

April 3, 2017

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

SUBJECT: Case Nos. 16-1820-EL-RDR
89-6006-EL-TRF

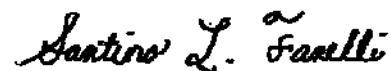
Dear Ms. McNeal:

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 2017 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 June 1, 2017.

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. 16-1820-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)
June 2017 – August 2017 Filing
April 3, 2017

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Rider DCR
Rates for June - August 2017
Revenue Requirement Summary

(\$ millions)

Calculation of Annual Revenue Requirement Based on Estimated 5/31/2017 Rate Base

Line No.	Description	Source	CEI	OE	TE	TOTAL
1	Annual Revenue Requirement Based on Actual 2/28/2017 Rate Base	4/3/2017 Compliance Filing; Page 2; Column (f) Lines 36-39	\$ 114.5	\$ 116.3	\$ 29.9	\$ 260.7
2	Incremental Revenue Requirement Based on Estimated 5/31/2017 Rate Base	Calculation: 4/3/2017 Compliance Filing (Page 27, Column (f) Lines 36-39) minus Line 1	\$ 1.6	\$ 3.5	\$ 1.1	\$ 6.1
3	Annual Revenue Requirement Based on Estimated 5/31/2017 Rate Base	Calculation: SUM [Line 1 through Line 2]	\$ 116.1	\$ 119.7	\$ 30.9	\$ 266.7

Rider DCR
Actual Distribution Rate Base Additions as of 2/28/2017
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*	2/28/2017	Incremental	Source of Column (B)
(1) CEI	1,927.1	2,996.5	1,069.4	Sch B2.1 (Actual) Line 45
(2) OE	2,074.0	3,382.8	1,308.8	Sch B2.1 (Actual) Line 47
(3) TE	771.5	1,169.6	398.1	Sch B2.1 (Actual) Line 44
(4) Total	4,772.5	7,548.8	2,776.3	Sum: [(1) through (3)]
Accumulated Reserve				
(5) CEI	(773.0)	(1,282.8)	(509.8)	-Sch B3 (Actual) Line 46
(6) OE	(803.0)	(1,333.8)	(530.8)	-Sch B3 (Actual) Line 48
(7) TE	(376.8)	(584.0)	(207.2)	-Sch B3 (Actual) Line 45
(8) Total	(1,952.8)	(3,200.5)	(1,247.7)	Sum: [(5) through (7)]
Net Plant In Service				
(9) CEI	1,154.0	1,713.7	559.7	(1) + (5)
(10) OE	1,271.0	2,049.0	778.0	(2) + (6)
(11) TE	394.7	585.6	190.9	(3) + (7)
(12) Total	2,819.7	4,348.3	1,528.6	Sum: [(9) through (11)]
ADIT				
(13) CEI	(246.4)	(479.2)	(232.8)	- ADIT Balances (Actual) Line 3
(14) OE	(197.1)	(595.6)	(398.5)	- ADIT Balances (Actual) Line 3
(15) TE	(10.3)	(153.0)	(142.6)	- ADIT Balances (Actual) Line 3
(16) Total	(453.8)	(1,227.7)	(774.0)	Sum: [(13) through (15)]
Rate Base				
(17) CEI	907.7	1,234.5	326.9	(9) + (13)
(18) OE	1,073.9	1,453.3	379.4	(10) + (14)
(19) TE	384.4	432.7	48.3	(11) + (15)
(20) Total	2,366.0	3,120.6	754.6	Sum: [(17) through (19)]
Depreciation Exp				
(21) CEI	60.0	97.1	37.1	Sch B-3.2 (Actual) Line 46
(22) OE	62.0	102.6	40.6	Sch B-3.2 (Actual) Line 48
(23) TE	24.5	38.6	14.0	Sch B-3.2 (Actual) Line 45
(24) Total	146.5	238.3	91.8	Sum: [(21) through (23)]
Property Tax Exp				
(25) CEI	65.0	104.8	39.9	Sch C-3.10a (Actual) Line 4
(26) OE	57.4	89.6	32.3	Sch C-3.10a (Actual) Line 4
(27) TE	20.1	30.4	10.3	Sch C-3.10a (Actual) Line 4
(28) Total	142.4	224.9	82.4	Sum: [(25) through (27)]

	Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(29) CEI	326.9	27.7	37.1	39.9	104.7
(30) OE	379.4	32.2	40.6	32.3	105.1
(31) TE	48.3	4.1	14.0	10.3	28.4
(32) Total	754.6	64.0	91.8	82.4	238.2

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

	(a)	(b)	(c)	(d)	(e)	(f)
Revenue Requirement with Tax	Equity Return	Tax Rate	Income Tax	CAT 0.26%	Taxes	Rev. Req. + Tax
(36) CEI	16.8	36.07%	9.5	0.3	9.8	114.5
(37) OE	19.5	35.85%	10.9	0.3	11.2	116.3
(38) TE	2.5	35.69%	1.4	0.1	1.5	29.9
(39) Total	38.8		21.8	0.7	22.5	260.7

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

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

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

Ohio Edison Company: 16-1820-EL-RDR
2/28/2017 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)

Page 1 of 4

NOTE: Column A contains actual plant in service balances as of 2/28/2017, 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 2/28/2017 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	\$ 95,248,930	100%	\$ 95,248,930	\$ (86,982,409)	\$ 8,266,521
2	352	Structures & Improvements	\$ 11,756,316	100%	\$ 11,756,316		\$ 11,756,316
3	353	Station Equipment	\$ 109,537,409	100%	\$ 109,537,409		\$ 109,537,409
4	354	Towers & Fixtures	\$ 276,919	100%	\$ 276,919		\$ 276,919
5	355	Poles & Fixtures	\$ 26,929,515	100%	\$ 26,929,515		\$ 26,929,515
6	356	Overhead Conductors & Devices	\$ 37,645,417	100%	\$ 37,645,417		\$ 37,645,417
7	357	Underground Conduit	\$ 1,540,142	100%	\$ 1,540,142		\$ 1,540,142
8	358	Underground Conductors & Devices	\$ 16,551,559	100%	\$ 16,551,559		\$ 16,551,559
9	359	Roads & Trails	\$ 34,398	100%	\$ 34,398		\$ 34,398
10		Total Transmission Plant	\$ 299,520,604	100%	\$ 299,520,604	\$ (86,982,409)	\$ 212,538,195

Ohio Edison Company: 16-1820-EL-RDR
2/28/2017 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)
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NOTE: Column A contains actual plant in service balances as of 2/28/2017, 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 2/28/2017 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	\$ 12,591,730	100%	\$ 12,591,730		\$ 12,591,730
12	361	Structures & Improvements	\$ 15,169,023	100%	\$ 15,169,023		\$ 15,169,023
13	362	Station Equipment	\$ 258,627,303	100%	\$ 258,627,303		\$ 258,627,303
14	364	Poles, Towers & Fixtures	\$ 500,252,434	100%	\$ 500,252,434		\$ 500,252,434
15	365	Overhead Conductors & Devices	\$ 735,149,021	100%	\$ 735,149,021		\$ 735,149,021
16	366	Underground Conduit	\$ 66,906,546	100%	\$ 66,906,546		\$ 66,906,546
17	367	Underground Conductors & Devices	\$ 317,471,968	100%	\$ 317,471,968		\$ 317,471,968
18	368	Line Transformers	\$ 492,917,956	100%	\$ 492,917,956		\$ 492,917,956
19	369	Services	\$ 131,912,528	100%	\$ 131,912,528		\$ 131,912,528
20	370	Meters	\$ 154,681,843	100%	\$ 154,681,843		\$ 154,681,843
21	371	Installation on Customer Premises	\$ 24,598,311	100%	\$ 24,598,311		\$ 24,598,311
22	373	Street Lighting & Signal Systems	\$ 74,208,164	100%	\$ 74,208,164		\$ 74,208,164
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	100%	\$ 22,272		\$ 22,272
24		Total Distribution Plant	\$ 2,784,509,098	100%	\$ 2,784,509,098	\$ -	\$ 2,784,509,098

Ohio Edison Company: 16-1820-EL-RDR
2/28/2017 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)
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NOTE: Column A contains actual plant in service balances as of 2/28/2017, 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 2/28/2017 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	\$ 99,206,963	100%	\$ 99,206,963		\$ 99,206,963
27	390.3	Leasehold Improvements	\$ 108,959	100%	\$ 108,959		\$ 108,959
28	391.1	Office Furniture & Equipment	\$ 6,653,672	100%	\$ 6,653,672		\$ 6,653,672
29	391.2	Data Processing Equipment	\$ 9,343,154	100%	\$ 9,343,154		\$ 9,343,154
30	392	Transportation Equipment	\$ 2,238,618	100%	\$ 2,238,618		\$ 2,238,618
31	393	Stores Equipment	\$ 1,265,913	100%	\$ 1,265,913		\$ 1,265,913
32	394	Tools, Shop & Garage Equipment	\$ 16,127,984	100%	\$ 16,127,984		\$ 16,127,984
33	395	Laboratory Equipment	\$ 5,373,033	100%	\$ 5,373,033		\$ 5,373,033
34	396	Power Operated Equipment	\$ 3,952,523	100%	\$ 3,952,523		\$ 3,952,523
35	397	Communication Equipment	\$ 33,895,194	100%	\$ 33,895,194		\$ 33,895,194
36	398	Miscellaneous Equipment	\$ 413,561	100%	\$ 413,561		\$ 413,561
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	\$ 182,140,269	100%	\$ 182,140,269	\$ -	\$ 182,140,269

Ohio Edison Company: 16-1820-EL-RDR
2/28/2017 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)
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NOTE: Column A contains actual plant in service balances as of 2/28/2017, 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 2/28/2017 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	\$ 81,364,359	100%	\$ 81,364,359		\$ 81,364,359
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	100%	\$ 2,023,278		\$ 2,023,278
42	303	Intangible FAS 109 Distribution	\$ 1,531,123	100%	\$ 1,531,123		\$ 1,531,123
43	303	Intangible FAS 109 General	\$ 199,091	100%	\$ 199,091		\$ 199,091
44		Total Other Plant	<u>\$ 85,207,597</u>		<u>\$ 85,207,597</u>	\$ -	<u>\$ 85,207,597</u>
45		Company Total Plant	<u>\$ 3,351,377,568</u>	100%	<u>\$ 3,351,377,568</u>	<u>\$ (86,982,409)</u>	<u>\$ 3,264,395,159</u>
46		Service Company Plant Allocated*					\$ 118,373,520
47		Grand Total Plant (45 + 46)					<u>\$ 3,382,768,679</u>

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

Ohio Edison Company: 16-1820-EL-RDR
2/28/2017 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)
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NOTE: Column B contains actual reserve for accumulated depreciation balances as of 2/28/2017, 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 2/28/2017 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company Plant Investment Sch B2.1 (Actual) Column E (A)	Reserve Balances				Adjusted Jurisdiction (F) = (D) + (E)
				Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	
<u>TRANSMISSION PLANT</u>								
1	350	Land & Land Rights	\$ 8,266,521	\$ 22,598	100%	\$ 22,598		\$ 22,598
2	352	Structures & Improvements	\$ 11,756,316	\$ 7,993,138	100%	\$ 7,993,138		\$ 7,993,138
3	353	Station Equipment	\$ 109,537,409	\$ 58,636,690	100%	\$ 58,636,690		\$ 58,636,690
4	354	Towers & Fixtures	\$ 276,919	\$ 302,866	100%	\$ 302,866		\$ 302,866
5	355	Poles & Fixtures	\$ 26,929,515	\$ 22,718,394	100%	\$ 22,718,394		\$ 22,718,394
6	356	Overhead Conductors & Devices	\$ 37,645,417	\$ 20,481,771	100%	\$ 20,481,771		\$ 20,481,771
7	357	Underground Conduit	\$ 1,540,142	\$ 925,882	100%	\$ 925,882		\$ 925,882
8	358	Underground Conductors & Devices	\$ 16,551,559	\$ 5,389,617	100%	\$ 5,389,617		\$ 5,389,617
9	359	Roads & Trails	\$ 34,398	\$ 704	100%	\$ 704		\$ 704
10		Total Transmission Plant	\$ 212,538,195	\$ 116,471,659	100%	\$ 116,471,659	\$0	\$ 116,471,659

Ohio Edison Company: 16-1820-EL-RDR
2/28/2017 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)
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NOTE: Column B contains actual reserve for accumulated depreciation balances as of 2/28/2017, 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 2/28/2017 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>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$ 12,591,730	\$ 9,193	100%	\$ 9,193	\$	\$ 9,193
12	361	Structures & Improvements	\$ 15,169,023	\$ 5,956,771	100%	\$ 5,956,771	\$	\$ 5,956,771
13	362	Station Equipment	\$ 258,627,303	\$ 105,405,226	100%	\$ 105,405,226	\$	\$ 105,405,226
14	364	Poles, Towers & Fixtures	\$ 500,252,434	\$ 238,439,109	100%	\$ 238,439,109	\$	\$ 238,439,109
15	365	Overhead Conductors & Devices	\$ 735,149,021	\$ 184,105,827	100%	\$ 184,105,827	\$	\$ 184,105,827
16	366	Underground Conduit	\$ 66,906,546	\$ 25,444,946	100%	\$ 25,444,946	\$	\$ 25,444,946
17	367	Underground Conductors & Devices	\$ 317,471,968	\$ 80,015,948	100%	\$ 80,015,948	\$	\$ 80,015,948
18	368	Line Transformers	\$ 492,917,956	\$ 219,713,127	100%	\$ 219,713,127	\$	\$ 219,713,127
19	369	Services	\$ 131,912,528	\$ 86,213,987	100%	\$ 86,213,987	\$	\$ 86,213,987
20	370	Meters	\$ 154,681,843	\$ 37,465,349	100%	\$ 37,465,349	\$	\$ 37,465,349
21	371	Installation on Customer Premises	\$ 24,598,311	\$ 14,936,316	100%	\$ 14,936,316	\$	\$ 14,936,316
22	373	Street Lighting & Signal Systems	\$ 74,208,164	\$ 36,397,393	100%	\$ 36,397,393	\$	\$ 36,397,393
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	\$ 13,929	100%	\$ 13,929	\$	\$ 13,929
24		Total Distribution Plant	\$ 2,784,509,098	\$ 1,034,117,121	100%	\$ 1,034,117,121	\$ -	\$ 1,034,117,121

Ohio Edison Company: 16-1820-EL-RDR
2/28/2017 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)
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NOTE: Column B contains actual reserve for accumulated depreciation balances as of 2/28/2017, 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 2/28/2017 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)	100%	\$ (74,752)		\$ (74,752)
26	390	Structures & Improvements	\$ 99,206,963	\$ 39,207,532	100%	\$ 39,207,532		\$ 39,207,532
27	390.3	Leasehold Improvements	\$ 108,959	\$ 108,959	100%	\$ 108,959		\$ 108,959
28	391.1	Office Furniture & Equipment	\$ 6,653,672	\$ 5,675,318	100%	\$ 5,675,318		\$ 5,675,318
29	391.2	Data Processing Equipment	\$ 9,343,154	\$ 2,787,544	100%	\$ 2,787,544		\$ 2,787,544
30	392	Transportation Equipment	\$ 2,238,618	\$ 259,960	100%	\$ 259,960		\$ 259,960
31	393	Stores Equipment	\$ 1,265,913	\$ 804,115	100%	\$ 804,115		\$ 804,115
32	394	Tools, Shop & Garage Equipment	\$ 16,127,984	\$ 2,901,532	100%	\$ 2,901,532		\$ 2,901,532
33	395	Laboratory Equipment	\$ 5,373,033	\$ 2,896,979	100%	\$ 2,896,979		\$ 2,896,979
34	396	Power Operated Equipment	\$ 3,952,523	\$ 3,440,238	100%	\$ 3,440,238		\$ 3,440,238
35	397	Communication Equipment	\$ 33,895,194	\$ 19,029,671	100%	\$ 19,029,671		\$ 19,029,671
36	398	Miscellaneous Equipment	\$ 413,561	\$ 233,858	100%	\$ 233,858		\$ 233,858
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	\$ 193,675	100%	\$ 193,675		\$ 193,675
38		Total General Plant	\$ 182,140,269	\$ 77,464,630	100%	\$ 77,464,630	\$ -	\$ 77,464,630

Ohio Edison Company: 16-1820-EL-RDR
2/28/2017 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)
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NOTE: Column B contains actual reserve for accumulated depreciation balances as of 2/28/2017, 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 2/28/2017 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company Plant Investment		Reserve Balances						
			Sch B2.1 (Actual)	Column E (A)	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)		
<u>OTHER PLANT</u>											
39	301	Organization	\$	89,746	\$	40,160	100%	\$	40,160	\$	40,160
40	303	Intangible Software	\$	81,364,359	\$	60,050,048	100%	\$	60,050,048	\$	60,050,048
41	303	Intangible FAS 109 Transmission	\$	2,023,278	\$	697,049	100%	\$	697,049	\$	697,049
42	303	Intangible FAS 109 Distribution	\$	1,531,123	\$	1,495,847	100%	\$	1,495,847	\$	1,495,847
43	303	Intangible FAS 109 General	\$	199,091	\$	185,356	100%	\$	185,356	\$	185,356
44		Total Other Plant	\$	85,207,597	\$	62,468,460		\$	62,468,460	\$	62,468,460
45		Removal Work in Progress (RWIP)			\$	(14,520,676)	100%	\$	(14,520,676)	\$	(14,520,676)
46		Company Total Plant (Reserve)	\$	<u>3,264,395,159</u>	\$	<u>1,276,001,195</u>	100%	\$	<u>1,276,001,195</u>	\$	<u>1,276,001,195</u>
47		Service Company Reserve Allocated*								\$	57,804,831
48		Grand Total Plant (Reserve) (46 + 47)								\$	<u>1,333,806,026</u>

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

The Cleveland Electric Illuminating Company: 16-1819-EL-RDR
 Ohio Edison Company: 16-1820-EL-RDR
 The Toledo Edison Company: 16-1821-EL-RDR

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

	<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>SC</u>
(1) Ending Bal. 2/28/2017*	470,716,901	585,383,372	148,450,594	59,423,965
(2) Service Company Allocated ADIT**	\$ 8,444,145	\$ 10,232,807	\$ 4,504,337	
(3) Grand Total ADIT Balance***	<u>\$ 479,161,046</u>	<u>\$ 595,616,179</u>	<u>\$ 152,954,931</u>	

*Source: Actual 2/28/2017 balances.

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

*** Calculation : Line 1 + Line 2

Ohio Edison Company: 16-1820-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of February 28, 2017

Schedule B-3.2 (Actual)
Page 1 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 8,266,521	\$ 22,598	0.00%	\$ -
2	352	Structures & Improvements	\$ 11,756,316	\$ 7,993,138	2.06%	\$ 242,180
3	353	Station Equipment	\$ 109,537,409	\$ 58,636,690	2.20%	\$ 2,409,823
4	354	Towers & Fixtures	\$ 276,919	\$ 302,866	1.82%	\$ 5,040
5	355	Poles & Fixtures	\$ 26,929,515	\$ 22,718,394	2.98%	\$ 802,500
6	356	Overhead Conductors & Devices	\$ 37,645,417	\$ 20,481,771	2.55%	\$ 959,958
7	357	Underground Conduit	\$ 1,540,142	\$ 925,882	1.67%	\$ 25,720
8	358	Underground Conductors & Devices	\$ 16,551,559	\$ 5,389,617	2.00%	\$ 331,031
9	359	Roads & Trails	\$ 34,398	\$ 704	0.00%	\$ -
10		Total Transmission	\$ 212,538,195	\$ 116,471,659		\$ 4,776,252

Ohio Edison Company: 16-1820-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of February 28, 2017

Schedule B-3.2 (Actual)
Page 2 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 12,591,730	\$ 9,193	0.00%	\$ -
12	361	Structures & Improvements	\$ 15,169,023	\$ 5,956,771	2.45%	\$ 371,641
13	362	Station Equipment	\$ 258,627,303	\$ 105,405,226	2.55%	\$ 6,594,996
14	364	Poles, Towers & Fixtures	\$ 500,252,434	\$ 238,439,109	2.93%	\$ 14,657,396
15	365	Overhead Conductors & Devices	\$ 735,149,021	\$ 184,105,827	2.70%	\$ 19,849,024
16	366	Underground Conduit	\$ 66,906,546	\$ 25,444,946	1.50%	\$ 1,003,598
17	367	Underground Conductors & Devices	\$ 317,471,968	\$ 80,015,948	2.07%	\$ 6,571,670
18	368	Line Transformers	\$ 492,917,956	\$ 219,713,127	3.50%	\$ 17,252,128
19	369	Services	\$ 131,912,528	\$ 86,213,987	3.13%	\$ 4,128,862
20	370	Meters	\$ 154,681,843	\$ 37,465,349	3.24%	\$ 5,011,692
21	371	Installation on Customer Premises	\$ 24,598,311	\$ 14,936,316	4.44%	\$ 1,092,165
22	373	Street Lighting & Signal Systems	\$ 74,208,164	\$ 36,397,393	4.20%	\$ 3,116,743
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	\$ 13,929	0.00%	\$ -
24		Total Distribution	\$ 2,784,509,098	\$ 1,034,117,121		\$ 79,649,915

Ohio Edison Company: 16-1820-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of February 28, 2017

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	\$ 99,206,963	\$ 39,207,532	2.50%	\$ 2,480,174
27	390.3	Leasehold Improvements	\$ 108,959	\$ 108,959	20.78%	\$ 22,642
28	391.1	Office Furniture & Equipment	\$ 6,653,672	\$ 5,675,318	3.80%	\$ 252,840
29	391.2	Data Processing Equipment	\$ 9,343,154	\$ 2,787,544	17.00%	\$ 1,588,336
30	392	Transportation Equipment	\$ 2,238,618	\$ 259,960	7.31%	\$ 163,643
31	393	Stores Equipment	\$ 1,265,913	\$ 804,115	2.56%	\$ 32,407
32	394	Tools, Shop & Garage Equipment	\$ 16,127,984	\$ 2,901,532	3.17%	\$ 511,257
33	395	Laboratory Equipment	\$ 5,373,033	\$ 2,896,979	3.80%	\$ 204,175
34	396	Power Operated Equipment	\$ 3,952,523	\$ 3,440,238	3.48%	\$ 137,548
35	397	Communication Equipment	\$ 33,895,194	\$ 19,029,671	5.00%	\$ 1,694,760
36	398	Miscellaneous Equipment	\$ 413,561	\$ 233,858	4.00%	\$ 16,542
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	\$ 193,675	0.00%	\$ -
38		Total General	\$ 182,140,269	\$ 77,464,630		\$ 7,104,324

Ohio Edison Company: 16-1820-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of February 28, 2017

Schedule B-3.2 (Actual)
Page 4 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual)	Reserve Balance Sch. B-3 (Actual)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>OTHER PLANT</u>						
39	301	Organization	\$ 89,746	\$ 40,160	0.00%	*
40	303	Intangible Software	\$ 81,364,359	\$ 60,050,048	14.29%	*
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	\$ 697,049	2.33%	*
42	303	Intangible FAS 109 Distribution	\$ 1,531,123	\$ 1,495,847	2.89%	*
43	303	Intangible FAS 109 General	\$ 199,091	\$ 185,356	3.87%	*
44		Total Other	\$ 85,207,597	\$ 62,468,460		\$ 5,226,309
45		Removal Work in Progress (RWIP)		(14,520,676)		
46		Company Total Depreciation	\$ 3,264,395,159	\$ 1,276,001,195		\$ 96,756,800
47		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 118,373,520	\$ 57,804,831		\$ 5,852,868
48		GRAND TOTAL (46 + 47)	\$ 3,382,768,679	\$ 1,333,806,026		\$ 102,609,668

* Please see the "Intangible Depreciation Expense Calculation: Actual 2/28/2017 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: 16-1820-EL-RDR

Annual Property Tax Expense on Actual Plant Balances as of February 28, 2017

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

Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes - See Schedule C-3.10a1 (Actual)	\$ 88,062,476
2	Real Property Taxes - See Schedule C-3.10a2 (Actual)	\$ 1,512,764
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 66,011</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 89,641,251</u></u>

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

Ohio Edison Company: 16-1820-EL-RDR

Annual Personal Property Tax Expense on Actual Plant Balances as of February 28, 2017

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)	\$ 212,538,195	\$ 2,784,509,098	\$ 182,140,269
2	Jurisdictional Real Property (b)	\$ 20,022,836	\$ 27,760,752	\$ 102,573,208
3	Jurisdictional Personal Property (1 - 2)	\$ 192,515,359	\$ 2,756,748,346	\$ 79,567,061
	<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)	\$ 13,537,680	\$ 114,018,560.23	\$ -
9	Total Exclusions and Exemptions (4 thru 8)	\$ 14,113,118	\$ 296,492,090	\$ 4,192,414
10	Net Cost of Taxable Personal Property (3 - 9)	\$ 178,402,241	\$ 2,460,256,256	\$ 75,374,647
11	True Value Percentage (c)	<u>36.7014%</u>	<u>46.2442%</u>	<u>40.0657%</u>
12	True Value of Taxable Personal Property (10 x 11)	\$ 65,476,120	\$ 1,137,725,824	\$ 30,199,380
13	Assessment Percentage (d)	<u>85.00%</u>	<u>85.00%</u>	<u>24.00%</u>
14	Assessment Value (12 x 13)	\$ 55,654,702	\$ 967,066,950	\$ 7,247,851
15	Personal Property Tax Rate (e)	<u>8.4914150%</u>	<u>8.4914150%</u>	<u>8.4914150%</u>
16	Personal Property Tax (14 x 15)	\$ 4,725,872	\$ 82,117,668	\$ 615,445
17	State Mandated Software Adjustment (c)	\$ -	\$ -	\$ 603,491
18	Total Personal Property Tax (16 + 17)			<u>\$ 88,062,476</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: 16-1820-EL-RDR

Annual Real Property Tax Expense on Actual Plant Balances as of February 28, 2017

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)	\$ 20,022,836	\$ 27,760,752	\$ 102,573,208
2	Real Property Tax Rate (b)	<u>1.006116%</u>	<u>1.006116%</u>	<u>1.006116%</u>
3	Real Property Tax (1 x 2)	\$ 201,453	\$ 279,305	\$ 1,032,006
4	Total Real Property Tax (Sum of 3)			<u><u>\$ 1,512,764</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	\$ 227,294,730	Book cost of real property used to compare to assessed
(2) Real Property Taxes Paid	<u>\$2,286,849</u>	value of real property to derive a true value percentage
(3) Real Property Tax Rate (Paid vs. Capital Costs)	<u><u>1.006116%</u></u>	Calculation: (2) / (1)

The Cleveland Electric Illuminating Company: 16-1819-EL-RDR
 Ohio Edison Company: 16-1820-EL-RDR
 The Toledo Edison Company: 16-1821-EL-RDR

**Summary of Exclusions per Case No. 14-1297-EL-SSO
 Actual 2/28/2017 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	\$ 86,982,409	\$ 15,628,534
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: 2/28/2017 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	\$ (1,795,309)	\$ (42,183)
362	\$ 5,405,747	\$ 1,313,465
364	\$ 172,501	\$ 42,976
365	\$ 1,551,667	\$ 854,779
367	\$ 12,680	\$ 2,318
368	\$ 188,861	\$ 85,596
370	\$ 17,263,998	\$ 5,696,830
397	\$ 4,790,107	\$ 1,569,173
Grand Total	\$ 27,590,254	\$ 9,522,953

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	\$ 1,071	\$ (719)
356	\$ 704	\$ 14
358	\$ 29,720	\$ 1,013
360	\$ -	\$ -
362	\$ 45,971	\$ 1,300
364	\$ (36,477)	\$ (5,844)
365	\$ (19,210)	\$ (1,535)
366	\$ 58,187	\$ 2,063
367	\$ (8,984)	\$ 8,728
368	\$ (32,380)	\$ (795)
369	\$ (796)	\$ 1
370	\$ 49,906	\$ 402
371	\$ (6,159)	\$ (875)
373	\$ (2,721)	\$ (415)
390	\$ (0)	\$ 225
Grand Total	\$ 78,832	\$ 3,561

The Cleveland Electric Illuminating Company: 16-1819-EL-RDR
Ohio Edison Company: 16-1820-EL-RDR
The Toledo Edison Company: 16-1821-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	\$ 687,418,816	\$ 97,682,214	\$ 118,373,520	\$ 52,106,346	\$ 268,162,080
(3) Reserve	\$ 335,684,269	\$ 47,700,735	\$ 57,804,831	\$ 25,444,868	\$ 130,950,433
(4) ADIT	\$ 59,423,965	\$ 8,444,145	\$ 10,232,807	\$ 4,504,337	\$ 23,181,289
(5) Rate Base		\$ 41,537,334	\$ 50,335,882	\$ 22,157,142	\$ 114,030,358
(6) Depreciation Expense (Incremental)		\$ 4,829,806	\$ 5,852,868	\$ 2,576,350	\$ 13,259,024
(7) Property Tax Expense (Incremental)		\$ 54,472	\$ 66,011	\$ 29,057	\$ 149,540
(8) Total Expenses		\$ 4,884,278	\$ 5,918,879	\$ 2,605,407	\$ 13,408,564

- (2) Gross Plant = Actual Service Company General and Intangible plant in-service as of 2/28/2017, 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 2/28/2017, 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 2/28/2017.
- (5) Rate Base = Gross Plant - Reserve - ADIT
- (6) Estimated incremental depreciation expense. Additional details provided on "Incremental Depreciation and Property Tax Associated with Service Company Plant: Case No. 07-551-EL-AIR vs. Actual 2/28/2017"
- (7) Estimated incremental property tax expense. Additional details provided on "Incremental Depreciation and Property Tax Associated with Service Company Plant: Case No. 07-551-EL-AIR vs. Actual 2/28/2017"
- (8) Total Expenses = Depreciation Expense + Property Tax Expense

All Service Company Allocations for Gross Plant and Reserve can be found on Sch B2.1 (Actual) and Sch B3 (Actual), respectively, in order to determine the Grand Totals shown on the "Rider DCR Actual Distribution Rate Base Additions as of 2/28/2017: 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 February 28, 2017

Line No.	(A) Account	(B) Account Description	(C) (D) (E) 2/28/2017 Actual Balances			(F) (G) (H) (I) Accrual Rates				(J) Depreciation Expense
			Gross	Reserve	Net	CEI	OE	TE	Average	
28	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
29	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
GENERAL PLANT										
30	389	Fee Land & Easements	\$ 230,947	\$ -	\$ 230,947	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	\$ 45,005,967	\$ 23,070,369	\$ 21,935,598	2.20%	2.50%	2.20%	2.33%	\$ 1,049,732
32	390.3	Struct Imprv, Leasehold Imp **	\$ 14,551,363	\$ 7,232,200	\$ 7,319,162	22.34%	20.78%	0.00%	21.49%	\$ 3,126,404
33	391.1	Office Furn., Mech. Equip.	\$ 18,728,558	\$ 10,091,994	\$ 8,636,563	7.60%	3.80%	3.80%	5.18%	\$ 970,928
34	391.2	Data Processing Equipment	\$ 147,528,072	\$ 37,914,557	\$ 109,613,515	10.56%	17.00%	9.50%	13.20%	\$ 19,469,001
35	392	Transportation Equipment	\$ 591,825	\$ 159,018	\$ 432,807	6.07%	7.31%	6.92%	6.78%	\$ 40,141
36	393	Stores Equipment	\$ 16,715	\$ 6,973	\$ 9,742	6.67%	2.56%	3.13%	4.17%	\$ 697
37	394	Tools, Shop, Garage Equip.	\$ 199,565	\$ 19,310	\$ 180,255	4.62%	3.17%	3.33%	3.73%	\$ 7,442
38	395	Laboratory Equipment	\$ 108,485	\$ 28,446	\$ 80,039	2.31%	3.80%	2.86%	3.07%	\$ 3,335
39	396	Power Operated Equipment	\$ 424,994	\$ 82,507	\$ 342,488	4.47%	3.48%	5.28%	4.19%	\$ 17,809
40	397	Communication Equipment ***	\$ 111,291,834	\$ 35,556,318	\$ 75,735,515	7.50%	5.00%	5.88%	6.08%	\$ 6,768,386
41	398	Misc. Equipment	\$ 3,214,566	\$ 997,794	\$ 2,216,772	6.67%	4.00%	3.33%	4.84%	\$ 155,662
42	399.1	ARC General Plant	\$ 40,721	\$ 25,993	\$ 14,728	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 341,933,612	\$ 115,185,480	\$ 226,748,132					\$ 31,609,537
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	\$ 4,620,264	\$ 9,261,236	\$ (4,640,972)	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	\$ 18,501,989	\$ 851,975	14.29%	14.29%	14.29%	14.29%	\$ 851,975
55	303	FECO 101/6-303 2011 Software	\$ 53,742,285	\$ 43,209,881	\$ 10,532,403	14.29%	14.29%	14.29%	14.29%	\$ 7,679,772
56	303	FECO 101/6-303 2012 Software	\$ 38,042,303	\$ 23,741,890	\$ 14,300,414	14.29%	14.29%	14.29%	14.29%	\$ 5,436,245
57	303	FECO 101/6-303 2013 Software	\$ 79,856,605	\$ 36,108,255	\$ 43,748,350	14.29%	14.29%	14.29%	14.29%	\$ 11,411,509
58	303	FECO 101/6-303 2014 Software	\$ 24,001,063	\$ 7,855,061	\$ 16,146,002	14.29%	14.29%	14.29%	14.29%	\$ 3,429,752
59	303	FECO 101/6-303 2015 Software	\$ 28,739,646	\$ 5,200,488	\$ 23,539,157	14.29%	14.29%	14.29%	14.29%	\$ 4,106,895
60	304	FECO 101/6-303 2016 Software	\$ 21,286,323	\$ 854,743	\$ 20,431,580	14.29%	14.29%	14.29%	14.29%	\$ 3,041,815
61	304	FECO 101/6-303 2017 Software	\$ 63,420	\$ 1,024	\$ 62,396	14.29%	14.29%	14.29%	14.29%	\$ 9,063
62			\$ 345,485,204	\$ 220,513,898	\$ 124,971,305					\$ 35,967,027
63	Removal Work in Progress (RWIP)		\$ (15,110)							
64	TOTAL - GENERAL & INTANGIBLE		\$ 687,418,816	\$ 335,684,269	\$ 351,719,438	9.83%				\$ 67,576,563

NOTES

- (C) - (E) Service Company plant balances as of February 28, 2017 adjusted to incorporate recommendations from the March 2013, April 2014, April 2015, and April 2016 Rider DCR audit report.
- (F) - (H) Source: Schedule B3.2 (Actual).
- (I) Weighted average of columns F through H based on Service Company allocation factors on Line 29. Assumes that the accrual rate, by account, for Service Company plant is equal to the weighted average of the three operating companies.
- (J) Estimated depreciation expense associated with Service Company plant as of 11/30/2016. 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: 16-1819-EL-RDR
 Ohio Edison Company: 16-1820-EL-RDR
 The Toledo Edison Company: 16-1821-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
Real Property Tax						
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: 16-1819-EL-RDR
 Ohio Edison Company: 16-1820-EL-RDR
 The Toledo Edison Company: 16-1821-EL-RDR

Property Tax Rate for Service Company Plant (Actual)

III. Average Real Property Tax Rates on Actual General Plant as of February 28, 2017 *						
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	1.69%	1.01%	1.53%	1.36%	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 February 28, 2017						
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	1.36%	\$ 230,947	\$ 3,139
28	390	Structures, Improvements	Real	1.36%	\$ 45,005,967	\$ 611,649
29	390.3	Struct Imprv, Leasehold Imp	Real	1.36%	\$ 14,551,363	\$ 197,759
30	391.1	Office Furn., Mech. Equip.	Personal		\$ 18,728,558	\$ -
31	391.2	Data Processing Equipment	Personal		\$ 147,528,072	\$ -
32	392	Transportation Equipment	Personal		\$ 591,825	\$ -
33	393	Stores Equipment	Personal		\$ 16,715	\$ -
34	394	Tools, Shop, Garage Equip.	Personal		\$ 199,565	\$ -
35	395	Laboratory Equipment	Personal		\$ 108,485	\$ -
36	396	Power Operated Equipment	Personal		\$ 424,994	\$ -
37	397	Communication Equipment	Personal		\$ 111,291,834	\$ -
38	398	Misc. Equipment	Personal		\$ 3,214,566	\$ -
39	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
40	TOTAL - GENERAL PLANT				\$ 341,933,612	\$ 812,547
41	TOTAL - INTANGIBLE PLANT				\$ 345,485,204	\$ -
42	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 687,418,816	\$ 812,547
43	Average Effective Real Property Tax Rate					0.12%

NOTES

- (C) Source: Schedule C3.10 (Actual). Classification of General Plant account as Real or Personal Property
- (D) Weighted average property tax rate across CEI, OE, and TE. See Section III above.
Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax.
- (E) Service Company General gross plant balances as of 2/28/2017 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 2/28/2017 Balances							
I. Allocated Service Company Plant and Related Expenses as of February 28, 2017							
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	\$ 687,418,816	\$ 97,682,214	\$ 118,373,520	\$ 52,106,346	\$ 268,162,080	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 64 x Line 1
3	Accum. Reserve	\$ (335,684,269)	\$ (47,700,735)	\$ (57,804,831)	\$ (25,444,868)	\$ (130,950,433)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 64 x Line 1
4	Net Plant	\$ 351,734,547	\$ 49,981,479	\$ 60,568,689	\$ 26,661,479	\$ 137,211,647	Line 2 + Line 3
5	Depreciation *	9.83%	\$ 9,602,630	\$ 11,636,684	\$ 5,122,304	\$ 26,361,617	Average Rate x Line 2
6	Property Tax *	0.12%	\$ 115,463	\$ 139,921	\$ 61,591	\$ 316,974	Average Rate x Line 2
7	Total Expenses		\$ 9,718,093	\$ 11,776,605	\$ 5,183,895	\$ 26,678,592	
* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 2/28/2017. See line 64 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	\$ 172,551,247	\$ 24,519,532	\$ 29,713,325	\$ 13,079,385	\$ 67,312,242	Line 9 + Line 10
12	Depreciation *	10.68%	\$ 4,772,824	\$ 5,783,816	\$ 2,545,954	\$ 13,102,594	Average Rate x Line 9
13	Property Tax *	0.14%	\$ 60,990	\$ 73,910	\$ 32,534	\$ 167,434	Average Rate x Line 9
14	Total Expenses		\$ 4,833,814	\$ 5,857,726	\$ 2,578,488	\$ 13,270,028	Line 12 + Line 13
* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant as of 5/31/07. See line 27 of the "Depreciation Rate for Service Company Plant (Actual)" workpaper and line 23 of the "Property Tax Rate for Service Company Plant (Actual)" workpaper for more details.							
III. Incremental Expenses Associated with Allocated Service Company Plant *							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
15	Depreciation	-0.85%	\$ 4,829,806	\$ 5,852,868	\$ 2,576,350	\$ 13,259,024	Line 5 - Line 12
16	Property Tax	-0.02%	\$ 54,472	\$ 66,011	\$ 29,057	\$ 149,540	Line 6 - Line 13
17	Total Expenses		\$ 4,884,278	\$ 5,918,879	\$ 2,605,407	\$ 13,408,564	Line 15 + Line 16
* In Case No. 07-551-EL-AIR, test year operating expenses included allocated depreciation and property tax associated with Service Company plant. This section calculates the difference between the estimated level of these expenses included in base rates and the estimated expenses incurred based on actual Service Company plant balances as of February 28, 2017. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.							

Intangible Depreciation Expense Calculation
Actual 2/28/2017 Balances

NOTE

The software accounts are amortized over a 7 year period (leading to an accrual rate of 14.29%), and many of these accounts have already been fully amortized. Therefore, applying the 14.29% accrual rate to the Gross Plant (the methodology employed for all other accounts) overstates the "depreciation expense" associated with intangible plant. This workpaper looks at each sub account within intangible plant and calculates the expense by applying the 14.29% to only those software related sub-accounts that are not fully amortized yet. All other accounts are calculated by applying the approved accrual rate to the Gross Plant balances.

Company (A)	Utility Account (B)	Function (C)	Gross Plant Feb-17 (D)	Reserve Feb-17 (E)	Net Plant Feb-17 (F)	Accrual Rates (G)	Depreciation Exp (H)
CECO	The Illuminating Co. CECO 101/6-303 2002 Software	Intangible Plant	\$ 2,966,784	\$ 2,966,784	\$ -	14.29%	\$ -
CECO	The Illuminating Co. CECO 101/6-303 2003 Software	Intangible Plant	\$ 1,307,067	\$ 1,307,067	\$ -	14.29%	\$ -
CECO	The Illuminating Co. CECO 101/6-303 2004 Software	Intangible Plant	\$ 3,596,344	\$ 3,596,344	\$ -	14.29%	\$ -
CECO	The Illuminating Co. CECO 101/6-303 2005 Software	Intangible Plant	\$ 1,223,063	\$ 1,223,584	\$ (521)	14.29%	\$ -
CECO	The Illuminating Co. CECO 101/6-303 2006 Software	Intangible Plant	\$ 1,811,980	\$ 1,812,501	\$ (521)	14.29%	\$ -
CECO	The Illuminating Co. CECO 101/6-303 2007 Software	Intangible Plant	\$ 5,876,859	\$ 5,877,902	\$ (1,042)	14.29%	\$ -
CECO	The Illuminating Co. CECO 101/6-303 2008 Software	Intangible Plant	\$ 1,071,243	\$ 1,071,764	\$ (521)	14.29%	\$ -
CECO	The Illuminating Co. CECO 101/6-303 2009 Software	Intangible Plant	\$ 3,245,252	\$ 3,245,773	\$ (521)	14.29%	\$ -
CECO	The Illuminating Co. CECO 101/6-303 2010 Software	Intangible Plant	\$ 2,808,788	\$ 2,676,289	\$ 132,500	14.29%	\$ 132,500
CECO	The Illuminating Co. CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,819,378	\$ 4,714,661	\$ 1,104,717	14.29%	\$ 831,589
CECO	The Illuminating Co. CECO 101/6-303 2012 Software	Intangible Plant	\$ 766,201	\$ 455,549	\$ 310,652	14.29%	\$ 109,490
CECO	The Illuminating Co. CECO 101/6-303 2013 Software	Intangible Plant	\$ 2,219,301	\$ 1,169,231	\$ 1,050,070	14.29%	\$ 317,138
CECO	The Illuminating Co. CECO 101/6-303 2014 Software	Intangible Plant	\$ 3,405,192	\$ 1,011,852	\$ 2,393,340	14.29%	\$ 486,602
CECO	The Illuminating Co. CECO 101/6-303 2015 Software	Intangible Plant	\$ 1,696,050	\$ 292,645	\$ 1,403,405	14.29%	\$ 242,366
CECO	The Illuminating Co. CECO 101/6-303 2016 Software	Intangible Plant	\$ 4,117,247	\$ 175,941	\$ 3,941,306	14.29%	\$ 588,355
CECO	The Illuminating Co. CECO 101/6-303 2017 Software	Intangible Plant	\$ 292,543	\$ 5,033	\$ 287,510	14.29%	\$ 41,804
CECO	The Illuminating Co. CECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 2,001,124	\$ 2,001,124	\$ -	3.18%	\$ -
CECO	The Illuminating Co. CECO 101/6-303 FAS109 Transmission	Intangible Plant	\$ 1,176,339	\$ 1,100,243	\$ 76,096	2.15%	\$ 25,291
CECO	The Illuminating Co. CECO 101/6-303 Software	Intangible Plant	\$ 1,820,014	\$ 1,049,344	\$ 770,671	14.29%	\$ 260,080
CECO	The Illuminating Co. CECO 101/6-303 Software Evolutor	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
Total			\$ 59,675,174	\$ 48,208,034	\$ 11,467,140		\$ 3,035,215
OECO	Ohio Edison Co. OECO 101/6-301 Organization	Intangible Plant	\$ 89,746	\$ 40,160	\$ 49,586	0.00%	\$ -
OECO	Ohio Edison Co. OECO 101/6-303 2002 Software	Intangible Plant	\$ 3,690,067	\$ 3,690,067	\$ -	14.29%	\$ -
OECO	Ohio Edison Co. OECO 101/6-303 2003 Software	Intangible Plant	\$ 17,568,726	\$ 17,568,726	\$ -	14.29%	\$ -
OECO	Ohio Edison Co. OECO 101/6-303 2004 Software	Intangible Plant	\$ 4,524,343	\$ 4,524,343	\$ -	14.29%	\$ -
OECO	Ohio Edison Co. OECO 101/6-303 2005 Software	Intangible Plant	\$ 1,469,370	\$ 1,469,370	\$ -	14.29%	\$ -
OECO	Ohio Edison Co. OECO 101/6-303 2006 Software	Intangible Plant	\$ 2,754,124	\$ 2,754,124	\$ -	14.29%	\$ -
OECO	Ohio Edison Co. OECO 101/6-303 2007 Software	Intangible Plant	\$ 7,208,211	\$ 7,208,211	\$ -	14.29%	\$ -
OECO	Ohio Edison Co. OECO 101/6-303 2008 Software	Intangible Plant	\$ 1,343,335	\$ 1,343,335	\$ -	14.29%	\$ -
OECO	Ohio Edison Co. OECO 101/6-303 2009 Software	Intangible Plant	\$ 4,181,304	\$ 4,181,304	\$ -	14.29%	\$ -
OECO	Ohio Edison Co. OECO 101/6-303 2010 Software	Intangible Plant	\$ 3,293,501	\$ 3,154,226	\$ 139,275	14.29%	\$ 139,275
OECO	Ohio Edison Co. OECO 101/6-303 2011 Software	Intangible Plant	\$ 8,201,370	\$ 6,552,953	\$ 1,648,418	14.29%	\$ 1,171,976
OECO	Ohio Edison Co. OECO 101/6-303 2012 Software	Intangible Plant	\$ 963,533	\$ 630,700	\$ 332,832	14.29%	\$ 137,689
OECO	Ohio Edison Co. OECO 101/6-303 2013 Software	Intangible Plant	\$ 5,934,855	\$ 2,678,635	\$ 3,256,219	14.29%	\$ 848,091
OECO	Ohio Edison Co. OECO 101/6-303 2014 Software	Intangible Plant	\$ 5,606,259	\$ 1,750,827	\$ 3,855,432	14.29%	\$ 801,134
OECO	Ohio Edison Co. OECO 101/6-303 2015 Software	Intangible Plant	\$ 5,271,464	\$ 567,593	\$ 4,703,871	14.29%	\$ 753,292
OECO	Ohio Edison Co. OECO 101/6-303 2016 Software	Intangible Plant	\$ 5,383,843	\$ 274,411	\$ 5,109,432	14.29%	\$ 769,351
OECO	Ohio Edison Co. OECO 101/6-303 2017 Software	Intangible Plant	\$ 420,349	\$ 7,399	\$ 412,950	14.29%	\$ 60,068
OECO	Ohio Edison Co. OECO 101/6-303 FAS109 Dist Land	Intangible Plant	\$ 35,276	\$ -	\$ 35,276	2.89%	\$ 1,019
OECO	Ohio Edison Co. OECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 1,495,847	\$ 1,495,847	\$ -	2.89%	\$ -
OECO	Ohio Edison Co. OECO 101/6-303 FAS109 G/P Land	Intangible Plant	\$ 7,778	\$ -	\$ 7,778	3.87%	\$ 301
OECO	Ohio Edison Co. OECO 101/6-303 FAS109 General Plant	Intangible Plant	\$ 191,313	\$ 185,356	\$ 5,958	3.87%	\$ 5,958
OECO	Ohio Edison Co. OECO 101/6-303 FAS109 Transm Land	Intangible Plant	\$ 1,326,229	\$ -	\$ 1,326,229	2.33%	\$ 30,901
OECO	Ohio Edison Co. OECO 101/6-303 FAS109 Transmission	Intangible Plant	\$ 697,049	\$ 697,049	\$ -	2.33%	\$ -
OECO	Ohio Edison Co. OECO 101/6-303 Software	Intangible Plant	\$ 3,549,704	\$ 1,693,824	\$ 1,855,880	14.29%	\$ 507,253
Total			\$ 85,207,597	\$ 62,468,460	\$ 22,739,137		\$ 5,226,309
TECO	Toledo Edison Co. TECO 101/6-303 2002 Software	Intangible Plant	\$ 1,708,412	\$ 1,708,412	\$ -	14.29%	\$ -
TECO	Toledo Edison Co. TECO 101/6-303 2003 Software	Intangible Plant	\$ 7,478,386	\$ 7,478,386	\$ -	14.29%	\$ -
TECO	Toledo Edison Co. TECO 101/6-303 2004 Software	Intangible Plant	\$ 862,457	\$ 862,457	\$ -	14.29%	\$ -
TECO	Toledo Edison Co. TECO 101/6-303 2005 Software	Intangible Plant	\$ 699,602	\$ 699,602	\$ -	14.29%	\$ -
TECO	Toledo Edison Co. TECO 101/6-303 2006 Software	Intangible Plant	\$ 834,735	\$ 834,736	\$ (0)	14.29%	\$ -
TECO	Toledo Edison Co. TECO 101/6-303 2007 Software	Intangible Plant	\$ 3,182,797	\$ 3,182,798	\$ (1)	14.29%	\$ -
TECO	Toledo Edison Co. TECO 101/6-303 2008 Software	Intangible Plant	\$ 578,279	\$ 578,280	\$ (1)	14.29%	\$ -
TECO	Toledo Edison Co. TECO 101/6-303 2009 Software	Intangible Plant	\$ 1,878,500	\$ 1,878,501	\$ (1)	14.29%	\$ -
TECO	Toledo Edison Co. TECO 101/6-303 2010 Software	Intangible Plant	\$ 1,456,658	\$ 1,391,802	\$ 64,856	14.29%	\$ 64,856
TECO	Toledo Edison Co. TECO 101/6-303 2011 Software	Intangible Plant	\$ 2,259,893	\$ 1,830,313	\$ 429,581	14.29%	\$ 322,939
TECO	Toledo Edison Co. TECO 101/6-303 2012 Software	Intangible Plant	\$ 554,879	\$ 321,249	\$ 233,630	14.29%	\$ 79,292
TECO	Toledo Edison Co. TECO 101/6-303 2013 Software	Intangible Plant	\$ 1,587,531	\$ 682,207	\$ 905,324	14.29%	\$ 226,858
TECO	Toledo Edison Co. TECO 101/6-303 2014 Software	Intangible Plant	\$ 2,009,519	\$ 690,781	\$ 1,318,738	14.29%	\$ 287,160
TECO	Toledo Edison Co. TECO 101/6-303 2015 Software	Intangible Plant	\$ 710,645	\$ 129,183	\$ 581,462	14.29%	\$ 101,551
TECO	Toledo Edison Co. TECO 101/6-303 2016 Software	Intangible Plant	\$ 1,747,820	\$ 102,086	\$ 1,645,734	14.29%	\$ 249,763
TECO	Toledo Edison Co. TECO 101/6-303 2017 Software	Intangible Plant	\$ 7,247	\$ 121	\$ 7,126	14.29%	\$ 1,036
TECO	Toledo Edison Co. TECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 240,087	\$ 240,087	\$ -	3.10%	\$ -
TECO	Toledo Edison Co. TECO 101/6-303 FAS109 Transmission	Intangible Plant	\$ 54,210	\$ 50,916	\$ 3,295	2.37%	\$ 1,285
TECO	Toledo Edison Co. TECO 101/6-303 Software	Intangible Plant	\$ (74,116)	\$ 294,846	\$ (368,961)	14.29%	\$ -
Total			\$ 27,777,542	\$ 22,956,761	\$ 4,820,781		\$ 1,334,740

NOTES

- (D) - (F) Source: Actual 2/28/2017 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 5/31/2017
 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*	5/31/2017	Incremental	Source of Column (B)
(1) CEI	1,927.1	3,018.2	1,091.2	Sch B2.1 (Estimate) Line 45
(2) OE	2,074.0	3,418.0	1,344.0	Sch B2.1 (Estimate) Line 47
(3) TE	771.5	1,180.5	409.0	Sch B2.1 (Estimate) Line 44
(4) Total	4,772.5	7,616.7	2,844.1	Sum: [(1) through (3)]

Accumulated Reserve				
(5) CEI	(773.0)	(1,305.5)	(532.5)	-Sch B3 (Estimate) Line 46
(6) OE	(803.0)	(1,350.0)	(547.0)	-Sch B3 (Estimate) Line 48
(7) TE	(376.8)	(592.6)	(215.8)	-Sch B3 (Estimate) Line 45
(8) Total	(1,952.8)	(3,248.0)	(1,295.2)	Sum: [(5) through (7)]

Net Plant In Service				
(9) CEI	1,154.0	1,712.7	558.7	(1) + (5)
(10) OE	1,271.0	2,068.0	797.0	(2) + (6)
(11) TE	394.7	588.0	193.3	(3) + (7)
(12) Total	2,819.7	4,368.7	1,548.9	Sum: [(9) through (11)]

ADIT				
(13) CEI	(246.4)	(481.3)	(234.9)	- ADIT Balances (Estimate) Line 3
(14) OE	(197.1)	(601.3)	(404.3)	- ADIT Balances (Estimate) Line 3
(15) TE	(10.3)	(154.2)	(143.9)	- ADIT Balances (Estimate) Line 3
(16) Total	(453.8)	(1,236.8)	(783.1)	Sum: [(13) through (15)]

Rate Base				
(17) CEI	907.7	1,231.4	323.7	(9) + (13)
(18) OE	1,073.9	1,466.6	392.7	(10) + (14)
(19) TE	384.4	433.8	49.4	(11) + (15)
(20) Total	2,366.0	3,131.8	765.9	Sum: [(17) through (19)]

Depreciation Exp				
(21) CEI	60.0	98.0	38.0	Sch B-3.2 (Estimate) Line 46
(22) OE	62.0	103.6	41.6	Sch B-3.2 (Estimate) Line 48
(23) TE	24.5	39.1	14.5	Sch B-3.2 (Estimate) Line 45
(24) Total	146.5	240.7	94.2	Sum: [(21) through (23)]

Property Tax Exp				
(25) CEI	65.0	105.9	40.9	Sch C-3.10a (Estimate) Line 4
(26) OE	57.4	90.5	33.2	Sch C-3.10a (Estimate) Line 4
(27) TE	20.1	30.8	10.7	Sch C-3.10a (Estimate) Line 4
(28) Total	142.4	227.2	84.8	Sum: [(25) through (27)]

	Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(29) CEI	323.7	27.5	38.0	40.9	106.4
(30) OE	392.7	33.3	41.6	33.2	108.1
(31) TE	49.4	4.2	14.5	10.7	29.4
(32) Total	765.9	64.9	94.2	84.8	243.9

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	16.7	36.07%	9.4	0.3	9.7	116.1
(37) OE	20.2	35.85%	11.3	0.3	11.6	119.7
(38) TE	2.5	35.69%	1.4	0.1	1.5	30.9
(39) Total	39.4		22.1	0.7	22.8	266.7

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

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

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

Ohio Edison Company: 16-1820-EL-RDR
5/31/2017 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 5/31/2017 from the forecast as of March 2017, 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 5/31/2017 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	\$ 95,342,746	100%	\$ 95,342,746	\$ (86,982,409)	\$ 8,360,337
2	352	Structures & Improvements	\$ 11,756,316	100%	\$ 11,756,316		\$ 11,756,316
3	353	Station Equipment	\$ 110,174,113	100%	\$ 110,174,113		\$ 110,174,113
4	354	Towers & Fixtures	\$ 276,919	100%	\$ 276,919		\$ 276,919
5	355	Poles & Fixtures	\$ 26,929,515	100%	\$ 26,929,515		\$ 26,929,515
6	356	Overhead Conductors & Devices	\$ 37,790,722	100%	\$ 37,790,722		\$ 37,790,722
7	357	Underground Conduit	\$ 1,540,142	100%	\$ 1,540,142		\$ 1,540,142
8	358	Underground Conductors & Devices	\$ 16,551,559	100%	\$ 16,551,559		\$ 16,551,559
9	359	Roads & Trails	\$ 34,398	100%	\$ 34,398		\$ 34,398
10		Total Transmission Plant	\$ 300,396,429	100%	\$ 300,396,429	\$ (86,982,409)	\$ 213,414,020

Ohio Edison Company: 16-1820-EL-RDR
5/31/2017 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 5/31/2017 from the forecast as of March 2017, 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 5/31/2017 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	\$ 13,011,288	100%	\$ 13,011,288		\$ 13,011,288
12	361	Structures & Improvements	\$ 16,169,735	100%	\$ 16,169,735		\$ 16,169,735
13	362	Station Equipment	\$ 269,981,208	100%	\$ 269,981,208		\$ 269,981,208
14	364	Poles, Towers & Fixtures	\$ 499,269,419	100%	\$ 499,269,419		\$ 499,269,419
15	365	Overhead Conductors & Devices	\$ 739,948,747	100%	\$ 739,948,747		\$ 739,948,747
16	366	Underground Conduit	\$ 66,906,546	100%	\$ 66,906,546		\$ 66,906,546
17	367	Underground Conductors & Devices	\$ 321,624,528	100%	\$ 321,624,528		\$ 321,624,528
18	368	Line Transformers	\$ 495,940,462	100%	\$ 495,940,462		\$ 495,940,462
19	369	Services	\$ 132,632,461	100%	\$ 132,632,461		\$ 132,632,461
20	370	Meters	\$ 155,540,200	100%	\$ 155,540,200		\$ 155,540,200
21	371	Installation on Customer Premises	\$ 24,635,463	100%	\$ 24,635,463		\$ 24,635,463
22	373	Street Lighting & Signal Systems	\$ 75,390,248	100%	\$ 75,390,248		\$ 75,390,248
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	100%	\$ 22,272		\$ 22,272
24		Total Distribution Plant	\$ 2,811,072,578	100%	\$ 2,811,072,578	\$ -	\$ 2,811,072,578

Ohio Edison Company: 16-1820-EL-RDR
5/31/2017 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 5/31/2017 from the forecast as of March 2017, 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 5/31/2017 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	\$ 100,799,151	100%	\$ 100,799,151		\$ 100,799,151
27	390.3	Leasehold Improvements	\$ 108,959	100%	\$ 108,959		\$ 108,959
28	391.1	Office Furniture & Equipment	\$ 6,653,672	100%	\$ 6,653,672		\$ 6,653,672
29	391.2	Data Processing Equipment	\$ 9,344,630	100%	\$ 9,344,630		\$ 9,344,630
30	392	Transportation Equipment	\$ 2,238,618	100%	\$ 2,238,618		\$ 2,238,618
31	393	Stores Equipment	\$ 1,265,913	100%	\$ 1,265,913		\$ 1,265,913
32	394	Tools, Shop & Garage Equipment	\$ 16,706,216	100%	\$ 16,706,216		\$ 16,706,216
33	395	Laboratory Equipment	\$ 5,373,033	100%	\$ 5,373,033		\$ 5,373,033
34	396	Power Operated Equipment	\$ 3,952,523	100%	\$ 3,952,523		\$ 3,952,523
35	397	Communication Equipment	\$ 37,371,203	100%	\$ 37,371,203		\$ 37,371,203
36	398	Miscellaneous Equipment	\$ 413,561	100%	\$ 413,561		\$ 413,561
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	100%	\$ 303,410		\$ 303,410
38		Total General Plant	\$ 187,788,174	100%	\$ 187,788,174	\$0	\$ 187,788,174

Ohio Edison Company: 16-1820-EL-RDR
5/31/2017 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 5/31/2017 from the forecast as of March 2017, 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 5/31/2017 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	\$ 81,364,359	100%	\$ 81,364,359		\$ 81,364,359
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	100%	\$ 2,023,278		\$ 2,023,278
42	303	Intangible FAS 109 Distribution	\$ 1,531,123	100%	\$ 1,531,123		\$ 1,531,123
43	303	Intangible FAS 109 General	\$ 199,091	100%	\$ 199,091		\$ 199,091
44		Total Other Plant	\$ 85,117,851		\$ 85,117,851	\$ -	\$ 85,117,851
45		Company Total Plant	<u>\$ 3,384,375,031</u>	100%	<u>\$ 3,384,375,031</u>	<u>\$ (86,982,409)</u>	<u>\$ 3,297,392,622</u>
46		Service Company Plant Allocated*					\$ 120,562,416
47		Grand Total Plant (45 + 46)					<u><u>\$ 3,417,955,038</u></u>

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

Ohio Edison Company: 16-1820-EL-RDR
5/31/2017 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

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NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 5/31/2017 from the forecast as of March 2017, 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 5/31/2017 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	\$	8,360,337	\$	12,174	100%	\$	12,174	\$	12,174		
2	352	Structures & Improvements	\$	11,756,316	\$	8,053,626	100%	\$	8,053,626	\$	8,053,626		
3	353	Station Equipment	\$	110,174,113	\$	59,170,472	100%	\$	59,170,472	\$	59,170,472		
4	354	Towers & Fixtures	\$	276,919	\$	302,866	100%	\$	302,866	\$	302,866		
5	355	Poles & Fixtures	\$	26,929,515	\$	22,918,898	100%	\$	22,918,898	\$	22,918,898		
6	356	Overhead Conductors & Devices	\$	37,790,722	\$	20,705,932	100%	\$	20,705,932	\$	20,705,932		
7	357	Underground Conduit	\$	1,540,142	\$	932,289	100%	\$	932,289	\$	932,289		
8	358	Underground Conductors & Devices	\$	16,551,559	\$	5,472,221	100%	\$	5,472,221	\$	5,472,221		
9	359	Roads & Trails	\$	34,398	\$	818	100%	\$	818	\$	818		
10		Total Transmission Plant	\$	213,414,020	\$	117,569,295	100%	\$	117,569,295	\$	-	\$	117,569,295

Ohio Edison Company: 16-1820-EL-RDR
5/31/2017 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)
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NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 5/31/2017 from the forecast as of March 2017, 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 5/31/2017 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company Plant Investment Sch B2.1 (Estimate) Column E (A)	Reserve Balances				
				Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
<u>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$ 13,011,288	\$ (37,425)	100%	\$ (37,425)		\$ (37,425)
12	361	Structures & Improvements	\$ 16,169,735	\$ 5,945,448	100%	\$ 5,945,448		\$ 5,945,448
13	362	Station Equipment	\$ 269,981,208	\$ 104,208,398	100%	\$ 104,208,398		\$ 104,208,398
14	364	Poles, Towers & Fixtures	\$ 230,300,684	\$ 241,039,158	100%	\$ 241,039,158		\$ 241,039,158
15	365	Overhead Conductors & Devices	\$ 174,905,161	\$ 186,882,224	100%	\$ 186,882,224		\$ 186,882,224
16	366	Underground Conduit	\$ 66,906,546	\$ 25,695,390	100%	\$ 25,695,390		\$ 25,695,390
17	367	Underground Conductors & Devices	\$ 321,624,528	\$ 80,062,680	100%	\$ 80,062,680		\$ 80,062,680
18	368	Line Transformers	\$ 495,940,462	\$ 222,291,074	100%	\$ 222,291,074		\$ 222,291,074
19	369	Services	\$ 132,632,461	\$ 87,166,969	100%	\$ 87,166,969		\$ 87,166,969
20	370	Meters	\$ 155,540,200	\$ 38,576,800	100%	\$ 38,576,800		\$ 38,576,800
21	371	Installation on Customer Premises	\$ 24,635,463	\$ 15,205,108	100%	\$ 15,205,108		\$ 15,205,108
22	373	Street Lighting & Signal Systems	\$ 75,390,248	\$ 36,405,937	100%	\$ 36,405,937		\$ 36,405,937
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	\$ 14,041	100%	\$ 14,041		\$ 14,041
24		Total Distribution Plant	\$ 1,977,060,256	\$ 1,043,455,801	100%	\$ 1,043,455,801	\$ -	\$ 1,043,455,801

Ohio Edison Company: 16-1820-EL-RDR
5/31/2017 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)
Page 3 of 4

NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 5/31/2017 from the forecast as of March 2017, 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 5/31/2017 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	\$ 100,799,151	\$ 39,438,370	\$ 39,438,370	100%	\$ 39,438,370	\$ 39,438,370
27	390.3	Leasehold Improvements	\$ 108,959	\$ 108,959	\$ 108,959	100%	\$ 108,959	\$ 108,959
28	391.1	Office Furniture & Equipment	\$ 6,653,672	\$ 5,738,519	\$ 5,738,519	100%	\$ 5,738,519	\$ 5,738,519
29	391.2	Data Processing Equipment	\$ 9,344,630	\$ 3,184,475	\$ 3,184,475	100%	\$ 3,184,475	\$ 3,184,475
30	392	Transportation Equipment	\$ 2,238,618	\$ 300,871	\$ 300,871	100%	\$ 300,871	\$ 300,871
31	393	Stores Equipment	\$ 1,265,913	\$ 812,217	\$ 812,217	100%	\$ 812,217	\$ 812,217
32	394	Tools, Shop & Garage Equipment	\$ 16,706,216	\$ 2,967,792	\$ 2,967,792	100%	\$ 2,967,792	\$ 2,967,792
33	395	Laboratory Equipment	\$ 5,373,033	\$ 2,948,023	\$ 2,948,023	100%	\$ 2,948,023	\$ 2,948,023
34	396	Power Operated Equipment	\$ 3,952,523	\$ 3,474,625	\$ 3,474,625	100%	\$ 3,474,625	\$ 3,474,625
35	397	Communication Equipment	\$ 37,371,203	\$ 18,554,440	\$ 18,554,440	100%	\$ 18,554,440	\$ 18,554,440
36	398	Miscellaneous Equipment	\$ 413,561	\$ 237,861	\$ 237,861	100%	\$ 237,861	\$ 237,861
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	\$ 195,404	\$ 195,404	100%	\$ 195,404	\$ 195,404
38		Total General Plant	\$ 187,788,174	\$ 77,886,802	\$ 77,886,802	100%	\$ 77,886,802	\$ -

Ohio Edison Company: 16-1820-EL-RDR
5/31/2017 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)
Page 4 of 4

NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 5/31/2017 from the forecast as of March 2017, 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 5/31/2017 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		\$ 81,364,359	\$ 61,526,818	100%	\$ 61,526,818	\$ 61,526,818
41	303	Intangible FAS 109 Transmission		\$ 2,023,278	\$ 697,049	100%	\$ 697,049	\$ 697,049
42	303	Intangible FAS 109 Distribution		\$ 1,531,123	\$ 1,495,847	100%	\$ 1,495,847	\$ 1,495,847
43	303	Intangible FAS 109 General		\$ 199,091	\$ 186,685	100%	\$ 186,685	\$ 186,685
44		Total Other Plant		\$ 85,117,851	\$ 63,906,399		\$ 63,906,399	\$ -
45		Removal Work in Progress (RWIP)			\$ (13,513,341)	100%	\$ (13,513,341)	\$ (13,513,341)
46		Company Total Plant (Reserve)		\$ 2,463,380,300	\$ 1,289,304,956	100%	\$ 1,289,304,956	\$ -
47		Service Company Reserve Allocated*						\$ 60,684,013
48		Grand Total Plant (Reserve) (46 + 47)						\$ 1,349,988,969

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

The Cleveland Electric Illuminating Company: 16-1819-EL-RDR
 Ohio Edison Company: 16-1820-EL-RDR
 The Toledo Edison Company: 16-1821-EL-RDR

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

	<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>SC</u>
(1) Ending Bal. 5/31/2017*	471,725,773	589,706,536	149,076,985	67,497,541
(2) Service Company Allocated ADIT**	\$ 9,591,401	\$ 11,623,076	\$ 5,116,314	
(3) Grand Total ADIT Balance***	<u>\$ 481,317,173</u>	<u>\$ 601,329,613</u>	<u>\$ 154,193,299</u>	

*Source: Estimated 5/31/2017 ADIT balances from the forecast as of March 2017.

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

*** Calculation : Line 1 + Line 2

Ohio Edison Company: 16-1820-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of May 31, 2017

Schedule B-3.2 (Estimate)
Page 1 of 4

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

Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 8,360,337	\$ 12,174	0.00%	\$ -
2	352	Structures & Improvements	\$ 11,756,316	\$ 8,053,626	2.06%	\$ 242,180
3	353	Station Equipment	\$ 110,174,113	\$ 59,170,472	2.20%	\$ 2,423,830
4	354	Towers & Fixtures	\$ 276,919	\$ 302,866	1.82%	\$ 5,040
5	355	Poles & Fixtures	\$ 26,929,515	\$ 22,918,898	2.98%	\$ 802,500
6	356	Overhead Conductors & Devices	\$ 37,790,722	\$ 20,705,932	2.55%	\$ 963,663
7	357	Underground Conduit	\$ 1,540,142	\$ 932,289	1.67%	\$ 25,720
8	358	Underground Conductors & Devices	\$ 16,551,559	\$ 5,472,221	2.00%	\$ 331,031
9	359	Roads & Trails	\$ 34,398	\$ 818	0.00%	\$ -
10		Total Transmission	\$ 213,414,020	\$ 117,569,295		\$ 4,793,964

Ohio Edison Company: 16-1820-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of May 31, 2017

Schedule B-3.2 (Estimate)
Page 2 of 4

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

Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 13,011,288	\$ (37,425)	0.00%	\$ -
12	361	Structures & Improvements	\$ 16,169,735	\$ 5,945,448	2.45%	\$ 396,159
13	362	Station Equipment	\$ 269,981,208	\$ 104,208,398	2.55%	\$ 6,884,521
14	364	Poles, Towers & Fixtures	\$ 499,269,419	\$ 241,039,158	2.93%	\$ 14,628,594
15	365	Overhead Conductors & Devices	\$ 739,948,747	\$ 186,882,224	2.70%	\$ 19,978,616
16	366	Underground Conduit	\$ 66,906,546	\$ 25,695,390	1.50%	\$ 1,003,598
17	367	Underground Conductors & Devices	\$ 321,624,528	\$ 80,062,680	2.07%	\$ 6,657,628
18	368	Line Transformers	\$ 495,940,462	\$ 222,291,074	3.50%	\$ 17,357,916
19	369	Services	\$ 132,632,461	\$ 87,166,969	3.13%	\$ 4,151,396
20	370	Meters	\$ 155,540,200	\$ 38,576,800	3.24%	\$ 5,039,502
21	371	Installation on Customer Premises	\$ 24,635,463	\$ 15,205,108	4.44%	\$ 1,093,815
22	373	Street Lighting & Signal Systems	\$ 75,390,248	\$ 36,405,937	4.20%	\$ 3,166,390
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	\$ 14,041	0.00%	\$ -
24		Total Distribution	\$ 2,811,072,578	\$ 1,043,455,801		\$ 80,358,135

Ohio Edison Company: 16-1820-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of May 31, 2017

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	\$ 100,799,151	\$ 39,438,370	2.50%	\$ 2,519,979
27	390.3	Leasehold Improvements	\$ 108,959	\$ 108,959	20.78%	\$ 22,642
28	391.1	Office Furniture & Equipment	\$ 6,653,672	\$ 5,738,519	3.80%	\$ 252,840
29	391.2	Data Processing Equipment	\$ 9,344,630	\$ 3,184,475	17.00%	\$ 1,588,587
30	392	Transportation Equipment	\$ 2,238,618	\$ 300,871	7.31%	\$ 163,643
31	393	Stores Equipment	\$ 1,265,913	\$ 812,217	2.56%	\$ 32,407
32	394	Tools, Shop & Garage Equipment	\$ 16,706,216	\$ 2,967,792	3.17%	\$ 529,587
33	395	Laboratory Equipment	\$ 5,373,033	\$ 2,948,023	3.80%	\$ 204,175
34	396	Power Operated Equipment	\$ 3,952,523	\$ 3,474,625	3.48%	\$ 137,548
35	397	Communication Equipment	\$ 37,371,203	\$ 18,554,440	5.00%	\$ 1,868,560
36	398	Miscellaneous Equipment	\$ 413,561	\$ 237,861	4.00%	\$ 16,542
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	\$ 195,404	0.00%	\$ -
38		Total General	\$ 187,788,174	\$ 77,886,802		\$ 7,336,510

Ohio Edison Company: 16-1820-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of May 31, 2017

Schedule B-3.2 (Estimate)
Page 4 of 4

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

Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
<u>OTHER PLANT</u>						
39	301	Organization	\$ -	\$ -	0.00%	*
40	303	Intangible Software	\$ 81,364,359	\$ 61,526,818	14.29%	*
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	\$ 697,049	2.33%	*
42	303	Intangible FAS 109 Distribution	\$ 1,531,123	\$ 1,495,847	2.89%	*
43	303	Intangible FAS 109 General	\$ 199,091	\$ 186,685	3.87%	*
44		Total Other	<u>\$ 85,117,851</u>	<u>\$ 63,906,399</u>		<u>\$ 5,120,523</u>
45		Removal Work in Progress (RWIP)		(13,513,341)		
46		Total Company Depreciation	<u>\$ 3,297,392,622</u>	<u>\$ 1,289,304,956</u>		<u>\$ 97,609,132</u>
47		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 120,562,416	\$ 60,684,013		\$ 6,037,665
48		GRAND TOTAL (46 + 47)	<u>\$ 3,417,955,038</u>	<u>\$ 1,349,988,969</u>		<u>\$ 103,646,797</u>

* Please see the "Intangible Depreciation Expense Calculation: Estimated 5/31/2017 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: 16-1820-EL-RDR

Annual Property Tax Expense on Estimated Plant Balances as of May 31, 2017

Schedule C-3.10a (Estimate)

Page 1 of 1

Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes - See Schedule C-3.10a1 (Estimate)	\$ 88,919,362
2	Real Property Taxes - See Schedule C-3.10a2 (Estimate)	\$ 1,544,017
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 76,962</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 90,540,341</u></u>

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

Ohio Edison Company: 16-1820-EL-RDR

Annual Personal Property Tax Expense on Estimated Plant Balances as of May 31, 2017

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)	\$ 213,414,020	\$ 2,811,072,578	\$ 187,788,174
2	Jurisdictional Real Property (b)	\$ 20,116,652	\$ 29,181,023	\$ 104,165,395
3	Jurisdictional Personal Property (1 - 2)	\$ 193,297,367	\$ 2,781,891,555	\$ 83,622,778
	<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)	\$ 13,592,671	\$ 115,058,478.33	\$ -
9	Total Exclusions and Exemptions (4 thru 8)	\$ 14,168,109	\$ 297,532,008	\$ 4,192,414
10	Net Cost of Taxable Personal Property (3 - 9)	\$ 179,129,258	\$ 2,484,359,547	\$ 79,430,364
11	True Value Percentage (c)	36.7014%	46.2442%	40.0657%
12	True Value of Taxable Personal Property (10 x 11)	\$ 65,742,946	\$ 1,148,872,198	\$ 31,824,332
13	Assessment Percentage (d)	85.00%	85.00%	24.00%
14	Assessment Value (12 x 13)	\$ 55,881,504	\$ 976,541,368	\$ 7,637,840
15	Personal Property Tax Rate (e)	8.4914150%	8.4914150%	8.4914150%
16	Personal Property Tax (14 x 15)	\$ 4,745,130	\$ 82,922,180	\$ 648,561
17	State Mandated Software Adjustment (c)	\$ -	\$ -	\$ 603,491
18	Total Personal Property Tax (16 + 17)			<u>\$ 88,919,362</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: 16-1820-EL-RDR

Annual Real Property Tax Expense on Estimated Plant Balances as of May 31, 2017

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)	\$ 20,116,652	\$ 29,181,023	\$ 104,165,395
2	Real Property Tax Rate (b)	<u>1.006116%</u>	<u>1.006116%</u>	<u>1.006116%</u>
3	Real Property Tax (1 x 2)	\$ 202,397	\$ 293,595	\$ 1,048,025
4	Total Real Property Tax (Sum of 3)			<u>1,544,017</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>\$2,286,849</u>	value of real property to derive a true value percentage
(3) Real Property Tax Rate (Paid vs. Capital Costs)	<u><u>1.006116%</u></u>	Calculation: (2) / (1)

The Cleveland Electric Illuminating Company: 16-1819-EL-RDR
 Ohio Edison Company: 16-1820-EL-RDR
 The Toledo Edison Company: 16-1821-EL-RDR

**Summary of Exclusions per Case No. 14-1297-EL-SSO
 Estimated 5/31/2017 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	\$ 86,982,409	\$ 15,628,534
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 March 2017, 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	\$ (1,795,309)	\$ (87,066)
362	\$ 5,405,747	\$ 1,448,608
364	\$ 172,501	\$ 47,289
365	\$ 1,551,667	\$ 893,571
367	\$ 12,680	\$ 2,636
368	\$ 188,861	\$ 90,317
370	\$ 17,263,998	\$ 6,128,430
397	\$ 4,790,107	\$ 1,658,988
Grand Total	\$ 27,590,254	\$ 10,182,771

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	\$ 7,153	\$ (701)
356	\$ 704	\$ 19
358	\$ 40,893	\$ 1,190
360	\$ 9,234	\$ -
362	\$ 79,423	\$ 1,582
364	\$ (36,341)	\$ (6,267)
365	\$ (13,048)	\$ (1,692)
366	\$ 58,187	\$ 2,379
367	\$ (2,834)	\$ 8,692
368	\$ (32,374)	\$ (1,031)
369	\$ (796)	\$ (8)
370	\$ 52,948	\$ 808
371	\$ (6,159)	\$ (928)
373	\$ (2,703)	\$ (440)
390	\$ (0)	\$ 225
Grand Total	\$ 154,288	\$ 3,827

The Cleveland Electric Illuminating Company: 16-1819-EL-RDR
Ohio Edison Company: 16-1820-EL-RDR
The Toledo Edison Company: 16-1821-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	\$ 700,130,176	\$ 99,488,498	\$ 120,562,416	\$ 53,069,867	\$ 273,120,781
(3) Reserve	\$ 352,404,256	\$ 50,076,645	\$ 60,684,013	\$ 26,712,243	\$ 137,472,900
(4) ADIT	\$ 67,497,541	\$ 9,591,401	\$ 11,623,076	\$ 5,116,314	\$ 26,330,791
(5) Rate Base	\$ 39,820,453	\$ 48,255,327	\$ 21,241,311	\$ 109,317,091	
(6) Depreciation Expense (Incremental)	\$ 4,982,301	\$ 6,037,665	\$ 2,657,695	\$ 13,677,661	
(7) Property Tax Expense (Incremental)	\$ 63,510	\$ 76,962	\$ 33,878	\$ 174,350	
(8) Total Expenses	\$ 5,045,811	\$ 6,114,628	\$ 2,691,572	\$ 13,852,010	

- (2) Estimated Gross Plant = 5/31/2017 General and Intangible Plant Balances in the forecast as of March 2017 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 = 5/31/2017 General and Intangible Reserve Balances in the forecast as of March 2017 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 5/31/2017
- (5) Rate Base = Gross Plant - Reserve - ADIT
- (6) Estimated incremental depreciation expense. Additional details provided on "Incremental Depreciation and Property Tax Associated with Service Company Plant: Case No. 07-551-EL-AIR vs. Estimated 5/31/2017 Balances" workpaper.
- (7) Estimated incremental property tax expense. Additional details provided on "Incremental Depreciation and Property Tax Associated with Service Company Plant: Case No. 07-551-EL-AIR vs. Estimated 5/31/2017 Balances" workpaper.
- (8) Total Expenses = Depreciation Expense + Property Tax Expense

All Service Company Allocations for Gross Plant and Reserve can be found on Sch B2.1 (Estimate) and Sch B3 (Estimate), respectively, in order to determine the Grand Totals shown on the "Rider DCR Estimated Distribution Rate Base Additions as of 5/31/2017: 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	(D) Reserve	(E) Net	CEI	(G) OE	(H) TE	(I) Average	
1	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
2	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
GENERAL PLANT										
3	389	Fee Land & Easements	\$ 556,979	\$ -	\$ 556,979	0.00%	0.00%	0.00%	0.00%	\$ -
4	390	Structures, Improvements *	\$ 21,328,601	\$ 7,909,208	\$ 13,419,393	2.20%	2.50%	2.20%	2.33%	\$ 497,474
5	390.3	Struct Imprv, Leasehold Imp **	\$ 6,938,688	\$ 1,006,139	\$ 5,932,549	22.34%	20.78%	0.00%	21.49%	\$ 1,490,798
6	391.1	Office Furn., Mech. Equip.	\$ 31,040,407	\$ 24,400,266	\$ 6,640,141	7.60%	3.80%	3.80%	5.18%	\$ 1,609,200
7	391.2	Data Processing Equipment	\$ 117,351,991	\$ 26,121,795	\$ 91,230,196	10.56%	17.00%	9.50%	13.20%	\$ 15,486,721
8	392	Transportation Equipment	\$ 11,855	\$ 1,309	\$ 10,546	6.07%	7.31%	6.92%	6.78%	\$ 804
9	393	Stores Equipment	\$ 16,787	\$ 1,447	\$ 15,340	6.67%	2.56%	3.13%	4.17%	\$ 700
10	394	Tools, Shop, Garage Equip.	\$ 11,282	\$ 506	\$ 10,776	4.62%	3.17%	3.33%	3.73%	\$ 421
11	395	Laboratory Equipment	\$ 127,988	\$ 11,126	\$ 116,862	2.31%	3.80%	2.86%	3.07%	\$ 3,935
12	396	Power Operated Equipment	\$ 160,209	\$ 20,142	\$ 140,067	4.47%	3.48%	5.28%	4.19%	\$ 6,713
13	397	Communication Equipment ***	\$ 56,845,501	\$ 32,304,579	\$ 24,540,922	7.50%	5.00%	5.88%	6.08%	\$ 3,457,148
14	398	Misc. Equipment	\$ 465,158	\$ 27,982	\$ 437,176	6.67%	4.00%	3.33%	4.84%	\$ 22,525
15	399.1	ARC General Plant	\$ 40,721	\$ 16,948	\$ 23,773	0.00%	0.00%	0.00%	0.00%	\$ -
16			\$ 234,896,167	\$ 91,821,447	\$ 143,074,720					\$ 22,576,438
INTANGIBLE PLANT										
17	301	Organization	\$ 49,344	\$ 49,344	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
18	303	Misc. Intangible Plant	\$ 75,721,715	\$ 46,532,553	\$ 29,189,162	14.29%	14.29%	14.29%	14.29%	\$ 10,820,633
19	303	Katz Software	\$ 1,268,271	\$ 1,027,642	\$ 240,630	14.29%	14.29%	14.29%	14.29%	\$ 181,236
20	303	Software 1999	\$ 10,658	\$ 4,881	\$ 5,777	14.29%	14.29%	14.29%	14.29%	\$ 1,523
21	303	Software GPU SC00	\$ 2,343,368	\$ 2,343,368	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
22	303	Impairment June 2000	\$ 77	\$ 77	\$ (0)	14.29%	14.29%	14.29%	14.29%	\$ -
23	303	3 year depreciable life	\$ 55,645	\$ 14,684	\$ 40,961	14.29%	14.29%	14.29%	14.29%	\$ 7,952
24	303	Debt Gross-up (FAS109): General	\$ 117,298	\$ 117,298	\$ -	3.87%	3.87%	3.87%	3.87%	\$ -
25	303	Debt Gross-up (FAS109): G/P Land	\$ 1,135	\$ 1,137	\$ (2)	3.87%	3.87%	3.87%	3.87%	\$ -
26			\$ 79,567,511	\$ 50,090,984	\$ 29,476,527					\$ 11,011,344
27	TOTAL - GENERAL & INTANGIBLE		\$ 314,463,678	\$ 141,912,431	\$ 172,551,247				10.68%	\$ 33,587,782

NOTES

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

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

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

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

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

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

* Includes accounts 390.1 and 390.2.

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

*** Includes accounts 397 and 397.1

Depreciation Rate for Service Company Plant (Estimate)

II. Estimated Depreciation Accrual Rate for Service Company Plant as of May 31, 2017

Line No.	(A) Account	(B) Account Description	(C) Estimated 5/31/2017 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 *	\$ 48,549,562	\$ 23,273,813	\$ 25,275,749	2.20%	2.50%	2.20%	2.33%	\$ 1,132,383
32	390.3	Struct Imprv, Leasehold Imp **	\$ 15,687,361	\$ 7,299,223	\$ 8,388,138	22.34%	20.78%	0.00%	21.49%	\$ 3,370,477
33	391.1	Office Furn., Mech. Equip.	\$ 18,728,558	\$ 10,254,658	\$ 8,473,900	7.60%	3.80%	3.80%	5.18%	\$ 970,928
34	391.2	Data Processing Equipment	\$ 149,348,561	\$ 41,708,818	\$ 107,639,743	10.56%	17.00%	9.50%	13.20%	\$ 19,709,247
35	392	Transportation Equipment	\$ 591,825	\$ 191,243	\$ 400,581	6.07%	7.31%	6.92%	6.78%	\$ 40,141
36	393	Stores Equipment	\$ 16,715	\$ 7,120	\$ 9,595	6.67%	2.56%	3.13%	4.17%	\$ 697
37	394	Tools, Shop, Garage Equip.	\$ 199,565	\$ 21,036	\$ 178,529	4.62%	3.17%	3.33%	3.73%	\$ 7,442
38	395	Laboratory Equipment	\$ 108,485	\$ 29,314	\$ 79,172	2.31%	3.80%	2.86%	3.07%	\$ 3,335
39	396	Power Operated Equipment	\$ 424,994	\$ 88,287	\$ 336,708	4.47%	3.48%	5.28%	4.19%	\$ 17,809
40	397	Communication Equipment ***	\$ 111,291,834	\$ 37,198,131	\$ 74,093,703	7.50%	5.00%	5.88%	6.08%	\$ 6,768,386
41	398	Misc. Equipment	\$ 3,135,869	\$ 1,036,847	\$ 2,099,021	6.67%	4.00%	3.33%	4.84%	\$ 151,851
42	399.1	ARC General Plant	\$ 40,721	\$ 26,225	\$ 14,496	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 348,354,997	\$ 121,134,715	\$ 227,220,283					\$ 32,172,697
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	\$ 10,910,239	\$ 9,761,265	\$ 1,148,974	14.29%	14.29%	14.29%	14.29%	\$ 1,148,974
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	\$ 19,140,970	\$ 212,994	14.29%	14.29%	14.29%	14.29%	\$ 212,994
55	303	FECO 101/6-303 2011 Software	\$ 53,742,285	\$ 45,184,707	\$ 8,557,578	14.29%	14.29%	14.29%	14.29%	\$ 7,679,772
56	303	FECO 101/6-303 2012 Software	\$ 38,042,303	\$ 25,274,092	\$ 12,768,211	14.29%	14.29%	14.29%	14.29%	\$ 5,436,245
57	303	FECO 101/6-303 2013 Software	\$ 79,856,605	\$ 39,389,381	\$ 40,467,224	14.29%	14.29%	14.29%	14.29%	\$ 11,411,509
58	303	FECO 101/6-303 2014 Software	\$ 24,001,063	\$ 8,786,570	\$ 15,214,492	14.29%	14.29%	14.29%	14.29%	\$ 3,429,752
59	303	FECO 101/6-303 2015 Software	\$ 28,739,646	\$ 6,303,886	\$ 22,435,760	14.29%	14.29%	14.29%	14.29%	\$ 4,106,895
60	303	FECO 101/6-303 2016 Software	\$ 21,286,323	\$ 1,661,688	\$ 19,624,635	14.29%	14.29%	14.29%	14.29%	\$ 3,041,815
61	303	FECO 101/6-303 2017 Software	\$ 63,420	\$ 3,151	\$ 60,269	14.29%	14.29%	14.29%	14.29%	\$ 9,063
62			\$ 351,775,178	\$ 231,285,042	\$ 120,490,136					\$ 36,477,019
63	Removal Work in Progress (RWIP)			\$ (15,502)						
64	TOTAL - GENERAL & INTANGIBLE		\$ 700,130,176	\$ 352,404,256	\$ 347,710,418				9.81%	\$ 68,649,716

NOTES

(C) - (E) Estimated 5/31/2017 balances. Source: The forecast as of March 2017 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 5/31/2017. 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: 16-1819-EL-RDR
Ohio Edison Company: 16-1820-EL-RDR
The Toledo Edison Company: 16-1821-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%
<u>NOTES</u>						
(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: 16-1819-EL-RDR
 Ohio Edison Company: 16-1820-EL-RDR
 The Toledo Edison Company: 16-1821-EL-RDR

Property Tax Rate for Service Company Plant (Estimate)

III. Estimated Average Real Property Tax Rates on General Plant as of May 31, 2017 *						
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	1.69%	1.01%	1.53%	1.36%	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 May 31, 2017						
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	1.36%	\$ 230,947	\$ 3,139
28	390	Structures, Improvements	Real	1.36%	\$ 48,549,562	\$ 659,808
29	390.3	Struct Imprv, Leasehold Imp	Real	1.36%	\$ 15,687,361	\$ 213,198
30	391.1	Office Furn., Mech. Equip.	Personal		\$ 18,728,558	\$ -
31	391.2	Data Processing Equipment	Personal		\$ 149,348,561	\$ -
32	392	Transportation Equipment	Personal		\$ 591,825	\$ -
33	393	Stores Equipment	Personal		\$ 16,715	\$ -
34	394	Tools, Shop, Garage Equip.	Personal		\$ 199,565	\$ -
35	395	Laboratory Equipment	Personal		\$ 108,485	\$ -
36	396	Power Operated Equipment	Personal		\$ 424,994	\$ -
37	397	Communication Equipment	Personal		\$ 111,291,834	\$ -
38	398	Misc. Equipment	Personal		\$ 3,135,869	\$ -
39	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
40	TOTAL - GENERAL PLANT				\$ 348,354,997	\$ 876,144
41	TOTAL - INTANGIBLE PLANT				\$ 351,775,178	\$ -
42	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 700,130,176	\$ 876,144
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 5/31/2017. Source: The forecast as of March 2017 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 5/31/2017 Balances

I. Estimated Allocated Service Company Plant and Related Expenses as of May 31, 2017							
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	\$ 700,130,176	\$ 99,488,498	\$ 120,562,416	\$ 53,069,867	\$ 273,120,781	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 64 x Line 1
3	Accum. Reserve	\$ (352,404,256)	\$ (50,076,645)	\$ (60,684,013)	\$ (26,712,243)	\$ (137,472,900)	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 64 x Line 1
4	Net Plant	<u>\$ 347,725,920</u>	<u>\$ 49,411,853</u>	<u>\$ 59,878,403</u>	<u>\$ 26,357,625</u>	<u>\$ 135,647,881</u>	Line 2 + Line 3
5	Depreciation *	9.81%	\$ 9,755,125	\$ 11,821,481	\$ 5,203,648	\$ 26,780,254	Average Rate x Line 2
6	Property Tax *	0.13%	\$ 124,500	\$ 150,872	\$ 66,412	\$ 341,784	Average Rate x Line 2
7	Total Expenses		<u>\$ 9,879,625</u>	<u>\$ 11,972,353</u>	<u>\$ 5,270,060</u>	<u>\$ 27,122,038</u>	

* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 5/31/2017.
See line 64 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	-0.88%	\$ 4,982,301	\$ 6,037,665	\$ 2,657,695	\$ 13,677,661	Line 5 - Line 12
16	Property Tax	-0.01%	\$ 63,510	\$ 76,962	\$ 33,878	\$ 174,350	Line 6 - Line 13
17	Total Expenses		<u>\$ 5,045,811</u>	<u>\$ 6,114,628</u>	<u>\$ 2,691,572</u>	<u>\$ 13,852,010</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 May 31, 2017. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.

Intangible Depreciation Expense Calculation
Estimated 5/31/2017 Balances

NOTE

The software accounts are amortized over a 7 year period (leading to an accrual rate of 14.29%), and many of these accounts have already been fully amortized. Therefore, applying the 14.29% accrual rate to the Gross Plant (the methodology employed for all other accounts) overstates the "depreciation expense" associated with intangible plant. This worksheet looks at each sub account within intangible plant and calculates the expense by applying the 14.29% to only those sub-accounts that are not fully amortized yet.

Company (A)	Utility Account (B)	Function (C)	Gross Plant May-17 (D)	Reserve May-17 (E)	Net Plant May-17 (F)	Accrual Rates (G)	Depreciation Exp (H)	
CECO	The Illuminating Co.	CECO 101/6-303 2002 Software	Intangible Plant	\$ 2,966,784	\$ 2,966,784	\$ -	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2003 Software	Intangible Plant	\$ 1,307,067	\$ 1,307,067	\$ -	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2004 Software	Intangible Plant	\$ 3,596,344	\$ 3,596,344	\$ -	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2005 Software	Intangible Plant	\$ 1,223,063	\$ 1,223,063	\$ -	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2006 Software	Intangible Plant	\$ 1,811,980	\$ 1,811,980	\$ -	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2007 Software	Intangible Plant	\$ 5,876,859	\$ 5,876,859	\$ -	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2008 Software	Intangible Plant	\$ 1,071,243	\$ 1,071,243	\$ -	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2009 Software	Intangible Plant	\$ 3,245,252	\$ 3,245,252	\$ -	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2010 Software	Intangible Plant	\$ 2,808,788	\$ 2,775,663	\$ 33,125	14.29%	\$ 33,125
CECO	The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,819,378	\$ 4,921,796	\$ 897,583	14.29%	\$ 831,589
CECO	The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant	\$ 766,201	\$ 488,906	\$ 277,295	14.29%	\$ 109,490
CECO	The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 2,219,301	\$ 1,254,990	\$ 964,311	14.29%	\$ 317,138
CECO	The Illuminating Co.	CECO 101/6-303 2014 Software	Intangible Plant	\$ 3,405,192	\$ 1,149,929	\$ 2,255,263	14.29%	\$ 486,602
CECO	The Illuminating Co.	CECO 101/6-303 2015 Software	Intangible Plant	\$ 1,696,050	\$ 358,429	\$ 1,337,621	14.29%	\$ 242,366
CECO	The Illuminating Co.	CECO 101/6-303 2016 Software	Intangible Plant	\$ 4,117,247	\$ 331,519	\$ 3,785,728	14.29%	\$ 588,355
CECO	The Illuminating Co.	CECO 101/6-303 2017 Software	Intangible Plant	\$ 292,543	\$ 14,834	\$ 277,709	14.29%	\$ 41,804
CECO	The Illuminating Co.	CECO 101/6-303 FAS109 Dist- Forecast	Intangible Plant	\$ 2,001,124	\$ 2,001,124	\$ -	3.18%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 FAS109 Transm-FCT	Intangible Plant	\$ 1,176,339	\$ 1,107,242	\$ 69,097	2.15%	\$ 25,291
CECO	The Illuminating Co.	CECO 101/6-303 Software	Intangible Plant	\$ 3,149,963	\$ 1,115,962	\$ 2,034,001	14.29%	\$ 450,130
CECO	The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
Total				\$ 61,005,123	\$ 49,073,391	\$ 11,931,731		\$ 3,125,890
OECO	Ohio Edison Co.	OECO 101/6-301 Organization	Intangible Plant	\$ -	\$ -	\$ -	0.00%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2002 Software	Intangible Plant	\$ 3,690,067	\$ 3,690,067	\$ -	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2003 Software	Intangible Plant	\$ 17,568,726	\$ 17,568,726	\$ -	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2004 Software	Intangible Plant	\$ 4,524,343	\$ 4,524,343	\$ -	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2005 Software	Intangible Plant	\$ 1,469,370	\$ 1,469,370	\$ -	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2006 Software	Intangible Plant	\$ 2,754,124	\$ 2,754,124	\$ -	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2007 Software	Intangible Plant	\$ 7,208,211	\$ 7,208,211	\$ -	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2008 Software	Intangible Plant	\$ 1,343,335	\$ 1,343,335	\$ -	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2009 Software	Intangible Plant	\$ 4,181,304	\$ 4,181,304	\$ -	14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2010 Software	Intangible Plant	\$ 3,293,501	\$ 3,258,682	\$ 34,819	14.29%	\$ 34,819
OECO	Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 8,201,370	\$ 6,862,031	\$ 1,339,339	14.29%	\$ 1,171,976
OECO	Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant	\$ 963,533	\$ 666,361	\$ 297,172	14.29%	\$ 137,689
OECO	Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$ 5,934,855	\$ 2,922,852	\$ 3,012,003	14.29%	\$ 848,091
OECO	Ohio Edison Co.	OECO 101/6-303 2014 Software	Intangible Plant	\$ 5,606,259	\$ 1,973,256	\$ 3,633,004	14.29%	\$ 801,134
OECO	Ohio Edison Co.	OECO 101/6-303 2015 Software	Intangible Plant	\$ 5,271,464	\$ 788,087	\$ 4,483,377	14.29%	\$ 753,292
OECO	Ohio Edison Co.	OECO 101/6-303 2016 Software	Intangible Plant	\$ 5,383,843	\$ 476,099	\$ 4,907,744	14.29%	\$ 763,351
OECO	Ohio Edison Co.	OECO 101/6-303 2017 Software	Intangible Plant	\$ 420,349	\$ 21,477	\$ 398,872	14.29%	\$ 60,068
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 Dist Land	Intangible Plant	\$ 35,276	\$ -	\$ 35,276	2.89%	\$ 1,019
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 1,495,847	\$ 1,495,847	\$ -	2.89%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 General Lan	Intangible Plant	\$ 7,778	\$ -	\$ 7,778	3.87%	\$ 301
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 General Plt	Intangible Plant	\$ 191,313	\$ 186,685	\$ 4,628	3.87%	\$ 4,628
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 Trans Land	Intangible Plant	\$ 1,326,229	\$ -	\$ 1,326,229	2.33%	\$ 30,901
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 Transmissio	Intangible Plant	\$ 697,049	\$ 697,049	\$ -	2.33%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 Intangibles	Intangible Plant	\$ 3,549,704	\$ 1,818,493	\$ 1,731,211	14.29%	\$ 507,253
Total				\$ 85,117,851	\$ 63,906,399	\$ 21,211,451		\$ 5,120,523
TECO	Toledo Edison Co.	TECO 101/6-303 2002 Software	Intangible Plant	\$ 1,708,412	\$ 1,708,412	\$ -	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2003 Software	Intangible Plant	\$ 7,478,386	\$ 7,478,386	\$ -	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2004 Software	Intangible Plant	\$ 862,457	\$ 862,457	\$ -	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2005 Software	Intangible Plant	\$ 699,602	\$ 699,602	\$ -	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2006 Software	Intangible Plant	\$ 834,735	\$ 834,735	\$ -	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2007 Software	Intangible Plant	\$ 3,182,797	\$ 3,182,797	\$ -	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2008 Software	Intangible Plant	\$ 578,279	\$ 578,279	\$ -	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2009 Software	Intangible Plant	\$ 1,878,500	\$ 1,878,500	\$ -	14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2010 Software	Intangible Plant	\$ 1,456,658	\$ 1,440,444	\$ 16,214	14.29%	\$ 16,214
TECO	Toledo Edison Co.	TECO 101/6-303 2011 Software	Intangible Plant	\$ 2,259,893	\$ 1,910,859	\$ 349,034	14.29%	\$ 322,939
TECO	Toledo Edison Co.	TECO 101/6-303 2012 Software	Intangible Plant	\$ 554,879	\$ 346,280	\$ 208,599	14.29%	\$ 79,292
TECO	Toledo Edison Co.	TECO 101/6-303 2013 Software	Intangible Plant	\$ 1,587,531	\$ 750,107	\$ 837,425	14.29%	\$ 226,858
TECO	Toledo Edison Co.	TECO 101/6-303 2014 Software	Intangible Plant	\$ 2,009,519	\$ 766,862	\$ 1,242,657	14.29%	\$ 287,160
TECO	Toledo Edison Co.	TECO 101/6-303 2015 Software	Intangible Plant	\$ 710,645	\$ 156,439	\$ 554,206	14.29%	\$ 101,551
TECO	Toledo Edison Co.	TECO 101/6-303 2016 Software	Intangible Plant	\$ 1,747,820	\$ 167,049	\$ 1,580,771	14.29%	\$ 249,763
TECO	Toledo Edison Co.	TECO 101/6-303 2017 Software	Intangible Plant	\$ 7,247	\$ 364	\$ 6,883	14.29%	\$ 1,036
TECO	Toledo Edison Co.	TECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 240,087	\$ 240,085	\$ 2	3.10%	\$ 2
TECO	Toledo Edison Co.	TECO 101/6-303 FAS109 Transmission	Intangible Plant	\$ 54,210	\$ 51,229	\$ 2,982	2.37%	\$ 1,285
TECO	Toledo Edison Co.	TECO 101/6-303 Software	Intangible Plant	\$ 1,204,452	\$ 294,846	\$ 909,606	14.29%	\$ 172,116
Total				\$ 29,056,110	\$ 23,347,733	\$ 5,708,377		\$ 1,458,217

NOTES

(D) - (F) Source: The forecast as of March 2017 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 June - August 2017 Rider DCR Rates

	(A)	(B)
	Company	Rev Req 5/31/2017
(1)	CEI	\$ 116,070,957
(2)	OE	\$ 119,723,786
(3)	TE	\$ 30,929,936
(4)	TOTAL	\$ 266,724,679

NOTES

(B) Annual Revenue Requirement based on estimated 5/31/2017 Rate Base

II. Quarterly Revenue Requirement Additions

	(A)	(B)	(C)	(D)
	Description	CEI	OE	TE
(1)	DCR Audit Expense Recovery	\$ 4,918	\$ 4,918	\$ 4,918
(2)	March - May 2017 Reconciliation Amount Adjusted for June - August 2017	\$ 633,049	\$ (643,509)	\$ 143,049
(3)	Total Reconciliation	\$ 637,966	\$ (638,591)	\$ 147,966

SOURCES

- Line 1: Source: Remaining DCR Audit Expenses to be recovered during June - August 2017.
 Line 2: Source: "Quarterly Revenue Requirement Additions: Calculation of March - May 2017 Reconciliation Amount Adjusted for June - August 2017" workpaper, Section III, Col. G
 Line 3: Calculation: Line 1 + Line 2

Rider Charge Calculation - Rider DCR

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

	(A)	(B)	(C)	(D)	(E)	(F)
	Company	Rate Schedule	Annual KWH Sales		Annual Rev Req Allocations	Quarterly Reconciliation
			Total	% Total		
(1)	CEI	RS	5,371,163,849	33.52%	\$ 38,901,857	\$ 213,818
(2)		GS, GP, GSU	10,654,707,014	66.48%	\$ 77,169,101	\$ 424,148
(3)			16,025,870,862	100.00%	\$ 116,070,957	\$ 637,966
(4)	OE	RS	8,971,152,282	48.17%	\$ 57,671,598	\$ (307,613)
(5)		GS, GP, GSU	9,652,578,356	51.83%	\$ 62,052,187	\$ (330,978)
(6)			18,623,730,638	100.00%	\$ 119,723,786	\$ (638,591)
(7)	TE	RS	2,460,342,033	44.06%	\$ 13,627,012	\$ 65,191
(8)		GS, GP, GSU	3,124,023,701	55.94%	\$ 17,302,923	\$ 82,776
(9)			5,584,365,734	100.00%	\$ 30,929,936	\$ 147,966
(10)	OH	RS	16,802,658,163	41.76%	\$ 110,200,467	\$ (28,604)
(11)	TOTAL	GS, GP, GSU	23,431,309,071	58.24%	\$ 156,524,211	\$ 175,946
(12)			40,233,967,234	100.00%	\$ 266,724,679	\$ 147,341

NOTES

- (C) Source: Forecast for June through August 2017 (All forecasted numbers associated with the forecast as of March 2017)
- (D) Calculation: Individual Rate Schedule Total / Total for RS, GS, GP, GSU
- (E) Calculation: Annual Rider DCR Revenue Requirement from Section I, Column B x Column D
- (F) Calculation: Quarterly Reconciliation from Section II, Line 4 x Column D

Rider Charge Calculation - Rider DCR

IV. Allocation of DCR Revenue Requirement Amongst Non-RS Schedules

	(A) Company	(B) Rate Schedule	(C) Stipulation Allocation			(E) DCR Jurisd.	(F) Annual Rev Req Allocations	(G) Quarterly Reconciliation
			% of Total	% of Non-RS				
(1)	CEI	RS	47.55%	0.00%	0.00%	\$ -	\$ -	
(2)		GS	42.23%	80.52%	90.02%	\$ 69,466,389	\$ 381,811	
(3)		GP	0.63%	1.19%	1.33%	\$ 1,029,395	\$ 5,658	
(4)		GSU	4.06%	7.74%	8.65%	\$ 6,673,317	\$ 36,679	
(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%	\$ 77,169,101	\$ 424,148	
(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%	\$ 50,729,502	\$ (270,585)	
(13)		GP	5.20%	13.85%	15.69%	\$ 9,735,574	\$ (51,928)	
(14)		GSU	0.85%	2.26%	2.56%	\$ 1,587,111	\$ (8,465)	
(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%	\$ 62,052,187	\$ (330,978)	
(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%	\$ 15,008,513	\$ 71,800	
(23)		GP	4.80%	11.42%	12.97%	\$ 2,244,728	\$ 10,739	
(24)		GSU	0.11%	0.25%	0.29%	\$ 49,682	\$ 238	
(25)		GT	1.38%	3.29%	0.00%	\$ -	\$ -	
(26)		STL	2.91%	6.92%	0.00%	\$ -	\$ -	
(27)		POL	0.69%	1.64%	0.00%	\$ -	\$ -	
(28)		TRF	0.05%	0.12%	0.00%	\$ -	\$ -	
(29)			100.00%	100.00%	100.00%	\$ 17,302,923	\$ 82,776	
(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	\$ 38,901,857	5,371,163,849	\$ 0.007243
(2)	OE	RS	\$ 57,671,598	8,971,152,282	\$ 0.006429
(3)	TE	RS	\$ 13,627,012	2,460,342,033	\$ 0.005539
(4)			\$ 110,200,467	16,802,658,163	

NOTES

- (C) Source: Section III, Column E.
- (D) Source: Forecast for June through August 2017 (All forecasted numbers associated with the forecast as of March 2017).
- (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	\$ 69,466,389	21,568,171	\$ 3.2208 per kW
(2)		GP	\$ 1,029,395	908,585	\$ 1.1330 per kW
(3)		GSU	\$ 6,673,317	8,446,815	\$ 0.7900 per kW
(4)			\$ 77,169,101		
(5)	OE	GS	\$ 50,729,502	23,930,533	\$ 2.1199 per kW
(6)		GP	\$ 9,735,574	6,134,260	\$ 1.5871 per kW
(7)		GSU	\$ 1,587,111	2,357,656	\$ 0.6732 per kVa
(8)			\$ 62,052,187		
(9)	TE	GS	\$ 15,008,513	7,381,839	\$ 2.0332 per kW
(10)		GP	\$ 2,244,728	2,774,038	\$ 0.8092 per kW
(11)		GSU	\$ 49,682	229,867	\$ 0.2161 per kVa
(12)			\$ 17,302,923		

NOTES

- (C) Source: Section IV, Column F.
- (D) Source: Forecast for June through August 2017 (All forecasted numbers associated with the forecast as of March 2017).
- (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	\$ 213,818	1,499,993,286	\$ 0.000143
(2)	OE	RS	\$ (307,613)	2,332,118,022	\$ (0.000132)
(3)	TE	RS	\$ 65,191	722,680,794	\$ 0.000090
(4)			\$ (28,604)	4,554,792,102	

NOTES

- (C) Source: Section III, Column F.
- (D) Source: Forecast for June through August 2017 (All forecasted numbers associated with the forecast as of March 2017).
- (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	\$ 381,811	5,751,528	\$ 0.0664 per kW
(2)		GP	\$ 5,658	232,508	\$ 0.0243 per kW
(3)		GSU	\$ 36,679	2,178,397	\$ 0.0168 per kW
(4)			\$ 424,148		
(5)	OE	GS	\$ (270,585)	6,299,503	\$ (0.0430) per kW
(6)		GP	\$ (51,928)	1,615,205	\$ (0.0321) per kW
(7)		GSU	\$ (8,465)	604,600	\$ (0.0140) per kVa
(8)			\$ (330,978)		
(9)	TE	GS	\$ 71,800	1,971,492	\$ 0.0364 per kW
(10)		GP	\$ 10,739	723,032	\$ 0.0149 per kW
(11)		GSU	\$ 238	56,149	\$ 0.0042 per kVa
(12)			\$ 82,776		

NOTES

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

Rider Charge Calculation - Rider DCR

IX. Rider DCR Charge Calculation

	(A)	(B)	(C)	(D)	(E)
	Company	Rate Schedule	Annual Rev Req Charge	Quarterly Reconciliation	Proposed DCR Charge For June - August 2017
(1)	CEI	RS	\$ 0.007243 per kWh	\$ 0.000143 per kWh	\$ 0.008056 per kWh
(2)		GS	\$ 3.2208 per kW	\$ 0.0664 per kW	\$ 3.5856 per kW
(3)		GP	\$ 1.1330 per kW	\$ 0.0243 per kW	\$ 1.2624 per kW
(4)		GSU	\$ 0.7900 per kW	\$ 0.0168 per kW	\$ 0.8801 per kW
(5)					
(6)	OE	RS	\$ 0.006429 per kWh	\$ (0.000132) per kWh	\$ 0.006868 per kWh
(7)		GS	\$ 2.1199 per kW	\$ (0.0430) per kW	\$ 2.2655 per kW
(8)		GP	\$ 1.5871 per kW	\$ (0.0321) per kW	\$ 1.6961 per kW
(9)		GSU	\$ 0.6732 per kVa	\$ (0.0140) per kVa	\$ 0.7190 per kVa
(10)					
(11)	TE	RS	\$ 0.005539 per kWh	\$ 0.000090 per kWh	\$ 0.006140 per kWh
(12)		GS	\$ 2.0332 per kW	\$ 0.0364 per kW	\$ 2.2575 per kW
(13)		GP	\$ 0.8092 per kW	\$ 0.0149 per kW	\$ 0.8989 per kW
(14)		GSU	\$ 0.2161 per kVa	\$ 0.0042 per kVa	\$ 0.2404 per kVa
(15)					

NOTES

- (C) Source: Sections V and VI, Column E
- (D) Source: Sections VII and VIII, Column E
- (E) The Rider DCR rates are adjusted so that the Companies' expected 2017 Rider DCR revenues equal the effective revenue cap.

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

X. Annual Rider DCR Revenue Through February 28, 2017

	(A)	(B)	(C)	(D)	(E)	(F)
Company	Annual Revenue Thru 2/28/2017	2016 Revenue vs. Revenue Cap	2017 Revenue Cap	Actual 2017 Revenue Cap	Under (Over) 2017 Revenue Cap	
CEI	\$ 13,544,850			\$ 183,948,170	\$ 170,403,320	
OE	\$ 13,660,044			\$ 131,391,550	\$ 117,731,506	
TE	\$ 3,399,771			\$ 78,834,930	\$ 75,435,159	
Total	\$ 30,604,664	\$ 5,283,100	\$ 257,500,000	\$ 262,783,100	\$ 232,178,436	

NOTES

- (C) The actual annual 2016 Rider DCR revenue cap was equal to \$221,964,205. Actual annual 2016 Rider DCR revenue billed was equal to \$216,681,105. 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 Case No. 14-1297-EL-SSO.
- (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 2016 - May 2017 cap of \$240M plus the equivalent of 7 months of the June 2017 - May 2018 cap of \$270M.
- (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 Case No. 14-1297-EL-SSO.
- (F) Calculation: Column E - Column B

Quarterly Revenue Requirement Additions: Calculation of March - May 2017 Reconciliation Amount Adjusted for June - August 2017

I. Rider DCR March - May 2017 Rates Based on Estimated 2/28/2017 Rate Base

(A) Company	(B) Rate Schedule	(C) Allocation	(E) Annual Revenue Requirements			(H) Quarterly Reconciliation			(J) March - May 2017 Rate Estimated Rate Base
			(D) Rev. Req	(D) Billing Units	(F) Rate	(G) Rev. Req	(G) Billing Units	(I) Rate	
CEI	RS	33.52%	\$ 37,478,624	5,370,016,786	\$ 0.006979 per kWh	\$ (26,344)	1,186,462,198	\$ (0.000022) per kWh	\$ 0.006957 per kWh
	GS	59.84%	\$ 66,911,292	21,558,048	\$ 3.1038 per kW	\$ (47,033)	5,174,628	\$ (0.0091) per kW	\$ 3.0947 per kW
	GP	0.89%	\$ 991,532	905,984	\$ 1.0944 per kW	\$ (697)	215,699	\$ (0.0032) per kW	\$ 1.0912 per kW
	GSU	5.75%	\$ 6,427,860	8,422,187	\$ 0.7632 per kW	\$ (4,518)	2,042,028	\$ (0.0022) per kW	\$ 0.7610 per kW
		100.00%	\$ 111,809,308			\$ (78,592)			
OE	RS	48.20%	\$ 57,359,747	8,968,434,073	\$ 0.006396 per kWh	\$ (291,005)	2,058,926,466	\$ (0.000141) per kWh	\$ 0.006254 per kWh
	GS	42.35%	\$ 50,402,896	23,866,387	\$ 2.1119 per kW	\$ (255,710)	5,693,941	\$ (0.0449) per kW	\$ 2.0670 per kW
	GP	8.13%	\$ 9,672,895	6,112,811	\$ 1.5824 per kW	\$ (49,074)	1,479,940	\$ (0.0332) per kW	\$ 1.5492 per kW
	GSU	1.32%	\$ 1,576,893	2,349,325	\$ 0.6712 per kVa	\$ (8,000)	574,390	\$ (0.0139) per kVa	\$ 0.6573 per kVa
		100.00%	\$ 119,012,430			\$ (603,789)			
TE	RS	44.10%	\$ 12,896,628	2,465,036,691	\$ 0.005232 per kWh	\$ (176,588)	537,781,647	\$ (0.000328) per kWh	\$ 0.004903 per kWh
	GS	48.49%	\$ 14,178,398	7,385,976	\$ 1.9196 per kW	\$ (194,139)	1,752,846	\$ (0.1108) per kW	\$ 1.8089 per kW
	GP	7.25%	\$ 2,120,573	2,767,906	\$ 0.7661 per kW	\$ (29,036)	654,199	\$ (0.0444) per kW	\$ 0.7217 per kW
	GSU	0.16%	\$ 46,934	229,347	\$ 0.2046 per kVa	\$ (643)	55,501	\$ (0.0116) per kVa	\$ 0.1931 per kVa
		100.00%	\$ 29,242,534			\$ (400,405)			
TOTAL			\$ 260,064,272			\$ (1,082,787)			

Notes:

Source: See "Rider Charge Calculation - Rider DCR" workpaper from Rider DCR filing December 30, 2016.

Quarterly Revenue Requirement Additions: Calculation of March - May 2017 Reconciliation Amount Adjusted for June - August 2017

II. Rider DCR March - May 2017 Rates Based on Actual 2/28/2017 Rate Base

(A) Company	(B) Rate Schedule	(C) Allocation	(E) Annual Revenue Requirements			(H) Quarterly Reconciliation			(J) March - May 2017 Rate Actual Rate Base
			(D) Rev. Req	(E) Billing Units	(F) Rate	(G) Rev. Req	(H) Billing Units	(I) Rate	
CEI	RS	33.52%	\$ 38,386,405	5,370,016,786	\$ 0.007148 per kWh	\$ (26,344)	1,186,462,198	\$ (0.000022) per kWh	\$ 0.007126 per kWh
	GS	59.84%	\$ 68,531,971	21,558,048	\$ 3.1790 per kW	\$ (47,033)	5,174,628	\$ (0.0091) per kW	\$ 3.1699 per kW
	GP	0.89%	\$ 1,015,548	905,984	\$ 1.1209 per kW	\$ (697)	215,699	\$ (0.0032) per kW	\$ 1.1177 per kW
	GSU	5.75%	\$ 6,583,552	8,422,187	\$ 0.7817 per kW	\$ (4,518)	2,042,028	\$ (0.0022) per kW	\$ 0.7795 per kW
		100.00%	\$ 114,517,476			\$ (78,592)			
OE	RS	48.20%	\$ 56,037,732	8,968,434,073	\$ 0.006248 per kWh	\$ (291,005)	2,058,926,466	\$ (0.000141) per kWh	\$ 0.006107 per kWh
	GS	42.35%	\$ 49,241,221	23,866,387	\$ 2.0632 per kW	\$ (255,710)	5,693,941	\$ (0.0449) per kW	\$ 2.0183 per kW
	GP	8.13%	\$ 9,449,956	6,112,811	\$ 1.5459 per kW	\$ (49,074)	1,479,940	\$ (0.0332) per kW	\$ 1.5128 per kW
	GSU	1.32%	\$ 1,540,549	2,349,325	\$ 0.6557 per kVa	\$ (8,000)	574,390	\$ (0.0139) per kVa	\$ 0.6418 per kVa
		100.00%	\$ 116,269,458			\$ (603,789)			
TE	RS	44.10%	\$ 13,172,351	2,465,036,691	\$ 0.005344 per kWh	\$ (176,588)	537,781,647	\$ (0.000328) per kWh	\$ 0.005015 per kWh
	GS	48.49%	\$ 14,481,524	7,385,976	\$ 1.9607 per kW	\$ (194,139)	1,752,846	\$ (0.1108) per kW	\$ 1.8499 per kW
	GP	7.25%	\$ 2,165,910	2,767,906	\$ 0.7825 per kW	\$ (29,036)	654,199	\$ (0.0444) per kW	\$ 0.7381 per kW
	GSU	0.16%	\$ 47,938	229,347	\$ 0.2090 per kVa	\$ (643)	55,501	\$ (0.0116) per kVa	\$ 0.1974 per kVa
		100.00%	\$ 29,867,722			\$ (400,405)			
TOTAL			\$ 260,654,656			\$ (1,082,787)			

- (C) Source: Rider DCR filing December 30, 2016
- (D) Calculation: Annual DCR Revenue Requirement based on actual 2/28/2017 Rate Base x Column C
- (E) Estimated billing units for March 2017 - February 2018. Source: Rider DCR filing December 30, 2016.
- (F) Calculation: Column D / Column E
- (G) Source: Rider DCR filing December 30, 2016
- (H) Estimated billing units for March - May 2017. Source: Rider DCR filing December 30, 2016.
- (I) Calculation: Column G / Column H
- (J) Calculation: Column F + Column I

Quarterly Revenue Requirement Additions: Calculation of March - May 2017 Reconciliation Amount Adjusted for June - August 2017

III. Estimated Rider DCR Reconciliation Amount for June - August 2017

(A)	(B)	(C)	(D)	(E)	(F)	(G)
Company	Rate Schedule	March - May 2017 Rate Estimated Rate Base	March - May 2017 Rate Actual Rate Base	Difference	Billing Units	Reconciliation Amount
CEI	RS	\$ 0.006957 per kWh	\$ 0.007126 per kWh	\$ 0.000169 per kWh	1,186,462,198	\$ 200,567
	GS	\$ 3.0947 per kW	\$ 3.1699 per kW	\$ 0.0752 per kW	5,174,628	\$ 389,015
	GP	\$ 1.0912 per kW	\$ 1.1177 per kW	\$ 0.0265 per kW	215,699	\$ 5,718
	GSU	\$ 0.7610 per kW	\$ 0.7795 per kW	\$ 0.0185 per kW	2,042,028	\$ 37,749
						\$ 633,049
OE	RS	\$ 0.006254 per kWh	\$ 0.006107 per kWh	\$ (0.000147) per kWh	2,058,926,466	\$ (303,501)
	GS	\$ 2.066969 per kW	\$ 2.018295 per kW	\$ (0.0487) per kW	5,693,941	\$ (277,147)
	GP	\$ 1.549238 per kW	\$ 1.512767 per kW	\$ (0.0365) per kW	1,479,940	\$ (53,974)
	GSU	\$ 0.657283 per kVa	\$ 0.641813 per kVa	\$ (0.0155) per kVa	574,390	\$ (8,886)
						\$ (643,509)
TE	RS	\$ 0.004903 per kWh	\$ 0.005015 per kWh	\$ 0.000112 per kWh	537,781,647	\$ 60,153
	GS	\$ 1.8089 per kW	\$ 1.8499 per kW	\$ 0.0410 per kW	1,752,846	\$ 71,938
	GP	\$ 0.7217 per kW	\$ 0.7381 per kW	\$ 0.0164 per kW	654,199	\$ 10,715
	GSU	\$ 0.1931 per kVa	\$ 0.1974 per kVa	\$ 0.0044 per kVa	55,501	\$ 243
						\$ 143,049
TOTAL						\$ 132,589

- (C) Source: Section I, Column J.
- (D) Source: Section II, Column J.
- (E) Calculation: Column D - Column C
- (F) Estimated billing units for March - May 2017. Source: Rider DCR filing December 30, 2016.
- (G) Calculation: Column E x Column F

The Cleveland Electric Illuminating Company: 16-1819-EL-RDR
 Ohio Edison Company: 16-1820-EL-RDR
 The Toledo Edison Company: 16-1821-EL-RDR

Energy and Demand Forecast

Source: All forecasted numbers associated with the forecast as of March 2017.

Annual Energy (June 2017 - May 2018):

Source: Forecast as of March 2017.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	5,371,163,849	8,971,152,282	2,460,342,033	16,802,658,163
GS	kWh	6,480,797,553	6,350,304,198	1,963,729,617	14,794,831,368
GP	kWh	465,190,122	2,427,291,345	1,043,042,855	3,935,524,321
GSU	kWh	3,708,719,339	874,982,814	117,251,230	4,700,953,382
Total		16,025,870,862	18,623,730,638	5,584,365,734	40,233,967,234

Annual Demand (June 2017 - May 2018):

Source: Forecast as of March 2017.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	21,568,171	23,930,533	7,381,839
GP	kW	908,585	6,134,260	2,774,038
GSU	kW/kVA	8,446,815	2,357,656	229,867

June - August 2017 Energy:

Source: Forecast as of March 2017.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	1,499,993,286	2,332,118,022	722,680,794	4,554,792,102
GS	kWh	1,771,813,481	1,735,978,394	567,153,586	4,074,945,460
GP	kWh	122,890,028	655,460,554	275,874,378	1,054,224,960
GSU	kWh	988,766,966	231,917,462	29,445,984	1,250,130,412
Total		4,383,463,762	4,955,474,432	1,595,154,741	10,934,092,935

June - August 2017 Demand:

Source: Forecast as of March 2017.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	5,751,528	6,299,503	1,971,492
GP	kW	232,508	1,615,205	723,032
GSU	kW/kVA	2,178,397	604,600	56,149

Ohio Edison Company
Case No. 16-1820-EL-RDR
Typical Bills - Comparison (DCR April 2017 vs. DCR June 2017)

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	\$ 34.44	\$ 34.59	\$ 0.15	0.4%
2	0	500	\$ 64.69	\$ 65.00	\$ 0.31	0.5%
3	0	750	\$ 94.88	\$ 95.34	\$ 0.46	0.5%
4	0	1,000	\$ 125.12	\$ 125.73	\$ 0.61	0.5%
5	0	1,250	\$ 155.32	\$ 156.09	\$ 0.77	0.5%
6	0	1,500	\$ 185.55	\$ 186.47	\$ 0.92	0.5%
7	0	2,000	\$ 245.95	\$ 247.18	\$ 1.23	0.5%
8	0	2,500	\$ 306.19	\$ 307.73	\$ 1.54	0.5%
9	0	3,000	\$ 366.38	\$ 368.22	\$ 1.84	0.5%
10	0	3,500	\$ 426.57	\$ 428.72	\$ 2.15	0.5%
11	0	4,000	\$ 486.76	\$ 489.22	\$ 2.46	0.5%
12	0	4,500	\$ 546.97	\$ 549.73	\$ 2.76	0.5%
13	0	5,000	\$ 607.21	\$ 610.28	\$ 3.07	0.5%
14	0	5,500	\$ 667.41	\$ 670.79	\$ 3.38	0.5%
15	0	6,000	\$ 727.58	\$ 731.26	\$ 3.68	0.5%
16	0	6,500	\$ 787.81	\$ 791.80	\$ 3.99	0.5%
17	0	7,000	\$ 847.99	\$ 852.29	\$ 4.30	0.5%
18	0	7,500	\$ 908.21	\$ 912.82	\$ 4.61	0.5%
19	0	8,000	\$ 968.38	\$ 973.29	\$ 4.91	0.5%
20	0	8,500	\$ 1,028.61	\$ 1,033.83	\$ 5.22	0.5%
21	0	9,000	\$ 1,088.78	\$ 1,094.31	\$ 5.53	0.5%
22	0	9,500	\$ 1,149.00	\$ 1,154.83	\$ 5.83	0.5%
23	0	10,000	\$ 1,209.18	\$ 1,215.32	\$ 6.14	0.5%
24	0	10,500	\$ 1,269.40	\$ 1,275.85	\$ 6.45	0.5%
25	0	11,000	\$ 1,329.59	\$ 1,336.34	\$ 6.75	0.5%

Ohio Edison Company
Case No. 16-1820-EL-RDR
Typical Bills - Comparison (DCR April 2017 vs. DCR June 2017)

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	\$ 34.44	\$ 34.59	\$ 0.15	0.4%
2	0	500	\$ 64.69	\$ 65.00	\$ 0.31	0.5%
3	0	750	\$ 85.70	\$ 86.16	\$ 0.46	0.5%
4	0	1,000	\$ 106.77	\$ 107.38	\$ 0.61	0.6%
5	0	1,250	\$ 127.79	\$ 128.56	\$ 0.77	0.6%
6	0	1,500	\$ 148.85	\$ 149.77	\$ 0.92	0.6%
7	0	2,000	\$ 190.90	\$ 192.13	\$ 1.23	0.6%
8	0	2,500	\$ 232.79	\$ 234.33	\$ 1.54	0.7%
9	0	3,000	\$ 274.63	\$ 276.47	\$ 1.84	0.7%
10	0	3,500	\$ 316.47	\$ 318.62	\$ 2.15	0.7%
11	0	4,000	\$ 358.31	\$ 360.77	\$ 2.46	0.7%
12	0	4,500	\$ 400.17	\$ 402.93	\$ 2.76	0.7%
13	0	5,000	\$ 442.06	\$ 445.13	\$ 3.07	0.7%
14	0	5,500	\$ 483.91	\$ 487.29	\$ 3.38	0.7%
15	0	6,000	\$ 525.73	\$ 529.41	\$ 3.68	0.7%
16	0	6,500	\$ 567.61	\$ 571.60	\$ 3.99	0.7%
17	0	7,000	\$ 609.44	\$ 613.74	\$ 4.30	0.7%
18	0	7,500	\$ 651.31	\$ 655.92	\$ 4.61	0.7%
19	0	8,000	\$ 693.13	\$ 698.04	\$ 4.91	0.7%
20	0	8,500	\$ 735.01	\$ 740.23	\$ 5.22	0.7%
21	0	9,000	\$ 776.83	\$ 782.36	\$ 5.53	0.7%
22	0	9,500	\$ 818.70	\$ 824.53	\$ 5.83	0.7%
23	0	10,000	\$ 860.53	\$ 866.67	\$ 6.14	0.7%
24	0	10,500	\$ 902.40	\$ 908.85	\$ 6.45	0.7%
25	0	11,000	\$ 944.24	\$ 950.99	\$ 6.75	0.7%

Ohio Edison Company
Case No. 16-1820-EL-RDR
Typical Bills - Comparison (DCR April 2017 vs. DCR June 2017)

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	\$ 34.44	\$ 34.59	\$ 0.15	0.4%
2	0	500	\$ 64.69	\$ 65.00	\$ 0.31	0.5%
3	0	750	\$ 90.45	\$ 90.91	\$ 0.46	0.5%
4	0	1,000	\$ 116.27	\$ 116.88	\$ 0.61	0.5%
5	0	1,250	\$ 142.04	\$ 142.81	\$ 0.77	0.5%
6	0	1,500	\$ 167.85	\$ 168.77	\$ 0.92	0.5%
7	0	2,000	\$ 219.40	\$ 220.63	\$ 1.23	0.6%
8	0	2,500	\$ 270.79	\$ 272.33	\$ 1.54	0.6%
9	0	3,000	\$ 322.13	\$ 323.97	\$ 1.84	0.6%
10	0	3,500	\$ 373.47	\$ 375.62	\$ 2.15	0.6%
11	0	4,000	\$ 424.81	\$ 427.27	\$ 2.46	0.6%
12	0	4,500	\$ 476.17	\$ 478.93	\$ 2.76	0.6%
13	0	5,000	\$ 527.56	\$ 530.63	\$ 3.07	0.6%
14	0	5,500	\$ 578.91	\$ 582.29	\$ 3.38	0.6%
15	0	6,000	\$ 630.23	\$ 633.91	\$ 3.68	0.6%
16	0	6,500	\$ 681.61	\$ 685.60	\$ 3.99	0.6%
17	0	7,000	\$ 732.94	\$ 737.24	\$ 4.30	0.6%
18	0	7,500	\$ 784.31	\$ 788.92	\$ 4.61	0.6%
19	0	8,000	\$ 835.63	\$ 840.54	\$ 4.91	0.6%
20	0	8,500	\$ 887.01	\$ 892.23	\$ 5.22	0.6%
21	0	9,000	\$ 938.33	\$ 943.86	\$ 5.53	0.6%
22	0	9,500	\$ 989.70	\$ 995.53	\$ 5.83	0.6%
23	0	10,000	\$ 1,041.03	\$ 1,047.17	\$ 6.14	0.6%
24	0	10,500	\$ 1,092.40	\$ 1,098.85	\$ 6.45	0.6%
25	0	11,000	\$ 1,143.74	\$ 1,150.49	\$ 6.75	0.6%

Ohio Edison Company
Case No. 16-1820-EL-RDR
Typical Bills - Comparison (DCR April 2017 vs. DCR June 2017)

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	\$ 177.04	\$ 179.03	\$ 1.98	1.1%
2	10	2,000	\$ 245.11	\$ 247.10	\$ 1.98	0.8%
3	10	3,000	\$ 312.76	\$ 314.75	\$ 1.98	0.6%
4	10	4,000	\$ 380.37	\$ 382.36	\$ 1.98	0.5%
5	10	5,000	\$ 448.05	\$ 450.04	\$ 1.98	0.4%
6	10	6,000	\$ 515.65	\$ 517.64	\$ 1.99	0.4%
7	1,000	100,000	\$ 18,224.23	\$ 18,422.73	\$ 198.50	1.1%
8	1,000	200,000	\$ 24,931.24	\$ 25,129.74	\$ 198.50	0.8%
9	1,000	300,000	\$ 31,638.24	\$ 31,836.74	\$ 198.50	0.6%
10	1,000	400,000	\$ 38,345.25	\$ 38,543.75	\$ 198.50	0.5%
11	1,000	500,000	\$ 45,052.26	\$ 45,250.76	\$ 198.50	0.4%
12	1,000	600,000	\$ 51,759.26	\$ 51,957.76	\$ 198.50	0.4%

Ohio Edison Company
Case No. 16-1820-EL-RDR
Typical Bills - Comparison (DCR April 2017 vs. DCR June 2017)

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	\$ 7,722.52	\$ 7,795.97	\$ 73.45	1.0%
2	500	100,000	\$ 10,784.87	\$ 10,858.32	\$ 73.45	0.7%
3	500	150,000	\$ 13,847.22	\$ 13,920.67	\$ 73.45	0.5%
4	500	200,000	\$ 16,909.58	\$ 16,983.03	\$ 73.45	0.4%
5	500	250,000	\$ 19,971.93	\$ 20,045.38	\$ 73.45	0.4%
6	500	300,000	\$ 23,034.28	\$ 23,107.73	\$ 73.45	0.3%
7	5,000	500,000	\$ 75,634.75	\$ 76,369.25	\$ 734.50	1.0%
8	5,000	1,000,000	\$ 106,191.56	\$ 106,926.06	\$ 734.50	0.7%
9	5,000	1,500,000	\$ 136,615.34	\$ 137,349.84	\$ 734.50	0.5%
10	5,000	2,000,000	\$ 167,039.12	\$ 167,773.62	\$ 734.50	0.4%
11	5,000	2,500,000	\$ 197,462.90	\$ 198,197.40	\$ 734.50	0.4%
12	5,000	3,000,000	\$ 227,886.68	\$ 228,621.18	\$ 734.50	0.3%

Ohio Edison Company
Case No. 16-1820-EL-RDR
Typical Bills - Comparison (DCR April 2017 vs. DCR June 2017)

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	\$ 11,627.83	\$ 11,689.53	\$ 61.70	0.5%
2	1,000	200,000	\$ 17,132.04	\$ 17,193.74	\$ 61.70	0.4%
3	1,000	300,000	\$ 22,636.24	\$ 22,697.94	\$ 61.70	0.3%
4	1,000	400,000	\$ 28,140.45	\$ 28,202.15	\$ 61.70	0.2%
5	1,000	500,000	\$ 33,644.66	\$ 33,706.36	\$ 61.70	0.2%
6	1,000	600,000	\$ 39,148.86	\$ 39,210.56	\$ 61.70	0.2%
7	10,000	1,000,000	\$ 114,144.97	\$ 114,761.97	\$ 617.00	0.5%
8	10,000	2,000,000	\$ 168,787.53	\$ 169,404.53	\$ 617.00	0.4%
9	10,000	3,000,000	\$ 223,430.09	\$ 224,047.09	\$ 617.00	0.3%
10	10,000	4,000,000	\$ 278,072.65	\$ 278,689.65	\$ 617.00	0.2%
11	10,000	5,000,000	\$ 332,715.22	\$ 333,332.22	\$ 617.00	0.2%
12	10,000	6,000,000	\$ 387,357.78	\$ 387,974.78	\$ 617.00	0.2%

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

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RIDER DCR
Delivery Capital Recovery Rider

APPLICABILITY:

Applicable to any customer who receives electric service under the Company's rate schedules set forth below. The Delivery Capital Recovery Rider (DCR) charges will apply, by rate schedule, effective for bills rendered beginning June 1, 2017. This Rider is not avoidable for customers who take electric generation service from a certified supplier.

RATE:

RS (all kWhs, per kWh)	0.6868¢
GS (per kW of Billing Demand)	\$2.2655
GP (per kW of Billing Demand)	\$1.6961
GSU (per kVa of Billing Demand)	\$0.7190

PROVISIONS:

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

RIDER UPDATES:

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

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in

Case No(s). 16-1820-EL-RDR, 89-6006-EL-TRF

Summary: Tariff Update of Rider DCR for PUCO #11 electronically filed by Ms. Tamera J Singleton on behalf of Ohio Edison Company and Fanelli, Santino L. Mr.