,862	\$ 76,937,862
18	368	Line Transformers	\$ 488,325,957	\$ 215,028,041	\$ 215,028,041	100%	\$ 215,028,041	\$ 215,028,041
19	369	Services	\$ 131,498,709	\$ 84,632,429	\$ 84,632,429	100%	\$ 84,632,429	\$ 84,632,429
20	370	Meters	\$ 151,450,263	\$ 40,113,507	\$ 40,113,507	100%	\$ 40,113,507	\$ 40,113,507
21	371	Installation on Customer Premises	\$ 24,285,051	\$ 14,651,289	\$ 14,651,289	100%	\$ 14,651,289	\$ 14,651,289
22	373	Street Lighting & Signal Systems	\$ 74,185,117	\$ 37,351,073	\$ 37,351,073	100%	\$ 37,351,073	\$ 37,351,073
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	\$ 13,669	\$ 13,669	100%	\$ 13,669	\$ 13,669
24		Total Distribution Plant	\$ 1,936,672,842	\$ 1,012,500,372	\$ 1,012,500,372	100%	\$ 1,012,500,372	\$ -

Ohio Edison Company: 15-1596-EL-RDR
8/31/2016 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)
Page 3 of 4

NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 8/31/2016 from the forecast as of June 2016, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, April 2015, and April 2016 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. 14-1297-EL-SSO: Estimated 8/31/2016 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company		Reserve Balances			
			Sch B2.1 (Estimate) Column E (A)	Plant Investment (B)	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)
<u>GENERAL PLANT</u>								
25	389	Land & Land Rights	\$ 3,257,286	\$ (74,752)	\$ (74,752)	100%	\$ (74,752)	\$ (74,752)
26	390	Structures & Improvements	\$ 98,220,355	\$ 37,580,866	\$ 37,580,866	100%	\$ 37,580,866	\$ 37,580,866
27	390.3	Leasehold Improvements	\$ 108,959	\$ 108,959	\$ 108,959	100%	\$ 108,959	\$ 108,959
28	391.1	Office Furniture & Equipment	\$ 6,886,655	\$ 5,780,348	\$ 5,780,348	100%	\$ 5,780,348	\$ 5,780,348
29	391.2	Data Processing Equipment	\$ 10,324,075	\$ 3,204,662	\$ 3,204,662	100%	\$ 3,204,662	\$ 3,204,662
30	392	Transportation Equipment	\$ 2,219,928	\$ 177,845	\$ 177,845	100%	\$ 177,845	\$ 177,845
31	393	Stores Equipment	\$ 1,296,852	\$ 818,949	\$ 818,949	100%	\$ 818,949	\$ 818,949
32	394	Tools, Shop & Garage Equipment	\$ 15,891,849	\$ 3,002,350	\$ 3,002,350	100%	\$ 3,002,350	\$ 3,002,350
33	395	Laboratory Equipment	\$ 5,598,646	\$ 3,021,577	\$ 3,021,577	100%	\$ 3,021,577	\$ 3,021,577
34	396	Power Operated Equipment	\$ 3,949,336	\$ 3,371,478	\$ 3,371,478	100%	\$ 3,371,478	\$ 3,371,478
35	397	Communication Equipment	\$ 29,790,580	\$ 17,732,823	\$ 17,732,823	100%	\$ 17,732,823	\$ 17,732,823
36	398	Miscellaneous Equipment	\$ 459,000	\$ 415,754	\$ 415,754	100%	\$ 415,754	\$ 415,754
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	\$ 190,219	\$ 190,219	100%	\$ 190,219	\$ 190,219
38		Total General Plant	\$ 178,306,931	\$ 75,331,079	\$ 75,331,079	100%	\$ 75,331,079	\$ -

Ohio Edison Company: 15-1596-EL-RDR
8/31/2016 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 8/31/2016 from the forecast as of June 2016, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, April 2015, and April 2016 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. 14-1297-EL-SSO: Estimated 8/31/2016 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company		Reserve Balances			
			Sch B2.1 (Estimate) Column E	Plant Investment Column E	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)
<u>OTHER PLANT</u>								
39	301	Organization	\$ -	\$ -	100%	\$ -		\$ -
40	303	Intangible Software	\$ 78,106,275	\$ 57,344,859	100%	\$ 57,344,859		\$ 57,344,859
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	\$ 697,049	100%	\$ 697,049		\$ 697,049
42	303	Intangible FAS 109 Distribution	\$ 1,593,443	\$ 1,556,361	100%	\$ 1,556,361		\$ 1,556,361
43	303	Intangible FAS 109 General	\$ 199,091	\$ 182,696	100%	\$ 182,696		\$ 182,696
44		Total Other Plant	\$ 81,922,087	\$ 59,780,965		\$ 59,780,965	\$ -	\$ 59,780,965
45		Removal Work in Progress (RWIP)		\$ (18,129,717)	100%	\$ (18,129,717)		\$ (18,129,717)
46		Company Total Plant (Reserve)	<u>\$ 2,409,838,026</u>	<u>\$ 1,245,007,988</u>	100%	<u>\$ 1,245,007,988</u>	<u>\$ -</u>	<u>\$ 1,245,007,988</u>
47		Service Company Reserve Allocated*						\$ 55,066,577
48		Grand Total Plant (Reserve) (46 + 47)						<u>\$ 1,300,074,566</u>

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

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR
 Ohio Edison Company: 15-1596-EL-RDR
 The Toledo Edison Company: 15-1597-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. 8/31/2016*	452,594,710		515,309,535		144,271,586		71,660,441
(2) Service Company Allocated ADIT**	\$ 10,182,949	\$	12,339,928	\$	5,431,861		
(3) Grand Total ADIT Balance***	<u>\$ 462,777,658</u>	<u>\$</u>	<u>527,649,463</u>	<u>\$</u>	<u>149,703,447</u>		

*Source: Estimated 8/31/2016 ADIT balances from the forecast as of June 2016.

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

*** Calculation : Line 1 + Line 2

Ohio Edison Company: 15-1596-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of August 31, 2016

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

Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 8,365,915	\$ 12,493	0.00%	\$ -
2	352	Structures & Improvements	\$ 11,925,964	\$ 8,042,811	2.06%	\$ 245,675
3	353	Station Equipment	\$ 109,930,981	\$ 58,260,151	2.20%	\$ 2,418,482
4	354	Towers & Fixtures	\$ 276,919	\$ 302,866	1.82%	\$ 5,040
5	355	Poles & Fixtures	\$ 26,872,699	\$ 22,427,929	2.98%	\$ 800,806
6	356	Overhead Conductors & Devices	\$ 37,527,690	\$ 20,322,027	2.55%	\$ 956,956
7	357	Underground Conduit	\$ 1,540,142	\$ 913,070	1.67%	\$ 25,720
8	358	Underground Conductors & Devices	\$ 16,461,454	\$ 5,243,468	2.00%	\$ 329,229
9	359	Roads & Trails	\$ 34,404	\$ 475	0.00%	\$ -
10		Total Transmission	\$ 212,936,167	\$ 115,525,289		\$ 4,781,908

Ohio Edison Company: 15-1596-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of August 31, 2016

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

Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 12,794,923	\$ (10,439)	0.00%	\$ -
12	361	Structures & Improvements	\$ 15,662,434	\$ 5,736,510	2.45%	\$ 383,730
13	362	Station Equipment	\$ 256,488,976	\$ 102,399,405	2.55%	\$ 6,540,469
14	364	Poles, Towers & Fixtures	\$ 491,615,982	\$ 232,973,724	2.93%	\$ 14,404,348
15	365	Overhead Conductors & Devices	\$ 724,118,241	\$ 177,716,204	2.70%	\$ 19,551,193
16	366	Underground Conduit	\$ 66,840,424	\$ 24,957,099	1.50%	\$ 1,002,606
17	367	Underground Conductors & Devices	\$ 309,912,870	\$ 76,937,862	2.07%	\$ 6,415,196
18	368	Line Transformers	\$ 488,325,957	\$ 215,028,041	3.50%	\$ 17,091,408
19	369	Services	\$ 131,498,709	\$ 84,632,429	3.13%	\$ 4,115,910
20	370	Meters	\$ 151,450,263	\$ 40,113,507	3.24%	\$ 4,906,989
21	371	Installation on Customer Premises	\$ 24,285,051	\$ 14,651,289	4.44%	\$ 1,078,256
22	373	Street Lighting & Signal Systems	\$ 74,185,117	\$ 37,351,073	4.20%	\$ 3,115,775
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	\$ 13,669	0.00%	\$ -
24		Total Distribution	\$ 2,747,201,219	\$ 1,012,500,372		\$ 78,605,880

Ohio Edison Company: 15-1596-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of August 31, 2016

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

Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 3,257,286	\$ (74,752)	0.00%	\$ -
26	390	Structures & Improvements	\$ 98,220,355	\$ 37,580,866	2.50%	\$ 2,455,509
27	390.3	Leasehold Improvements	\$ 108,959	\$ 108,959	20.78%	\$ 22,642
28	391.1	Office Furniture & Equipment	\$ 6,886,655	\$ 5,780,348	3.80%	\$ 261,693
29	391.2	Data Processing Equipment	\$ 10,324,075	\$ 3,204,662	17.00%	\$ 1,755,093
30	392	Transportation Equipment	\$ 2,219,928	\$ 177,845	7.31%	\$ 162,277
31	393	Stores Equipment	\$ 1,296,852	\$ 818,949	2.56%	\$ 33,199
32	394	Tools, Shop & Garage Equipment	\$ 15,891,849	\$ 3,002,350	3.17%	\$ 503,772
33	395	Laboratory Equipment	\$ 5,598,646	\$ 3,021,577	3.80%	\$ 212,749
34	396	Power Operated Equipment	\$ 3,949,336	\$ 3,371,478	3.48%	\$ 137,437
35	397	Communication Equipment	\$ 29,790,580	\$ 17,732,823	5.00%	\$ 1,489,529
36	398	Miscellaneous Equipment	\$ 459,000	\$ 415,754	4.00%	\$ 18,360
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	\$ 190,219	0.00%	\$ -
38		Total General	\$ 178,306,931	\$ 75,331,079		\$ 7,052,260

Ohio Edison Company: 15-1596-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of August 31, 2016

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

Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
<u>OTHER PLANT</u>						
39	301	Organization	\$ -	\$ -	0.00%	*
40	303	Intangible Software	\$ 78,106,275	\$ 57,344,859	14.29%	*
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	\$ 697,049	2.33%	*
42	303	Intangible FAS 109 Distribution	\$ 1,593,443	\$ 1,556,361	2.89%	*
43	303	Intangible FAS 109 General	\$ 199,091	\$ 182,696	3.87%	*
44		Total Other	<u>\$ 81,922,087</u>	<u>\$ 59,780,965</u>		<u>\$ 4,971,140</u>
45		Removal Work in Progress (RWIP)		(18,129,717)		
46		Total Company Depreciation	<u>\$ 3,220,366,404</u>	<u>\$ 1,245,007,988</u>		<u>\$ 95,411,188</u>
47		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 115,769,550	\$ 55,066,577		\$ 5,682,457
48		GRAND TOTAL (46 + 47)	<u>\$ 3,336,135,954</u>	<u>\$ 1,300,074,566</u>		<u>\$ 101,093,645</u>

* Please see the "Intangible Depreciation Expense Calculation: Estimated 8/31/2016 Balances" workpaper for more details behind the calculation of depreciation expense associated with Intangible Plant.

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

Ohio Edison Company: 15-1596-EL-RDR

Annual Property Tax Expense on Estimated Plant Balances as of August 31, 2016

Schedule C-3.10a (Estimate)

Page 1 of 1

Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes - See Schedule C-3.10a1 (Estimate)	\$ 87,868,802
2	Real Property Taxes - See Schedule C-3.10a2 (Estimate)	\$ 1,508,680
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 74,917</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 89,452,400</u></u>

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

Annual Personal Property Tax Expense on Estimated Plant Balances as of August 31, 2016

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)	\$ 212,936,167	\$ 2,747,201,219	\$ 178,306,931
2	Jurisdictional Real Property (b)	\$ 20,291,879	\$ 28,457,357	\$ 101,586,600
3	Jurisdictional Personal Property (1 - 2)	\$ 192,644,288	\$ 2,718,743,862	\$ 76,720,331
	<u>Exclusions and Exemptions</u>			
4	Capitalized Asset Retirement Costs (a)	\$ -	\$ 22,272	\$ 303,410
5	Exempt Facilities (c)	\$ 575,438	\$ 2,655,801	\$ -
6	Real Property Classified as Personal Property (c)	\$ -	\$ 179,795,456	\$ -
7	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ 3,889,004
8	Capitalized Interest (f)	\$ 13,546,746	\$ 112,446,702.39	\$ -
9	Total Exclusions and Exemptions (4 thru 8)	\$ 14,122,184	\$ 294,920,232	\$ 4,192,414
10	Net Cost of Taxable Personal Property (3 - 9)	\$ 178,522,103	\$ 2,423,823,630	\$ 72,527,917
11	True Value Percentage (c)	<u>36.6835%</u>	<u>46.2400%</u>	<u>39.7285%</u>
12	True Value of Taxable Personal Property (10 x 11)	\$ 65,488,120	\$ 1,120,775,077	\$ 28,814,232
13	Assessment Percentage (d)	<u>85.00%</u>	<u>85.00%</u>	<u>24.00%</u>
14	Assessment Value (12 x 13)	\$ 55,664,902	\$ 952,658,815	\$ 6,915,416
15	Personal Property Tax Rate (e)	<u>8.6091540%</u>	<u>8.6091540%</u>	<u>8.6091540%</u>
16	Personal Property Tax (14 x 15)	\$ 4,792,277	\$ 82,015,864	\$ 595,359
17	State Mandated Software Adjustment (c)	\$ -	\$ -	\$ 465,302
18	Total Personal Property Tax (16 + 17)			<u>\$ 87,868,802</u>

(a) Schedule B-2.1 (Estimate)

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

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

(d) Statutory Assessment for Personal Property

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

(f) Calculation: Line 3 x Percentage from the most recent Ohio Annual Property Tax Return Filing

Ohio Edison Company: 15-1596-EL-RDR

Annual Real Property Tax Expense on Estimated Plant Balances as of August 31, 2016

Schedule C-3.10a2 (Estimate)

Page 1 of 1

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Real Property (a)	\$ 20,291,879	\$ 28,457,357	\$ 101,586,600
2	Real Property Tax Rate (b)	<u>1.003540%</u>	<u>1.003540%</u>	<u>1.003540%</u>
3	Real Property Tax (1 x 2)	\$ 203,637	\$ 285,581	\$ 1,019,462
4	Total Real Property Tax (Sum of 3)			<u>1,508,680</u>

(a) Schedule C-3.10a1 (Actual)

(b) Estimated tax rate for Real Estate based on the most recent Ohio Annual Property Tax Return Filing

Calculated as follows:

(1) Real Property Capitalized Cost	\$ 227,294,730	Book cost of real property used to compare to assessed
(2) Real Property Taxes Paid	<u>\$2,280,994</u>	value of real property to derive a true value percentage
(3) Real Property Tax Rate (Paid vs. Capital Costs)	<u><u>1.003540%</u></u>	Calculation: (2) / (1)

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR
 Ohio Edison Company: 15-1596-EL-RDR
 The Toledo Edison Company: 15-1597-EL-RDR

**Summary of Exclusions per Case No. 14-1297-EL-SSO
 Estimated 8/31/2016 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	\$ 56,405,971	\$ 86,962,931	\$ 15,628,312
Reserve	\$ -	\$ -	\$ -

ESP IV Adjustments

Consistent with prior ESPs, "capital additions recovered through Riders LEX, EDR, and AMI will be identified and excluded from Rider DCR and the annual cap allowance" during ESP IV.

AMI Only CEI has an AMI project so this exclusion does not impact OE or TE. Source: Forecast as of June 2016, adjusted to reflect current assumptions. Exclusions related to Rider AMI are determined by specific depreciation groups in PowerPlant and WBS CE-004000

FERC Account	CEI	
	Gross	Reserve
303	\$ (1,800,527)	\$ 47,629
362	\$ 5,171,683	\$ 1,045,236
364	\$ 171,604	\$ 65,405
365	\$ 1,559,213	\$ 801,194
367	\$ 11,080	\$ 1,716
368	\$ 205,810	\$ 75,461
370	\$ 15,844,220	\$ 4,946,851
397	\$ 4,798,115	\$ 1,399,267
Grand Total	\$ 25,961,198	\$ 8,382,759

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
353	\$ (17,839)	\$ (278)
356	\$ 1,115	\$ (65)
358	\$ 165,792	\$ (1,474)
360	\$ 9,234	\$ -
362	\$ (89,500)	\$ 463
364	\$ 185	\$ 95
365	\$ (17,949)	\$ 23
366	\$ (0)	\$ 1,976
367	\$ 234,973	\$ 4,782
368	\$ (34)	\$ 65
369	\$ 0	\$ 17
370	\$ (12,143)	\$ (47)
371	\$ 0	\$ 1
373	\$ 27	\$ 0
390	\$ 0	\$ 123
Grand Total	\$ 273,861	\$ 5,682

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR
Ohio Edison Company: 15-1596-EL-RDR
The Toledo Edison Company: 15-1597-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	\$ 672,297,038	\$ 95,533,409	\$ 115,769,550	\$ 50,960,115	\$ 262,263,075
(3) Reserve	\$ 319,782,679	\$ 45,441,119	\$ 55,066,577	\$ 24,239,527	\$ 124,747,223
(4) ADIT	\$ 71,660,441	\$ 10,182,949	\$ 12,339,928	\$ 5,431,861	\$ 27,954,738
(5) Rate Base	\$ 39,909,342	\$ 48,363,045	\$ 21,288,727	\$ 109,561,113	
(6) Depreciation Expense (Incremental)	\$ 4,689,182	\$ 5,682,457	\$ 2,501,337	\$ 12,872,976	
(7) Property Tax Expense (Incremental)	\$ 61,822	\$ 74,917	\$ 32,977	\$ 169,717	
(8) Total Expenses	\$ 4,751,004	\$ 5,757,374	\$ 2,534,315	\$ 13,042,693	

- (2) Estimated Gross Plant = 8/31/2016 General and Intangible Plant Balances in the forecast as of June 2016 adjusted to reflect current assumptions and incorporate recommendations from the March 2013, April 2014, April 2015, and April 2016 Rider DCR audit reports
- (3) Estimated Reserve = 8/31/2016 General and Intangible Reserve Balances in the forecast as of June 2016 adjusted to reflect current assumptions and incorporate recommendations from the March 2013, April 2014, April 2015, and April 2016 Rider DCR audit reports
- (4) ADIT: Estimated ADIT Balances as of 8/31/2016
- (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 8/31/2016 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 8/31/2016 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 8/31/2016: 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, 2016

Line No.	(A) Account	(B) Account Description	(C) Estimated 8/31/2016 Balances			(F) Accrual Rates				(J) Depreciation Expense
			Gross	(D) Reserve	(E) Net	CEI	(G) OE	(H) TE	(I) Average	
28	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
29	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
GENERAL PLANT										
30	389	Fee Land & Easements	\$ 230,947	\$ -	\$ 230,947	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	\$ 44,943,021	\$ 21,985,152	\$ 22,957,869	2.20%	2.50%	2.20%	2.33%	\$ 1,048,263
32	390.3	Struct Imprv, Leasehold Imp **	\$ 14,349,898	\$ 6,771,100	\$ 7,578,798	22.34%	20.78%	0.00%	21.49%	\$ 3,083,119
33	391.1	Office Furn., Mech. Equip.	\$ 17,234,519	\$ 10,230,049	\$ 7,004,470	7.60%	3.80%	3.80%	5.18%	\$ 893,474
34	391.2	Data Processing Equipment	\$ 157,433,682	\$ 45,486,396	\$ 111,947,285	10.56%	17.00%	9.50%	13.20%	\$ 20,776,226
35	392	Transportation Equipment	\$ 466,702	\$ 108,174	\$ 358,528	6.07%	7.31%	6.92%	6.78%	\$ 31,654
36	393	Stores Equipment	\$ 16,733	\$ 6,698	\$ 10,035	6.67%	2.56%	3.13%	4.17%	\$ 697
37	394	Tools, Shop, Garage Equip.	\$ 204,993	\$ 21,308	\$ 183,684	4.62%	3.17%	3.33%	3.73%	\$ 7,645
38	395	Laboratory Equipment	\$ 110,440	\$ 28,673	\$ 81,767	2.31%	3.80%	2.86%	3.07%	\$ 3,396
39	396	Power Operated Equipment	\$ 346,410	\$ 71,125	\$ 275,285	4.47%	3.48%	5.28%	4.19%	\$ 14,516
40	397	Communication Equipment ***	\$ 106,269,537	\$ 33,264,101	\$ 73,005,436	7.50%	5.00%	5.88%	6.08%	\$ 6,462,948
41	398	Misc. Equipment	\$ 3,136,566	\$ 944,727	\$ 2,191,838	6.67%	4.00%	3.33%	4.84%	\$ 151,885
42	399.1	ARC General Plant	\$ 40,721	\$ 25,529	\$ 15,192	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 344,784,171	\$ 118,943,034	\$ 225,841,136					\$ 32,473,822
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	\$ 8,564,363	\$ 9,170,252	\$ (605,889)	14.29%	14.29%	14.29%	14.29%	\$ -
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	\$ 15,969,099	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
54	303	FECO 101/6-303 2010 Software	\$ 19,353,964	\$ 17,224,027	\$ 2,129,936	14.29%	14.29%	14.29%	14.29%	\$ 2,129,936
55	303	FECO 101/6-303 2011 Software	\$ 53,742,285	\$ 39,260,230	\$ 14,482,055	14.29%	14.29%	14.29%	14.29%	\$ 7,679,772
56	303	FECO 101/6-303 2012 Software	\$ 38,042,303	\$ 20,677,484	\$ 17,364,820	14.29%	14.29%	14.29%	14.29%	\$ 5,436,245
57	303	FECO 101/6-303 2013 Software	\$ 79,856,605	\$ 29,546,003	\$ 50,310,603	14.29%	14.29%	14.29%	14.29%	\$ 11,411,509
58	303	FECO 101/6-303 2014 Software	\$ 23,910,011	\$ 5,988,238	\$ 17,921,773	14.29%	14.29%	14.29%	14.29%	\$ 3,416,741
59	303	FECO 101/6-303 2015 Software	\$ 26,753,848	\$ 3,079,719	\$ 23,674,129	14.29%	14.29%	14.29%	14.29%	\$ 3,823,125
60	303	FECO 101/6-303 2016 Software	\$ 1,510,156	\$ 124,540	\$ 1,385,616	14.29%	14.29%	14.29%	14.29%	\$ 215,801
61			\$ 327,512,867	\$ 200,849,824	\$ 126,663,043					\$ 34,113,130
62	Removal Work in Progress (RWIP)		\$ (10,180)							
63	TOTAL - GENERAL & INTANGIBLE		\$ 672,297,038	\$ 319,782,679	\$ 352,504,179	9.90%			\$ 66,586,952	

NOTES

(C) - (E) Estimated 8/31/2016 balances. Source: The forecast as of June 2016 adjusted to reflect current assumptions and incorporate recommendations from the March 2013, April 2014, April 2015, and April 2016 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 8/31/2016. 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: 15-1595-EL-RDR
Ohio Edison Company: 15-1596-EL-RDR
The Toledo Edison Company: 15-1597-EL-RDR

Property Tax Rate for Service Company Plant (Estimate)

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 (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						
	(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: 15-1595-EL-RDR
 Ohio Edison Company: 15-1596-EL-RDR
 The Toledo Edison Company: 15-1597-EL-RDR

Property Tax Rate for Service Company Plant (Estimate)

III. Estimated Average Real Property Tax Rates on General Plant as of August 31, 2016 *						
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	1.73%	1.00%	1.95%	1.45%	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, 2016						
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	1.45%	\$ 230,947	\$ 3,353
28	390	Structures, Improvements	Real	1.45%	\$ 44,943,021	\$ 652,558
29	390.3	Struct Imprv, Leasehold Imp	Real	1.45%	\$ 14,349,898	\$ 208,356
30	391.1	Office Furn., Mech. Equip.	Personal		\$ 17,234,519	\$ -
31	391.2	Data Processing Equipment	Personal		\$ 157,433,682	\$ -
32	392	Transportation Equipment	Personal		\$ 466,702	\$ -
33	393	Stores Equipment	Personal		\$ 16,733	\$ -
34	394	Tools, Shop, Garage Equip.	Personal		\$ 204,993	\$ -
35	395	Laboratory Equipment	Personal		\$ 110,440	\$ -
36	396	Power Operated Equipment	Personal		\$ 346,410	\$ -
37	397	Communication Equipment	Personal		\$ 106,269,537	\$ -
38	398	Misc. Equipment	Personal		\$ 3,136,566	\$ -
39	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
40	TOTAL - GENERAL PLANT				\$ 344,784,171	\$ 864,267
41	TOTAL - INTANGIBLE PLANT				\$ 327,512,867	\$ -
42	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 672,297,038	\$ 864,267
43	Average Effective Real Property Tax Rate					0.13%

NOTES

- (C) Source: Schedule C3.10 (Estimate). Classification of General Plant account as Real or Personal Property
- (D) Weighted average property tax rate across CEI, OE, and TE. See Section III above.
Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax.
- (E) Estimated Service Company General gross plant balances as of 8/31/2016. Source: The forecast as of June 2016 adjusted to reflect current assumptions and incorporate recommendations from the March 2013, April 2014, April 2015, and April 2016 Rider DCR audit reports.
- (F) Calculation: Column D x Column E

Incremental Depreciation and Property Tax Associated with Service Company Plant
Case No. 07-551-EL-AIR vs. Estimated 8/31/2016 Balances

I. Estimated Allocated Service Company Plant and Related Expenses as of August 31, 2016							
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	\$ 672,297,038	\$ 95,533,409	\$ 115,769,550	\$ 50,960,115	\$ 262,263,075	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 63 x Line 1
3	Accum. Reserve	\$ (319,782,679)	\$ (45,441,119)	\$ (55,066,577)	\$ (24,239,527)	\$ (124,747,223)	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 63 x Line 1
4	Net Plant	<u>\$ 352,514,359</u>	<u>\$ 50,092,290</u>	<u>\$ 60,702,973</u>	<u>\$ 26,720,588</u>	<u>\$ 137,515,851</u>	Line 2 + Line 3
5	Depreciation *	9.90%	\$ 9,462,006	\$ 11,466,273	\$ 5,047,291	\$ 25,975,570	Average Rate x Line 2
6	Property Tax *	0.13%	\$ 122,812	\$ 148,827	\$ 65,511	\$ 337,151	Average Rate x Line 2
7	Total Expenses		<u>\$ 9,584,818</u>	<u>\$ 11,615,100</u>	<u>\$ 5,112,802</u>	<u>\$ 26,312,721</u>	

* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 8/31/2016.
See line 63 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.

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

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

III. Estimated Incremental Expenses Associated with Allocated Service Company Plant *							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
15	Depreciation	-0.78%	\$ 4,689,182	\$ 5,682,457	\$ 2,501,337	\$ 12,872,976	Line 5 - Line 12
16	Property Tax	-0.01%	\$ 61,822	\$ 74,917	\$ 32,977	\$ 169,717	Line 6 - Line 13
17	Total Expenses		<u>\$ 4,751,004</u>	<u>\$ 5,757,374</u>	<u>\$ 2,534,315</u>	<u>\$ 13,042,693</u>	Line 15 + Line 16

* In Case No. 07-551-EL-AIR, test year operating expenses included allocated depreciation and property tax associated with Service Company plant. This section calculates the difference between the estimated level of these expenses included in base rates and the expected expenses to be incurred based on Service Company plant balances as of August 31, 2016. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.

Intangible Depreciation Expense Calculation
Estimated 8/31/2016 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-16 (D)	Reserve Aug-16 (E)	Net Plant Aug-16 (F)	Accrual Rates (G)	Depreciation Exp (H)
CECO	The Illuminating Co.	CECO 101/6-303 2002 Software	\$ 2,966,784	\$ 2,966,784	\$ -	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2003 Software	\$ 1,307,067	\$ 1,307,067	\$ -	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2004 Software	\$ 3,596,344	\$ 3,596,344	\$ -	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2005 Software	\$ 1,219,862	\$ 1,219,862	\$ -	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2006 Software	\$ 1,808,778	\$ 1,808,778	\$ -	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2007 Software	\$ 5,870,456	\$ 5,870,456	\$ -	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2008 Software	\$ 1,068,042	\$ 1,068,042	\$ -	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2009 Software	\$ 3,242,050	\$ 3,242,050	\$ -	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2010 Software	\$ 2,803,986	\$ 2,478,695	\$ 325,291	14.29%	\$ 325,291
CECO	The Illuminating Co.	CECO 101/6-303 2011 Software	\$ 5,812,975	\$ 4,301,135	\$ 1,511,839	14.29%	\$ 830,674
CECO	The Illuminating Co.	CECO 101/6-303 2012 Software	\$ 761,398	\$ 389,189	\$ 372,210	14.29%	\$ 108,804
CECO	The Illuminating Co.	CECO 101/6-303 2013 Software	\$ 2,280,269	\$ 1,000,202	\$ 1,280,067	14.29%	\$ 325,850
CECO	The Illuminating Co.	CECO 101/6-303 2014 Software	\$ 3,165,470	\$ 732,384	\$ 2,433,086	14.29%	\$ 452,346
CECO	The Illuminating Co.	CECO 101/6-303 2015 Software	\$ 1,664,383	\$ 193,448	\$ 1,470,936	14.29%	\$ 237,840
CECO	The Illuminating Co.	CECO 101/6-303 2016 Software	\$ 227,078	\$ 14,491	\$ 212,587	14.29%	\$ 32,449
CECO	The Illuminating Co.	CECO 101/6-303 FAS109 Dist- Forecast	\$ 2,001,124	\$ 2,001,124	\$ -	3.18%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 FAS109 Transm-FCT	\$ 1,176,339	\$ 1,086,245	\$ 90,095	2.15%	\$ 25,291
CECO	The Illuminating Co.	CECO 101/6-303 Software	\$ 3,733,216	\$ 902,024	\$ 2,831,192	14.29%	\$ 533,477
CECO	The Illuminating Co.	CECO 101/6-303 Software Evolution	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
Total			\$ 57,180,024	\$ 46,632,722	\$ 10,527,302		\$ 2,872,022
OECO	Ohio Edison Co.	OECO 101/6-301 Organization	\$ -	\$ -	\$ -	0.00%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2002 Software	\$ 3,690,067	\$ 3,690,067	\$ -	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2003 Software	\$ 17,568,726	\$ 17,568,726	\$ -	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2004 Software	\$ 4,524,343	\$ 4,524,343	\$ -	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2005 Software	\$ 1,469,370	\$ 1,469,370	\$ -	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2006 Software	\$ 2,754,124	\$ 2,754,124	\$ -	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2007 Software	\$ 7,208,211	\$ 7,208,211	\$ -	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2008 Software	\$ 1,343,335	\$ 1,343,335	\$ -	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2009 Software	\$ 4,181,304	\$ 4,181,304	\$ -	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2010 Software	\$ 3,293,501	\$ 2,945,313	\$ 348,189	14.29%	\$ 348,189
OECO	Ohio Edison Co.	OECO 101/6-303 2011 Software	\$ 8,201,370	\$ 5,934,796	\$ 2,266,574	14.29%	\$ 1,171,976
OECO	Ohio Edison Co.	OECO 101/6-303 2012 Software	\$ 963,533	\$ 559,379	\$ 404,154	14.29%	\$ 137,689
OECO	Ohio Edison Co.	OECO 101/6-303 2013 Software	\$ 5,934,395	\$ 2,190,219	\$ 3,744,176	14.29%	\$ 848,025
OECO	Ohio Edison Co.	OECO 101/6-303 2014 Software	\$ 5,455,190	\$ 1,304,702	\$ 4,150,488	14.29%	\$ 779,547
OECO	Ohio Edison Co.	OECO 101/6-303 2015 Software	\$ 1,332,241	\$ 157,676	\$ 1,174,565	14.29%	\$ 190,377
OECO	Ohio Edison Co.	OECO 101/6-303 2016 Software	\$ 3,851,155	\$ 64,306	\$ 3,786,849	14.29%	\$ 550,330
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 Dist Land	\$ 37,082	\$ -	\$ 37,082	2.89%	\$ 1,072
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 Distribution	\$ 1,556,361	\$ 1,556,361	\$ -	2.89%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 General Lan	\$ 7,778	\$ -	\$ 7,778	3.87%	\$ 301
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 General Plt	\$ 191,313	\$ 182,696	\$ 8,617	3.87%	\$ 7,404
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 Trans Land	\$ 1,326,229	\$ -	\$ 1,326,229	2.33%	\$ 30,901
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 Transmissio	\$ 697,049	\$ 697,049	\$ -	2.33%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 Intangibles	\$ 6,335,410	\$ 1,448,988	\$ 4,886,422	14.29%	\$ 905,330
Total			\$ 81,922,087	\$ 59,780,965	\$ 22,141,122		\$ 4,971,140
TECO	Toledo Edison Co.	TECO 101/6-303 2002 Software	\$ 1,708,412	\$ 1,708,412	\$ -	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2003 Software	\$ 7,478,386	\$ 7,478,386	\$ -	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2004 Software	\$ 862,457	\$ 862,457	\$ -	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2005 Software	\$ 699,602	\$ 699,602	\$ -	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2006 Software	\$ 834,729	\$ 834,729	\$ -	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2007 Software	\$ 3,182,778	\$ 3,182,778	\$ -	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2008 Software	\$ 578,266	\$ 578,266	\$ -	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2009 Software	\$ 1,878,487	\$ 1,878,487	\$ -	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2010 Software	\$ 1,456,633	\$ 1,294,524	\$ 162,109	14.29%	\$ 162,109
TECO	Toledo Edison Co.	TECO 101/6-303 2011 Software	\$ 2,259,874	\$ 1,669,222	\$ 590,652	14.29%	\$ 322,936
TECO	Toledo Edison Co.	TECO 101/6-303 2012 Software	\$ 554,860	\$ 271,186	\$ 283,674	14.29%	\$ 79,289
TECO	Toledo Edison Co.	TECO 101/6-303 2013 Software	\$ 1,617,951	\$ 547,381	\$ 1,070,570	14.29%	\$ 231,205
TECO	Toledo Edison Co.	TECO 101/6-303 2014 Software	\$ 1,969,797	\$ 538,283	\$ 1,431,514	14.29%	\$ 281,484
TECO	Toledo Edison Co.	TECO 101/6-303 2015 Software	\$ 612,272	\$ 74,508	\$ 537,764	14.29%	\$ 87,494
TECO	Toledo Edison Co.	TECO 101/6-303 2016 Software	\$ 246,438	\$ 21,956	\$ 224,482	14.29%	\$ 35,216
TECO	Toledo Edison Co.	TECO 101/6-303 FAS109 Distribution	\$ 240,093	\$ 240,091	\$ 2	3.10%	\$ 2
TECO	Toledo Edison Co.	TECO 101/6-303 FAS109 Transmission	\$ 54,210	\$ 50,289	\$ 3,921	2.37%	\$ 1,285
TECO	Toledo Edison Co.	TECO 101/6-303 Software	\$ 930,816	\$ 294,315	\$ 636,502	14.29%	\$ 133,014
Total			\$ 27,186,062	\$ 22,224,871	\$ 4,941,191		\$ 1,334,034

NOTES

- (D) - (F) Source: The forecast as of June 2016 adjusted to reflect current assumptions and incorporate recommendations from the March 2013, April 2014, April 2015, and April 2016 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 2016 Rider DCR Rates

	(A)	(B)
	Company	Rev Req 8/31/2016
(1)	CEI	\$ 106,234,888
(2)	OE	\$ 120,829,845
(3)	TE	\$ 28,487,546
(4)	TOTAL	\$ 255,552,279

NOTES

(B) Annual Revenue Requirement based on estimated 8/31/2016 Rate Base

II. Quarterly Revenue Requirement Additions

	(A)	(B)	(C)	(D)
	Description	CEI	OE	TE
(1)	DCR Audit Expense Recovery	\$ 3,478	\$ 3,478	\$ 3,478
(2)	June - August 2016 Reconciliation Amount Adjusted for September - November 2016	\$ 70,571	\$ (477,262)	\$ (88,060)
(3)	April 2016 DCR Audit Recommendations	\$ (172,325)	\$ (421,916)	\$ (126,721)
(4)	Total Reconciliation	\$ (98,276)	\$ (895,700)	\$ (211,303)

SOURCES

- Line 1: Source: Remaining DCR Audit Expenses to be recovered during September - November 2016.
- Line 2: Source: "Quarterly Revenue Requirement Additions: Calculation of June - August 2016 Reconciliation Amount Adjusted for September - November 2016" workpaper, Section III, Col. G
- Line 3: Source: Cumulative revenue requirement impact of recommendations from the April 2016 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	5,343,413,854	31.54%	\$ 33,509,109	\$ (30,999)
(2)		GS, GP, GSU	11,596,964,117	68.46%	\$ 72,725,779	\$ (67,277)
(3)			16,940,377,970	100.00%	\$ 106,234,888	\$ (98,276)
(4)	OE	RS	8,890,092,777	46.44%	\$ 56,116,998	\$ (415,990)
(5)		GS, GP, GSU	10,251,853,035	53.56%	\$ 64,712,847	\$ (479,710)
(6)			19,141,945,811	100.00%	\$ 120,829,845	\$ (895,700)
(7)	TE	RS	2,424,199,695	43.61%	\$ 12,422,602	\$ (92,143)
(8)		GS, GP, GSU	3,134,981,760	56.39%	\$ 16,064,944	\$ (119,160)
(9)			5,559,181,455	100.00%	\$ 28,487,546	\$ (211,303)
(10)	OH	RS	16,657,706,325	40.00%	\$ 102,048,709	\$ (539,132)
(11)	TOTAL	GS, GP, GSU	24,983,798,911	60.00%	\$ 153,503,570	\$ (666,147)
(12)			41,641,505,236	100.00%	\$ 255,552,279	\$ (1,205,279)

NOTES

- (C) Source: Forecast for September 2016 through August 2017 (All forecasted numbers associated with the forecast as of June 2016)
- (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	(D) Stipulation Allocation			(F) Annual Rev Req Allocations	(G) Quarterly Reconciliation
			(C) % of Total	% of Non-RS	(E) DCR Jurisd.		
(1)	CEI	RS	47.55%	0.00%	0.00%	\$ -	\$ -
(2)		GS	42.23%	80.52%	90.02%	\$ 65,466,582	\$ (60,562)
(3)		GP	0.63%	1.19%	1.33%	\$ 970,123	\$ (897)
(4)		GSU	4.06%	7.74%	8.65%	\$ 6,289,074	\$ (5,818)
(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%	\$ 72,725,779	\$ (67,277)
(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%	\$ 52,904,670	\$ (392,177)
(13)		GP	5.20%	13.85%	15.69%	\$ 10,153,014	\$ (75,263)
(14)		GSU	0.85%	2.26%	2.56%	\$ 1,655,163	\$ (12,270)
(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%	\$ 64,712,847	\$ (479,710)
(20)		Subtotal (GT, STL, POL, TRF)		11.72%			
(21)	TE	RS	57.93%	0.00%	0.00%	\$ -	\$ -
(22)		GS	32.13%	76.36%	86.74%	\$ 13,934,693	\$ (103,359)
(23)		GP	4.80%	11.42%	12.97%	\$ 2,084,123	\$ (15,459)
(24)		GSU	0.11%	0.25%	0.29%	\$ 46,127	\$ (342)
(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%	\$ 16,064,944	\$ (119,160)
(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	\$ 33,509,109	5,343,413,854	\$ 0.006271
(2)	OE	RS	\$ 56,116,998	8,890,092,777	\$ 0.006312
(3)	TE	RS	\$ 12,422,602	2,424,199,695	\$ 0.005124
(4)			\$ 102,048,709	16,657,706,325	

NOTES

- (C) Source: Section III, Column E.
- (D) Source: Forecast for September 2016 through August 2017 (All forecasted numbers associated with the forecast as of June 2016).
- (E) Calculation: Column C / Column D.

VI. Rider DCR Charge Calculation - Annual Revenue Requirement - Rate GS, Rate GP, Rate GSU

	(A)	(B)	(C)	(D)	(E)
	Company	Rate Schedule	Annual Revenue Req	Annual Billing Units (kW / kVa)	Annual Rev Req Charge (\$ / kW or \$ / kVa)
(1)	CEI	GS	\$ 65,466,582	21,489,729	\$ 3.0464 per kW
(2)		GP	\$ 970,123	900,436	\$ 1.0774 per kW
(3)		GSU	\$ 6,289,074	8,371,258	\$ 0.7513 per kW
(4)			\$ 72,725,779		
(5)	OE	GS	\$ 52,904,670	23,724,693	\$ 2.2299 per kW
(6)		GP	\$ 10,153,014	6,090,817	\$ 1.6669 per kW
(7)		GSU	\$ 1,655,163	2,340,589	\$ 0.7072 per kVa
(8)			\$ 64,712,847		
(9)	TE	GS	\$ 13,934,693	7,389,804	\$ 1.8857 per kW
(10)		GP	\$ 2,084,123	2,756,513	\$ 0.7561 per kW
(11)		GSU	\$ 46,127	228,380	\$ 0.2020 per kVa
(12)			\$ 16,064,944		

NOTES

- (C) Source: Section IV, Column F.
- (D) Source: Forecast for September 2016 through August 2017 (All forecasted numbers associated with the forecast as of June 2016).
- (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	\$ (30,999)	1,169,157,862	\$ (0.00027)
(2)	OE	RS	\$ (415,990)	1,939,313,801	\$ (0.000215)
(3)	TE	RS	\$ (92,143)	526,398,784	\$ (0.000175)
(4)			\$ (539,132)	3,634,870,447	

NOTES

- (C) Source: Section III, Column F.
- (D) Source: Forecast for September through November 2016 (All forecasted numbers associated with the forecast as of June 2016).
- (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	\$ (60,562)	5,463,956	\$ (0.0111) per kW
(2)		GP	\$ (897)	231,514	\$ (0.0039) per kW
(3)		GSU	\$ (5,818)	2,120,872	\$ (0.0027) per kW
(4)			\$ (67,277)		
(5)	OE	GS	\$ (392,177)	6,078,880	\$ (0.0645) per kW
(6)		GP	\$ (75,263)	1,579,181	\$ (0.0477) per kW
(7)		GSU	\$ (12,270)	596,018	\$ (0.0206) per kVa
(8)			\$ (479,710)		
(9)	TE	GS	\$ (103,359)	1,903,086	\$ (0.0543) per kW
(10)		GP	\$ (15,459)	763,361	\$ (0.0203) per kW
(11)		GSU	\$ (342)	61,319	\$ (0.0056) per kVa
(12)			\$ (119,160)		

NOTES

- (C) Source: Section IV, Column G.
- (D) Source: Forecast for September through November 2016 (All forecasted numbers associated with the forecast as of June 2016).
- (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 2016
(1)	CEI	RS	\$ 0.006271 per kWh	\$ (0.00027) per kWh	\$ 0.006781 per kWh
(2)		GS	\$ 3.0464 per kW	\$ (0.0111) per kW	\$ 3.2959 per kW
(3)		GP	\$ 1.0774 per kW	\$ (0.0039) per kW	\$ 1.1657 per kW
(4)		GSU	\$ 0.7513 per kW	\$ (0.0027) per kW	\$ 0.8128 per kW
(5)					
(6)	OE	RS	\$ 0.006312 per kWh	\$ (0.000215) per kWh	\$ 0.006621 per kWh
(7)		GS	\$ 2.2299 per kW	\$ (0.0645) per kW	\$ 2.3513 per kW
(8)		GP	\$ 1.6669 per kW	\$ (0.0477) per kW	\$ 1.7583 per kW
(9)		GSU	\$ 0.7072 per kVa	\$ (0.0206) per kVa	\$ 0.7455 per kVa
(10)					
(11)	TE	RS	\$ 0.005124 per kWh	\$ (0.000175) per kWh	\$ 0.005374 per kWh
(12)		GS	\$ 1.8857 per kW	\$ (0.0543) per kW	\$ 1.9886 per kW
(13)		GP	\$ 0.7561 per kW	\$ (0.0203) per kW	\$ 0.7990 per kW
(14)		GSU	\$ 0.2020 per kVa	\$ (0.0056) per kVa	\$ 0.2133 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 such that the estimated 2016 Rider DCR revenue equals the annual aggregate revenue cap.

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

X. Annual Rider DCR Revenue Through May 31, 2016

	(A)	(B)	(C)	(D)	(E)	(F)
Company	Annual Revenue Thru 5/31/2016	2015 Revenue vs. Revenue Cap	2016 Revenue Cap	Actual 2016 Revenue Cap	Under (Over) 2016 Revenue Cap	
CEI	\$ 38,087,073			\$ 155,374,944	\$ 117,287,870	
OE	\$ 39,894,305			\$ 110,982,103	\$ 71,087,798	
TE	\$ 9,560,525			\$ 66,589,262	\$ 57,028,737	
Total	\$ 87,541,903	\$ (5,535,795)	\$ 227,500,000	\$ 221,964,205	\$ 134,422,302	

NOTES

- (C) The actual annual 2015 Rider DCR revenue cap was equal to \$201,542,263. Actual annual 2015 Rider DCR revenue billed was equal to \$207,078,057. 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." This provision was continued pursuant to the Application in Case No. 14-1297-EL-SSO (Page 13).
- (D) Source: Case No. 12-1230-EL-SSO and Case No. 14-1297-EL-SSO. Note that the 2016 revenue cap is calculated as the equivalent of 5 months of the June 2015 - May 2016 cap of \$210M plus the equivalent of 7 months of the June 2016 - May 2017 cap of \$240M.
- (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). This provision was continued pursuant to the Application in Case No. 14-1297-EL-SSO (Page 13).
- (F) Calculation: Column E - Column B

Quarterly Revenue Requirement Additions: Calculation of June - August 2016 Reconciliation Amount Adjusted for September - November 2016

I. Rider DCR June - August 2016 Rates Based on Estimated 5/31/2016 Rate Base

(A) Company	(B) Rate Schedule	(C) Allocation	(D) Annual Revenue Requirements			(E) Quarterly Reconciliation			(J) June - August 2016 Rate Estimated Rate Base
			Rev. Req	Billing Units	Rate	Rev. Req	Billing Units	Rate	
CEI	RS	31.62%	\$ 33,992,247	5,345,805,037	\$ 0.006359 per kWh	\$ 86,817	1,502,542,706	\$ 0.000058 per kWh	\$ 0.006416 per kWh
	GS	61.55%	\$ 66,169,689	21,406,230	\$ 3.0911 per kW	\$ 168,998	5,668,030	\$ 0.0298 per kW	\$ 3.1210 per kW
	GP	0.91%	\$ 980,542	897,672	\$ 1.0923 per kW	\$ 2,504	229,745	\$ 0.0109 per kW	\$ 1.1032 per kW
	GSU	5.91%	\$ 6,356,618	8,345,349	\$ 0.7617 per kW	\$ 16,235	2,152,488	\$ 0.0075 per kW	\$ 0.7692 per kW
		100.00%	\$ 107,499,096			\$ 274,554			
OE	RS	46.54%	\$ 55,221,052	8,900,690,892	\$ 0.006204 per kWh	\$ 776,244	2,369,186,228	\$ 0.000328 per kWh	\$ 0.006532 per kWh
	GS	43.71%	\$ 51,866,342	23,646,798	\$ 2.1934 per kW	\$ 729,087	6,221,607	\$ 0.1172 per kW	\$ 2.3106 per kW
	GP	8.39%	\$ 9,953,747	6,082,739	\$ 1.6364 per kW	\$ 139,920	1,607,126	\$ 0.0871 per kW	\$ 1.7235 per kW
	GSU	1.37%	\$ 1,622,678	2,337,565	\$ 0.6942 per kVa	\$ 22,810	601,576	\$ 0.0379 per kVa	\$ 0.7321 per kVa
		100.00%	\$ 118,663,820			\$ 1,668,061			
TE	RS	43.67%	\$ 12,479,357	2,426,556,673	\$ 0.005143 per kWh	\$ (45,327)	727,116,941	\$ (0.000062) per kWh	\$ 0.005080 per kWh
	GS	48.86%	\$ 13,963,315	7,382,162	\$ 1.8915 per kW	\$ (50,717)	1,963,850	\$ (0.0258) per kW	\$ 1.8657 per kW
	GP	7.31%	\$ 2,088,404	2,748,783	\$ 0.7598 per kW	\$ (7,585)	715,302	\$ (0.0106) per kW	\$ 0.7492 per kW
	GSU	0.16%	\$ 46,222	227,783	\$ 0.2029 per kVa	\$ (168)	55,552	\$ (0.0030) per kVa	\$ 0.1999 per kVa
		100.00%	\$ 28,577,298			\$ (103,797)			
TOTAL			\$ 254,740,214			\$ 1,838,819			

Notes:

Source: See "Rider Charge Calculation - Rider DCR" workpaper from Rider DCR filing April 4, 2016.

Quarterly Revenue Requirement Additions: Calculation of June - August 2016 Reconciliation Amount Adjusted for September - November 2016

II. Rider DCR June - August 2016 Rates Based on Actual 5/31/2016 Rate Base

(A) Company	(B) Rate Schedule	(C) Allocation	(D) (E) (F) Annual Revenue Requirements			(G) (H) (I) Quarterly Reconciliation			(J) June - August 2016 Rate Actual Rate Base
			Rev. Req	Billing Units	Rate	Rev. Req	Billing Units	Rate	
CEI	RS	31.62%	\$ 34,075,065	5,345,805,037	\$ 0.006374 per kWh	\$ 86,817	1,502,542,706	\$ 0.000058 per kWh	\$ 0.006432 per kWh
	GS	61.55%	\$ 66,330,904	21,406,230	\$ 3.0987 per kW	\$ 168,998	5,668,030	\$ 0.0298 per kW	\$ 3.1285 per kW
	GP	0.91%	\$ 982,931	897,672	\$ 1.0950 per kW	\$ 2,504	229,745	\$ 0.0109 per kW	\$ 1.1059 per kW
	GSU	5.91%	\$ 6,372,105	8,345,349	\$ 0.7636 per kW	\$ 16,235	2,152,488	\$ 0.0075 per kW	\$ 0.7711 per kW
		100.00%	\$ 107,761,006			\$ 274,554			
OE	RS	46.54%	\$ 54,381,525	8,900,690,892	\$ 0.006110 per kWh	\$ 776,244	2,369,186,228	\$ 0.000328 per kWh	\$ 0.006437 per kWh
	GS	43.71%	\$ 51,077,817	23,646,798	\$ 2.1600 per kW	\$ 729,087	6,221,607	\$ 0.1172 per kW	\$ 2.2772 per kW
	GP	8.39%	\$ 9,802,420	6,082,739	\$ 1.6115 per kW	\$ 139,920	1,607,126	\$ 0.0871 per kW	\$ 1.6986 per kW
	GSU	1.37%	\$ 1,598,009	2,337,565	\$ 0.6836 per kVa	\$ 22,810	601,576	\$ 0.0379 per kVa	\$ 0.7215 per kVa
		100.00%	\$ 116,859,770			\$ 1,668,061			
TE	RS	43.67%	\$ 12,342,140	2,426,556,673	\$ 0.005086 per kWh	\$ (45,327)	727,116,941	\$ (0.000062) per kWh	\$ 0.005024 per kWh
	GS	48.86%	\$ 13,809,781	7,382,162	\$ 1.8707 per kW	\$ (50,717)	1,963,850	\$ (0.0258) per kW	\$ 1.8449 per kW
	GP	7.31%	\$ 2,065,441	2,748,783	\$ 0.7514 per kW	\$ (7,585)	715,302	\$ (0.0106) per kW	\$ 0.7408 per kW
	GSU	0.16%	\$ 45,714	227,783	\$ 0.2007 per kVa	\$ (168)	55,552	\$ (0.0030) per kVa	\$ 0.1977 per kVa
		100.00%	\$ 28,263,077			\$ (103,797)			
TOTAL			\$ 252,883,852			\$ 1,838,819			

- (C) Source: Rider DCR filing April 4, 2016
- (D) Calculation: Annual DCR Revenue Requirement based on actual 5/31/2016 Rate Base x Column C
- (E) Estimated billing units for June 2016 - May 2017. Source: Rider DCR filing April 4, 2016.
- (F) Calculation: Column D / Column E
- (G) Source: Rider DCR filing April 4, 2016
- (H) Estimated billing units for June - August 2016. Source: Rider DCR filing April 4, 2016.
- (I) Calculation: Column G / Column H
- (J) Calculation: Column F + Column I

Quarterly Revenue Requirement Additions: Calculation of June - August 2016 Reconciliation Amount Adjusted for September - November 2016

III. Estimated Rider DCR Reconciliation Amount for June - August 2016

(A) Company	(B) Rate Schedule	(C) June - August 2016 Rate Estimated Rate Base	(D) June - August 2016 Rate Actual Rate Base	(E) Difference	(F) Billing Units	(G) Reconciliation Amount
CEI	RS	\$ 0.006416 per kWh	\$ 0.006432 per kWh	\$ 0.000015 per kWh	1,502,542,706	\$ 23,278
	GS	\$ 3.1210 per kW	\$ 3.1285 per kW	\$ 0.0075 per kW	5,668,030	\$ 42,687
	GP	\$ 1.1032 per kW	\$ 1.1059 per kW	\$ 0.0027 per kW	229,745	\$ 611
	GSU	\$ 0.7692 per kW	\$ 0.7711 per kW	\$ 0.0019 per kW	2,152,488	\$ 3,995
						\$ 70,571
OE	RS	\$ 0.006532 per kWh	\$ 0.006437 per kWh	\$ (0.000094) per kWh	2,369,186,228	\$ (223,465)
	GS	\$ 2.310563 per kW	\$ 2.277217 per kW	\$ (0.0333) per kW	6,221,607	\$ (207,466)
	GP	\$ 1.723455 per kW	\$ 1.698577 per kW	\$ (0.0249) per kW	1,607,126	\$ (39,982)
	GSU	\$ 0.732092 per kVa	\$ 0.721538 per kVa	\$ (0.0106) per kVa	601,576	\$ (6,349)
						\$ (477,262)
TE	RS	\$ 0.005080 per kWh	\$ 0.005024 per kWh	\$ (0.000057) per kWh	727,116,941	\$ (41,117)
	GS	\$ 1.8657 per kW	\$ 1.8449 per kW	\$ (0.0208) per kW	1,963,850	\$ (40,844)
	GP	\$ 0.7492 per kW	\$ 0.7408 per kW	\$ (0.0084) per kW	715,302	\$ (5,976)
	GSU	\$ 0.1999 per kVa	\$ 0.1977 per kVa	\$ (0.0022) per kVa	55,552	\$ (124)
						\$ (88,060)
TOTAL						\$ (494,752)

- (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 2016. Source: Rider DCR filing April 4, 2016.
- (G) Calculation: Column E x Column F

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR
 Ohio Edison Company: 15-1596-EL-RDR
 The Toledo Edison Company: 15-1597-EL-RDR

Energy and Demand Forecast

Source: All forecasted numbers associated with the 2016 forecast as of June 2016.

Annual Energy (September 2016 - August 2017) :

Source: Forecast as of June 2016.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	5,343,413,854	8,890,092,777	2,424,199,695	16,657,706,325
GS	kWh	6,440,735,929	6,456,428,476	1,975,719,932	14,872,884,336
GP	kWh	597,451,690	2,546,640,259	1,043,367,301	4,187,459,250
GSU	kWh	4,558,776,498	1,248,784,300	115,894,528	5,923,455,325
Total		16,940,377,970	19,141,945,811	5,559,181,455	41,641,505,236

Annual Demand (September 2016 - August 2017):

Source: Forecast as of June 2016.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	21,489,729	23,724,693	7,389,804
GP	kW	900,436	6,090,817	2,756,513
GSU	kW/kVA	8,371,258	2,340,589	228,380

September - November 2016 Energy:

Source: Forecast as of June 2016.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	1,169,157,862	1,939,313,801	526,398,784	3,634,870,447
GS	kWh	1,522,026,907	1,535,013,927	463,633,321	3,520,674,154
GP	kWh	147,832,502	620,008,644	259,332,097	1,027,173,243
GSU	kWh	1,101,161,428	301,200,895	29,250,337	1,431,612,660
Total		3,940,178,699	4,395,537,267	1,278,614,539	9,614,330,505

September - November 2016 Demand:

Source: Forecast as of June 2016.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	5,463,956	6,078,880	1,903,086
GP	kW	231,514	1,579,181	763,361
GSU	kW/kVA	2,120,872	596,018	61,319

Ohio Edison Company
Case No. 15-1596-EL-RDR
Typical Bills - Comparison (DCR Q4 2016 vs. DCR Q3 2016)

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	\$ 34.75	\$ 35.36	\$ 0.61	1.8%
2	0	500	\$ 65.33	\$ 66.55	\$ 1.22	1.9%
3	0	750	\$ 95.84	\$ 97.67	\$ 1.83	1.9%
4	0	1,000	\$ 126.37	\$ 128.82	\$ 2.45	1.9%
5	0	1,250	\$ 156.90	\$ 159.96	\$ 3.06	1.9%
6	0	1,500	\$ 187.44	\$ 191.11	\$ 3.67	2.0%
7	0	2,000	\$ 248.47	\$ 253.36	\$ 4.89	2.0%
8	0	2,500	\$ 309.34	\$ 315.45	\$ 6.11	2.0%
9	0	3,000	\$ 370.18	\$ 377.52	\$ 7.33	2.0%
10	0	3,500	\$ 431.02	\$ 439.58	\$ 8.56	2.0%
11	0	4,000	\$ 491.82	\$ 501.60	\$ 9.78	2.0%
12	0	4,500	\$ 552.68	\$ 563.68	\$ 11.00	2.0%
13	0	5,000	\$ 613.53	\$ 625.76	\$ 12.23	2.0%
14	0	5,500	\$ 674.33	\$ 687.78	\$ 13.45	2.0%
15	0	6,000	\$ 735.17	\$ 749.84	\$ 14.67	2.0%
16	0	6,500	\$ 795.99	\$ 811.88	\$ 15.89	2.0%
17	0	7,000	\$ 856.83	\$ 873.95	\$ 17.12	2.0%
18	0	7,500	\$ 917.69	\$ 936.03	\$ 18.34	2.0%
19	0	8,000	\$ 978.52	\$ 998.08	\$ 19.56	2.0%
20	0	8,500	\$ 1,039.34	\$ 1,060.12	\$ 20.78	2.0%
21	0	9,000	\$ 1,100.17	\$ 1,122.18	\$ 22.00	2.0%
22	0	9,500	\$ 1,161.00	\$ 1,184.23	\$ 23.23	2.0%
23	0	10,000	\$ 1,221.84	\$ 1,246.29	\$ 24.45	2.0%
24	0	10,500	\$ 1,282.71	\$ 1,308.38	\$ 25.67	2.0%
25	0	11,000	\$ 1,343.51	\$ 1,370.41	\$ 26.90	2.0%

Ohio Edison Company
Case No. 15-1596-EL-RDR
Typical Bills - Comparison (DCR Q4 2016 vs. DCR Q3 2016)

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	\$ 34.75	\$ 35.36	\$ 0.61	1.8%
2	0	500	\$ 65.33	\$ 66.55	\$ 1.22	1.9%
3	0	750	\$ 95.84	\$ 97.67	\$ 1.83	1.9%
4	0	1,000	\$ 126.37	\$ 128.82	\$ 2.45	1.9%
5	0	1,250	\$ 156.90	\$ 159.96	\$ 3.06	1.9%
6	0	1,500	\$ 187.44	\$ 191.11	\$ 3.67	2.0%
7	0	2,000	\$ 248.47	\$ 253.36	\$ 4.89	2.0%
8	0	2,500	\$ 309.34	\$ 315.45	\$ 6.11	2.0%
9	0	3,000	\$ 370.18	\$ 377.52	\$ 7.33	2.0%
10	0	3,500	\$ 431.02	\$ 439.58	\$ 8.56	2.0%
11	0	4,000	\$ 491.82	\$ 501.60	\$ 9.78	2.0%
12	0	4,500	\$ 552.68	\$ 563.68	\$ 11.00	2.0%
13	0	5,000	\$ 613.53	\$ 625.76	\$ 12.23	2.0%
14	0	5,500	\$ 674.33	\$ 687.78	\$ 13.45	2.0%
15	0	6,000	\$ 735.17	\$ 749.84	\$ 14.67	2.0%
16	0	6,500	\$ 795.99	\$ 811.88	\$ 15.89	2.0%
17	0	7,000	\$ 856.83	\$ 873.95	\$ 17.12	2.0%
18	0	7,500	\$ 917.69	\$ 936.03	\$ 18.34	2.0%
19	0	8,000	\$ 978.52	\$ 998.08	\$ 19.56	2.0%
20	0	8,500	\$ 1,039.34	\$ 1,060.12	\$ 20.78	2.0%
21	0	9,000	\$ 1,100.17	\$ 1,122.18	\$ 22.00	2.0%
22	0	9,500	\$ 1,161.00	\$ 1,184.23	\$ 23.23	2.0%
23	0	10,000	\$ 1,221.84	\$ 1,246.29	\$ 24.45	2.0%
24	0	10,500	\$ 1,282.71	\$ 1,308.38	\$ 25.67	2.0%
25	0	11,000	\$ 1,343.51	\$ 1,370.41	\$ 26.90	2.0%

Ohio Edison Company
Case No. 15-1596-EL-RDR
Typical Bills - Comparison (DCR Q4 2016 vs. DCR Q3 2016)

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	\$ 34.75	\$ 35.36	\$ 0.61	1.8%
2	0	500	\$ 65.33	\$ 66.55	\$ 1.22	1.9%
3	0	750	\$ 95.84	\$ 97.67	\$ 1.83	1.9%
4	0	1,000	\$ 126.37	\$ 128.82	\$ 2.45	1.9%
5	0	1,250	\$ 156.90	\$ 159.96	\$ 3.06	1.9%
6	0	1,500	\$ 187.44	\$ 191.11	\$ 3.67	2.0%
7	0	2,000	\$ 248.47	\$ 253.36	\$ 4.89	2.0%
8	0	2,500	\$ 309.34	\$ 315.45	\$ 6.11	2.0%
9	0	3,000	\$ 370.18	\$ 377.52	\$ 7.33	2.0%
10	0	3,500	\$ 431.02	\$ 439.58	\$ 8.56	2.0%
11	0	4,000	\$ 491.82	\$ 501.60	\$ 9.78	2.0%
12	0	4,500	\$ 552.68	\$ 563.68	\$ 11.00	2.0%
13	0	5,000	\$ 613.53	\$ 625.76	\$ 12.23	2.0%
14	0	5,500	\$ 674.33	\$ 687.78	\$ 13.45	2.0%
15	0	6,000	\$ 735.17	\$ 749.84	\$ 14.67	2.0%
16	0	6,500	\$ 795.99	\$ 811.88	\$ 15.89	2.0%
17	0	7,000	\$ 856.83	\$ 873.95	\$ 17.12	2.0%
18	0	7,500	\$ 917.69	\$ 936.03	\$ 18.34	2.0%
19	0	8,000	\$ 978.52	\$ 998.08	\$ 19.56	2.0%
20	0	8,500	\$ 1,039.34	\$ 1,060.12	\$ 20.78	2.0%
21	0	9,000	\$ 1,100.17	\$ 1,122.18	\$ 22.00	2.0%
22	0	9,500	\$ 1,161.00	\$ 1,184.23	\$ 23.23	2.0%
23	0	10,000	\$ 1,221.84	\$ 1,246.29	\$ 24.45	2.0%
24	0	10,500	\$ 1,282.71	\$ 1,308.38	\$ 25.67	2.0%
25	0	11,000	\$ 1,343.51	\$ 1,370.41	\$ 26.90	2.0%

Ohio Edison Company
Case No. 15-1596-EL-RDR
Typical Bills - Comparison (DCR Q4 2016 vs. DCR Q3 2016)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Secondary (Rate GS)						
1	10	1,000	\$ 171.46	\$ 180.20	\$ 8.74	5.1%
2	10	2,000	\$ 248.15	\$ 256.89	\$ 8.74	3.5%
3	10	3,000	\$ 324.46	\$ 333.20	\$ 8.74	2.7%
4	10	4,000	\$ 400.71	\$ 409.45	\$ 8.74	2.2%
5	10	5,000	\$ 477.01	\$ 485.75	\$ 8.74	1.8%
6	10	6,000	\$ 553.25	\$ 561.99	\$ 8.74	1.6%
7	1,000	100,000	\$ 17,677.05	\$ 18,551.05	\$ 874.00	4.9%
8	1,000	200,000	\$ 25,247.88	\$ 26,121.88	\$ 874.00	3.5%
9	1,000	300,000	\$ 32,818.70	\$ 33,692.70	\$ 874.00	2.7%
10	1,000	400,000	\$ 40,389.53	\$ 41,263.53	\$ 874.00	2.2%
11	1,000	500,000	\$ 47,960.36	\$ 48,834.36	\$ 874.00	1.8%
12	1,000	600,000	\$ 55,531.18	\$ 56,405.18	\$ 874.00	1.6%

Ohio Edison Company
Case No. 15-1596-EL-RDR
Typical Bills - Comparison (DCR Q4 2016 vs. DCR Q3 2016)

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	\$ 7,391.06	\$ 7,719.26	\$ 328.20	4.4%
2	500	100,000	\$ 10,945.27	\$ 11,273.47	\$ 328.20	3.0%
3	500	150,000	\$ 14,499.48	\$ 14,827.68	\$ 328.20	2.3%
4	500	200,000	\$ 18,053.70	\$ 18,381.90	\$ 328.20	1.8%
5	500	250,000	\$ 21,607.91	\$ 21,936.11	\$ 328.20	1.5%
6	500	300,000	\$ 25,162.12	\$ 25,490.32	\$ 328.20	1.3%
7	5,000	500,000	\$ 72,330.23	\$ 75,612.23	\$ 3,282.00	4.5%
8	5,000	1,000,000	\$ 107,192.72	\$ 110,474.72	\$ 3,282.00	3.1%
9	5,000	1,500,000	\$ 140,700.00	\$ 143,982.00	\$ 3,282.00	2.3%
10	5,000	2,000,000	\$ 174,207.28	\$ 177,489.28	\$ 3,282.00	1.9%
11	5,000	2,500,000	\$ 207,714.56	\$ 210,996.56	\$ 3,282.00	1.6%
12	5,000	3,000,000	\$ 241,221.84	\$ 244,503.84	\$ 3,282.00	1.4%

Ohio Edison Company
Case No. 15-1596-EL-RDR
Typical Bills - Comparison (DCR Q4 2016 vs. DCR Q3 2016)

Bill Data						
Line No.	Level of Demand (kVa) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Subtransmission (Rate GSU)						
1	1,000	100,000	\$ 10,952.08	\$ 11,229.48	\$ 277.40	2.5%
2	1,000	200,000	\$ 17,398.91	\$ 17,676.31	\$ 277.40	1.6%
3	1,000	300,000	\$ 23,845.73	\$ 24,123.13	\$ 277.40	1.2%
4	1,000	400,000	\$ 30,292.56	\$ 30,569.96	\$ 277.40	0.9%
5	1,000	500,000	\$ 36,739.39	\$ 37,016.79	\$ 277.40	0.8%
6	1,000	600,000	\$ 43,186.21	\$ 43,463.61	\$ 277.40	0.6%
7	10,000	1,000,000	\$ 106,784.18	\$ 109,558.18	\$ 2,774.00	2.6%
8	10,000	2,000,000	\$ 167,182.74	\$ 169,956.74	\$ 2,774.00	1.7%
9	10,000	3,000,000	\$ 227,581.30	\$ 230,355.30	\$ 2,774.00	1.2%
10	10,000	4,000,000	\$ 287,979.86	\$ 290,753.86	\$ 2,774.00	1.0%
11	10,000	5,000,000	\$ 348,378.43	\$ 351,152.43	\$ 2,774.00	0.8%
12	10,000	6,000,000	\$ 408,776.99	\$ 411,550.99	\$ 2,774.00	0.7%

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

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RIDER DCR
Delivery Capital Recovery Rider

APPLICABILITY:

Applicable to any customer who receives electric service under the Company's rate schedules set forth below. The Delivery Capital Recovery Rider (DCR) charges will apply, by rate schedule, effective for bills rendered beginning September 1, 2016. This Rider is not avoidable for customers who take electric generation service from a certified supplier.

RATE:

RS (all kWhs, per kWh)	0.6621¢
GS (per kW of Billing Demand)	\$2.3513
GP (per kW of Billing Demand)	\$1.7583
GSU (per kVa of Billing Demand)	\$0.7455

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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Commission of Ohio Docketing Information System on

7/1/2016 3:30:23 PM

in

Case No(s). 15-1596-EL-RDR, 89-6006-EL-TRF

Summary: Tariff Update of Rider DCR electronically filed by Ms. Tamera J Singleton on behalf of Ohio Edison Company and Fanelli, Santino L. Mr.