Large Filing Separator Sheet

Case Number: 07-551-EL-AIR
07-552-EL-ATA
07-553-EL-AAM
07-554-EL-UNC

Date Filed: 6/7/2007

Section: I

Number of Pages: 217

Description of Document: Application of
The Cleveland Electric Illuminating Company

Volume 1
Schedules A, B, C, D, F, I &
S-1, S-2.1, S-2.2, S-2.3, S-3

FILE

PUBLIC UTILITIES COMMISSION OF OHIO

General Application for Change In Utility Rates Before the Public Utilities Commission of Ohio	**CASE NO. 07-551-EL-AIR**
	DATE: June 7, 2007

APPLICANTS' NAMES:	Ohio Edison Company, The Cleveland Electric Illuminating Company and The Toledo Edison Company
MAILING ADDRESS:	FirstEnergy Corp. 76 South Main Street Akron, OH 44308
COMPANY CONTACT:	William R. Ridmann Director of State Regulatory Affairs FirstEnergy Service Company 76 South Main Street Akron, OH 44308 330-761-4154
COUNSEL OF RECORD FOR APPLICANTS:	Stephen L. Feld, Counsel of Record FirstEnergy Service Company 76 South Main Street Akron, OH 44308 (T) 330-384-4573 (F) 330-384-3875
FILING DATE:	June 7, 2007
APPROVED TEST YEAR:	MARCH 1, 2007- FEBRUARY 29, 2008
APPROVED DATE CERTAIN:	MAY 31, 2007

*** FOR COMMISSION USE ONLY ***

DATE RECEIVED BY COMMISSION: ______________________

RECEIVED BY: ______________________

DATE ACCEPTED: ______________________

ACCEPTED BY: ______________________

BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of Ohio	)	
Edison Company, The Cleveland Electric	)	**Case No. 07-551-EL-AIR**
Illuminating Company, and The Toledo Edison	)	**Case No. 07-552-EL-ATA**
Company for Authority to Increase Rates	)	**Case No. 07-553-EL-AAM**
For Distribution Service, Modify Certain	)	**Case No. 07-554-EL-UNC**
Accounting Practices and for Tariff Approval	)	

APPLICATION

Ohio Edison Company ("OE"), The Cleveland Electric Illuminating Company ("CEI") and The Toledo Edison Company ("TE"), (collectively, "Companies"), each of which is an electric light company and a public utility as defined in Sections 4905.02 and 4905.03 of the Ohio Revised Code, respectively, hereby state:

I. General Background

1. The Companies are each an Ohio corporation in the business of supplying electric distribution services to their respective customers, the total number of which are approximately 1 million, 0.8 million, and 0.3 million for OE, CEI, and TE, respectively.
2. This Application is made pursuant to R.C. 4909.18 and related sections of the Ohio Revised Code for authority to make changes and increases in electric distribution rates applicable to customers within the Companies' respective service territories and to make modifications to the Companies' tariffs and accounting practices.
3. The Companies currently provide retail distribution services to incorporated communities and unincorporated areas within the Companies' respective service

territories that are comprised of all or part of the counties set forth on Attachment No. 1 of this Application.

4. In its May 30, 2007 Entry in the above case numbers, the Public Utilities Commission of Ohio ("Commission") approved the proposed test year period as the 12 months ending February 29, 2008 and a date certain of May 31, 2007.

II. Financial Impacts

5. OE's current rates, authorized by the Commission in Case No. 89-1001-EL-AIR, *et seq.*, and further approved in Case No. 99-1212-EL-ETP, *et seq.*, are based on a date certain of June 30, 1989, and on an accounting test year for the twelve months ended December 31, 1989. Current rates for CEI and TE were authorized by the Commission in Case Nos. 95-300-EL-AIR, and 95-299-EL-AIR, respectively, and further approved in Case No. 99-1212-EL-ETP, *et seq.*, and are based on a date certain of March 31, 1995, and on an accounting test year for the twelve months ended December 31, 1995. Since the Companies' respective test years and dates certain, the Companies' operating costs and the property used and useful in the rendition of electric distribution service to customers affected by this Application have increased significantly. Moreover, pursuant to the Commission's Orders in Case Nos. 99-1212-EL-ETP *et seq.*, 01-2708-EL-COI, *et seq.*, 05-1125-EL-ATA, *et seq.*, and 05-704-EL-ATA, the Companies have been deferring certain costs that are included for recovery in this proceeding. The Companies' current rates are insufficient to yield reasonable compensation for the distribution service rendered by the Companies and do not provide the Companies a fair return on their

respective property used and useful in rendering electric distribution services. They are, therefore, unjust and unreasonable.

6. Based on projected sales, current rates generate distribution related revenues of approximately $516 million for OE; $446 million for CEI; and $157 million for TE. Based on current data, the Companies are currently earning a rate of return of 2.26% for OE; 3.61% for CEI; and 0.04% for TE on the distribution related business. These returns are below the rates of return which are commensurate with returns on investments in other enterprises having corresponding risks or which are sufficient to assure confidence in the financial integrity of the Companies, so as to maintain their credit and to attract capital.

7. This Application is being filed so as to generate sufficient revenues for the Companies to pay their respective distribution-related operating expenses, service their respective outstanding debt balances, and earn adequate returns on their property used and useful in providing electric distribution service to their respective customers. OE, CEI and TE are proposing overall rates of return of 9.06%, 9.15% and 8.95%, respectively, and annual distribution revenue increases of $ 162 million for OE, $ 107 million for CEI and $ 71 million for TE.

8. Pursuant to the Commission's ruling in Case No. 05-1125-EL-ATA *et seq.*, commencing on January 1, 2009, the regulatory transition charge ("RTC") for OE and TE will no longer be included in rates, a fact that is reflected in the Companies' proposed tariffs. Pursuant to the same order, the RTC for CEI will continue until December 31, 2010, but will be reduced by approximately 30% in or around May 2009, depending on the level of actual kWh sales. This reduction occurs at the same time the new distribution rates go into effect. Upon such elimination or

reduction of RTC, as described above, annual revenues received from customers will decrease by approximately $262 million for OE; $192 million, for TE; and $140 million for CEI. These RTC decreases will offset all or a portion of the proposed distribution revenue increases described above.

III. RATE SCHEDULES AND RATE DESIGN

9. The Companies each propose through this Application to change their respective Current Rate Schedules (included in Schedule E-2) to the Proposed Rate Schedules (included in Schedule E-1) -- the Current Rate Schedules being those in effect as of the date of this Application and the Proposed Rate Schedules being those that will be placed into effect on January 1, 2009 for OE and TE and in or about May 2009 for CEI if the Application is approved as submitted. The E-1 and E-2 schedules are included in Volume 2 as part of this filing.

10. The Companies each propose through this Application to eliminate their current rate schedules and replace them with rate schedules available to customers based upon their service voltage. Accordingly, many of the Current Rate Schedules for each of the Companies are being eliminated, with customers currently taking service under these schedules being transferred to one of the newly created Proposed Rate Schedules. A comparison between the Current Rate Schedules under which customers are now taking service and those Proposed Rate Schedules under which customers will take service in the future is set forth on Attachment No. 2 to this Application. Explanations for the changes to the current rate schedules can be found in the E-3 Schedules included in Volume 2 of this filing.

11. In addition to the elimination of many of the Current Rate Schedules, and the creation of the Proposed Rate Schedules addressed in Paragraph 10 above, the Companies are also proposing the following new riders:

- Residential Distribution Credit ("RDC") Rider, which provides a reduction to distribution charges for certain electric loads as identified in each of the Companies' RDC Riders so as to mitigate rate impacts through gradualism.

- Business Distribution Credit ("BDC") Rider, which provides a reduction to distribution charges for certain electric loads as identified in each of the Companies' BDC Riders so as to mitigate rate impacts through gradualism.

- Demand Side Management ("DSM") Rider, which creates a mechanism through which certain DSM costs are to be recovered and reconciled semi-annually as approved in Case No. 05-1125-EL-ATA et seq. The details of this rider are set forth in each of the Companies' DSM Riders.

12. For the reasons set forth in the E-3 Schedules, included in Volume 2 as part of this filing, the Companies are also proposing certain modifications to their respective Electric Service Regulations and the following riders currently in effect:

- State kWh Tax Rider, which modifies and renames each Company's current State and Local Tax Rider and eliminates charges for municipal taxes, which are proposed to be included in base rates.

- Toledo Edison Economic Development Rider (Rider 4a), which is modified to disallow any new customers to take service under this Rider after December 31, 2008.

IV. ACCOUNTING TREATMENT

13. In addition to the rate relief described above, the Companies also ask the Commission to authorize the following accounting treatment:

- Depreciation: The Companies performed depreciation studies, which are more fully described in supporting testimony (Co. Exh. 5) and included in Volume 4B of this filing. Pursuant to these studies, certain modifications to depreciation accrual rates are warranted. Based upon the results of the depreciation studies and the explanations set forth in the supporting testimony, the Companies request that the depreciation rates proposed in this proceeding be approved by the Commission.

- Deferral of Storm Related Costs: The Companies request permission to defer storm restoration and repair costs in excess of those included in base rates that are incurred as a result of storms that damage the Companies' distribution facilities. Conversely, in the event that actual storm costs in any calendar year are less than the annual costs included in base rates, the Companies would reduce the costs recoverable from customers in future years. Given the inability to predict or control the weather and the level of damage produced by storm, coupled with desire of customers, regulators, and the Companies to quickly and safely restore service, the granting of this request is reasonable and allows for the deferral for later recovery (or credit) of actual storm restoration and repair costs incurred by the Companies. A separate account will be established for this deferral so that the costs recorded may be appropriately reviewed.

V. PROCEDURAL COMPLIANCE

14. On May 8, 2007, the Companies, pursuant to R.C. 4909.43(B) and consistent with the Standard Filing Requirements set forth in Chapter 4907-1 of the Ohio Administrative Code, served upon the Commission and the mayor and legislative authority of each municipality affected by this Application, their Notice of Intent to file this case ("Notice"). A list of the individuals to whom such Notice was sent is included in the Notice under Tab 2 for each of the Companies, which was docketed in this proceeding.

15. At the time of the filing of this Application, no municipal corporation has in effect any ordinance or franchise that does, or will, regulate the rates or charges to any customer affected by this Application.

16. As required by R.C. 4909.18 and the Standard Filing Requirements set forth in Chapter 4901-7 of the Ohio Administrative Code, the Companies are also attaching the following information in Volumes 1 through 5 as part of this filing:

    Volume 1: Schedules A, B, C, D, F, I, and Schedules S-1, S-2 and S-3

    Volume 2: E Schedules, excluding Schedule E-3.2

    Volume 3: Schedule E-3.2 (Cost of Service Study)

Volume 4A: Direct Testimony of Company Witnesses, excluding Paulette R. Chatman (Co. Exh. 5)

Volume 4B: Direct Testimony of Paulette R. Chatman with depreciation studies

Volume 5: Schedules S-4.1 and S-4.2

17. Pursuant to the Commission's granting of the Companies' request for waivers on May 30, 2007 Entry, certain *Standard Filing Requirements* ("SFR") information described in said Entry is not included with this filing. Further, the Companies have not included certain information related to plant in service and depreciation reserves as required by Appendix A, Chapter II, Supplemental Information (C)(21), and Appendix A, Chapter II, Section B (C)(4) of the SFRs pending Commission reconsideration of the Companies' request for waiver of these requirements. The Companies will supplement this filing as appropriate after the Commission rules on such reconsideration request.

18. Concurrent with this filing, the Companies are also submitting direct testimony in support of the Application, which is included in Volumes 4A and 4B included with this filing.

19. Concurrent with this filing, the Companies delivered four copies of the information required by Section 4901-7-01, Appendix A, Chapter II(C) of the Ohio Administrative Code to the Commission's utilities department, office of the rate case manager.

WHEREFORE, the Companies pray that the Commission:

1. Find that the rates and charges currently collected by the Companies for the distribution services provided under the Current Rate Schedules included on Schedule E-2 are insufficient to provide them with reasonable compensation for

such services rendered by each of the Companies and are, therefore, unjust and unreasonable;

2. Find that the rates, charges and other provisions of the Proposed Rate Schedules included in Schedule E-1 are just and reasonable and approve the same;

3. Find that the requested accounting treatment related to depreciation rates and storm damage costs is reasonable and approve the same;

4. Order the Companies to file the Proposed Rate Schedules included in Schedule E-1, superseding the Current Rate Schedules, and becoming effective on January 1, 2009 for OE and TE, and upon the reduction of CEI's regulatory transition charge as authorized in Case No. 05-1125-EL-ATA *et seq.* which based on current kWh sales projections, is expected to be in May, 2009.

Respectfully submitted,

OHIO EDISON COMPANY
THE CLEVELAND ELECTRIC
ILLUMINATING COMPANY
THE TOLEDO EDISON COMPANY

James M. Murray
James M. Murray
Executive Vice President

David W. Whitehead
David. W. Whitehead,
Corporate Secretary

Stephen L. Feld
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STATE OF OHIO)
) ss.
SUMMIT COUNTY)

Personally appeared before me James M. Murray and David W. Whitehead, who, being first duly sworn, depose and say that each is the Executive Vice President and Corporate Secretary, respectively, of Ohio Edison Company, The Cleveland Electric Illuminating Company, and The Toledo Edison Company, and that the statements contained in the foregoing Application are true as they verily believe.

Sworn to before me and subscribed in my presence this 6th day of June, 2007.

Kathleen Anne Grant

Kathleen Anne Grant
Notary Public, State of Ohio
Resident of Summit County
My Commission Expires November 8, 2009

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing Application was served on the following parties of record by first class, U.S. mail, postage prepaid, this 7th day of June, 2007:

Samuel C. Randazzo, Esquire
McNees Wallace & Nurick LLC
21 East State Street, 17th Floor
Columbus, OH 43215

David F. Boehm, Esquire
Boehm, Kurtz & Lowry
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Suite 1800
10 West Broad Street
Columbus, OH 43215-3485

Stephen L. Feld, Attorney

Case No. 07-551-EL-AIR
Case No. 07-552-EL-ATA
Case No. 07-553-EL-AAM
Case No. 07-554-EL-UNC

BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO

IN THE MATTER OF THE APPLICATION

OHIO EDISON COMPANY
THE CLEVELAND ELECTRIC ILLUMINATING COMPANY
THE TOLEDO EDISON COMPANY

FOR AUTHORITY TO INCREASE RATES FOR DISTRIBUTION SERVICE, MODIFY CERTAIN ACCOUNTING PRACTICES AND FOR TARIFF APPROVAL

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY
VOLUME 1

Standard Filing Requirements

Schedules A, B, C, D, F, I, and
S-1, S-2.1, S-2.2, S-2.3, S-3

12 Months Ending February 29, 2008 Test Year

Original Filing Dated June 7, 2007

Section A

Revenue Requirements

The Cleveland Electric Illuminating Company

Case No. 07-551-EL-AIR
Case No. 07-552-EL-ATA
Case No. 07-553-EL-AAM
Case No. 07-554-EL-UNC

Test Year: Twelve Months Ended February 29, 2008

Date Certain: May 31, 2007

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Overall Financial Summary
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: Schedules B-1, C-1, C-10, D-1, & E-4
and WPA-1.0a-b

Witness Responsible:

W. Ridmann

Line No.	Description	Supporting Schedule Reference	Jurisdiction Proposed Test Year
1	Rate base as of date certain	B-1	$1,303,924,496
2	Current operating income	C-1	$47,090,117
3	Earned rate of return (2 / 1)		3.61%
4	Requested rate of return	WPA-1.0a	9.15%
5	Rate base associated with RCP deferrals (Reg. Asset and DIT Balance)	WPA-1.0b	$219,773,765
6	Requested rate of return on RCP deferrals	D-1	6.65%
7	Required operating income [(1 - 5) x 4] + (5 x 6)		$113,814,747
8	Operating income deficiency (7 - 2)		$66,724,630
9	Gross revenue conversion factor	C-10	1.597772
10	Revenue deficiency (8 x 9)		$106,610,760
11	Revenue increase requested	E-4	$106,882,116
12	Adjusted operating revenues	C-1	$446,279,439
13	Revenue requirements (11 + 12)		$553,161,555

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Calculation of Mirrored CWIP Revenue Sur-Credit Rider

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: NONE

Witness Responsible:

W. Ridmann

Line No.	Description	Schedule Reference	Test Year Jurisdiction

The Company has requested no CWIP *in this filing.*

Section B

Rate Base
(Large Utilities)

The Cleveland Electric Illuminating Company

Case No. 07-551-EL-AIR
Case No. 07-552-EL-ATA
Case No. 07-553-EL-AAM
Case No. 07-554-EL-UNC

Test Year: Twelve Months Ended February 29, 2008

Date Certain: May 31, 2007

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Jurisdictional Rate Base Summary
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: Schedules B-2, B-3, B-4, B-5 & B-6

Schedule B-1
Page 1 of 1
Witness Responsible:

T. Fernandez

Line No.	Rate Base Component	Supporting Schedule Reference	Company Proposed Amount
1	Plant in service	B-2	$ 1,974,607,182
2	Reserve for accumulated depreciation	B-3	$ (784,116,715)
3	Net Plant in service (1 + 2)		$1,190,490,467
4	Construction work in progress 75% complete	B-4	$0
5	Working capital allowance	B-5	$1,864,771
6	Contributions in aid of construction*	B-6	$0
7	Other rate base items	B-6	$111,569,258
8	Jurisdictional rate base (3) thru (7)		$1,303,924,496

* Contributions in Aid of Construction are netted against gross plant.

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Plant in Service by Major Groupings
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: Schedules B-2.1, B-2.3, B-2.4

Witness Responsible:

P. Chatman

Line No.	Major Property Groupings	Total Company	Allocation % See Note 1	Allocated Total	Adjustments	Adjusted Jurisdiction
1	Production	$160,244,115	0.000000%	$0	$0	$0
2	Transmission	$394,321,259	99.227393%	$391,274,705	$0	$391,274,705
3	Distribution	$1,490,936,909	100.000000%	$1,490,936,909	$0	$1,490,936,909
4	General	$78,988,651	89.136087%	$70,407,393	$0	$70,407,393
5	Common	$0	100.000000%	$0	$0	$0
6	Completed construction not classified	$0	100.000000%	$0	$0	$0
7	Other (specify) Intangible	$21,988,175	100.000000%	$21,988,175	$0	$21,988,175
8	TOTAL	$2,146,479,109	91.992844%	$1,974,607,182	$0	$1,974,607,182

NOTE 1: The allocation percentages are a weighted average of the totals from the Major Property Groupings from Schedules B-2.1 and B-2.2 and are rounded for presentation.

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Plant in Service by Accounts and Subaccounts
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: Schedule B-2.3

Schedule B-2.1
Page 1 of 5
Witness Responsible:

P. Chatman

Line No.	Account No.	Account Title	Total Company	Allocation %	Allocated Total	Adjustments See Schedule B-2.2	Adjusted Jurisdiction
		PRODUCTION					
1	310	Land & Land Rights	$23,748	0.00000%	$0		$0
2	311	Structures & Improvements	$3,088,218	0.00000%	$0		$0
3	312	Boiler Plant Equipment	$147,181,000	0.00000%	$0		$0
4	314	Turbogenerator Units	$6,511,583	0.00000%	$0		$0
5	315	Accessory Electric Equipment	$1,959,444	0.00000%	$0		$0
6	316	Miscellaneous Power Plant Equipment	$1,450,496	0.00000%	$0		$0
7	317	Asset Retirement Costs for Steam Production Plant	$29,627	0.00000%	$0		$0
8		Total Production	$160,244,115	0.00000%	$0	$0	$0

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Plant in Service by Accounts and Subaccounts
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: Schedule B-2.3

Schedule B-2.1

Witness Responsible:

P. Chatman

Line No.	Account No.	Account Title	Total Company	Allocation %	Allocated Total	Adjustments See Schedule B-2.2	Adjusted Jurisdiction
		TRANSMISSION PLANT					
9	350	Land & Land Rights	$64,647,174	100.00000%	$64,647,174		$64,647,174
10	352	Structures & Improvements	$17,627,488	100.00000%	$17,627,488		$17,627,488
11	353	Station Equipment	$128,955,876	100.00000%	$128,955,876		$128,955,876
12	354	Towers & Fixtures	$325,825	100.00000%	$325,825		$325,825
13	355	Poles & Fixtures	$35,106,126	100.00000%	$35,106,126		$35,106,126
14	356	Overhead Conductors & Devices	$40,272,874	100.00000%	$40,272,874		$40,272,874
15	357	Underground Conduit	$31,385,274	100.00000%	$31,385,274		$31,385,274
16	358	Underground Conductors & Devices	$72,954,067	100.00000%	$72,954,067		$72,954,067
17	359	Roads & Trails	$0	100.00000%	$0		$0
18	356	Capital Lease	$3,046,555	0.00000%	$0		$0
19		Total Transmission	$394,321,259	99.22739%	$391,274,704	$0	$391,274,704

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Plant in Service by Accounts and Subaccounts
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: Schedule B-2.3

Schedule B-2.1
Page 3 of 5
Witness Responsible:

P. Chatman

Line No.	Account No.	Account Title	Total Company	Allocation %	Allocated Total	Adjustments See Schedule B-2.2	Adjusted Jurisdiction
		DISTRIBUTION PLANT					
20	360	Land & Land Rights	$6,800,598	100.00000%	$6,800,598		$6,800,598
21	361	Structures & Improvements	$21,119,926	100.00000%	$21,119,926		$21,119,926
22	362	Station Equipment	$184,471,728	100.00000%	$184,471,728		$184,471,728
23	364	Poles, Towers & Fixtures	$231,054,436	100.00000%	$231,054,436		$231,054,436
24	365	Overhead Conductors & Devices	$212,702,326	100.00000%	$212,702,326		$212,702,326
25	366	Underground Conduit	$66,611,792	100.00000%	$66,611,792		$66,611,792
26	367	Underground Conductors & Devices	$252,941,157	100.00000%	$252,941,157		$252,941,157
27	368	Line Transformers	$269,959,018	100.00000%	$269,959,018		$269,959,018
28	369	Services	$62,837,811	100.00000%	$62,837,811		$62,837,811
29	370	Meters	$92,192,829	100.00000%	$92,192,829		$92,192,829
30	371	Installation on Customer Premises	$21,843,006	100.00000%	$21,843,006		$21,843,006
31	373	Street Lighting & Signal Systems	$68,342,203	100.00000%	$68,342,203		$68,342,203
32	374	Asset Retirement Costs for Distribution Plant	$60,079	100.00000%	$60,079		$60,079
33		Total Distribution	$1,490,936,909	100.00000%	$1,490,936,909	$0	$1,490,936,909

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Plant in Service by Accounts and Subaccounts
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: Schedule B-2.3

Schedule B-2.1
Page 4 of 5
Witness Responsible:

P. Chatman

Line No.	Account No.	Account Title	Total Company	Allocation %	Allocated Total	Adjustments See Schedule B-2.2	Adjusted Jurisdiction
		GENERAL PLANT					
34	389	Land & Land Rights	$1,949,721	100.00000%	$1,949,721		$1,949,721
35	390	Structures & Improvements	$32,701,280	100.00000%	$32,701,280		$32,701,280
36	390.3	Leasehold Improvements	$379,560	100.00000%	$379,560		$379,560
37	391	Office Furniture & Equipment	$9,958,529	100.00000%	$9,958,529		$9,958,529
38	392	Transportation Equipment	$4,412,168	100.00000%	$4,412,168		$4,412,168
39	393	Stores Equipment	$888,073	100.00000%	$888,073		$888,073
40	394	Tools, Shop & Garage Equipment	$9,298,618	100.00000%	$9,298,618		$9,298,618
41	395	Laboratory Equipment	$5,247,182	100.00000%	$5,247,182		$5,247,182
42	396	Power Operated Equipment	$4,725,623	100.00000%	$4,725,623		$4,725,623
43	397	Communication Equipment	$277,030	100.00000%	$277,030		$277,030
44	398	Miscellaneous Equipment	$334,199	100.00000%	$334,199		$334,199
45	399.1	Asset Retirement Costs for General Plant	$235,410	100.00000%	$235,410		$235,410
46	390	Capital Lease	$8,581,258	0.00000%	$0		$0
47		Total General	$78,988,651	89.13609%	$70,407,393	$0	$70,407,393

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Plant in Service by Accounts and Subaccounts
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: Schedule B-2.3

Schedule B-2.1
Page 5 of 5
Witness Responsible:

P. Chatman

Line No.	Account No.	Account Title	Total Company	Allocation %	Allocated Total	Adjustments See Schedule B-2.2	Adjusted Jurisdiction
		OTHER PLANT					
48	303	Intangible	$21,988,175	100.00000%	$21,988,175		$21,988,175
49		GRAND TOTAL PLANT	$2,146,479,109	91.99284%	$1,974,607,181	$0	$1,974,607,181

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Adjustments to Plant in Service
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: NONE

Schedule B-2.2
Page 1 of 1
Witness Responsible:

P. Chatman

Line No.	Account No.	Account Title	Company Adjustment	Allocation %	Jurisdictional Adjustment

THERE ARE NO ADJUSTMENTS TO BE MADE TO PLANT IN SERVICE.

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Gross Additions, Retirements, and Transfers
From 3/31/95 to 5/31/07

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: Supplemental Information Item Chapter II, C-18

Schedule B-2.3
Page 1 of 4
Witness Responsible:

P. Chatman

Line No.	Account No.	Account Title	3/31/1995 Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Explanation of Transfers	Other Accounts Involved	Ending Balance
		TRANSMISSION PLANT					See Note 1		
1	350	Land & Land Rights	$60,267,022	$6,402,354	($1,116,359)	($905,843)			$64,647,174
2	352	Structures & Improvements	$20,857,581	$5,261,486	($35,245)	($8,456,334)			$17,627,488
3	353	Station Equipment	$223,507,564	$56,353,557	($10,048,201)	($140,857,044)			$128,955,876
4	354	Towers & Fixtures	$83,315,748	($629,361)	($45,147)	($82,315,415)			$325,825
5	355	Poles & Fixtures	$59,496,870	$11,320,369	($1,615,521)	($34,095,592)			$35,106,126
6	356	Overhead Conductors & Devices	$87,766,331	$15,197,027	($1,220,353)	($61,470,131)			$40,272,874
7	357	Underground Conduit	$30,599,527	$4,439,592	($182,133)	($3,471,712)			$31,385,274
8	358	Underground Conductors & Devices	$57,004,496	$21,570,935	($546,294)	($5,075,070)			$72,954,067
9	359	Roads & Trails	-	$766	-	($766)			$0
10	356	Capital Lease	3,046,555.00	-	-	-			$3,046,555
11		Total Transmission	$625,861,694	$119,916,725	($14,809,253)	($336,647,907)			$394,321,259

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Gross Additions, Retirements, and Transfers
From 3/31/95 to 5/31/07

Data: __ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: Supplemental Information Item Chapter II, C-18

Schedule B-2.3
Page 2 of 4
Witness Responsible:

P. Chatman

Line No.	Account No.	Account Title	3/31/1995 Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Explanation of Transfers	Other Accounts Involved	Ending Balance
		DISTRIBUTION PLANT					See Note 1		
12	360	Land & Land Rights	$6,212,987	$2,154,125	($50,163)	($1,516,351)			$6,800,598
13	361	Structures & Improvements	$18,584,174	$2,534,624	($13,434)	$14,562			$21,119,926
14	362	Station Equipment	$130,204,520	$56,593,576	($3,605,945)	$1,279,577			$184,471,728
15	364	Poles, Towers & Fixtures	$147,984,783	$91,125,068	($10,853,226)	$2,797,811			$231,054,436
16	365	Overhead Conductors & Devices	$156,140,655	$53,514,699	($7,098,367)	$10,145,339			$212,702,326
17	366	Underground Conduit	$50,386,970	$13,280,784	($517,276)	$3,461,314			$66,611,792
18	367	Underground Conductors & Devices	$94,667,273	$156,332,922	($4,182,660)	$6,123,622			$252,941,157
19	368	Line Transformers	$179,871,265	$115,828,723	($27,936,422)	$2,195,452			$269,959,018
20	369	Services	$107,622,584	$22,368,124	($35,905,143)	($31,247,754)			$62,837,811
21	370	Meters	$78,130,197	$29,382,558	($15,055,765)	($264,161)			$92,192,829
22	371	Installation on Customer Premises	-	$6,084,179	($1,636,328)	$17,395,155			$21,843,006
23	373	Street Lighting & Signal Systems	$35,538,871	$37,264,923	($4,654,320)	$192,729			$68,342,203
24	374	Asset Retirement Costs for Distribution Plant	-	$60,079	-				$60,079
25		Total Distribution	$1,005,344,279	$586,524,384	($111,509,049)	$10,577,295			$1,490,936,909

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Gross Additions, Retirements, and Transfers
From 3/31/95 to 5/31/07

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: Supplemental Information Item Chapter II, C-18

Schedule B-2.3
Page 3 of 4
Witness Responsible:

P. Chatman

Line No.	Account No.	Account Title	3/31/1995 Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Explanation of Transfers	Other Accounts Involved	Ending Balance
		GENERAL PLANT					See Note 1		
26	389	Land & Land Rights	$2,778,499	($337,650)	($299,154)	($191,974)			$1,949,721
27	390	Structures & Improvements	$34,318,770	$12,362,067	($8,941,739)	($5,037,818)			$32,701,280
28	390.3	Leasehold Improvements	-	$6,049	($6,939,250)	$7,312,761			$379,560
29	391	Office Furniture & Equipment	$22,543,364	$23,483,018	($15,171,743)	($20,896,110)			$9,958,529
30	392	Transportation Equipment	$24,131,766	$221,000	($34,138,691)	$14,198,093			$4,412,168
31	393	Stores Equipment	$2,457,114	$1,213	($1,668,002)	$97,748			$888,073
32	394	Tools, Shop & Garage Equipment	$14,764,178	$3,694,495	($7,249,980)	($1,910,075)			$9,298,618
33	395	Laboratory Equipment	$7,000,386	$1,564,561	($1,918,376)	($1,399,389)			$5,247,182
34	396	Power Operated Equipment	$10,243,668	$1,898,901	($5,840,841)	($1,576,105)			$4,725,623
35	397	Communication Equipment	$14,466,654	$3,530,055	($2,367,697)	($15,351,982)			$277,030
36	398	Miscellaneous Equipment	$20,316	$334,456	($38,046)	$17,473			$334,199
37	399.1	Asset Retirement Costs for General Plant	-	$235,410	-	-			$235,410
38	390	Capital Lease	8,581,258.00	-	-	-			$8,581,258
39		Total General	$141,305,973	$46,993,575	($84,573,519)	($24,737,378)			$78,988,651

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Gross Additions, Retirements, and Transfers
From 3/31/95 to 5/31/07

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: Supplemental Information Item Chapter II, C-18

Witness Responsible:

P. Chatman

Line No.	Account No.	Account Title	3/31/1995 Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Explanation of Transfers	Other Accounts Involved	Ending Balance
		OTHER PLANT					See Note 1		
40	303	Intangible	$65,943,791	$54,122,746	($23,861,753)	($74,216,609)			$21,988,175
41	109	FAS 109 (See Note 2)	$251,523,113	-	$0	($251,523,113)			$0
42		GRAND TOTAL PLANT	$2,089,978,850	$807,557,430	($234,753,574)	($676,547,712)			$1,986,234,994

NOTE 1: Due to the length of time elapsed since the last rate case (12 years), FirstEnergy has received a waiver on explaining transfers and reclassifications to Plant-in-Service, but will investigate on an individual basis as requested.

NOTE 2: FAS 109 was transferred into Account 303 Intangible in 1997.

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Lease Property
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: WPB-2.4a-b

Schedule B-2.4
Page 1 of 1
Witness Responsible:

P. Chatman

Identification or Reference No	Description of Type and Use of Property	Name of Lessee	Frequency Of Payment	Amount of Lease Payment	Dollar Value of Property Involved	Explain Method of Capitalization	Included in Rate Base (Yes/No)
	Inland to Lakeshore Line Overhead Transmission Line	Cleveland Electric Illuminating Company	Prepaid	-	3,046,555	per FASB 13 Paragraph 7d	NO
CEL-18:026	Beta Drive - Laboratory Facility Lease	Cleveland Electric Illuminating Company.	Monthly	93,115	8,581,258	per FASB 13 Paragraph 7d	NO

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Property Excluded from Rate Base
(For Reasons Other Than Rate Area Allocation)
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: NONE

Witness Responsible:

P. Chatman

Line No.	Account No. 101- & 106-	Description of Excluded Property	In-Service Date	Original Cost	Accum. Depre.	Net Original Cost	Test Year Revenue & Expense: Amount	Test Year Revenue & Expense: Account No.	Test Year Revenue & Expense: Description	Reasons For Exclusion

THERE IS NO PROPERTY TO BE EXCLUDED FROM RATE BASE.

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Reserve for Accumulated Depreciation
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: Schedules B-2.1 & B-3.1

Schedule B-3
Page 1 of 5
Witness Responsible:

P. Chatman

Line No.	Account No.	Major Property Groupings & Account Titles	Total Company Plant Investment	Reserve Balances: Total Company	Allocation %	Allocated Total	Adjustments See Schedule B-3.1	Adjusted Jurisdiction
		PRODUCTION PLANT						
1	310	Land & Land Rights	$23,748	$0	0%	$0		$0
2	311	Structures & Improvements	$3,088,218	$1,690,773	0%	$0		$0
3	312	*Boiler Plant Equipment*	$147,181,000	$46,045,895	0%	$0		$0
4	314	Turbogenerator Units	$6,511,583	$2,003,891	0%	$0		$0
5	315	Accessory Electric Equipment	$1,959,444	$1,173,475	0%	$0		$0
6	316	Miscellaneous Power Plant Equipment	$1,450,496	$123,913	0%	$0		$0
7	317	Asset Retirement Costs for Steam Production Plant	$29,627	$8,993	0%	$0		$0
8		Total Production	$160,244,115	$51,046,940	0%	$0	$0	$0

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Reserve for Accumulated Depreciation
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: Schedules B-2.1 & B-3.1

Schedule B-3
Page 2 of 5
Witness Responsible:

P. Chatman

Line No.	Account No.	Major Property Groupings & Account Titles	Total Company Plant Investment	Reserve Balances: Total Company	Allocation %	Allocated Total	Adjustments See Schedule B-3.1	Adjusted Jurisdiction
		TRANSMISSION PLANT						
9	350	Land & Land Rights	$64,647,174	$199,568	100%	$199,568		$199,568
10	352	Structures & Improvements	$17,627,488	$10,964,651	100%	$10,964,651		$10,964,651
11	353	Station Equipment	$128,955,876	$53,267,646	100%	$53,267,646		$53,267,646
12	354	Towers & Fixtures	$325,825	$1,577,094	100%	$1,577,094		$1,577,094
13	355	Poles & Fixtures	$35,106,126	$27,769,146	100%	$27,769,146		$27,769,146
14	356	Overhead Conductors & Devices	$40,272,874	$21,202,618	100%	$21,202,618		$21,202,618
15	357	Underground Conduit	$31,385,274	$23,279,734	100%	$23,279,734		$23,279,734
16	358	Underground Conductors & Devices	$72,954,067	$23,427,556	100%	$23,427,556		$23,427,556
17	359	Roads & Trails	$0	$0	100%	$0		$0
18	356	Capital Lease	$3,046,555	$0	0%	$0		$0
19		Total Transmission	$394,321,259	$161,688,013	100%	$161,688,013	$0	$161,688,013

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Reserve for Accumulated Depreciation
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X *Original* ___ *Updated* ___ *Revised*
Work Papers Reference No(s).: Schedules B-2.1 & B-3.1

Schedule B-3

Witness Responsible:

P. Chatman

Line No.	Account No.	Major Property Groupings & Account Titles	Total Company Plant Investment	Reserve Balances: Total Company	Allocation %	Allocated Total	Adjustments See Schedule B-3.1	Adjusted Jurisdiction
		DISTRIBUTION PLANT						
20	360	Land & Land Rights	$6,800,598	$20,696	100%	$20,696		$20,696
21	361	Structures & Improvements	$21,119,926	$13,968,716	100%	$13,968,716		$13,968,716
22	362	Station Equipment	$184,471,728	$53,671,429	100%	$53,671,429		$53,671,429
23	364	Poles, Towers & Fixtures	$231,054,436	$143,563,247	100%	$143,563,247		$143,563,247
24	365	Overhead Conductors & Devices	$212,702,326	$119,557,859	100%	$119,557,859		$119,557,859
25	366	Underground Conduit	$66,611,792	$30,597,296	100%	$30,597,296		$30,597,296
26	367	Underground Conductors & Devices	$252,941,157	$57,958,071	100%	$57,958,071		$57,958,071
27	368	Line Transformers	$269,959,018	$77,780,238	100%	$77,780,238		$77,780,238
28	369	Services	$62,837,811	$8,349,942	100%	$8,349,942		$8,349,942
29	370	Meters	$92,192,829	$37,274,594	100%	$37,274,594		$37,274,594
30	371	Installation on Customer Premises	$21,843,006	$6,908,923	100%	$6,908,923		$6,908,923
31	373	Street Lighting & Signal Systems	$68,342,203	$35,316,250	100%	$35,316,250		$35,316,250
32	374	Asset Retirement Costs for Distribution Plant	$60,079	$31,689	100%	$31,689		$31,689
33		Total Distribution	$1,490,936,909	$584,998,950	100.00000%	$584,998,950	$0	$584,998,950

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Reserve for Accumulated Depreciation
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: Schedules B-2.1 & B-3.1

Witness Responsible:

P. Chatman

Line No.	Account No.	Major Property Groupings & Account Titles	Total Company Plant Investment	Reserve Balances: Total Company	Allocation %	Allocated Total	Adjustments See Schedule B-3.1	Adjusted Jurisdiction
		GENERAL PLANT						
34	389	Land & Land Rights	$1,949,721	$8,460	100%	$8,460		$8,460
35	390	Structures & Improvements	$32,701,280	$13,029,716	100%	$13,029,716		$13,029,716
36	390.3	Leasehold Improvements	$379,560	$304,995	100%	$304,995		$304,995
37	391	Office Furniture & Equipment	$9,958,529	$2,324,691	100%	$2,324,691		$2,324,691
38	392	Transportation Equipment	$4,412,168	$3,829,165	100%	$3,829,165		$3,829,165
39	393	Stores Equipment	$888,073	$66,689	100%	$66,689		$66,689
40	394	Tools, Shop & Garage Equipment	$9,298,618	$2,271,736	100%	$2,271,736		$2,271,736
41	395	Laboratory Equipment	$5,247,182	$1,613,131	100%	$1,613,131		$1,613,131
42	396	Power Operated Equipment	$4,725,623	$3,508,528	100%	$3,508,528		$3,508,528
43	397	Communication Equipment	$277,030	$53,169	100%	$53,169		$53,169
44	398	Miscellaneous Equipment	$334,199	$97,068	100%	$97,068		$97,068
45	399.1	Asset Retirement Costs for General Plant	$235,410	$88,433	100%	$88,434		$88,434
46	390	Capital Lease	$8,581,258	$0	0%	$0		$0
47		Total General Plant	$78,988,651	$27,195,782	100.00000%	$27,195,782	$0	$27,195,782

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Reserve for Accumulated Depreciation
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: Schedules B-2.1 & B-3.1

Witness Responsible:

P. Chatman

Line No.	Account No.	Major Property Groupings & Account Titles	Total Company Plant Investment	Reserve Balances: Total Company	Allocation %	Allocated Total	Adjustments See Schedule B-3.1	Adjusted Jurisdiction
		OTHER PLANT						
48	303	Intangible	$21,988,175	$10,233,970	100%	$10,233,970		$10,233,970
49		GRAND TOTAL PLANT	$2,146,479,109	$835,163,654	93.88779%	$784,116,715	$0	$784,116,715

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Adjustments to the Reserve for Accumulated Depreciation
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: None

Witness Responsible:

P. Chatman

Line No.	Account No.	Account Title	Total Company Adjustment	Allocation %	Jurisdictional Adjustment

THERE ARE NO ADJUSTMENTS TO BE MADE TO ACCUMULATED DEPRECIATION

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Depreciation Accrual Rates and
Jurisdictional Reserve Balances by Accounts
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: Schedule B-3 & Schedule B-2.1

Schedule B-3.2

Witness Responsible:

P. Chatman

Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction Plant Investment (D)	Adjusted Jurisdiction Reserve Balance (E)	Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)	%Net Salvage (H)	Average Service Life (I)	Curve Form (J)
		TRANSMISSION PLANT							
1	350	Land & Land Rights	$64,647,174	$199,568	0.00%	$0			
2	352	Structures & Improvements	$17,627,488	$10,964,651	2.50%	$440,687	-25	50	R4
3	353	Station Equipment	$128,955,876	$53,267,646	1.80%	$2,321,206	10	50	R2
4	354	Towers & Fixtures	$325,825	$1,577,094	2.30%	$7,494	-15	50	R4
5	355	Poles & Fixtures	$35,106,126	$27,769,146	3.89%	$1,365,628	-75	45	R3
6	356	Overhead Conductors & Devices	$40,272,874	$21,202,618	3.33%	$1,341,087	-50	45	R3
7	357	Underground Conduit	$31,385,274	$23,279,734	2.00%	$627,705	-20	60	R2
8	358	Underground Conductors & Devices	$72,954,067	$23,427,556	2.00%	$1,459,081	0	50	O1
9	359	Roads & Trails	$0	$0		$0			
10		Total Transmission	$391,274,704	$161,688,013		$7,562,888			

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Depreciation Accrual Rates and
Jurisdictional Reserve Balances by Accounts
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
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Schedule B-3.2
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Witness Responsible:

P. Chatman

Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction: Plant Investment (D)	Adjusted Jurisdiction: Reserve Balance (E)	Proposed Accrual Rate (See Note 1) (K)	Calculated Depr. Expense (L=DxK)	%Net Salvage (M)	(See Note 1) Average Service Life (N)	Curve Form (O)
		TRANSMISSION PLANT							
11	350	Land & Land Rights	$64,647,174	$199,568	0.00%	$0			
12	352	Structures & Improvements	$17,627,488	$10,964,651	2.33%	$410,720	-25	50	R4
13	353	Station Equipment	$128,955,876	$53,267,646	1.80%	$2,321,206	10	50	R2
14	354	Towers & Fixtures	$325,825	$1,577,094	1.77%	$5,767	-15	65	R4
15	355	Poles & Fixtures	$35,106,126	$27,769,146	3.00%	$1,053,184	-50	50	R3
16	356	Overhead Conductors & Devices	$40,272,874	$21,202,618	2.78%	$1,119,586	-39	50	R3
17	357	Underground Conduit	$31,385,274	$23,279,734	2.00%	$627,705	-20	60	R2
18	358	Underground Conductors & Devices	$72,954,067	$23,427,556	2.00%	$1,459,081	0	50	O1
19	359	Roads & Trails	$0	$0		$0			
20		Total Transmission	$391,274,704	$161,688,013		$6,997,249			

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Depreciation Accrual Rates and
Jurisdictional Reserve Balances by Accounts
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: Schedule B-3 & Schedule B-2.1

Schedule B-3.2
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Witness Responsible:

P. Chatman

			Adjusted Jurisdiction						
Line No. (A)	Account No. (B)	Account Title (C)	Plant Investment (D)	Reserve Balance (E)	Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)	%Net Salvage (H)	Average Service Life (I)	Curve Form (J)
		DISTRIBUTION PLANT							
21	360	Land & Land Rights	$6,800,598	$20,696	0.00%	$0			
22	361	Structures & Improvements	$21,119,926	$13,968,716	2.50%	$527,998	-25	50	R3
23	362	Station Equipment	$184,471,728	$53,671,429	2.00%	$3,689,435	10	45	R1
24	364	Poles, Towers & Fixtures	$231,054,436	$143,563,247	5.00%	$11,552,722	-100	40	R1
25	365	Overhead Conductors & Devices	$212,702,326	$119,557,859	4.25%	$9,039,849	-70	40	R1
26	366	Underground Conduit	$66,611,792	$30,597,296	2.17%	$1,445,476	-30	60	R2
27	367	Underground Conductors & Devices	$252,941,157	$57,958,071	2.63%	$6,652,352	-5	40	R1
28	368	Line Transformers	$269,959,018	$77,780,238	3.13%	$8,449,717	-25	40	L0
29	369	Services	$62,837,811	$8,349,942	3.25%	$2,042,229	-30	40	O1
30	370	Meters	$92,192,829	$37,274,594	3.16%	$2,913,293	-20	38	R2
31	371	Installation on Customer Premises	$21,843,006	$6,908,923	3.25%	$709,898	-30	40	O1
32	373	Street Lighting & Signal Systems	$68,342,203	$35,316,250	5.56%	$3,799,826	0	18	R2
33	374	Asset Retirement Costs for Distribution Plant	$60,079	$31,689		$0			
34		Total Distribution	$1,490,936,909	$584,998,950		$50,822,795			

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Depreciation Accrual Rates and
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As of May 31, 2007

Data: __ Actual X Estimated
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Work Papers Reference No(s).: Schedule B-3 & Schedule B-2.1

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Witness Responsible:

P. Chatman

Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction: Plant Investment (D)	Reserve Balance (E)	Proposed Accrual Rate (See Note 1) (K)	Calculated Depr. Expense (L=DxK)	%Net Salvage (M)	(See Note 1) Average Service Life (N)	Curve Form (O)
		DISTRIBUTION PLANT							
35	360	Land & Land Rights	$6,800,598	$20,696	0.00%	$0			
36	361	Structures & Improvements	$21,119,926	$13,968,716	2.45%	$517,438	-25	50	R3
37	362	Station Equipment	$184,471,728	$53,671,429	1.79%	$3,302,044	10	50	R5
38	364	Poles, Towers & Fixtures	$231,054,436	$143,563,247	4.65%	$10,744,031	-100	43	R2
39	365	Overhead Conductors & Devices	$212,702,326	$119,557,859	3.88%	$8,252,850	-75	45	S5
40	366	Underground Conduit	$66,611,792	$30,597,296	2.17%	$1,445,476	-30	60	R2
41	367	Underground Conductors & Devices	$252,941,157	$57,958,071	2.44%	$6,171,764	-10	45	R4
42	368	Line Transformers	$269,959,018	$77,780,238	2.91%	$7,855,807	-25	43	R0.5
43	369	Services	$62,837,811	$8,349,942	4.64%	$2,915,674	-30	28	S2
44	370	Meters (See Note 2)	$92,192,829	$37,274,594	10.50%	$5,766,415	0	10	
45	371	Installation on Customer Premises (See Note 3)	$21,843,006	$6,908,923	22.50%	$3,360,169	0	5	
46	373	Street Lighting & Signal Systems	$68,342,203	$35,316,250	3.65%	$2,494,490	0	27	R4
47	374	Asset Retirement Costs for Distribution Plant	$60,079	$31,689		$0			
48		Total Distribution	$1,490,936,909	$584,998,950		$52,826,157			

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The Cleveland Electric Illuminating Company
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Witness Responsible:

P. Chatman

Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction: Plant Investment (D)	Adjusted Jurisdiction: Reserve Balance (E)	Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)	%Net Salvage (H)	Average Service Life (I)	Curve Form (J)
		GENERAL PLANT							
49	389	Land & Land Rights	$1,949,721	$8,460	0.00%	$0			
50	390	Structures & Improvements	$32,701,280	$13,029,716	2.20%	$719,428	-10	50	R2
51	390.3	Leasehold Improvements (See Note 4)	$379,560	$304,995	22.34%	$16,658			
52	391.1	Office Furniture & Equipment	$2,652,952	$910,814	6.00%	$159,177	10	15	O1
53	391.2	Data Processing Equipment	$7,305,577	$1,413,877	6.00%	$438,335	10	15	O1
54	392	Transportation Equipment	$4,412,168	$3,829,165	8.50%	$375,034	10	10	L2
55	393	Stores Equipment	$888,073	$66,689	5.00%	$44,404	0	20	O3
56	394	Tools, Shop & Garage Equipment	$9,298,618	$2,271,736	3.88%	$360,786	3	25	O2
57	395	Laboratory Equipment	$5,247,182	$1,613,131	2.57%	$134,853	10	35	O1
58	396	Power Operated Equipment	$4,725,623	$3,508,528	5.67%	$267,943	15	15	L2
59	397	Communication Equipment	$277,030	$53,169	5.83%	$16,151	-5	18	L2
60	398	Miscellaneous Equipment	$334,199	$97,068	5.56%	$18,581	0	15	O3
61	399.1	Asset Retirement Costs for General Plant	$235,410	$88,433		$0			
62		Total General	$70,407,393	$27,195,782		$2,551,350			

The Cleveland Electric Illuminating Company
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Depreciation Accrual Rates and
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Witness Responsible:

P. Chatman

Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction: Plant Investment (D)	Adjusted Jurisdiction: Reserve Balance (E)	Proposed Accrual Rate (See Note 1) (K)	Calculated Depr. Expense (L=DxK)	%Net Salvage (M)	(See Note 1) Average Service Life (N)	Curve Form (O)
		GENERAL PLANT							
63	389	Land & Land Rights	$1,949,721	$8,460	0.00%	$0			
64	390	Structures & Improvements	$32,701,280	$13,029,716	2.20%	$719,428	-10	50	R2
65	390.3	Leasehold Improvements (See Note 4)	$379,560	$304,995	22.34%	$16,658			
66	391.1	Office Furniture & Equipment	$2,652,952	$910,814	7.60%	$201,624	5	12.5	L1
67	391.2	Data Processing Equipment	$7,305,577	$1,413,877	10.56%	$771,469	5	9	R2.5
68	392	Transportation Equipment	$4,412,168	$3,829,165	5.86%	$258,553	15	14	L3
69	393	Stores Equipment	$888,073	$66,689	6.23%	$55,327	0	15	O1
70	394	Tools, Shop & Garage Equipment	$9,298,618	$2,271,736	4.62%	$429,596	3	21	O3
71	395	Laboratory Equipment	$5,247,182	$1,613,131	2.31%	$121,210	10	39	R1.5
72	396	Power Operated Equipment	$4,725,623	$3,508,528	4.47%	$211,235	15	19	L0.5
73	397	Communication Equipment	$277,030	$53,169	7.50%	$20,777	-5	14	L1
74	398	Miscellaneous Equipment	$334,199	$97,068	6.67%	$22,291	0	15	R3
75	399.1	Asset Retirement Costs for General Plant	$235,410	$88,433		$0			
76		Total General	$70,407,393	$27,195,782		$2,828,168			

The Cleveland Electric Illuminating Company
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Witness Responsible:

P. Chatman

Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction Plant Investment (D)	Adjusted Jurisdiction Reserve Balance (E)	Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)	%Net Salvage (H)	Average Service Life (I)	Curve Form (J)
		OTHER PLANT							
77	303	Intangible Software	$18,810,455	7,807,504	14.29%	$2,688,014			
78	303	Intangible FAS 109 Transmission	$1,176,340	827,274	2.32%	$27,291			
79	303	Intangible FAS 109 Distribution	$2,001,380	1,599,192	3.42%	$68,447			
80		CURRENT RATE GRAND TOTAL PLANT	$1,974,607,181	$784,116,715		$63,720,785			

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Depreciation Accrual Rates and
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As of May 31, 2007

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Witness Responsible:

P. Chatman

Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction Plant Investment (D)	Adjusted Jurisdiction Reserve Balance (E)	Proposed Accrual Rate (See Note 1) (K)	Calculated Depr. Expense (L=DxK)	%Net Salvage (M)	(See Note 1) Average Service Life (N)	Curve Form (O)
		OTHER PLANT							
81	303	Intangible Software	$18,810,455	7,807,504	14.29%	$2,688,014			
	303	Intangible FAS 109 Transmission	$1,176,340	827,274	2.14%	$25,174			
	303	Intangible FAS 109 Distribution	$2,001,380	1,599,192	3.52%	$70,449			
82		PROPOSED RATE GRAND TOTAL PLANT	$1,974,607,181	$784,116,715		$65,435,211			

Note (1) Accruals rates for depreciable property are based on the depreciation study

Note (2): Account 370 - The 10 year remaining life reflects the remaining life of meters due to rapidly changing technology
Remaining Life Depreciation is calculated on a net plant basis and ensures that all plant, including any new additions are fully depreciated in a 10 year period
The depreciation rate increases monthly with the average rate of Year 1 being 10.5% The Calculated Depr. Expense formula for this account is (L=(D-E)*K

Note (3): Account 371 - The Company isntends to exit the outdoor lighting installed on customer premises in 5 years
Remaining Life Depreciation is calculated on a net plant basis and ensures that all plant, including any new additions are fully depreciated in a 5 year period
The depreciation rate increases monthly with the average rate of Year 1 being 22.5%. The Calculated Depr. Expense formula for this account is (L=(D-E)*K

Note (4): Account 390.3 - Leasehold Improvements uses an end of life date consistent with the expiration of the Lease Agreement of the Leased Property. The depreciation rate increases monthly with the average rate of this year being 22.34%

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Depreciation Reserve Accruals, Retirements, and Transfers
From 1/1/99 to 5/31/07

Data: ___ Actual X Estimated
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Schedule B-3.3
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Witness Responsible:

P. Chatman

Line No.	Account No.	Account Title	01/01/99 Beginning Balance (See Note 1)	Accruals	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications Amount	Explanation of Transfers	Other Accts. Involved	05/31/07 Ending Balance
		TRANSMISSION PLANT							See Note 2		
1	350	Land & Land Rights	$ -	$ -	$ 5,927,138	$ (625,829)	$ (1,197,112)	$ (3,904,628)			$ 199,568
2	352	Structures & Improvements	$ 12,498,815	$ 3,993,463	$ -	$ (2,917)	$ -	$ (5,524,711)			$ 10,964,651
3	353	Station Equipment	$ 68,333,949	$ 26,203,691	$ 6,170,814	$ (2,559,670)	$ (98,904)	$ (44,782,233)			$ 53,267,646
4	354	Towers & Fixtures	$ 41,617,154	$ 3,176,183	$ -	$ (15,496)	$ -	$ (43,200,748)			$ 1,577,094
5	355	Poles & Fixtures	$ 43,953,556	$ 12,705,787	$ 30,141	$ (992,743)	$ (267,587)	$ (27,660,007)			$ 27,769,146
6	356	Overhead Conductors & Devices	$ 44,455,969	$ 13,656,396	$ 15,337	$ (657,863)	$ (258,332)	$ (36,008,890)			$ 21,202,618
7	357	Underground Conduit	$ 19,211,577	$ 5,420,787	$ -	$ (46,404)	$ (3,492)	$ (1,302,734)			$ 23,279,734
8	358	Underground Conductors & Devices	$ 14,788,495	$ 10,089,723	$ -	$ (156,522)	$ (155,591)	$ (1,138,550)			$ 23,427,556
9	359	Roads & Trails	$ -	$ 9	$ -	$ -	$ -	$ (9)			$ -
10	356	Capital Lease	$ -	$ -	$ -	$ -	$ -	$ -			$ -
11		Total Transmission	$ 244,859,515	$ 75,246,041	$ 12,143,429	$ (5,057,444)	$ (1,981,018)	$ (163,522,509)			$ 161,688,013

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Depreciation Reserve Accruals, Retirements, and Transfers
From 1/1/99 to 5/31/07

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
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Witness Responsible:

P. Chatman

Line No.	Account No.	Account Title	01/01/99 Beginning Balance (See Note 1)	Accruals	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications Amount	Explanation of Transfers	Other Accts. Involved	05/31/07 Ending Balance
		DISTRIBUTION PLANT							See Note 2		
12	360	Land & Land Rights	$ -	$ -	$ 228,799	$ (14,522)	$ (9,671)	$ (183,909)			$ 20,696
13	361	Structures & Improvements	$ 11,604,294	$ 4,389,652	$ -	$ (3,272)	$ -	$ (2,021,958)			$ 13,968,716
14	362	Station Equipment	$ 34,962,127	$ 27,043,340	$ 78,505	$ (900,036)	$ (7,428)	$ (7,505,079)			$ 53,671,429
15	364	Poles, Towers & Fixtures	$ 88,627,617	$ 82,532,187	$ 580,573	$ (8,536,242)	$ 610,305	$ (20,251,194)			$ 143,563,247
16	365	Overhead Conductors & Devices	$ 72,777,688	$ 67,039,116	$ 3,515,608	$ 1,149,751	$ (6,046,103)	$ (18,878,200)			$ 119,557,859
17	366	Underground Conduit	$ 22,872,155	$ 12,265,314	$ 47,536	$ (75,516)	$ (22,025)	$ (4,490,168)			$ 30,597,296
18	367	Underground Conductors & Devices	$ 28,300,892	$ 41,086,485	$ 206,704	$ (2,133,988)	$ (1,450,097)	$ (8,051,925)			$ 57,958,071
19	368	Line Transformers	$ 52,826,590	$ 57,320,741	$ 207,034	$ (21,441,035)	$ (245,974)	$ (10,887,118)			$ 77,780,238
20	369	Services	$ 16,616,871	$ 19,480,774	$ 135,926	$ (23,552,873)	$ (2,571,127)	$ (1,759,628)			$ 8,349,942
21	370	Meters	$ 33,055,463	$ 22,161,716	$ 125,192	$ (11,476,723)	$ (1,118,418)	$ (5,472,636)			$ 37,274,594
22	371	Installation on Customer Premises	$ 3,174,253	$ 6,533,208	$ 3,209	$ (1,408,116)	$ (231,379)	$ (1,162,252)			$ 6,908,923
23	373	Street Lighting & Signal Systems	$ 22,953,869	$ 24,644,607	$ 48,568	$ (3,293,361)	$ (2,854,920)	$ (6,182,513)			$ 35,316,250
24	374	Asset Retirement Costs for Distribution Plant	$ -	$ 2,588	$ -	$ -	$ -	$ 29,101			$ 31,689
25		Total Distribution	$ 387,771,819	$ 364,499,727	$ 5,177,653	$ (71,685,935)	$ (13,946,837)	$ (86,817,478)			$ 584,998,950

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Depreciation Reserve Accruals, Retirements, and Transfers
From 1/1/99 to 5/31/07

Data: ___ Actual X Estimated
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Schedule B-3.3
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Witness Responsible:

P. Chatman

Line No.	Account No.	Account Title	01/01/99 Beginning Balance (See Note 1)	Accruals	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications Amount	Explanation of Transfers	Other Accts. Involved	05/31/07 Ending Balance
		GENERAL PLANT							See Note 2		
26	389	Land & Land Rights	$0	$0	$8,000	($77,645)	$303,783	($225,678)			$ 8,460
27	390	Structures & Improvements	$7,455,699	$6,049,588	$142,391	($13,137)	($150,949)	($453,877)			$ 13,029,716
28	390.3	Leasehold Improvements	$7,054,652	$189,505	$0	($6,939,249)	$88	$0			$ 304,995
29	391	Office Furniture & Equipment	$4,516,603	$6,629,581	($1,288,170)	($3,407,654)	$0	($4,125,669)			$ 2,324,691
30	392	Transportation Equipment	$8,120,713	$5,404,572	($4,147,400)	($6,669,237)	$0	$1,120,517			$ 3,829,165
31	393	Stores Equipment	$60,113	$458,569	($63,889)	($388,104)	$0	$0			$ 66,689
32	394	Tools, Shop & Garage Equipment	$1,982,811	$3,292,790	($331,029)	($2,664,589)	$0	($8,247)			$ 2,271,736
33	395	Laboratory Equipment	$903,481	$1,993,770	($123,444)	($777,139)	$0	($383.537)			$ 1,613,131
34	396	Power Operated Equipment	$4,932,222	$3,213,168	($2,060,654)	($1,412,311)	$0	($1,163,896)			$ 3,508,528
35	397	Communications Equipment	$8,217,499	$1,791,139	($1,553,965)	($63,779)	$0	($8,337,725)			$ 53,169
36	398	Miscellaneous Equipment	$0	$97,253	$0	($185)	$0	$0			$ 97,068
37	399.1	Asset Retirement Costs for General Plant	$0	$6,380	$0	$0	$0	$82,053			$ 88,433
38	390	Capital Lease	$0	$0	$0	$0	$0	$0			$ -
39		Total General	$43,243,793	$29,126,316	($9,418,161)	($22,413,030)	$152,922	($13,496,059)			$27,195,782

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Depreciation Reserve Accruals, Retirements, and Transfers
From 1/1/99 to 5/31/07

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: Supplemental Information Item Chapter II, C-21

Witness Responsible:

P. Chatman

Line No.	Account No.	Account Title	01/01/99 Beginning Balance (See Note 1)	Accruals	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications Amount	Explanation of Transfers	Other Accts. Involved	05/31/07 Ending Balance
		OTHER PLANT							See Note 2		
40	303	Intangible	$49,642,027	$42,984,662	($23,230,289)	($1,523,880)	$0	($57,638,550)			$ 10,233,970
41		Total Intangible	$49,642,027	$42,984,662	($23,230,289)	($1,523,880)	$0	($57,638,550)			$10,233,970
42		GRAND TOTAL PLANT	$725,517,154	$511,856,746	($15,327,368)	($100,680,289)	($15,774,933)	($321,474,596)			$784,116,715

NOTE 1: The Illuminating Company obtained a waiver related to accumulated depreciation and amortization prior to 1999 because the book accumulated depreciation and amortization was maintained on a functional basis. The beginning and ending balances by function from the last rate case date certain through 12/31/98 are available in Supplemental Information Item C 21.

NOTE 2: Due to the length of time elapsed since the last rate case (12 years), The Illuminating Company has received a waiver on explaining transfers and reclassifications to Plant-in-Service but will investigate on an individual basis as requested.

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Depreciation Reserve and Expense for Lease Property
(Total Company)
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: WPB-2.4a-b

Witness Responsible:

P. Chatman

ID or Reference Number	Account No.	Account Title	Dollar Value of Plant Investment	Accumulated Depreciation/ Amortization Reserve	Accrual Rate/ Amortization Period	Depreciation Expense/ Amortization Expense	Explain Method of Depreciation/ Amortization	Included in Rate Base (Yes/No)
	356	Capital Leases	3,046,555	(1,813,000)	30 Years	7,049	See Note 1	NO
CEL-18:026	390	Capital Leases	8,581,258	(5,040,858)	25 Years	12,880	See Note 1	NO

Note 1: As prescribed in paragraphs 7, 10 and 12 of the Financial Accounting Standard No. 13. Capital lease amortization is credited directly to 101.2.

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Construction Work in Progress
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: NONE

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Witness Responsible:

P. Chatman

Line No. (A)	Project No. (B)	Description of Project (C)	Construc. Dollars (D)	AFDC Capitalized (E)	Total Cost (E=D+E)	Allocation % (G)	Total Jurisdictional Cost at Date Certain (H)	Estimated Physical Percent Completion (I)

The Company has requested no CWIP in this filing.

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Construction Work in Progress-Percent Complete (Time)
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: NONE

Witness Responsible:

P. Chatman

Line No. (A)	Project No. (B)	Date Construction Work Begin (C)	Estimated Project Completion Date (D)	Elapsed Days: Beginning to Date Certain (E)	Elapsed Days: Beginning to Estimated Connection (F)	Date Certain % Completion (G)=(E)+(F)

The Company has requested no CWIP in this filing.

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Construction Work in Progress - Percent Complete (Dollars)
(Total Company)
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: NONE

Witness Responsible:

P. Chatman

		Most Recent Budget Estimate				Project Expenditures As of Date Certain		Date Certain % Completion	
Line No. (A)	Project No. (B)	Construction Dollars (C)	AFUDC (D)	Total (E)= (C)+(D)	Constr. Dollars Trended (F)	Constr. Dollars (G)	Constr. Dollars Trended (H)	Constr. Dollars (I)= (G)+(C)	Constr. Dollars Trended (J)= (H)+(F)

The Company has requested no CWIP in this filing.

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Allowance for Working Capital
As of Twelve Months Ending February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: WPB-5.0a-n, Schedule B-5.1

Witness Responsible:

M. Swartz
T. Fernandez

Line No.	Working Capital Component	Description of Methodology Used to Determine Jurisdictional Requirement	Working Paper Reference No.	Total Company	Allocation %	Jurisdiction
1	Cash Working Capital	Lead-Lag Study	WPB-5.0a-n	($10,423,749)	100.00000%	($10,423,749)
2	Fuel Stock	13 Month Average for Test Year	B-5.1	0	0.00000%	0
3	Material & Supplies	13 Month Average for Test Year	B-5.1	26,296,702	77.67000%	20,424,648
4	Customers' Deposits	13 Month Average for Test Year	B-5.1	(8,136,128)	100.00000%	(8,136,128)
5	PIP Uncollectibles Balance	13 Month Average for Test Year	B-5.1	60,998,120	0.00000%	0
6	Total			$68,734,945		$1,864,771

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Miscellaneous Working Capital Items
As of Twelve Months Ending February 29, 2008 and May 31, 2007

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: WPB-5.1a-c

Witness Responsible:

T. Fernandez

		13 Month Average for Test Year			Date Certain Balance		
Line No.	Description	Total Company	Allocation %	Jurisdiction	Total Company	Allocation %	Jurisdiction
		(1)	(2)	(3)	(4)	(5)	(6)
1	Customers' Deposits	($8,136,128)	100.00000%	($8,136,128)	($8,136,128)	100.00000%	($8,136,128)
2	Interest on Customers' Deposits * [(1) x Rate of Interest]	$244,084	0.00000%	$0	$244,084	0.00000%	$0
3	Fuel Stock	$0	0.00000%	$0	$0	0.00000%	$0
4	Plant Materials & Operating Supplies - Total	$26,296,702	77.67000%	$20,424,648	$26,296,702	77.67000%	$20,424,648
5	M&S Held for Construction, Additions and Extensions	$0	77.67000%	$0	$0	77.67000%	$0
6	M&S Held for Normal Operations (4) - (5)	$26,296,702	77.67000%	$20,424,648	$26,296,702	77.67000%	$20,424,648
7	PIP Uncollectibles Balance (By Account)	$60,998,120	0.00000%	$0	$60,998,120	0.00000%	$0
8	Total	$79,402,778		$12,288,520	$79,402,778		$12,288,520

* Customers' Deposits are reflected as an operating expense on Schedule C-3.17 and hence are not included in the Schedule B-5 Working Capital Allowance.

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Other Rate Base Items Summary
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: WPB-6.0a-d & Schedules B-6.1A-P

Schedule B-6
Page 1 of 5
Witness Responsible:

H. Wagner
G. Young

Line No.	Account No.	Description	Total Company (1)	Allocation % (2)	Allocated Total (3)	Adjustments (4)	Adjusted Jurisdiction (5)
1		Other Regulatory Assets					
2	182.3	Customer Receivables for Future Inc Tax	$72,547,166	100.00000%	$72,547,166		$72,547,166
3	182.3	T & D Postretirement Benefits	$9,282,219	87.89897%	$8,158,975		$8,158,975
4	182.3	Regulatory Transition Charge	$301,420,713	0.00000%	$0		$0
5	182.3	Nuclear Decontamination/Decommissioning	$222,549	0.00000%	$0		$0
6	182.3	Deferred Shopping Incentive:	$378,245,096	0.00000%	$0		$0
7	182.3	MISO Transmission Service Costs	$30,139,807	0.00000%	$0		$0
8	182.3	RCP - Fuel Deferral -- (note 1)	$54,043,213	100.00000%	$54,043,213	$90,899,511	$144,942,724
9	182.3	RCP - Distribution O&M Deferral -- (note 1)	$86,367,758	100.00000%	$86,367,758	$108,368,507	$194,736,265
10	182.3	Ohio Line Extension	$4,021,463	100.00000%	$4,021,463	$1,931,543	$5,953,006
11	182.3	Transition Tax Deferral	$7,892,968	100.00000%	$7,892,968	$587,058	$8,480,026
12	182.3	RCP - Demand Side Management	$14,322	100.00000%	$14,322	$1,031,468	$1,045,790
13		TOTAL Account 182.3	$944,197,275		$233,045,865	$202,818,087	$435,863,952
14	189	Unamortized Loss on Reacquired Debt	$10,387,951	100.00000%	$10,387,951	($10,387,951)	$0
15	252	Customers' Advances for Construction	$0	100.00000%	$0		$0
16		Contribution in Aid of Construction (note 2)	$0	100.00000%	$0		$0
17		Other Deferred Debits (note 3):					
18	186	Reserve For Uncertain Tax Positions	$21,974,429	100.00000%	$21,974,429		$21,974,429
19	186	Ohio Tranche Fees - Admin. Fees for Ohio CBP	$368,177	100.00000%	$368,177	($368,177)	$0
20	186	OH Real & Personal Property Tax - Net	$65,000,000	99.99140%	$64,994,410		$64,994,410
21		TOTAL Account 186	$87,342,606		$87,337,016	($368,177)	$86,968,839

(note 1) -- RCP Fuel and O&M Deferral balances estimated as of 12/31/08.
(note 2) -- Contributions in Aid of Construction are netted against gross plant.
(note 3) -- Projected date certain balances for 186 accounts represented by April 30, 2007 balance. Date certain balance to be provided with update filing.

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Other Rate Base Items Summary
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: WPB-6.0a-d & Schedules B-6.1A-P

Schedule B-6
Page 2 of 5
Witness Responsible:

H. Wagner
G. Young

Line No.	Account No.	Description	Total Company (1)	Allocation % (2)	Allocated Total (3)	Adjustments (4)	Adjusted Jurisdiction (5)
22		Other Deferred Credits (note 4):					$0
23	253	Line Protect Deferred Revenue	($753,384)	100.00000%	($753,384)		($753,384)
24	253	Environmental Liability	($849,260)	90.78597%	($771,009)		($771,009)
25	253	OH Real & Personal Property Tax	($65,000,000)	99.99140%	($64,994,410)		($64,994,410)
26	253	Down Payments SD - Contra	($2,710,736)	100.00000%	($2,710,736)		($2,710,736)
27	253	Lease Liability -BM	($244,400,000)	0.00000%	$0		$0
28	253	Lease Liability -BV 2	($283,400,000)	0.00000%	$0		$0
29	253	Energy For Education (B4E2)	($44,565,297)	100.00000%	($44,565,297)	$44,565,297	$0
30		TOTAL Account 253	($641,678,677)		($113,794,836)	$44,565,297	($69,229,539)
31		Other Regulatory Liabilities:					
32	254	Asset Removal Cost	($12,223,017)	100.00000%	($12,223,017)		($12,223,017)
33	254	Customer Receivables for Future Inc Tax	($70,238,724)	100.00000%	($70,238,724)		($70,238,724)
34	254	CX - Def Loss Hedging Payments - BM	$11,837,760	0.00000%	$0		$0
35	254	CX - Unamort Gain - Sale Lease BM	($242,904,192)	0.00000%	$0		$0
36	254	Competitive Transition Chg Transfer	$231,066,432	0.00000%	$0		$0
37		TOTAL Account 254	($82,461,742)		($82,461,741)	$0	($82,461,741)
38		Investment Tax Credits:					
39	255	Pre-1971 3% Credit	$0	26.21699%	$0		$0
40	255	1971 4% Credit	$0	26.21699%	$0		$0
41	255	1975 6% Add'l Credit	($5,229,041)	0.00000%	$0		$0
42	255	1981 10% Credit on Recovery Property	($14,263,018)	0.00000%	$0		$0
43	255	ITC Tax Benefits Sold	($72,472)	100.00000%	($72,472)		($72,472)
44	255	Other	$0	100.00000%	$0		$0
45		TOTAL Investment Tax Credits	($19,564,531)		($72,472)	$0	($72,472)
46	257	Unamortized Gain on Reacquired Debt	($10,585,439)	100.00000%	($10,585,439)	$10,585,439	$0

(note 4) -- Projected date certain balances for 253 accounts represented by April 30, 2007 balance. Date certain balance to be provided with update filing.

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Other Rate Base Items Summary
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: WPB-6.0a-d & Schedules B-6.1A-P

Schedule B-6
Page 3 of 5
Witness Responsible:

H. Wagner
G. Young

Line No.	Account No.	Description	Total Company (1)	Allocation % (2)	Allocated Total (3)	Adjustments (4)	Adjusted Jurisdiction (5)
47		Deferred Income Taxes:					
48	190	Nuclear Fuel Disposal	$1,223,976	0.00000%	$0		$0
49	190	Pension and Rightsizing Costs	$60,487,731	87.89897%	$53,168,091		$53,168,091
50	190	Gain on Sale/Leaseback	$10,090,684	0.00000%	$0		$0
51	190	Vacation Accrual	$3,927,852	87.89897%	$3,452,542		$3,452,542
52	190	Beta Lab Capital Lease	$1,114,159	0.00000%	$0		$0
53	190	Bad Debts Reserve	$817,259	100.00000%	$817,259		$817,259
54	190	Other Taxes	$9,336,092	90.78597%	$8,475,862		$8,475,862
55	190	CAPCO Unit Expense DQE	$1,997,598	0.00000%	$0		$0
56	190	Inventory Write-off	$781,173	90.78597%	$709,195		$709,195
57	190	Capitalized Items	$2,328,342	90.78597%	$2,113,808		$2,113,808
58	190	Non Qualified Trust Gain	$1,529,366	0.00000%	$0		$0
59	190	Dump Site Clean-up Costs	$700,081	90.78597%	$635,575		$635,575
60	190	Supp Exec Retirement Program - Def Comp	$4,873,679	87.89897%	$4,283,913		$4,283,913
61	190	Investment Tax Credit	$0	100.00000%	$0		$0
62	190	Cost of Removal	$0	100.00000%	$0		$0
63	190	Demand Side Management	$292,708	100.00000%	$292,708		$292,708
64	190	Amortization Premium Discount Debt	$12,329,376	100.00000%	$12,329,376	($12,329,376)	$0
65	190	Market Revaluation	$37,452,943	0.00000%	$0		$0
66	190	Asbestos Removal	($220,032)	100.00000%	($220,032)		($220,032)
67	190	VBM	$396,195	87.89897%	$348,251		$348,251
68	190	Reengineering Feature Design	$429,674	90.78597%	$390,084		$390,084
69	190	Transmission Revenue Contingency	$2,815	0.00000%	$0		$0
70	190	Prepaid Customer Revenue	($6,826)	100.00000%	($6,826)		($6,826)
71	190	Energy Management Program	($1,651,523)	100.00000%	($1,651,523)		($1,651,523)
72	190	Incentive Compensation	$955,262	87.89897%	$839,666		$839,666
73	190	R & D Books Capitalization	($838,731)	90.78597%	($761,450)		($761,450)
74	190	Emission Allowances	$1,188,464	0.00000%	$0		$0
75	190	Bond Interest Levelized	$703	90.78597%	$638		$638
76	190	Lease Market Valuation - B. Mansfield	$85,636,327	0.00000%	$0		$0
77	190	Lease Market Valuation - B. Valley #2	$99,917,794	0.00000%	$0		$0
78	190	Fas 109 Adjustment	$32,828,988	100.00000%	$32,828,988		$32,828,988
79	190	Asset Retirement Obligation	$38,587	100.00000%	$38,587		$38,587
80	190	CSU Settlement	$214,248	100.00000%	$214,248		$214,248
81	190	Severance Estimate	$6,454,394	87.89897%	$5,673,346		$5,673,346

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Other Rate Base Items Summary
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: WPB-6.0a-d & Schedules B-6.1A-P

Witness Responsible:

H. Wagner
G. Young

Line No.	Account No.	Description	Total Company (1)	Allocation % (2)	Allocated Total (3)	Adjustments (4)	Adjusted Jurisdiction (5)
82	190	Sec 189 Interest Amortized	($43,463)	90.78597%	($39,458)		($39,458)
83	190	Software Cost	($1,111,797)	90.78597%	($1,009,356)		($1,009,356)
84	190	Merger Cost Expensed	$3,134,603	90.78597%	$2,845,780		$2,845,780
85	190	Deferred Comp-EIC Book Ded	$303,386	87.89897%	$266,673		$266,673
86	190	Blue Cross/Blue Shield Close out	($127,714)	87.89897%	($112,259)		($112,259)
87	190	Plant Consulting DB	$63,006	0.00000%	$0		$0
88	190	Customer Energy Management	$1,495,034	100.00000%	$1,495,034		$1,495,034
89	190	CSC Fas 106 Adj	$402,982	87.89897%	$354,217		$354,217
90	190	Bond Issuance Cost	($90,047)	90.78597%	($81,750)		($81,750)
91	190	Installment Sale Interest	$6,705	90.78597%	$6,087		$6,087
92	190	Accounts Receivable Accrual	$205,526	100.00000%	$205,526		$205,526
93	190	kWh tax	$548,966	100.00000%	$548,966		$548,966
94	190	Restricted Stock Units	$37,169	87.89897%	$32,672		$32,672
95	190	FIN 47	$0	100.00000%	$0		$0
96	190	Compensation Expense	$47,423	87.89897%	$41,685		$41,685
97	190	Performance Shares	$14,913	87.89897%	$13,109		$13,109
98	190	Line Protection - Deferred Revenue	$376,934	100.00000%	$376,934		$376,934
99	190	Pension Costs Capitalized	$2,639,853	87.89897%	$2,320,403		$2,320,403
100		TOTAL Account 190	$382,532,839		$131,236,569	($12,329,376)	$118,907,193
101	281	Pollution Control Facilities	($3,083,634)	0.00000%	$0		$0
102	282	Accelerated vs Book Depreciation	($273,374,592)	89.38290%	($244,350,138)		($244,350,138)
103	283	Deferred Gain - Fossil Generation	($59,596,329)	0.00000%	$0		$0
104	283	Deferred Gain - Nuclear Generation	($150,884,685)	0.00000%	$0		$0
105	283	Stock Option Expense & Deduction	($153,527)	87.89897%	($134,949)		($134,949)
106	283	Municipal Distribution Deferral	($453,157)	0.00000%	$0		$0
107	283	RCP - Fuel Deferral -- (note 5)	($19,243,984)	100.00000%	($19,243,984)	($32,367,963)	($51,611,947)
108	283	RCP - Distribution O&M Deferral -- (note 5)	($30,589,965)	100.00000%	($30,589,965)	($38,382,250)	($68,972,215)
109	283	FICA Vacation Adj	($183,056)	87.89897%	($160,904)		($160,904)
110	283	Injuries and Damages	($795,913)	87.89897%	($699,600)		($699,600)

(note 5) -- RCP Fuel and O&M Deferred Tax balances estimated as of 12/31/08.

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Other Rate Base Items Summary
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: WPB-6.0a-d & Schedules B-6.1A-P

Witness Responsible:

H. Wagner
G. Young

Line No.	Account No.	Description	Total Company (1)	Allocation % (2)	Allocated Total (3)	Adjustments (4)	Adjusted Jurisdiction (5)
111	283	Non Qual Decomm Trust Interest Income	($125,063)	0.00000%	$0		$0
112	283	Property Tax Variance	($3,783,012)	99.99140%	($3,782,687)		($3,782,687)
113	283	Health Benefits - Fas 106	($2,630,252)	87.89897%	($2,311,964)		($2,311,964)
114	283	Reacquired Debt Expense - Net	($12,908,660)	100.00000%	($12,908,660)	$12,908,660	$0
115	283	System Development Cost	($716,209)	90.78597%	($650,217)		($650,217)
116	283	Savings Plan Min Contrib	$0	87.89897%	$0		$0
117	283	Transition Tax Deferral	($2,558,067)	100.00000%	($2,558,067)	($190,262)	($2,748,329)
118	283	Shopping Credit Incentive Deferral	($164,649,785)	0.00000%	$0		$0
119	283	Like Kind Exchange - Scrap Cable	($331,494)	100.00000%	($331,494)		($331,494)
120	283	Transmission Costs Allocation	$0	0.00000%	$0		$0
121	283	Ohio Restructuring	$0	100.00000%	$0		$0
122	283	ATSI Deferred Gain	($22,989,826)	0.00000%	$0		$0
123	283	Excise Tax	$0	100.00000%	$0		$0
124	283	Ohio Line Extension	($1,544,055)	100.00000%	($1,544,055)	($741,623)	($2,285,678)
125	283	CTC Regulatory Asset Amort.	($67,598,949)	0.00000%	$0		$0
126	283	Interest Income - Qual Decomm ARO	$0	0.00000%	$0		$0
127	283	MISO Transmission Deferral	($10,829,837)	0.00000%	$0		$0
128	283	Nuclear Fuel Trusts - Interest	($18,527,739)	0.00000%	$0		$0
129	283	Avon 8 Decomm Loss	($22,266)	0.00000%	$0		$0
130	283	RCP - Demand Side Management	($5,024)	100.00000%	($5,024)	($361,828)	($366,852)
131	283	Other Taxes	($3,860,198)	0.00000%	$0		$0
132		TOTAL Account 283	($574,981,052)		($74,921,570)	($59,135,266)	($134,056,836)
133		TOTAL Deferred Income Taxes	($468,906,438)		($188,035,139)	($71,464,642)	($259,499,781)
134		TOTAL Other Rate Base Items	($181,268,994)		($64,178,795)	$175,748,053	$111,569,258

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
RCP - Fuel Deferral
Adjustments to Other Rate Base Items
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: WPB-6.1A

Schedule B-6.1A
Page of 1 of 1
Witness Responsible:

H. Wagner

Line No.	Acct. No.	Account Title	Total Adjustment	Allocation Factor	Jurisdictional Amount
		ADJUSTMENT TITLE			
	182.3	RCP - Fuel Deferral	$90,899,511	100.00000%	$90,899,511

DESCRIPTION AND PURPOSE OF ADJUSTMENT

The adjustment reflects the difference between the projected date certain balance and the projected December 31, 2008 balance .

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
RCP - O&M Deferral
Adjustments to Other Rate Base Items
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: WPB-6.1B

Witness Responsible:

H. Wagner

Line No.	Acct. No.	Account Title	Total Adjustment	Allocation Factor	Jurisdictional Amount
		ADJUSTMENT TITLE			
	182.3	RCP - O&M Deferral	$108,368,507	100.00000%	$108,368,507

DESCRIPTION AND PURPOSE OF ADJUSTMENT

The adjustment reflects the difference between the projected date certain balance and the projected December 31, 2008 balance .

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Ohio Line Extension
Adjustments to Other Rate Base Items
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: WPB6.1C

Schedule B-6.1C

Witness Responsible:

H. Wagner

Line No.	Acct. No.	Account Title	Total Adjustment	Allocation Factor	Jurisdictional Amount
		ADJUSTMENT TITLE			
	182.3	Ohio Line Extension	$1,931,543	100.00000%	$1,931,543

DESCRIPTION AND PURPOSE OF ADJUSTMENT

The full amount of the Ohio Line Extension deferral was not entered into the 2007 Illuminating Company budget. The adjustment reflects the amount necessary to achieve the projected date certain balance.

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Transition Tax Deferral
Adjustments to Other Rate Base Items
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: WPB-6.1D

Witness Responsible:

H. Wagner

Line No.	Acct. No.	Account Title	Total Adjustment	Allocation Factor	Jurisdictional Amount
		ADJUSTMENT TITLE			
	182.3	Transition Tax Deferral	$587,058	100.00000%	$587,058

DESCRIPTION AND PURPOSE OF ADJUSTMENT

Upon review of the date certain balance, the Company determined that the build-up of this deferral was insufficient. The adjustment reflects the amount necessary to achieve the projected date certain balance.

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
RCP - Demand Side Management
Adjustments to Other Rate Base Items
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: WPB-6.1E

Schedule B-6.1E
Page of 1 of 1
Witness Responsible:

H. Wagner

Line No.	Acct. No.	Account Title	Total Adjustment	Allocation Factor	Jurisdictional Amount
		ADJUSTMENT TITLE			
	182.3	RCP - Demand Side Management	$1,031,468	100.00000%	$1,031,468

DESCRIPTION AND PURPOSE OF ADJUSTMENT

The full amount of the RCP Demand Side Management deferral was not entered into the 2007 Cleveland Electric Illuminating budget. The adjustment reflects the amount necessary to achieve the projected date certain balance

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Unamortized Loss on Reacquired Debt
Adjustments to Other Rate Base Items
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: NONE

Schedule B-6.1F

Witness Responsible:

H. Wagner

Line No.	Acct. No.	Account Title	Total Adjustment	Allocation Factor	Jurisdictional Amount
		ADJUSTMENT TITLE			
	189	Unamortized Loss on Reacquired Debt	($10,387,951)	100.00000%	($10,387,951)

DESCRIPTION AND PURPOSE OF ADJUSTMENT

Unamortized balances is recognized in the D Schedules.

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Ohio Tranche Fees - Admin. Fees for Ohio CBP (Deferred Debit)
Adjustments to Other Rate Base Items
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: NONE

Schedule B-6.1G
Page of 1 of 1
Witness Responsible:

H. Wagner

Line No.	Acct. No.	Account Title	Total Adjustment	Allocation Factor	Jurisdictional Amount
		ADJUSTMENT TITLE			
	186	Ohio Tranche Fees - Admin. Fees for Ohio CBP	($368,177)	100.00000%	($368,177)

DESCRIPTION AND PURPOSE OF ADJUSTMENT

The fees associated with the Competitive Bidding Processes will be recovered through Regulatory Transition Charges pursuant to Commission Orders in Case Nos. 04-1371-EL-ATA and 05-936-EL-ATA.

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Energy For Education (Deferred Credit)
Adjustments to Other Rate Base Items
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: NONE

Schedule B-6.1H

Witness Responsible:

H. Wagner

Line No.	Acct. No.	Account Title	Total Adjustment	Allocation Factor	Jurisdictional Amount
		ADJUSTMENT TITLE			
	253	Energy For Education	$44,565,297	100.00000%	$44,565,297

DESCRIPTION AND PURPOSE OF ADJUSTMENT

The balance is accounted for in cash working capital.

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Unamortized Gain on Reacquired Debt
Adjustments to Other Rate Base Items
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: NONE

Witness Responsible:

H. Wagner

Line No.	Acct. No.	Account Title	Total Adjustment	Allocation Factor	Jurisdictional Amount
		ADJUSTMENT TITLE			
	257	Unamortized Gain on Reacquired Debt	$10,585,439	100.00000%	$10,585,439

DESCRIPTION AND PURPOSE OF ADJUSTMENT

Unamortized balance is recognized in the D Schedules.

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Deferred Taxes on Amortization Premium Discount Debt
Adjustments to Other Rate Base Items
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: NONE

Witness Responsible:

G. Young

Line No.	Acct. No.	Account Title	Total Adjustment	Allocation Factor	Jurisdictional Amount
		ADJUSTMENT TITLE			
	190	Amortization Premium Discount Debt	($12,329,376)	100.00000%	($12,329,376)

DESCRIPTION AND PURPOSE OF ADJUSTMENT

Unamortized balance is reflected in the D Schedules.

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Deferred Taxes on RCP - Fuel Deferral
Adjustments to Other Rate Base Items
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: WPB-6.1A

Schedule B-6.1K
Page of 1 of 1
Witness Responsible:

G. Young

Line No.	Acct. No.	Account Title	Total Adjustment	Allocation Factor	Jurisdictional Amount
		ADJUSTMENT TITLE			
	283	RCP - Fuel Deferral	($32,367,963)	100.00000%	($32,367,963)

DESCRIPTION AND PURPOSE OF ADJUSTMENT

The adjustment reflects the amount of deferred taxes on the adjustment made to the regulatory asset.

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Deferred Taxes on RCP - Distribution O&M Deferral
Adjustments to Other Rate Base Items
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: WPB-6.1B

Schedule B-6.1L
Page of 1 of 1
Witness Responsible:

G. Young

Line No.	Acct. No.	Account Title	Total Adjustment	Allocation Factor	Jurisdictional Amount
		ADJUSTMENT TITLE			
	283	RCP - Distribution O&M Deferral	($38,382,250)	100.00000%	($38,382,250)

DESCRIPTION AND PURPOSE OF ADJUSTMENT

The adjustment reflects the amount of deferred taxes on the adjustment made to the regulatory asset.

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Deferred Taxes on Reacquired Debt Expense - Net
Adjustments to Other Rate Base Items
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: NONE

Witness Responsible:

G. Young

Line No.	Acct. No.	Account Title	Total Adjustment	Allocation Factor	Jurisdictional Amount
		ADJUSTMENT TITLE			
	283	Reacquired Debt Expense - Net	$12,908,660	100.00000%	$12,908,660

DESCRIPTION AND PURPOSE OF ADJUSTMENT

Unamortized balance is reflected in the D Schedules.

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Deferred Taxes on Transition Tax Deferral
Adjustments to Other Rate Base Items
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: WPB-6.1D

Schedule B-6.1N

Witness Responsible:

G. Young

Line No.	Acct. No.	Account Title	Total Adjustment	Allocation Factor	Jurisdictional Amount
		ADJUSTMENT TITLE			
	283	Transition Tax Deferral	($190,262)	100.00000%	($190,262)

DESCRIPTION AND PURPOSE OF ADJUSTMENT

Upon review of the date certain balance, the Company determined that the build-up of this deferral was insufficient. The adjustment reflects the amount of deferred taxes on the adjustment made to the regulatory asset.

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Deferred Taxes on Ohio Line Extension
Adjustments to Other Rate Base Items
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: WPB-6.1C

Schedule B-6.1O

Witness Responsible:

G. Young

Line No.	Acct. No.	Account Title	Total Adjustment	Allocation Factor	Jurisdictional Amount
		ADJUSTMENT TITLE			
	283	Ohio Line Extension	($741,623)	100.00000%	($741,623)

DESCRIPTION AND PURPOSE OF ADJUSTMENT

The full amount of the Ohio Line Extension deferral was not entered into the 2007 Illuminating Company budget. The adjustment reflects the amount of deferred taxes on the adjustment made to the regulatory asset.

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Deferred Taxes on RCP Demand Side Management
Adjustments to Other Rate Base Items
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: WPB-6.1E

Schedule B-6.1P

Witness Responsible:

G. Young

Line No.	Acct. No.	Account Title	Total Adjustment	Allocation Factor	Jurisdictional Amount
		ADJUSTMENT TITLE			
	283	RCP - Demand Side Management	($361,828)	100.00000%	($361,828)

DESCRIPTION AND PURPOSE OF ADJUSTMENT

The full amount of the RCP Demand Side Management deferral was not entered into the 2007 Illuminating Company budget. The adjustment reflects the amount of deferred taxes on the adjustment made to the regulatory asset.

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Contributions in Aid of Construction
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: NONE

Witness Responsible:

P. Chatman

Line No.	Account No.	Account Title	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction

Contributions in Aid of Construction are netted against gross plant in Schedule B-2.1.

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Jurisdictional Allocation Factors
Rate Base and Operating Income

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: Schedule B-7.1

Schedule B-7

Witness Responsible:
T. Fernandez

Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
	Intangible Plant in Service			
1	303	Intangible Plant in Service	ALLDIST	100% Jurisdictional
	Production Plant in Service			
2	310-317	Production Plant in Service	NODIST	Non-Jurisdictional
	Transmission Plant in Service			
3	350	Land & Land Rights	ALLDIST	100% Jurisdictional
4	352	Structures & Improvements	ALLDIST	100% Jurisdictional
5	353	Station Equipment	ALLDIST	100% Jurisdictional
6	354	Towers & Fixtures	ALLDIST	100% Jurisdictional
7	355	Poles & Fixtures	ALLDIST	100% Jurisdictional
8	356	Overhead Conductors & Devices	ALLDIST	100% Jurisdictional
9	356	Capital Lease	NODIST	Non-Jursidictional
10	357	Underground Conduit	ALLDIST	100% Jurisdictional
11	358	Underground Conductors & Devices	ALLDIST	100% Jurisdictional
12	359	Roads & Trails	ALLDIST	100% Jurisdictional
	Distribution Plant in Service			
13	360-374	Distribution Plant in Service	ALLDIST	100% Jurisdictional

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Jurisdictional Allocation Factors
Rate Base and Operating Income

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: Schedule B-7.1

Witness Responsible:

T. Fernandez

Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
	General Plant in Service			
14	389	Land & Land Rights	ALLDIST	100% Jurisdictional
15	390	Structures & Improvements	ALLDIST	100% Jurisdictional
16	390	Capital Lease	NODIST	Non-Jurisdictional
17	390.3	Leasehold Improvements	ALLDIST	100% Jurisdictional
18	391	Office Furniture & Equipment	ALLDIST	100% Jurisdictional
19	392	Transportation Equipment	ALLDIST	100% Jurisdictional
20	393	Stores Equipment	ALLDIST	100% Jurisdictional
21	394	Tools, Shop & Garage Equipment	ALLDIST	100% Jurisdictional
22	395	Laboratory Equipment	ALLDIST	100% Jurisdictional
23	396	Power Operated Equipment	ALLDIST	100% Jurisdictional
24	397	Communications Equipment	ALLDIST	100% Jurisdictional
25	398	Miscellaneous Equipment	ALLDIST	100% Jurisdictional
26	399.1	Asset Retirement Costs for General Plant	ALLDIST	100% Jurisdictional
	Intangible Plant Reserve for Accumulated Depreciation			
27	303	Intangible Plant Reserve for Accumulated Depreciation	ALLDIST	100% Jurisdictional
	Production Plant Reserve for Accumulated Depreciation			
28	310-317	Production Plant Reserve for Accumulated Depreciation	NODIST	Non-Jurisdictional

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Jurisdictional Allocation Factors
Rate Base and Operating Income

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: Schedule B-7.1

Schedule B-7

Witness Responsible:
T. Fernandez

Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
		Transmission Plant Reserve for Accumulated Depreciation		
29	350	Land & Land Rights	ALLDIST	100% Jurisdictional
30	352	Structures & Improvements	ALLDIST	100% Jurisdictional
31	353	Station Equipment	ALLDIST	100% Jurisdictional
32	354	Towers & Fixtures	ALLDIST	100% Jurisdictional
33	355	Poles & Fixtures	ALLDIST	100% Jurisdictional
34	356	Overhead Conductors & Devices	ALLDIST	100% Jurisdictional
35	356	Capital Lease	NODIST	Non-Jursidictional
36	357	Underground Conduit	ALLDIST	100% Jurisdictional
37	358	Underground Conductors & Devices	ALLDIST	100% Jurisdictional
38	359	Roads & Trails	ALLDIST	100% Jurisdictional
		Distribution Plant Reserve for Accumulated Depreciation		
39	360-374	Distribution Plant Reserve for Accumulated Depreciation	ALLDIST	100% Jurisdictional
		General Plant Reserve for Accumulated Depreciation		
40	389	Land & Land Rights	ALLDIST	100% Jurisdictional
41	390	Structures & Improvements	ALLDIST	100% Jurisdictional
42	390	Capital Lease	NODIST	Non-Jurisdictional
43	390.3	Leasehold Improvements	ALLDIST	100% Jurisdictional
44	391	Office Furniture & Equipment	ALLDIST	100% Jurisdictional

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Jurisdictional Allocation Factors
Rate Base and Operating Income

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: Schedule B-7.1

Witness Responsible:

T. Fernandez

Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
	General Plant Reserve for Accumulated Depreciation (Con't)			
45	392	Transportation Equipment	ALLDIST	100% Jurisdictional
46	393	Stores Equipment	ALLDIST	100% Jurisdictional
47	394	Tools, Shop & Garage Equipment	ALLDIST	100% Jurisdictional
48	395	Laboratory Equipment	ALLDIST	100% Jurisdictional
49	396	Power Operated Equipment	ALLDIST	100% Jurisdictional
50	397	Communications Equipment	ALLDIST	100% Jurisdictional
51	398	Miscellaneous Equipment	ALLDIST	100% Jurisdictional
52	399.1	Asset Retirement Costs for General Plant	ALLDIST	100% Jurisdictional
	Allowance for Working Capital			
53		Cash	ALLDIST	100% Jurisdictional
54		Fuel	NODIST	Non-Jurisdictional
55		Materials & Supplies	M&S1	Materials & Supplies Jurisdictional Allocation
56		Customers' Deposits	ALLDIST	100% Jurisdictional
57		PIPP Uncollectibles Balance	NODIST	Non-Jurisdictional
	Miscellaneous Working Capital Items			
58		Customers' Deposits	ALLDIST	100% Jurisdictional
59		Interest on Customers' Deposits	NODIST	Non-Jurisdictional
60		Fuel Stock	NODIST	Non-Jurisdictional
61		Plant Materials & Operating Supplies	M&S1	Materials & Supplies Jurisdictional Allocation
62		M&S Held for Construction, Additions, and Extensions	M&S1	Materials & Supplies Jurisdictional Allocation
63		M&S Held for Normal Operations	M&S1	Materials & Supplies Jurisdictional Allocation
64		PIPP Uncollectibles Balance	NODIST	Non-Jurisdictional

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Jurisdictional Allocation Factors
Rate Base and Operating Income

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: Schedule B-7.1

Schedule B-7

Witness Responsible:
T. Fernandez

Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
		Other Rate Base Items		
65	182.3	Customer Receivables for Future Inc Tax	ALLDIST	100% Jurisdictional
66	182.3	T & D Postretirement Benefits	PAYROLL	Labor Jurisdictional Allocation
67	182.3	Regulatory Transition Charge	NODIST	Non-Jurisdictional
68	182.3	Nuclear Decontamination/Decommissioning	NODIST	Non-Jurisdictional
69	182.3	Deferred Shopping Incentive:	NODIST	Non-Jurisdictional
70	182.3	MISO Transmission Service Costs	NODIST	Non-Jurisdictional
71	182.3	RCP - Fuel Deferral	ALLDIST	100% Jurisdictional
72	182.3	RCP - O&M Deferral	ALLDIST	100% Jurisdictional
73	182.3	Ohio Line Extension	ALLDIST	100% Jurisdictional
74	182.3	Transition Tax Deferral - 7 > 5 Only	ALLDIST	100% Jurisdictional
75	182.3	Demand Side Management	ALLDIST	100% Jurisdictional
76	189	Unamortized Loss on Reacquired Debt	ALLDIST	100% Jurisdictional
77	252	Customers' Advances for Construction	ALLDIST	100% Jurisdictional
78		Contributions in Aid of Construction	ALLDIST	100% Jurisdictional
79	186	Reserve for Uncertain Tax Positions	ALLDIST	100% Jurisdictional
80	186	Ohio Tranche Fees - Admin. Fees for Ohio CBP	ALLDIST	100% Jurisdictional
81	186	OH Real & Personal Property Tax - Net	PROPTAX	Property Tax Jurisdictional Allocation

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Jurisdictional Allocation Factors
Rate Base and Operating Income

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: Schedule B-7.1

Witness Responsible:
T. Fernandez

Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
		Other Rate Base Items (Con't)		
82	253	Line Protect Deferred Revenue	ALLDIST	100% Jurisdictional
83	253	Environmental Liability	PLT1	Net Plant Jurisdictional Allocation
84	253	OH Real & Personal Property Tax	PROPTAX	Property Tax Jurisdictional Allocation
85	253	Down Payments SD - Contra	ALLDIST	100% Jurisdictional
86	253	Lease Liability -BM	NODIST	Non-Jurisdictional
87	253	Lease Liability -BV 2	NODIST	Non-Jurisdictional
88	253	Energy For Education (E4E2)	ALLDIST	100% Jurisdictional
89	254	Asset Removal Cost	ALLDIST	100% Jurisdictional
90	254	FAS 109 - Cust A/R Future Taxes	ALLDIST	100% Jurisdictional
91	254	CX - Def Loss Hedging Payments - BM	NODIST	Non-Jurisdictional
92	254	CX - Unamort Gain - Sale Lease BM	NODIST	Non-Jurisdictional
93	254	Competitive Transition Chg Transfer	NODIST	Non-Jurisdictional
94	255	Pre-1971	ITC	Investment Tax Credit Jurisdictional Allocation
95	255	1971	ITC	Investment Tax Credit Jurisdictional Allocation
96	255	1975	NODIST	Non-Jurisdictional
97	255	1981	NODIST	Non-Jurisdictional
98	255	ITC Tax Benefits Sold	ALLDIST	100% Jurisdictional
99	255	Other	ALLDIST	100% Jurisdictional
100	257	Unamortized Gain on Reacquired Debt	ALLDIST	100% Jurisdictional

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Jurisdictional Allocation Factors
Rate Base and Operating Income

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: Schedule B-7.1

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Witness Responsible:
T. Fernandez

Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
		Other Rate Base Items (Con't)		
101	190	Nuclear Fuel Disposal	NODIST	Non-Jurisdictional
102	190	Pension and Rightsizing Costs	PAYROLL	Labor Jurisdictional Allocation
103	190	Gain on Sale/Leaseback	NODIST	Non-Jurisdictional
104	190	Vacation Accrual	PAYROLL	Labor Jurisdictional Allocation
105	190	Beta Drive Lab Lease	NODIST	Non-Jurisdictional
106	190	Bad Debts Reserve	ALLDIST	100% Jurisdictional
107	190	Other Taxes	PLT1	Net Plant Jurisdictional Allocation
108	190	CAPCO Unit Expense DQE	NODIST	Non-Jurisdictional
109	190	Inventory Write-off	PLT1	Net Plant Jurisdictional Allocation
110	190	Capitalized Items	PLT1	Net Plant Jurisdictional Allocation
111	190	Non Qualified Trust Gain	NODIST	Non-Jurisdictional
112	190	Dump Site Clean-up Costs	PLT1	Net Plant Jurisdictional Allocation
113	190	Supp Exec Retirement Program - Def Comp	PAYROLL	Labor Jurisdictional Allocation
114	190	Investment Tax Credit	ALLDIST	100% Jurisdictional
115	190	Cost of Removal	ALLDIST	100% Jurisdictional
116	190	Demand Side Management	ALLDIST	100% Jurisdictional
117	190	Amortization Premium Discount Debt	ALLDIST	100% Jurisdictional
118	190	Market Revaluation	NODIST	Non-Jurisdictional
119	190	Asbestos Removal	ALLDIST	100% Jurisdictional

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Jurisdictional Allocation Factors
Rate Base and Operating Income

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: Schedule B-7.1

Schedule B-7

Witness Responsible:
T. Fernandez

Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
		Other Rate Base Items (Con't)		
120	190	VBM	PAYROLL	Labor Jurisdictional Allocation
121	190	Reengineering Feature Design	PLT1	Net Plant Jurisdictional Allocation
122	190	Transmission Revenue Contingency	NODIST	Non-Jurisdictional
123	190	Prepaid Customer Revenue	ALLDIST	100% Jurisdictional
124	190	Energy Management Program	ALLDIST	100% Jurisdictional
125	190	Incentive Compensation	PAYROLL	Labor Jurisdictional Allocation
126	190	R & D Books Capitalization	PLT1	Net Plant Jurisdictional Allocation
127	190	Emission Allowances	NODIST	Non-Jurisdictional
128	190	Bond Interest Levelized	PLT1	Net Plant Jurisdictional Allocation
129	190	Lease Market Valuation - B. Mansfield	NODIST	Non-Jurisdictional
130	190	Lease Market Valuation - B. Valley #2	NODIST	Non-Jurisdictional
131	190	Fas 109 Adjustment	ALLDIST	100% Jurisdictional
132	190	Asset Retirement Obligation	ALLDIST	100% Jurisdictional
133	190	CSU Settlement	ALLDIST	100% Jurisdictional
134	190	Severance Estimate	PAYROLL	Labor Jurisdictional Allocation
135	190	Sec 189 Interest Amortized	PLT1	Net Plant Jurisdictional Allocation
136	190	Software Cost	PLT1	Net Plant Jurisdictional Allocation
137	190	Merger Cost Expensed	PLT1	Net Plant Jurisdictional Allocation
138	190	Deferred Comp-EIC Book Ded	PAYROLL	Labor Jurisdictional Allocation
139	190	Blue Cross/Blue Shield Close out	PAYROLL	Labor Jurisdictional Allocation

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Jurisdictional Allocation Factors
Rate Base and Operating Income

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: Schedule B-7.1

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Witness Responsible:
T. Fernandez

Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
	Other Rate Base Items (Con't)			
140	190	Plant Consulting DB	NODIST	Non-Jurisdictional
141	190	Customer Energy Management	ALLDIST	100% Jurisdictional
142	190	CSC Fas 106 Adj	PAYROLL	Labor Jurisdictional Allocation
143	190	Bond Issuance Cost	PLT1	Net Plant Jurisdictional Allocation
144	190	Installment Sale Interest	PLT1	Net Plant Jurisdictional Allocation
145	190	Accounts Receivable Accrual	ALLDIST	100% Jurisdictional
146	190	KWH tax	ALLDIST	100% Jurisdictional
147	190	Restricted Stock Units	PAYROLL	Labor Jurisdictional Allocation
148	190	FIN 47	ALLDIST	100% Jurisdictional
149	190	Compensation Expense	PAYROLL	Labor Jurisdictional Allocation
150	190	Performance Shares	PAYROLL	Labor Jurisdictional Allocation
151	190	Line Protection - Deferred Revenue	ALLDIST	100% Jurisdictional
152	190	Pension Costs Capitalized	PAYROLL	Labor Jurisdictional Allocation
153	281	Pollution Control Facilities	NODIST	Non-Jurisdictional
154	282	Accelerated vs. Book Depreciation	DEP2	Accel. vs. Book Depreciation Jurisdictional Allocation

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Jurisdictional Allocation Factors
Rate Base and Operating Income

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: Schedule B-7.1

Witness Responsible:
T. Fernandez

Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
		Other Rate Base Items (Con't)		
155	283	Deferred Gain - Fossil Generation	NODIST	Non-Jurisdictional
156	283	Deferred Gain - Nuclear Generation	NODIST	Non-Jurisdictional
157	283	Stock Option Expense & Deduction	PAYROLL	Labor Jurisdictional Allocation
158	283	Municipal Distribution Deferral	NODIST	Non-Jurisdictional
159	283	RCP - Fuel Deferral	ALLDIST	100% Jurisdictional
160	283	RCP - O&M Deferral	ALLDIST	100% Jurisdictional
161	283	FICA Vacation Adj	PAYROLL	Labor Jurisdictional Allocation
162	283	Injuries and Damages	PAYROLL	Labor Jurisdictional Allocation
163	283	Non Qual Decomm Trust Interest Income	NODIST	Non-Jurisdictional
164	283	Property Tax Variance	PROPTAX	Property Tax Jurisdictional Allocation
165	283	Health Benefits - Fas 106	PAYROLL	Labor Jurisdictional Allocation
166	283	Reacquired Debt Expense - Net	ALLDIST	100% Jurisdictional
167	283	System Development Cost	PLT1	Net Plant Jurisdictional Allocation
168	283	Savings Plan Min Contrib	PAYROLL	Labor Jurisdictional Allocation
169	283	Transition Tax Deferral	ALLDIST	100% Jurisdictional
170	283	Shopping Credit Incentive Deferral	NODIST	Non-Jurisdictional
171	283	Like Kind Exchange - Scrap Cable	ALLDIST	100% Jurisdictional
172	283	Transmission Costs Allocation	NODIST	Non-Jurisdictional
173	283	Ohio Restructuring	ALLDIST	100% Jurisdictional
174	283	ATSI Deferred Gain	NODIST	Non-Jurisdictional

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Jurisdictional Allocation Factors
Rate Base and Operating Income

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: Schedule B-7.1

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Witness Responsible:
T. Fernandez

Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
		Other Rate Base Items (Con't)		
175	283	Excise Tax	ALLDIST	100% Jurisdictional
176	283	Ohio Line Extension Deferred Cap. Cost	ALLDIST	100% Jurisdictional
177	283	CTC Regulatory Asset Amort.	NODIST	Non-Jurisdictional
178	283	Interest Income - Qual Decomm ARO	NODIST	Non-Jurisdictional
179	283	MISO Transmission Deferral	NODIST	Non-Jurisdictional
180	283	Nuclear Fuel Trusts - Interest	NODIST	Non-Jurisdictional
181	283	Avon 8 Decomm Loss	NODIST	Non-Jurisdictional
182	283	RCP Demand Side Management	ALLDIST	100% Jurisdictional
183	283	Other Taxes	NODIST	Non-Jurisdictional
		Depreciation Expense		
184	403	Depreciation Expense	DEP1	Depreciation Expense Jurisdictional Allocation
		Amortization Expense		
185	404	Amortization of Limited-Term Electric Plant	AMOR1	Amortization Expense Jurisdictional Allocation
		Regulatory Credits/Debits		
186	407	Amortization	REG1	Regulatory Credits/Debits Jurisdictional Allocation
187	407	Regulatory Asset Deferrals	REG2	Regulatory Credits/Debits Jurisdictional Allocation
188	407	Carrying Charges on Deferrals	REG3	Regulatory Credits/Debits Jurisdictional Allocation
		Taxes Other than Income		
189	408	Taxes Other than Income	TAX7	Tax Jurisdictional Allocation

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Jurisdictional Allocation Factors
Rate Base and Operating Income

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: Schedule B-7.1

Witness Responsible:

T. Fernandez

Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
	Income Taxes			
190	409	Municipal	TAX1	Tax Jurisdictional Allocation
191	409	PA State	NODIST	Non-Jurisdictional
192	409	OH State	TAX2	Tax Jurisdictional Allocation
193	409	Federal	TAX3	Tax Jurisdictional Allocation
	Provision for Deferred Income Taxes			
194	410	Municipal	TAX4	Tax Jurisdictional Allocation
195	410	PA State	NODIST	Non-Jurisdictional
196	410	OH State	ALLDIST	100% Jurisdictional
197	410	Federal	TAX5	Tax Jurisdictional Allocation
	Investment Tax Credit			
198	411.4	Investment Tax Credit Adjustment	ITC	Investment Tax Credit Jurisdictional Allocation
	Accretion Expense			
199	411.95	Accretion Expense	NODIST	Non-Jurisdictional

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Jurisdictional Allocation Factors
Rate Base and Operating Income

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: Schedule B-7.1

Schedule B-7

Witness Responsible:

T. Fernandez

Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
		Revenues		
200	440	Residential		
201		Generation	NODIST	Non-Jurisdictional
202		Transition (RTC)	NODIST	Non-Jurisdictional
203		Transmission	NODIST	Non-Jurisdictional
204		Distribution	ALLDIST	100% Jurisdictional
205		Other Residential	NODIST	Non-Jurisdictional
206	442	Commercial/Industrial		
207		Generation	NODIST	Non-Jurisdictional
208		Transition (RTC)	NODIST	Non-Jurisdictional
209		Transmission	NODIST	Non-Jurisdictional
210		Distribution	ALLDIST	100% Jurisdictional
211		Other Commerical / Industrial	NODIST	Non-Jurisdictional

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Jurisdictional Allocation Factors
Rate Base and Operating Income

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: Schedule B-7.1

Witness Responsible:

T. Fernandez

Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
Revenues (Con't)				
212	444	Public Service & Highway Lighting		
213		Generation	NODIST	Non-Jurisdictional
214		Transition (RTC)	NODIST	Non-Jurisdictional
215		Transmission	NODIST	Non-Jurisdictional
216		Distribution	ALLDIST	100% Jurisdictional
217		Other Public Svc. & Highway Lighting	NODIST	Non-Jurisdictional
218	447	Sales for Resale	NODIST	Non-Jurisdictional
219	450	Forfeited Discounts	ALLDIST	100% Jurisdictional
220	451	Miscellaneous Service Reveneus	ALLDIST	100% Jurisdictional
221	454	Rent from Electric Property	RENTREV	Rent from Elec. Prop. Revenue Jurisdictional Allocation
222	456	Other Electric Revenues	OTHERREV	Other Electric Revenue Jurisdictional Allocation

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Jurisdictional Allocation Factors
Rate Base and Operating Income

Data: 0 Months Actual & 12 Months Estimated
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Work Paper Reference No(s).: Schedule B-7.1

Witness Responsible:
T. Fernandez

Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
	Steam Production O&M Expenses			
223	500-515	Steam Production O&M Expenses	NODIST	Non-Jurisdictional
	Nuclear Production O&M Expenses			
224	525	Rents	NODIST	Non-Jurisdictional
	Hydro Power Production O&M Expenses			
225	544	Maintenance of Electric Plant	NODIST	Non-Jurisdictional
	Other Production Power Supply Expenses			
226	555	PSA Power Supply	NODIST	Non-Jurisdictional
227	555	Incremental Fuel Expenses	NODIST	Non-Jurisdictional
228	555	Deferred Incremental Fuel Expenses	ALLDIST	100% Jurisdictional
	Transmission O&M Expenses			
229	561.4	Scheduling, System Cntrl & Dispatching	NODIST	Non-Jurisdictional
230	563	Overhead Lines Expenses	ALLDIST	100% Jurisdictional
231	565	Transmission of Electricity by Others	NODIST	Non-Jurisdictional
232	566	Misc. Transmission Expenses	ALLDIST	100% Jurisdictional
233	568	Maint. Supervision & Engrg	ALLDIST	100% Jurisdictional
234	569.1	Maint. of Computer Hardware	ALLDIST	100% Jurisdictional

The Cleveland Electric Illuminating Company
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Rate Base and Operating Income

Data: 0 Months Actual & 12 Months Estimated
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Work Paper Reference No(s).: Schedule B-7.1

Witness Responsible:
T. Fernandez

Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
		Transmission O&M Expenses (Con't)		
235	569.2	Maint. of Computer Software	ALLDIST	100% Jurisdictional
236	569.3	Maint. of Communication Equip.	ALLDIST	100% Jurisdictional
237	571	Maint. of Overhead Lines	ALLDIST	100% Jurisdictional
238	575.7	Mrkt. Admin., Monitoring & Compliance	NODIST	Non-Jurisdictional
		Distribution O&M Expenses		
239	580-598	Distribution O&M Expenses	ALLDIST	100% Jurisdictional
		Customer Accounts Operation Expenses		
240	901-905	Customer Accounts Operation Expenses	ALLDIST	100% Jurisdictional
		Customer Service and Information Operation Expenses		
241	908-910	Customer Service and Information Operation Expenses	ALLDIST	100% Jurisdictional
		Sales Operation Expenses		
242	912-913	Sales Operation Expenses	ALLDIST	100% Jurisdictional

The Cleveland Electric Illuminating Company
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Witness Responsible:

T. Fernandez

Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
	A&G Expenses			
243	920	Administrative and General Salaries	PROD1	A&G Jurisdictional Allocation
244	921	Office Supplies and Expenses	PROD2	A&G Jurisdictional Allocation
245	922	Administrative Expenses Transferred	PAYROLL	Labor Jurisdictional Allocation
246	923	Outside Service Employed	PROD3	A&G Jurisdictional Allocation
247	924	Property Insurance	PROD4	A&G Jurisdictional Allocation
248	925	Injuries and Damages	PROD5	A&G Jurisdictional Allocation
249	926	Employee Pensions and Benefits	PROD6	A&G Jurisdictional Allocation
250	928	Regulatory Commission Expenses	ALLDIST	100% Jurisdictional
251	930.1	General Advertising Expenses	ALLDIST	100% Jurisdictional
252	930.2	Misc.General Expenses	PROD7	A&G Jurisdictional Allocation
253	931	Rents	PROD8	A&G Jurisdictional Allocation
254	935	Maintenance General Plant	ALLDIST	100% Jurisdictional

The Cleveland Electric Illuminating Company
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Data: 0 Months Actual & 12 Months Estimated
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Witness Responsible:
T. Fernandez

Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
	Jurisdictional Adjustments to Operating Income			
255		C-3.1	ALLDIST	100% Jurisdictional
256		C-3.2	ALLDIST	100% Jurisdictional
257		C-3.3	ALLDIST	100% Jurisdictional
258		C-3.4	ALLDIST	100% Jurisdictional
259		C-3.5	ALLDIST	100% Jurisdictional
260		C-3.6	ALLDIST	100% Jurisdictional
261		C-3.8	ALLDIST	100% Jurisdictional
261		C-3.9	ALLDIST	100% Jurisdictional
262		C-3.10	ALLDIST	100% Jurisdictional
263		C-3.11	VEH1	Vehicle Lease Jurisdictional Allocation
264		C-3.12	ALLDIST	100% Jurisdictional
265		C-3.13	ALLDIST	100% Jurisdictional
266		C-3.15	ALLDIST	100% Jurisdictional
267		C-3.16	ALLDIST	100% Jurisdictional
268		C-3.17	ALLDIST	100% Jurisdictional
269		C-3.18	ALLDIST	100% Jurisdictional
270		C-3.19	ALLDIST	100% Jurisdictional

The Cleveland Electric Illuminating Company
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Jurisdictional Allocation Factors
Rate Base and Operating Income

Data: 0 Months Actual & 12 Months Estimated
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Witness Responsible:

T. Fernandez

Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
		Jurisdictional Federal Income Tax Components		
271		Tax Accelerated Depreciation	TAX8	Tax Accelerated Depreciation Jurisdictional Allocation
272		Book Depreciation	BKDEP	Book Depreciation Jurisdictional Allocation
		Other Reconciling Items		
273		Above Market Leases	NODIST	Non-Jurisdictional
274		Accretion Expense	NODIST	Non-Jurisdictional
275		Accrued Vacation	PAYROLL	Labor Jurisdictional Allocation
276		AFUDC - Deductions	PLT1	Net Plant Jurisdictional Allocation
277		All Other Amortizations A/C 407.3 (Incl FAS 109)	NODIST	Non-Jurisdictional
278		Bad Debts - Provision	ALLDIST	100% Jurisdictional
279		BM Lease Payment	NODIST	Non-Jurisdictional
280		Contribution in Aid & Customer Advances	ALLDIST	100% Jurisdictional
281		Cost of Removal	ALLDIST	100% Jurisdictional
282		CTC Regulatory Asset Amortization	NODIST	Non-Jurisdictional
283		Decommissioning Trust Income	NODIST	Non-Jurisdictional
284		Deferred Compensation	PAYROLL	Labor Jurisdictional Allocation
285		Deferred Gain on Sale	NODIST	Non-Jurisdictional
286		Demand Side Management	ALLDIST	100% Jurisdictional
287		DOE & Decontamination	NODIST	Non-Jurisdictional

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Jurisdictional Allocation Factors
Rate Base and Operating Income

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Work Paper Reference No(s).: Schedule B-7.1

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Witness Responsible:
T. Fernandez

Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
		Jurisdictional Federal Income Tax Components (Con't)		
		Other Reconciling Items (Con't)		
288		Dumpsite Cleanup	PLT1	Net Plant Jurisdictional Allocation
289		EDCP Interest	PAYROLL	Labor Jurisdictional Allocation
290		Energy Management Program	ALLDIST	100% Jurisdictional
291		ESOP Compensation Expense	PAYROLL	Labor Jurisdictional Allocation
292		Expense Accruals - FAS 112	PAYROLL	Labor Jurisdictional Allocation
293		FAS 106 Post Retirement Benefits	PAYROLL	Labor Jurisdictional Allocation
294		FASB 109 Adjustment (Netted)	ALLDIST	100% Jurisdictional
295		Gain/Loss - Early Redemption of Debt	ALLDIST	100% Jurisdictional
296		Incentive Compensation	PAYROLL	Labor Jurisdictional Allocation
297		Injuries & Damages	PAYROLL	Labor Jurisdictional Allocation
298		Like Kind Exchange - Scrap Sale	ALLDIST	100% Jurisdictional
299		MACRS/ACRS Retired Property	PLT1	Net Plant Jurisdictional Allocation
300		MISC Transm Deferral	NODIST	Non-Jurisdictional
301		Municipal Distribution Tax Deferral	ALLDIST	100% Jurisdictional
302		Ohio Line Ext Deferred Cap Costs	ALLDIST	100% Jurisdictional
303		Pensions	PAYROLL	Labor Jurisdictional Allocation
304		Post Ret Ben Capitalized	PAYROLL	Labor Jurisdictional Allocation
305		Post Ret. Deferral	PAYROLL	Labor Jurisdictional Allocation
306		Post Ret Benefit Payment	PAYROLL	Labor Jurisdictional Allocation
307		RCP - Fuel Deferral	ALLDIST	100% Jurisdictional

The Cleveland Electric Illuminating Company
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Witness Responsible:
T. Fernandez

Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
		Jurisdictional Federal Income Tax Components (Con't)		
		Other Reconciling Items (Con't)		
308		RCP - OM Deferral	ALLDIST	100% Jurisdictional
309		Restricted Stock Units	PAYROLL	Labor Jurisdictional Allocation
310		S/L Expenses - Bruce Mansfield	NODIST	Non-Jurisdictional
311		Shopping Credit Incentive Deferral	NODIST	Non-Jurisdictional
312		Stock Option Grants	PAYROLL	Labor Jurisdictional Allocation
313		Tax Interest Capitalized	PLT1	Net Plant Jurisdictional Allocation
314		Tax Law Changes SB 3 Deferral	ALLDIST	100% Jurisdictional
315		Meal Allowance	PAYROLL	Labor Jurisdictional Allocation
316		Medicare Presc. Drug Subsidy	PAYROLL	Labor Jurisdictional Allocation
317		Manufacturing Deduction	NODIST	Non-Jurisdictional
318		Lobbying	PAYROLL	Labor Jurisdictional Allocation
		Other Deferred Income Tax (Federal and Municipal)		
319		Above Market Leases	NODIST	Non-Jurisdictional
320		Accretion Expense	NODIST	Non-Jurisdictional
321		Accrued Vacation	PAYROLL	Labor Jurisdictional Allocation
322		AFUDC - Deductions	PLT1	Net Plant Jurisdictional Allocation
323		All Other Amortizations A/C 407.3 (Incl FAS 109)	NODIST	Non-Jurisdictional
324		Bad Debts - Provision	ALLDIST	100% Jurisdictional
325		BM Lease Payment	NODIST	Non-Jurisdictional

The Cleveland Electric Illuminating Company
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Rate Base and Operating Income

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Witness Responsible:
T. Fernandez

Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
		Jurisdictional Federal Income Tax Components (Con't)		
		Other Deferred Income Tax (Federal and Municipal) (Con't)		
326		Contribution in Aid & Customer Advances	ALLDIST	100% Jurisdictional
327		Cost of Removal	ALLDIST	100% Jurisdictional
328		CTC Regulatory Asset Amortization	NODIST	Non-Jurisdictional
329		Decommissioning Trust Income	NODIST	Non-Jurisdictional
330		Deferred Compensation	PAYROLL	Labor Jurisdictional Allocation
331		Deferred Gain on Sale	NODIST	Non-Jurisdictional
332		Demand Side Management	ALLDIST	100% Jurisdictional
333		DOE & Decontamination	NODIST	Non-Jurisdictional
334		Dumpsite Cleanup	PLT1	Net Plant Jurisdictional Allocation
335		EDCP Interest	PAYROLL	Labor Jurisdictional Allocation
336		Energy Management Program	ALLDIST	100% Jurisdictional
337		ESOP Compensation Expense	PAYROLL	Labor Jurisdictional Allocation
338		Expense Accruals - FAS 112	PAYROLL	Labor Jurisdictional Allocation
339		FAS 106 Post Retirement Benefits	PAYROLL	Labor Jurisdictional Allocation
340		FASB 109 Adjustment (Netted)	ALLDIST	100% Jurisdictional
341		Gain/Loss - Early Redemption of Debt	ALLDIST	100% Jurisdictional
342		Incentive Compensation	PAYROLL	Labor Jurisdictional Allocation
343		Injuries & Damages	PAYROLL	Labor Jurisdictional Allocation
344		Like Kind Exchange - Scrap Sale	ALLDIST	100% Jurisdictional
345		MACRS/ACRS Retired Property	PLT1	Net Plant Jurisdictional Allocation

The Cleveland Electric Illuminating Company
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Jurisdictional Allocation Factors
Rate Base and Operating Income

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Witness Responsible:
T. Fernandez

Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
		Jurisdictional Federal Income Tax Components (Con't)		
		Other Deferred Income Tax (Federal and Municipal) (Con't)		
346		MISC Transm Deferral	NODIST	Non-Jurisdictional
347		Municipal Distribution Tax Deferral	ALLDIST	100% Jurisdictional
348		Ohio Line Ext Deferred Cap Costs	ALLDIST	100% Jurisdictional
349		Pensions	PAYROLL	Labor Jurisdictional Allocation
350		Post Ret Ben Capitalized	PAYROLL	Labor Jurisdictional Allocation
351		Post Ret. Deferral	PAYROLL	Labor Jurisdictional Allocation
352		Post Ret Benefit Payment	PAYROLL	Labor Jurisdictional Allocation
353		RCP - Fuel Deferral	ALLDIST	100% Jurisdictional
354		RCP - OM Deferral	ALLDIST	100% Jurisdictional
355		Restricted Stock Units	PAYROLL	Labor Jurisdictional Allocation
356		S/L Expenses - Bruce Mansfield	NODIST	Non-Jurisdictional
357		Shopping Credit Incentive Deferral	NODIST	Non-Jurisdictional
358		Stock Option Grants	PAYROLL	Labor Jurisdictional Allocation
359		Tax Interest Capitalized	PLT1	Net Plant Jurisdictional Allocation
360		Tax Law Changes SB 3 Deferral	ALLDIST	100% Jurisdictional
361		Investment Tax Credit	NODIST	Non-Jurisdictional
		Investment Tax Credit (Federal and Municipal)		
362		Investment Tax Credit (Federal and Municipal)	ITC	Investment Tax Credit Jurisdictional Allocation

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Case No. 07 - 551 - EL - AIR
Jurisdictional Allocation Factors
Rate Base and Operating Income

Data: 0 Months Actual & 12 Months Estimated
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Work Paper Reference No(s).: Schedule B-7.1

Witness Responsible:
T. Fernandez

Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
	Jurisdictional Federal Income Tax Components (Con't)			
363		PA Taxable Income	NODIST	Non-Jurisdictional
364		Current PA State Income Tax	NODIST	Non-Jurisdictional
365		PA Deferred Tax - All Components	NODIST	Non-Jurisdictional
366		Other PA Deferred Tax - All Components	NODIST	Non-Jurisdictional
367		PA Investment Tax Credit	NODIST	Non-Jurisdictional
	Adjustments to Other Rate Base Items			
368		B-6.01A-P	ALLDIST	100% Jurisdictional

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Jurisdictional Allocation Statistics

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: WPB-7.1a-o & Schedule C-2.1

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Witness Responsible:

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Line No. (A)	Allocation Factor (B)		Statistic Total Company (C)	Adjustment to Total Company Statistic (D)	Adjusted Statistic For Total Company (E=C+D)	Statistic For Rate Area (F)	Allocation Factor (G=F/E)	Source
1	ALLDIST	100% Jurisdictional Items					100.00000%	
2	NODIST	Non-Jurisdictional Items					0.00000%	
3	AMOR1	Amortization Expense Jurisdictional Allocation	$11,698,557	$0	$11,698,557	$3,067,155	26.21823%	WPB-7.1e
4	BKDEP	Book Depreciation Jurisdictional Allocation	$74,154,434	$0	$74,154,434	$65,509,261	88.34166%	WPB-7.1j
5	DEP1	Depreciation Expense Jurisdictional Allocation	$62,455,876	$0	$62,455,876	$62,442,106	99.97795%	WPB-7.1d
6	DEP2	Accel. vs. Book Depreciation Jurisdictional Allocation	$146,711,356	$0	$146,711,356	$131,134,837	89.38288%	WPB-7.1l
7	ITC	Investment Tax Credit Jurisdictional Allocation	($2,970,795)	$0	($2,970,795)	($778,853)	26.21699%	Schd. C-2.1
8	M&S1	Materials & Supplies Jurisdictional Allocation	$6,172,720,751	$0	$6,172,720,751	$4,794,236,972	77.66813%	WPB-7.1h
9	PAYROLL	Labor Jurisdictional Allocation	$72,147,903	$0	$72,147,903	$63,417,262	87.89897%	Schd. C-2.1
10	REVENUE	Total Revenue Jurisdictional Allocation	$1,852,314,396	$0	$1,852,314,396	$445,574,084	24.05499%	WPB-7.1o
11	PLT1	Net Plant Jurisdictional Allocation	$1,311,315,455	$0	$1,311,315,455	$1,190,490,466	90.78597%	WPB-7.1m
12	PROD1	A&G Jurisdictional Allocation	$1,341,716	$0	$1,341,716	$1,295,080	96.52415%	WPB-7.1a
13	PROD2	A&G Jurisdictional Allocation	$811,865	$0	$811,865	$786,229	96.84233%	WPB-7.1a
14	PROD3	A&G Jurisdictional Allocation	$37,146,507	$0	$37,146,507	$35,160,020	94.65229%	WPB-7.1a
15	PROD4	A&G Jurisdictional Allocation	$329,288	$0	$329,288	$192,432	58.43881%	WPB-7.1a
16	PROD5	A&G Jurisdictional Allocation	$1,478,707	$0	$1,478,707	$1,426,608	96.47672%	WPB-7.1a
17	PROD6	A&G Jurisdictional Allocation	$7,207,297	$0	$7,207,297	$6,738,276	93.49241%	WPB-7.1a
18	PROD7	A&G Jurisdictional Allocation	$3,801,454	$0	$3,801,454	$3,713,411	97.68397%	WPB-7.1a
19	PROD8	A&G Jurisdictional Allocation	$37,001	$0	$37,001	$33,490	90.51107%	WPB-7.1a
20	PROPTAX	Property Tax Jurisdictional Allocation	$65,333,333	$0	$65,333,333	$65,327,714	99.99140%	WPB-7.1f
21	REG1	Regulatory Credits/Debits Jurisdictional Allocation	$148,954,535	$0	$148,954,535	$2,444,376	1.64102%	WPB-7.1c
22	REG2	Regulatory Credits/Debits Jurisdictional Allocation	($86,604,546)	$0	($86,604,546)	($60,137,373)	69.43905%	WPB-7.1c
23	REG3	Regulatory Credits/Debits Jurisdictional Allocation	($41,280,296)	$0	($41,280,296)	($12,588,380)	30.49489%	WPB-7.1c
24	RENTREV	Rent from Elec. Prop Revenue Jurisdictional Allocation	$4,301,141	$0	$4,301,141	$3,288,726	76.46171%	WPB-7.1b
25	OTHERREV	Other Electric Revenue Jurisdictional Allocation	$15,707,225	$0	$15,707,225	$11,146,447	70.96382%	WPB-7.1b
26	TAX1	Tax Jurisdictional Allocation	$3,711,966	$0	$3,711,966	$548,391	14.77360%	WPB-7.1n
27	TAX2	Tax Jurisdictional Allocation	$9,897,252	$0	$9,897,252	$1,462,181	14.77360%	WPB-7.1n
28	TAX3	Tax Jurisdictional Allocation	$108,493,852	$0	$108,493,852	$16,118,112	14.85624%	WPB-7.1n
29	TAX4	Tax Jurisdictional Allocation	($276,078)	$0	($276,078)	$1,244,342	-450.72048%	WPB-7.1n
30	TAX5	Tax Jurisdictional Allocation	($8,326,904)	$0	($8,326,904)	$37,531,028	-450.72010%	WPB-7.1n
31	TAX7	Tax Jurisdictional Allocation	$143,584,428	$0	$143,584,428	$140,098,307	97.57208%	WPB-7.1f
32	TAX8	Tax Accelerated Depreciation Jurisdictional Allocation	$72,556,922	$0	$72,556,922	$65,625,596	90.44705%	WPB-7.1l
33	VEH1	Vehicle Lease Jurisdictional Allocation	$27,529,674	$0	$27,529,674	$26,195,573	95.15395%	WPB-7.1i

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Explanation of Changes in Allocation Procedures

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Update ___ Revised
Work Paper Reference No(s).: NONE

Witness Responsible:

T. Fernandez

Line No. (A)	Account Number (B)	Description (C)	Procedures Approved in Prior Case (Case No. 95-300-EL-AIR) (D)	Rationale for Change (E)
	Plant in Service			
1	303	Intangible Plant in Service	Account 303 Investment Ratio	All Intangible plant is Distribution related. 100% Jurisdictional.
2	310-317	Production Plant in Service Accounts	Contribution to System Peak	Production does not support the Distribution function. 0% Jurisdictional.
3	350-359	Transmission Plant in Service Accounts	Gross Plant Ratios	Sub-Transmission plant serves a Distribution function. 100% Jurisdictional (Except for Account 356 Capital Lease, 0% Jurisdictional).
4	360-374	Distribution Plant in Service Accounts	Gross Plant Ratios	Distribution plant is all jurisdictional to the utility. 100% Jurisdictional.
5	389-392, 397	General Plant in Service Accounts	*Labor Ratio*	General plant is Distribution related. 100% Jurisdictional. *(Except for Account 390 Capital Lease, 0% Jurisdictional)*
6	393-396, 398	General Plant in Service Accounts	Production, Transmission, & Distribution Gross Plant	General plant is all Distribution related. 100% Jurisdictional.

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Case No. 07 - 551 - EL - AIR
Explanation of Changes in Allocation Procedures

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Work Paper Reference No(s).: NONE

Witness Responsible:

T. Fernandez

Line No. (A)	Account Number (B)	Description (C)	Procedures Approved in Prior Case (Case No. 95-300-EL-AIR) (D)	Rationale for Change (E)
	Depreciation Reserve			
7	303	Intangible Plant Depreciation Reserve	Account 303 Investment Ratio	All Intangible plant is Distribution related. 100% Jurisdictional.
8	310-317	Production Plant Depreciation Reserve Accounts	Gross Plant Ratios	Production does not support the Distribution function. 0% Jurisdictional.
9	350-359	Transmission Plant Depreciation Reserve Accounts	Gross Plant Ratios	Sub-Transmission plant serves a Distribution function. 100% Jurisdictional (Except for Account 356 Capital Lease, 0% Jurisdictional).
10	360-374	Distribution Plant Depreciation Reserve Accounts	Gross Plant Ratios	Distribution plant is all jurisdictional to the utility. 100% Jurisdictional.
11	389-399	General Plant Depreciation Reserve Accounts	Gross Plant Ratios	General plant is Distribution related. 100% Jurisdictional. (Except for Account 390 Capital Lease, 0% Jurisdictional)

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Witness Responsible:

T. Fernandez

Line No. (A)	Account Number (B)	Description (C)	Procedures Approved in Prior Case (Case No. 95-300-EL-AIR) (D)	Rationale for Change (E)
	Working Capital			
12		Cash	Gross Plant Investment	Cash supports the Distribution function. 100% Jurisdictional.
13		Fuel	O&M Non-Labor Ratio	Fuel does not support Distribution. 0% Jurisdictional
14		Materials & Supplies	Production, Transmission & Distribution, & General Gross Plant	Production is not a Distribution function. M&S allocated on Subtransmission, General, and Distribution Plant in Service that is Jurisdictional to the utility.
15		Customers' Deposits	Gross Plant Investment	Customers' Deposits are a function of the Distribution company. 100% Jurisdictional.
16		PIPP Uncollectibles Balance	100% Jurisdictional	*Not including PIPP balances in this case.* 0% Jurisdictional.
17		Interest on Customers' Deposits	Gross Plant Investment	Per treatment accorded in Case 88-170-EL-AIR Interest on Customer Deposits is reflected as an operating expense and hence is not included in the Working Capital Allowance.

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Explanation of Changes in Allocation Procedures

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Update ___ Revised
Work Paper Reference No(s).: NONE

Witness Responsible:

T. Fernandez

Line No. (A)	Account Number (B)	Description (C)	Procedures Approved in Prior Case (Case No. 95-300-EL-AIR) (D)	Rationale for Change (E)
	Other Rate Base Items			
18		Contributions in Aid of Construction	Weighted Average	Contributions in Aid of Construction are a function of the Distribution Company. 100% Jurisdictional.
19	182	Other Regulatory Assets	Varying Gross Plant, Contribution to System Peak, & KWH at Plant Ratios	Non-Distribution related items are 0% Jurisdictional. Remaining items are 100% Jurisdictional or allocated on Labor if appropriate.
20	253	Other Deferred Credits	Contribution to System Peak	Non-Distribution related items are 0% Jurisdictional. Remaining items are 100% Jurisdictional or allocated on Labor or Property Tax if appropriate.
21	254	Other Regulatory Liabilities	FAS 109 Gross Plant Adjustment	Non-Distribution related items are 0% Jurisdictional. Remaining items are 100% Jurisdictional.
22	255	Investment Tax Credits	Gross Plant Investment	Non-Distribution related items are 0% Jurisdictional. Remaining items are 100% Jurisdictional.
23	190, 282, 283	Deferred Income Taxes	Varying Gross Plant, Contribution to System Peak, & KWH at Plant Ratios	Non-Distribution related items are 0% Jurisdictional. Remaining items are 100% Jurisdictional or allocated on Labor, Net Plant, or various Tax ratios if appropriate.

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Explanation of Changes in Allocation Procedures

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Update ___ Revised
Work Paper Reference No(s).: NONE

Witness Responsible:

T. Fernandez

Line No. (A)	Account Number (B)	Description (C)	Procedures Approved in Prior Case (Case No. 95-300-EL-AIR) (D)	Rationale for Change (E)
	Depreciation & Amortization, Regulatory Credits/Debits			
24	403-404, 407	Depreciation & Amort. Expense, Reg. Credits/Debits	Reserve for Depreciation	The Production function is not Jurisdictional. Items associated with this function are removed from the allocators. Only Distribution related items are allocated to the Jurisdiction.
	Taxes Other than Income			
25	408	Taxes Other than Income	Varying Plant, Labor (wholesale vs. retail), Contribution to System Peak, 100% Jurisdictional, Nonjurisdictional Allocations.	The Production function is not Jurisdictional. Items associated with this function are removed from the allocators. Only Distribution related items are allocated to the Jurisdiction.
	Revenues			
26	440	Residential	100% Jurisdictional	Non-Distribution related revenues are removed from the account. Allocation is a weighted average.
27	442	Commercial/Industrial	100% Jurisdictional	Non-Distribution related revenues are removed from the account. Allocation is a weighted average.
28	444	Public Service & Highway Lighting	100% Jurisdictional	Non-Distribution related revenues are removed from the account. Allocation is a weighted average.
29	447	Sales for Resale	Transmission Gross Plant	Sales for Resale are not a Distribution function. 0% Jurisdictional.

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Explanation of Changes in Allocation Procedures

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Update ___ Revised
Work Paper Reference No(s).: NONE

Schedule B-7.2
Page 6 of 8
Witness Responsible:

T. Fernandez

Line No. (A)	Account Number (B)	Description (C)	Procedures Approved in Prior Case (Case No. 95-300-EL-AIR) (D)	Rationale for Change (E)
	Revenues (Con't)			
30	450	Forfeited Discounts	Forfeited Discounts Ratio	Forfeited Discounts are a function of the Distribution company. 100% Jurisdictional.
31	454	Rent from Electric Property	General Gross Plant	Rent from Electric Property (excluding a capital lease) is a function of the Distribution company. Removed the capital lease from the allocator.
32	456	Other Electric Revenues	Transmission Gross Plant, Gross Plant Ratios, Expense Ratios	Transmission Revenues are not Jurisdictional. This area of Account 456 is 0% Jurisdictional. Removed any non-Distribution related revenues from the account.
	Expenses			
33	500-555	Production O&M Expense Accounts	Varying O&M, Labor, Contribution to System Peak, Property, Gross Plant, & Specific Expense Ratios	Production Expenses are not Jurisdictional to this case. 0% Jurisdictional (except for Deferred Incremental Fuel Expenses portion of Account 555, 100% Jurisdictional).
34	561-575	Transmission Expense Accounts	Varying Property, Contribution to Bulk Trans. System Peak, & Gross Plant Ratios	Any expenses not related to Distribution function are 0% Jurisdictional. All remaining expenses are 100% Jurisdictional.
35	580-598	Distribution Expense Accounts	Varying Labor Expense, OTL Expense, & Gross Plant Ratios	All Distribution expenses are Jurisdictional. 100% Jurisdictional.
36	901, 905	Supervision & Misc. Customer Accounts Expenses	Account 902 & 903 Labor/OTL Expenses	All Supervision & Misc. Customer Accounts expenses are Jurisdictional to the Distribution company. 100% Jurisdictional.

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Explanation of Changes in Allocation Procedures

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Update ___ Revised
Work Paper Reference No(s).: NONE

Schedule B-7.2
Page 7 of 8
Witness Responsible:

T. Fernandez

Line No. (A)	Account Number (B)	Description (C)	Procedures Approved in Prior Case (Case No. 95-300-EL-AIR) (D)	Rationale for Change (E)
	Expenses (Con't)			
37	910	Misc. Cust. Service & Information Expenses	Account 912 & 913 Labor/OTL	All Misc. Customer Service & Informational expenses are Jurisdictional to the Distribution company. 100% Jurisdictional.
38	912	Demonstration & Selling Expenses	KWH at Plant	All Demonstration & Selling expenses are Jurisdictional to the Distribution company. 100% Jurisdictional.
39	920	A&G Salaries	Labor Ratio Excluding A&G	Removed any Non-Distribution related expenses. The remaining expenses are 100% Jurisdictional.
40	921	Office Supplies and Expenses	Labor Ratio Excluding A&G	Removed any Non-Distribution related expenses. The remaining expenses are 100% Jurisdictional.
41	922	Administrative Expenses Transferred	Labor Ratio Excluding A&G	Allocated to the jurisdiction using a Labor allocator to exlucde any non-Distribution related amounts.

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Explanation of Changes in Allocation Procedures

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Update ___ Revised
Work Paper Reference No(s).: NONE

Witness Responsible:

T. Fernandez

Line No. (A)	Account Number (B)	Description (C)	Procedures Approved in Prior Case (Case No. 95-300-EL-AIR) (D)	Rationale for Change (E)
	Expenses (Con't)			
42	923	Outside Services Employed	Labor Ratio Excluding A&G	Removed any Non-Distribution related expenses. The remaining expenses are 100% Jurisdictional.
43	924	Property Insurance	Gross Plant	Removed any Non-Distribution related expenses. The remaining expenses are 100% Jurisdictional.
44	925	Injuries and Damages	Transmission & Distribution Gross Plant	Removed any Non-Distribution related expenses. The remaining expenses are 100% Jurisdictional.
45	928	Regulatory Commission Expenses	Labor Ratio, KWH at Plant, Production Gross Plant	All Regulatory Commission Expenses are Jurisdictional to the Distribution company. 100% Jurisdictional.
46	930	General & Misc. Advertising Expenses	Labor Ratio Excluding A&G, Average Customers	Account 930.1, General Advertising Expenses is 100% Jurisdictional to the Distribution company. Account 930.2, Misc. General Expenses, has any Non-Distribution related expenses removed. The remaining expenses in Account 930.2 are 100% Jurisdictional.
47	931	Rents	General Gross Plant	All Rents Expenses are Jurisdictional to the Distribution company. 100% Jurisdictional.

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Generation Data

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).:

Schedule B-8

Witness Responsible:

Line No.	Generating Unit	In Service Date	Owned / Leased Capability Summer	Owned / Leased Capability Winter

This Schedule has received a waiver for this case

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Generation Reserve Margin

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).:

Schedule B-8.1
Page 1 of 1
Witness Responsible:

				Five Projected Calendar Years				
Line No.	Description	Test Year	2008	2009	2010	2011	2012	Source

This Schedule has received a waiver for this case

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Reserve Capacity Discussion

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).:

Schedule B-8.2
Page 1 of 1
Witness Responsible:

This Schedule has received a waiver for this case

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Mirrored CWIP Allowances

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s):

Schedule B-9
Page 1 of 1
Witness Responsible:

Line No. (A)	Projct No. (B)	Description of Project (C)	Prior Case References(s) (D)	Effective Date Of Rates Including CWIP (E)	In Service Date of Project (F)	Allowance Included In Rates (G)

This schedule has received a waiver for this case.

Section C

Operating Income
(Large Utilities)

The Cleveland Electric Illuminating Company

Case No. 07-551-EL-AIR
Case No. 07-552-EL-ATA
Case No. 07-553-EL-AAM
Case No. 07-554-EL-UNC

Test Year: Twelve Months Ended February 29, 2008

Date Certain: May 31, 2007

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Jurisdictional Proforma Income Statement

Schedule C-1
Page 1 of 1
Witness Responsible:
T. Fernandez

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: Schedules B-1, C-2, C-4, C-10, E-4, & WPC-1.0a-b

Line No.	Description	Adjusted Revenue & Expenses	Proposed Increase	Proforma Revenue & Expenses	Riders: Rider DSM Demand-Side Management	Riders: Rider SKT State kWh Tax	Proforma Base Distribution Rev & Exp
1	Operating Revenues	$446,279,439	$106,882,116	$553,161,555	$1,552,199	$67,906,637	$483,702,719
2	Operating Expenses						
3	Operation & Maintenance	$159,575,713	$844,158 (1)	$160,419,871			$160,419,871
4	Depreciation	$65,061,499		$65,061,499			$65,061,499
5	Regulatory Credits/Debits	$24,863,859		$24,863,859	$1,504,628		$23,359,231
6	Other Amortization	$3,067,155		$3,067,155			$3,067,155
7	Taxes Other Than Income Taxes	$149,468,096	$166,736 (1)	$149,634,832	$2,421	$67,906,637	$81,725,773
8	Operating Expenses Before Income Taxes	$402,036,321	$1,010,894	$403,047,215	$1,507,049	$67,906,637	$333,633,528
9	Local Income Taxes	($72,201)	$1,207,991	$1,135,789			$1,135,789
10	State Income Taxes	$238,221	$1,748,675	$1,986,896			$1,986,896
11	Federal Income Taxes	($2,234,165)	$36,020,095	$33,785,930			$33,785,930
		($2,068,145)	$38,976,760 (1)	$36,908,615	$0	$0	$36,908,615
12	*Investment Tax Credit Adjustment*	($778,853)		($778,853)	$0	$0	($778,853)
13	Total Operating Expenses and Taxes	$399,189,322	$39,987,655	$439,176,977	$1,507,049	$67,906,637	$369,763,290
14	Net Operating Income	$47,090,117	$66,894,461	$113,984,578	$45,149	$0	$113,939,429
11	Rate Base	$1,303,924,496		$1,303,924,496	$678,938		$1,303,245,558
12	Rate of Return	3.61%		8.74%	6.65%		8.74%

Note:

(1) O&M change equals the proposed revenue increase multiplied by the sum of the Uncollectible Accounts, PUCO Annual Assessment and OCC Annual Assessment percent of Incremental Gross Revenues, as shown on Schedule C-10.

$106,882,116 x (0.00625969 + 0.00134184 + 0.0002965) = $844,158

Taxes Other Than Income Taxes change equals the proposed revenue increase multiplied by the CAT tax factor as a precent of Incremental Gross Revenues, as shown on Schedule C-10.

$106,882,116 x .00156 = $166,736

Income Tax changes are calculated on Schedule C-4.

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Adjusted Test Year Operating Income
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: C-2.1, C-3, C-4

Schedule C-2
Page 1 of 2
Witness Responsible:

T. Fernandez

Line No.	Description	Unadjusted Revenue & Expenses	Adjustments	Adjusted Revenue & Expenses
1	OPERATING REVENUE			
2	Generation	$0		$0
3	Transition (RTC)	$0		$0
4	Transmission	$0		$0
5	Distribution	$423,227,223	$455,059	$423,682,282
6	Other Operating Revenue	$22,346,861	$250,296	$22,597,157
7	Total Operating Revenues	$445,574,084	$705,355	$446,279,439
8				
9	OPERATING EXPENSES			
10	Operation & Maintenance Expense			
11	Fuel Deferral (Credit)	($43,108,404)	$43,108,404	$0
12	Other Operation and Maintenance	$145,665,848	$13,909,865	$159,575,713
13	Total Operation & Maintenance Expense	$102,557,444	$57,018,269	$159,575,713
14				
15	Depreciation Expense	$62,442,085	$2,619,413	$65,061,499
16				
17	Amortization of Limited-Term Electric Plant	$3,067,155		$3,067,155
18				
19	Regulatory Credits/Debits			
20	*Amortization* Expense	$2,444,374	$22,419,485	$24,863,859
21	Regulatory Asset Deferrals	($60,137,374)	$60,137,374	$0
22	Carrying Charges on Deferrals	($12,588,381)	$12,588,381	$0
23	Total Regulatory Credits/Debits	($70,281,381)	$95,145,240	$24,863,859
24				
25	Taxes Other Than Income Taxes	$140,098,307	$9,369,789	$149,468,096
26				
27	TOTAL O&M EXPENSE EXCL. INCOME TAXES	$237,883,610	$164,152,711	$402,036,321
28				
29	NET INCOME BEFORE INCOME TAX	$207,690,475	($163,447,356)	$44,243,119
30				
31	Local Income Taxes			
32	Normal and Surcharge	$548,391	($383,827)	$164,564
33	Provision for Deferred Income Taxes	$1,244,342	($1,481,107)	($236,765)
34	Total Local Income Tax Expense	$1,792,733	($1,864,934)	($72,201)

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Adjusted Test Year Operating Income
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: C-2.1, C-3, C-4

Schedule C-2
Page 2 of 2
Witness Responsible:

T. Fernandez

Line No.	Description	Unadjusted Revenue & Expenses	Adjustments	Adjusted Revenue & Expenses
1	State Income Taxes (PA & OH)			
2	Normal and Surcharge	$1,462,181	($1,223,960)	$238,221
3	Provision for Deferred Income Taxes	$0		$0
4	Total State Income Tax Expense	$1,462,181	($1,223,960)	$238,221
5				
6	Federal Income Taxes			
7	Normal and Surcharge	$16,118,112	($11,211,112)	$4,907,001
8	Provision for Deferred Income Taxes	$37,531,029	($44,672,194)	($7,141,166)
9	Total Federal Income Tax Expense	$53,649,141	($55,883,306)	($2,234,165)
10				
11	Investment Tax Credit Adjustment	($778,853)		($778,853)
12				
13	Total Operating Expenses and Taxes	$294,008,811	$105,180,511	$399,189,322
14				
15	Net Operating Income	$151,565,273	($104,475,156)	$47,090,117

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Operating Revenue and Expenses By Account - Jurisdictional Allocation
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original Updated Revised
Work Paper Rerference No(s).: B-7, B-7.1,C-4.1, WPC-2.1a-c
Supplemental Information Item, Chapter II C-8

Witness Responsible:
K. Burgess
T. Fernandez

Line No.	Acct. No.	Account Title	Unadjusted Total Utility	Allocation Factor (%)	Unadjusted Jurisdiction	Allocation / Code Description
		Operating Revenues				
		Retail Sales of Electricity				
1	440	Residential				
2		Generation	$227,696,598	0.00000%	$0	NODIST
3		Transition (RTC)	$95,439,571	0.00000%	$0	NODIST
4		Transmission	$33,129,130	0.00000%	$0	NODIST
5		Distribution	$224,326,858	100.00000%	$224,326,858	ALLDIST
6		Other Residential	($1,082,605)	0.00000%	$0	NODIST
7		Total Residential	$579,509,552	38.709777%	$224,326,858.00	WEIGHTED AVERAGE
8						
9	442	Commercial/Industrial				
10		Generation	$542,268,144	0.00000%	$0	NODIST
11		Transition (RTC)	$308,541,754	0.00000%	$0	NODIST
12		Transmission	$59,860,563	0.00000%	$0	NODIST
13		Distribution	$181,145,784	100.00000%	$181,145,784	ALLDIST
14		Other Commercial/Industrial	$12,251,040	0.00000%	$0	NODIST
15		Total Commercial/Industrial	$1,104,067,285	16.407133%	$181,145,784	WEIGHTED AVERAGE
16						
17	444	Public Service & Highway Lighting				
18		Generation	$1,192,947	0.00000%	$0	NODIST
19		Transition (RTC)	$1,229,133	0.00000%	$0	NODIST
20		Transmission	$50,187	0.00000%	$0	NODIST
21		Distribution	$17,754,581	100.00000%	$17,754,581	ALLDIST
22		Other Public Svc. & Highway Lighting	$0	0.00000%	$0	NODIST
23		Total Public Svc. & Highway Lighting	$20,226,848	87.77730%	$17,754,581	WEIGHTED AVERAGE
24						
25		Total Retail Sales of Electricity				
26		Generation	$771,157,689	0.00000%	$0	NODIST
27		Transition (RTC)	$405,210,458	0.00000%	$0	NODIST
28		Transmission	$93,039,880	0.00000%	$0	NODIST
29		Distribution	$423,227,223	100.00000%	$423,227,223	ALLDIST
30		Other Total Retail Sales	$11,168,435	0.00000%	$0	NODIST
31		Total Retail Sales of Electricity	$1,703,803,685	24.84014%	$423,227,223	WEIGHTED AVERAGE
32						
33		Other Sales of Electricity				
34	447	Sales for Resale	$120,590,656	0.00000%	$0	NODIST
35		Total Sales of Electricity	$1,824,394,341	23.198232%	$423,227,223	WEIGHTED AVERAGE

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Operating Revenue and Expenses By Account - Jurisdictional Allocation
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original Updated Revised
Work Paper Rerference No(s).: B-7, B-7.1,C-4.1, WPC-2.1a-c
Supplemental Information Item, Chapter II C-8

Witness Responsible:
K. Burgess
T. Fernandez

Line No.	Acct. No.	Account Title	Unadjusted Total Utility	Allocation Factor (%)	Unadjusted Jurisdiction	Allocation / Code Description
		Operating Revenues				
1		Other Operating Revenues				
2	450	Forfeited Discounts	$5,281,695	100.00000%	$5,281,695	ALLDIST
3	451	Miscellaneous Service Reveneus	$2,629,994	100.00000%	$2,629,994	ALLDIST
4	454	Rent from Electric Property	$4,301,141	76.461705%	$3,288,726	RENTREV
5	456	Other Electric Revenues	$15,707,225	70.963819%	$11,146,447	OTHERREV
6		Total Other Operating Revenues	$27,920,055	80.038744%	$22,346,861	WEIGHTED AVERAGE
7		TOTAL ELECTRIC OPERATING REVENUES	$1,852,314,396	24.05499%	$445,574,084	REVENUE (Wgt. Avg.)

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Operating Revenue and Expenses By Account - Jurisdictional Allocation
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original Updated Revised
Work Paper Rerference No(s).: B-7, B-7.1,C-4.1, WPC-2.1a-c
Supplemental Information Item, Chapter II C-8

Schedule C-2.1
Page 3 of 8
Witness Responsible:
K. Burgess
T. Fernandez

Line No.	Acct. No.	Account Title		Unadjusted Total Utility	Allocation Factor (%)	Unadjusted Jurisdiction	Allocation / Code Description
		Operation & Maintenance Expenses By Account - Production					
1		Operation & Maintenance					
2	500	Steam -Operation Supervision & Engrg	Labor	$144,678	0.00000%	$0	NODIST
3			Other Than Labor	$72,819	0.00000%	$0	NODIST
4	501	Steam - Fuel	Labor	$0	0.00000%	$0	NODIST
5			Other Than Labor	$64,599,146	0.00000%	$0	NODIST
6	502	Steam - Steam Expenses	Labor	$2,253,368	0.00000%	$0	NODIST
7			Other Than Labor	$3,037,492	0.00000%	$0	NODIST
8	505	Steam - Electric Expenses	Labor	$306,885	0.00000%	$0	NODIST
9			Other Than Labor	$96,285	0.00000%	$0	NODIST
10	506	Steam - Misc. Steam Power Expenses	Labor	$540,738	0.00000%	$0	NODIST
11			Other Than Labor	$467,130	0.00000%	$0	NODIST
12	507	Steam - Rents	Labor	$0	0.00000%	$0	NODIST
13			Other Than Labor	$37,052,914	0.00000%	$0	NODIST
14	508	Steam - Operation Supplies and Expenses	Labor	$63,910	0.00000%	$0	NODIST
15			Other Than Labor	$300,005	0.00000%	$0	NODIST
16	510	Steam - Maint. Supervision & Engrg	Labor	$101,919	0.00000%	$0	NODIST
17			Other Than Labor	$55,283	0.00000%	$0	NODIST
18	511	Steam - Maint. Structures	Labor	$16,751	0.00000%	$0	NODIST
19			Other Than Labor	$370,945	0.00000%	$0	NODIST
20	512	Steam - Maint.of Boiler Plant	Labor	$3,609,342	0.00000%	$0	NODIST
21			Other Than Labor	$7,934,940	0.00000%	$0	NODIST
22	513	Steam - Maint. of Electric Plant	Labor	$307,331	0.00000%	$0	NODIST
23			Other Than Labor	$165,532	0.00000%	$0	NODIST
24	514	Steam - Maint. Misc. Steam Plant	Labor	$362,695	0.00000%	$0	NODIST
25			Other Than Labor	$238,330	0.00000%	$0	NODIST
26	515	Steam - Maint. Steam Plant	Labor	$1,556	0.00000%	$0	NODIST
27			Other Than Labor	$18,497	0.00000%	$0	NODIST
28	525	Nuclear - Rents	Labor	$0	0.00000%	$0	NODIST
29			Other Than Labor	($31,200,000)	0.00000%	$0	NODIST
30	544	Hydro - Maint. of Electric Plant	Labor	$0	0.00000%	$0	NODIST
31			Other Than Labor	$95,000	0.00000%	$0	NODIST
32							
33		Summary O&M Expenses - Production					
34		Labor - Total		$7,709,173	0.00000%	$0	WEIGHTED AVERAGE
35		Other Than Labor - Total		$83,304,318	0.00000%	$0	WEIGHTED AVERAGE
36							
37	555	Other Power Supply - Production					
38		PSA Power Supply		$601,015,266	0.00000%	$0	NODIST
39		Incremental Fuel Expenses		$266,725,947	0.00000%	$0	NODIST
40		Deferred Incremental Fuel Expenses		($43,108,404)	100.00000%	($43,108,404)	ALLDIST
41		Total Other Power Supply		$824,632,809	-5.227588%	($43,108,404)	WEIGHTED AVERAGE
42							
43							
44		TOTAL PRODUCTION		$915,646,300	-4.70798%	($43,108,404)	WEIGHTED AVERAGE

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The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Operating Revenue and Expenses By Account - Jurisdictional Allocation
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original Updated Revised
Work Paper Rerference No(s).: B-7, B-7.1,C-4.1, WPC-2.1a-c
Supplemental Information Item, Chapter II C-8

Schedule C-2.1
Page 4 of 8
Witness Responsible:
K. Burgess
T. Fernandez

Line No.	Acct. No.	Account Title		Unadjusted Total Utility	Allocation Factor (%)	Unadjusted Jurisdiction	Allocation / Code Description
		Operation & Maintenance Expenses By Account - Transmission					
1		Operation & Maintenance					
2	561.4	Scheduling, System Cntrl & Dispatching	Labor	$0	0.00000%	$0	NODIST
3			Other Than Labor	$5,766,396	0.00000%	$0	NODIST
4	563	Overhead Lines Expenses	Labor	$0	100.00000%	$0	ALLDIST
5			Other Than Labor	$9,021	100.00000%	$9,021	ALLDIST
6	565	Transmission of Electricity by Others	Labor	$0	0.00000%	$0	NODIST
7			Other Than Labor	$100,321,187	0.00000%	$0	NODIST
8	566	Misc. Transmission Expenses	Labor	$488,393	100.00000%	$488,393	ALLDIST
9			Other Than Labor	$639,522	100.00000%	$639,522	ALLDIST
10	568	Maint. Supervision & Engrg	Labor	$338,163	100.00000%	$338,163	ALLDIST
11			Other Than Labor	$246,838	100.00000%	$246,838	ALLDIST
12	569.1	Maint. of Computer Hardware	Labor	$25,164	100.00000%	$25,164	ALLDIST
13			Other Than Labor	$24,938	100.00000%	$24,938	ALLDIST
14	569.2	Maint. of Computer Software	Labor	$153,385	100.00000%	$153,385	ALLDIST
15			Other Than Labor	$152,005	100.00000%	$152,005	ALLDIST
16	569.3	Maint. of Communication Equip.	Labor	$748	100.00000%	$748	ALLDIST
17			Other Than Labor	$916	100.00000%	$916	ALLDIST
18	571	Maint. of Overhead Lines	Labor	$140,362	100.00000%	$140,362	ALLDIST
19			Other Than Labor	$1,036,046	100.00000%	$1,036,046	ALLDIST
20							
21		Summary O&M Expenses - Transmission					
22		Labor - Total		$1,146,215	100.00000%	$1,146,215	WEIGHTED AVERAGE
23		Other Than Labor - Total		$108,196,869	1.94949%	$2,109,286	WEIGHTED AVERAGE
24							
25		Other - Transmission					
26	575.7	Mrkt. Admin., Monitoring & Compliance		$8,549,145	0.00000%	$0	NODIST
27							
28		TOTAL TRANSMISSION		$117,892,229	2.76142%	$3,255,501	WEIGHTED AVERAGE

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
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Supplemental Information Item, Chapter II C-8

Witness Responsible:
K. Burgess
T. Fernandez

Line No.	Acct. No.	Account Title		Unadjusted Total Utility	Allocation Factor (%)	Unadjusted Jurisdiction	Allocation / Code Description
		Operation & Maintenance Expenses By Account - Distribution					
1		Operation & Maintenance					
2	580	Operation Supervision & Engrg	Labor	$689,490	100.00000%	$689,490	ALLDIST
3			Other Than Labor	$47,343	100.00000%	$47,343	ALLDIST
4	581	Load Dispatching	Labor	$1,068,529	100.00000%	$1,068,529	ALLDIST
5			Other Than Labor	$55,988	100.00000%	$55,988	ALLDIST
6	582	Station Expenses	Labor	$1,361,877	100.00000%	$1,361,877	ALLDIST
7			Other Than Labor	$911,534	100.00000%	$911,534	ALLDIST
8	583	Overhead Line Expenses	Labor	$0	100.00000%	$0	ALLDIST
9			Other Than Labor	($756,932)	100.00000%	($756,932)	ALLDIST
10	586	Meter Expenses	Labor	$631,960	100.00000%	$631,960	ALLDIST
11			Other Than Labor	$453,377	100.00000%	$453,377	ALLDIST
12	588	Misc. Distribution Expenses	Labor	$3,722,094	100.00000%	$3,722,094	ALLDIST
13			Other Than Labor	$812,276	100.00000%	$812,276	ALLDIST
14	590	Maint. Supervision & Engrg	Labor	$431,837	100.00000%	$431,837	ALLDIST
15			Other Than Labor	$313,302	100.00000%	$313,302	ALLDIST
16	592	Maint. Station Equipment	Labor	$1,687,370	100.00000%	$1,687,370	ALLDIST
17			Other Than Labor	$657,758	100.00000%	$657,758	ALLDIST
18	593	Maint. Overhead Lines	Labor	$16,857,291	100.00000%	$16,857,291	ALLDIST
19			Other Than Labor	$18,906,257	100.00000%	$18,906,257	ALLDIST
20	594	Maint. Underground Lines	Labor	$297,205	100.00000%	$297,205	ALLDIST
21			Other Than Labor	$10,543	100.00000%	$10,543	ALLDIST
22	595	Maint. Line Transformers	Labor	$108,191	100.00000%	$108,191	ALLDIST
23			Other Than Labor	$9,004	100.00000%	$9,004	ALLDIST
24	596	Maint. Street Lght. & Signal Systems	Labor	$199,890	100.00000%	$199,890	ALLDIST
25			Other Than Labor	$645,086	100.00000%	$645,086	ALLDIST
26	597	Maint. Meters	Labor	$2,507,630	100.00000%	$2,507,630	ALLDIST
27			Other Than Labor	$958,627	100.00000%	$958,627	ALLDIST
28	598	Maint. Misc. Distribution Plant	Labor	$640,217	100.00000%	$640,217	ALLDIST
29			Other Than Labor	$711,258	100.00000%	$711,258	ALLDIST
30							
31		Summary O&M Expenses - Distribution					
32		Labor - Total	Labor	$30,203,581	100.00000%	$30,203,581	WEIGHTED AVERAGE
33		Other Than Labor - Total	Other Than Labor	$23,735,421	100.00000%	$23,735,421	WEIGHTED AVERAGE
34							
35		TOTAL DISTRIBUTION		$53,939,002	100.00000%	$53,939,002	WEIGHTED AVERAGE

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
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Supplemental Information Item, Chapter II C-8

Witness Responsible:
K. Burgess
T. Fernandez

Line No.	Acct. No.	Account Title		Unadjusted Total Utility	Allocation Factor (%)	Unadjusted Jurisdiction	Allocation / Code Description
		Customer Accounts Expenses					
1		Operation					
2	901	Supervision	Labor	$36,710	100.00000%	$36,710	ALLDIST
3			Other Than Labor	$29,775	100.00000%	$29,775	ALLDIST
4	902	Meter Reading Expenses	Labor	$4,805,897	100.00000%	$4,805,897	ALLDIST
5			Other Than Labor	$1,116,697	100.00000%	$1,116,697	ALLDIST
6	903	Customer Records & Collection Expenses	Labor	$5,537,804	100.00000%	$5,537,804	ALLDIST
7			Other Than Labor	$9,062,539	100.00000%	$9,062,539	ALLDIST
8	904	Uncollectible Accounts	Labor	$0	100.00000%	$0	ALLDIST
9			Other Than Labor	$9,369,782	100.00000%	$9,369,782	ALLDIST
10	905	Misc. Customer Accounts Expenses	Labor	$221,466	100.00000%	$221,466	ALLDIST
11			Other Than Labor	$172,539	100.00000%	$172,539	ALLDIST
12							
13		Summary Operation Expenses - Customer Accounts					
14		Labor - Total		$10,601,877	100.00000%	$10,601,877	WEIGHTED AVERAGE
15		Other Than Labor - Total		$19,751,332	100.00000%	$19,751,332	WEIGHTED AVERAGE
16							
17		TOTAL CUSTOMER ACCTS. EXPENSES		$30,353,209	100.00000%	$30,353,209	WEIGHTED AVERAGE
18							
19		**Customer Service and Information Expenses**					
20		Operation					
21	908	Customer Assistance Expenses	Labor	$3,082	100.00000%	$3,082	ALLDIST
22			Other Than Labor	$2,490	100.00000%	$2,490	ALLDIST
23	909	Informational & Instructional Expenses	Labor	$0	100.00000%	$0	ALLDIST
24			Other Than Labor	$86,952	100.00000%	$86,952	ALLDIST
25	910	Misc. Cust. Service & Information Expenses	Labor	$1,804,365	100.00000%	$1,804,365	ALLDIST
26			Other Than Labor	$1,467,304	100.00000%	$1,467,304	ALLDIST
27							
28		Summary Operation Expenses - Customer Svc. & Info. Exp					
29		Labor - Total		$1,807,447	100.00000%	$1,807,447	WEIGHTED AVERAGE
30		Other Than Labor - Total		$1,556,746	100.00000%	$1,556,746	WEIGHTED AVERAGE
31							
32		TOTAL CUST. SERVICE & INFORMATION EXPENSES		$3,364,193	100.00000%	$3,364,193	WEIGHTED AVERAGE
33							
34							
35		**Sales Expenses**					
36		Operation					
37	912	Demonstration & Selling Expenses	Labor	$770,010	100.00000%	$770,010	ALLDIST
38			Other Than Labor	$608,010	100.00000%	$608,010	ALLDIST
39	913	Advertising Expenses	Labor	$0	100.00000%	$0	ALLDIST
40			Other Than Labor	$3,194	100.00000%	$3,194	ALLDIST
41							
42		Summary Operation Expenses - Customer Svc. & Info. Exp					
43		Labor - Total		$770,010	100.00000%	$770,010	WEIGHTED AVERAGE
44		Other Than Labor - Total		$611,204	100.00000%	$611,204	WEIGHTED AVERAGE
45		TOTAL SALES EXPENSES		$1,381,214	100.00000%	$1,381,214	WEIGHTED AVERAGE

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
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For the Twelve Months Ended February 29, 2008

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Supplemental Information Item, Chapter II C-8

Schedule C-2.1
Page 7 of 8
Witness Responsible:
K. Burgess
T. Fernandez

Line No.	Acct. No.	Account Title		Unadjusted Total Utility	Allocation Factor (%)	Unadjusted Jurisdiction	Allocation / Code Description
		Administrative & General Expenses					
1		Operation & Maintenance					
2	920	Administrative & General Salaries	Labor	$1,282,830	96.52415%	$1,238,241	PROD1
3			Other Than Labor	$58,886	96.52415%	$56,839	PROD1
4	921	Office Supplies & Expenses	Labor	$0	96.84233%	$0	PROD2
5			Other Than Labor	$811,865	96.84233%	$786,229	PROD2
6	922	Administrative Expenses Transferred	Labor	$0	87.89897%	$0	PAYROLL
7			Other Than Labor	($2,053,242)	87.89897%	($1,804,779)	PAYROLL
8	923	Outside Services Employed	Labor	$17,218,159	94.65229%	$16,297,382	PROD3
9			Other Than Labor	$19,928,348	94.65229%	$18,862,638	PROD3
10	924	Property Insurance	Labor	$0	58.43881%	$0	PROD4
11			Other Than Labor	$329,288	58.43881%	$192,432	PROD4
12	925	Injuries & Damages	Labor	$838,702	96.47672%	$809,152	PROD5
13			Other Than Labor	$640,005	96.47672%	$617,456	PROD5
14	926	Employee Pensions & Benefits	Labor	$407,629	93.49241%	$381,102	PROD6
15			Other Than Labor	$6,799,668	93.49241%	$6,357,173	PROD6
16	928	Regulatory Commission Expenses	Labor	$0	100.00000%	$0	ALLDIST
17			Other Than Labor	$2,145,850	100.00000%	$2,145,850	ALLDIST
18	930.1	General Advertising Expenses	Labor	$0	100.00000%	$0	ALLDIST
19			Other Than Labor	$285	100.00000%	$285	ALLDIST
20	930.2	Misc.General Expenses	Labor	$1,077	97.68397%	$1,052	PROD7
21			Other Than Labor	$3,800,377	97.68397%	$3,712,359	PROD7
22	931	Rents	Labor	$0	90.51107%	$0	PROD8
23			Other Than Labor	$37,001	90.51107%	$33,490	PROD8
24	935	Maint. General Plant	Labor	$161,203	100.00000%	$161,203	ALLDIST
25			Other Than Labor	$3,524,624	100.00000%	$3,524,624	ALLDIST
26							
27		Summary O&M Expenses - A&G Expenses					
28		Labor - Total		$19,909,600	94.86947%	$18,888,132	WEIGHTED AVERAGE
29		Other Than Labor - Total		$36,022,955	95.72951%	$34,484,597	WEIGHTED AVERAGE
30							
31		TOTAL ADMIN. & GENERAL EXPENSES		$55,932,555	95.42337%	$53,372,729	WEIGHTED AVERAGE
32							
33							
34		Summary O&M Expenses Excluding Taxes, Deprec. & Amort.					
35		Labor - Total		$72,147,903	87.89897%	$63,417,262	PAYROLL / WGHT AVG
36		Other Than Labor - Total		$273,178,845	30.10796%	$82,248,586	WEIGHTED AVERAGE
37		Other Power Supply - Production		$824,632,809	-5.22759%	($43,108,404)	WEIGHTED AVERAGE
38		Other - Transmission		$8,549,145	0.00000%	$0	WEIGHTED AVERAGE
39		TOTAL O&M EXPENSE EXCL. TAXES, DEPREC. & AMORT		$1,178,508,702	8.70231%	$102,557,444	WEIGHTED AVERAGE

The Cleveland Electric Illuminating Company
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Type of Filing: X Original Updated Revised
Work Paper Rerference No(s).: B-7, B-7.1,C-4.1, WPC-2.1a-c
Supplemental Information Item, Chapter II C-8

Witness Responsible:
K. Burgess
T. Fernandez

Line No.	Acct. No.	Account Title	Unadjusted Total Utility	Allocation Factor (%)	Unadjusted Jurisdiction	Allocation / Code Description
		Operation & Maintenance Expense By Account				
1	403	Depreciation Expense	$62,455,857	99.97795%	$62,442,085	DEP1
2						
3	404	Amortization of Limited-Term Electric Plant	$11,698,559	26.21823%	$3,067,155	AMOR1
4						
5	407	Regulatory Credits/Debits				
6		Amortization	$148,954,535	1.64102%	$2,444,374	REG1
7		Regulatory Asset Deferrals	($86,604,546)	69.43905%	($60,137,374)	REG2
8		Carrying Charges on Deferrals	($41,280,296)	30.49489%	($12,588,381)	REG3
9			$21,069,693	-333.56623%	($70,281,381)	WEIGHTED AVERAGE
10						
11	408	Taxes Other Than Income Taxes	$143,584,428	97.57208%	$140,098,307	TAX7
12						
13	411.95	Accretion Expense	$8,785	0.00000%	$0	NODIST
14						
15		TOTAL O&M EXPENSE EXCL. INCOME TAXES	$1,417,326,024	16.783972%	$237,883,610	WEIGHTED AVERAGE
16						
17		NET INCOME BEFORE INCOME TAXES	$434,988,372	47.746213%	$207,690,475	WEIGHTED AVERAGE
18						
19	410	Provision for Deferred Income Taxes				
20		Municipal	($276,078)	-450.72048%	$1,244,342	TAX4
21		PA State	($128,966)	0.00000%	$0	NODIST
22		OH State	$0	100.00000%	$0	ALLDIST
23		Federal	($8,326,904)	-450.72010%	$37,531,029	TAX5
24			($8,731,948)	-444.06323%	$38,775,370	WEIGHTED AVERAGE
25						
26	411.4	Investment Tax Credit Adjustment	($2,970,795)	26.21699%	($778,853)	ITC
27						
28	409	Current Income Taxes				
29		Municipal	$3,711,966	14.77360%	$548,391	TAX1
30		PA State	$1,733,986	0.00000%	$0	NODIST
31		OH State	$9,897,252	14.77360%	$1,462,181	TAX2
32		Federal	$108,493,852	14.85624%	$16,118,112	TAX3
33			$123,837,055	14.63914%	$18,128,684	WEIGHTED AVERAGE
34						
35		TOTAL OPERATING EXPENSES	$1,529,460,336	19.22304%	$294,008,811	WEIGHTED AVERAGE
36						
37		NET OPERATING INCOME	$322,854,060	46.94544%	$151,565,273	WEIGHTED AVERAGE

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Summary of Jurisdictional Adjustments to Operating Income
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: Schedules C-3.1 - C-3.19

Witnesses Responsible:
T. Fernandez

Schedule Reference	Account Nos.	Title of Adjustment	Jurisdictional Amount
		Operating Revenue Adjustments	
		Retail Sales	
C-3.1	440-444	Reconciliation between E-4 and C-2 for rate schedule revenue	
		Distribution Revenues	$455,059
C-3.16		Distribution Revenue Adjustment for New Net Metering Rules	$0
		Other Operating Revenues	
C-3.15	451	Miscellaneous Service Revenue, A/C 451 Adjustment	$250,296
		Total Operating Revenue Adjustments	$705,355
		Operating Expense Adjustments	
C-3.5	555	Fuel Deferral (Credit)	$43,108,404
		Other Operating Expense Adjustments	
C-3.2		Labor Wage Annualization	$3,399,666
C-3.6		Pension & OPEB Adjustment	$6,179,000
C-3.11		Vehicle Lease Cost	$430,727
C-3.12	904	Uncollectible Expense Adjustment	$1,470,275
C-3.15	583	Distribution A/C 583 Adjustment	$980,523
C-3.17		Interest Expense on Customers' Deposits	$244,084
C-3.18		Short-term Disability Adjustment	$758,590
C-3.19		Rate Case Expense Adjustment	$447,000
		Total Other Operating Expense	$13,909,865
		Total Operating Expense Adjustments	$57,018,269

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Summary of Jurisdictional Adjustments to Operating Income
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: Schedules C-3.1 - C-3.19

Schedule C-3
Page 2 of 2
Witnesses Responsible:

T. Fernandez

Schedule Reference	Account Numbers	Title of Adjustment	Jurisdictional Amount
		Depreciation/Amortization Expense Adjustments	
C-3.4	403	Depreciation Expense Annualization	$2,619,413
C-3.5	407	Adjustment for Amortization of Regulatory Assets	$91,514,218
C-3.13	407	Amortization Associated with Deferred Tax Balance True-up	$3,631,022
		Total Depreciation/Amortization Expense Adjustments	$97,764,653
		Taxes Other Than Income Taxes Adjustments	
C-3.2	408	Payroll Tax Annualization	$256,682
C-3.3	408	Property Taxes	$10,569,259
C-3.9	408	Commercial Activities Tax Annualization	$41,016
C-3.10	408	kWh Sales Tax Adjustment	($1,497,168)
		Total Taxes Other Than Income Taxes Adjustments	$9,369,789
		Income Taxes Adjustments	
C-3.8	409	Federal, State, and Local Income Tax Adjustment	($58,972,200)
		Total Income Taxes Adjustments	($58,972,200)
		TOTAL EXPENSE ADJUSTMENTS	$105,180,511
		NET OPERATING INCOME ADJUSTMENT	($104,475,156)

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Revenue Adjustment
For the Twelve Months Ended February 29, 2008

Schedule C-3.1
Page 1 of 1
Witness Responsible:

G. Hussing

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: Schedules E-4 & C-2

Purpose and Description		Total Adjustment	Allocation Factor	Jurisdictional Amount
To adjust revenues				
Reconciliation between E-4 and C-2 for rate schedule revenue				
Schedule E-4 Total Current Revenues	$446,279,439			
Less: Schedule E-4 Other Misc. Current Revenues	$22,597,157			
Schedule E-4 Distribution Revenues	$423,682,282			
Schedule C-2 Unadjusted Jurisdictional Distribution Revenues	$423,227,223			
Difference	$455,059	$455,059	100.00000%	$455,059

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Adjustment for Payroll and Payroll Tax Annualization
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: WPC-3.2a - WPC-3.2m

Schedule C-3.2
Page 1 of 1
Witness Responsible:

J. Kalata

Purpose and Description	Total Adjustment	Allocation Factor*	Jurisdictional Amount
To adjust test year payroll expenses to reflect annualized staffing levels and wages as of the end of the test year.			
Payroll Expense Adjustment (WPC-3.2i, Column K, Row 23)	$3,399,666	100.00000%	$3,399,666
To adjust test year Payroll Tax to reflect annualized staffing levels and wages as of the end of the test year.			
Payroll Tax Adjustment (WPC-3.2i, Column K, Row 26)	$256,682	100.00000%	$256,682
Total Payroll and Payroll Tax Adjustment	$3,656,348		$3,656,348

* Amounts in "Total Adjustment" column have already been jurisdictionalized. Please see WPC-3.2i.

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Property Tax Annualization
For the Twelve Months Ended February 29, 2008

Witness Responsible:

G. Young

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: WPC-3.3a-t

Purpose and Description	Total Company Adjustment	Allocation Factor	Jurisdictional Amount
To annualize property tax to end of test year gross plant balances.	$10,569,259	100.0000%	$10,569,259

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Depreciation Expense Adjustment
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: WPC-3.4

Schedule C-3.4

Witness Responsible:

P. Chatman

Purpose and Description	Total Adjustment	Allocation Factor	Jurisdictional Amount
To adjust test year depreciation expense to reflect annualized amounts based on the proposed depreciation accrual rates in this case and balances as of February 29, 2008			
Depreciation Expense	$2,619,413	100.00000%	$2,619,413

The Cleveland Electric Illuminating Company
Case No. 07-551-EL-AIR
Adjustment for Amortization of Regulator Assets
For the Twelve Months Ended February 29, 2008

Witness Responsible:

H. Wagner

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: WPC-3.5a-c

Purpose and Description	Total C-3 Adjustment	Allocation Factor	Adj. Jurisdictional Amount
To eliminate the test year impact of the regulatory asset deferrals and recognizze the annual amortization of those regulatory assets:			
O & M Adjustment (Acct. 555)			
Fuel Deferral	$43,108,404	100.00000%	$43,108,404
Total O&M Adjustment			**$43,108,404**
Amortization Expense Adjustment (Acct. 407)			
Fuel Deferral	$9,970,294	100.00000%	$9,970,294
Distribution Deferral	$73,146,976	100.00000%	$73,146,976
Transition Tax Deferral	$2,538,938	100.00000%	$2,538,938
Muni Tax Rider	$436,357	100.00000%	$436,357
Ohio Line Extension	$3,831,046	100.00000%	$3,831,046
DSM Deferral	$1,590,607	100.00000%	$1,590,607
Total Amortization Expense Adjustment			**$91,514,218**
Total Adjusted Jurisdictional Amount			**$134,622,622**

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Adjustment for Pension and OPEB Expense
For the Twelve Months Ended February 29, 2008

Witness Responsible:

J. Kalata

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: WPC-3.6a - WPC-3.6d

Purpose and Description	Total Adjustment	Allocation Factor*	Jurisdictional Amount
To adjust test year pension expense to reflect the estimated service cost during the test year.			
Pension Expense Adjustment (WPC-3.6a, Row 11, Column E)	$4,127,000	100.000%	$4,127,000
To adjust test year OPEB expense to reflect the estimated service cost during the test period.			
OPEB Expense Adjustment (WPC-3.6a, Row 22, Column E)	$2,052,000	100.000%	$2,052,000
Total Pension and OPEB Adjustment	$6,179,000		$6,179,000

* Amounts in "Total Adjustment" column have already been juridictionalized. Please see WPC-3.6a.

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Not Used
For the Twelve Months Ended February 29, 2008

Witness Responsible:

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).:

Purpose and Description	Total Company Adjustment	Allocation Factor	Jurisdictional Amount
Not Used	$0	100.0000%	$0

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Federal, State & Local Income Tax Adjustment
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: WPC-3.8a-d

Schedule C-3.8
Page 1 of 1
Witness Responsible:

G. Young

Purpose and Description	Total Company Adjustment	Allocation Factor	Jurisdictional Amount
To reflect Federal, State and Local income taxes on adjusted jurisdictional net income before income tax, and to annualize the Ohio State income tax rate.			
Deferred Income Taxes			
Federal	$ (44,672,194)		
State - OH	$ -		
State - PA	$ -		
Municipal (Local)	$ (1,481,107)		
	$ (46,153,301)		
Current Income Taxes			
Federal	$ (11,281,307)		
State - OH	$ (1,023,402)		
State - PA	$ -		
Municipal (Local)	$ (383,827)		
	$ (12,688,536)		
To Annualize Ohio State Income Tax Rate	$ (130,363)		
Total Adjustment	$ (58,972,200)	100.0000%	($58,972,200)

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Commercial Activities Tax Annualization
For the Twelve Months Ended February 29, 2008

Schedule C-3.9
Page 1 of 1
Witness Responsible:

G. Young

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: Schedule C-2 and WPB-7.1f, WPC-3.9

	Purpose and Description			Total Adjustment	Allocation Factor	Jurisdictional Amount
	To annualize the jurisdictional Commercial Activities Tax for the tax rate that will be in effect at the end of the test year (Feb. 2008) and to reflec the adjustments made to test year jurisdictional operating revenues					
	Total Adjusted Jurisdictional Electric Operating Revenues (C-2)	$	446,279,439			
	Comm. Activities Tax Rate @ Feb. '08		0.1560%			
	Total Comm. Activities Tax	$	696,196			
	Test Year Jurisdictional Comm. Activities Tax (WPB-7.1f)	$	672,176			
	CAT adjustment due to Revenue	$	24,020			
	CAT adjustment to annualize expense (WPC-3.9)	$	16,996			
A/C 408	Total Adjustment	$	41,016	$ 41,016	100.00000%	$41,016

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
kWh Sales Tax Adjustment
For the Twelve Months Ended February 29, 2008

Witness Responsible: G. Young

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: WPE-4 And WPB-7.1f

Purpose and Description		Total Company Amount	Allocation Factor	Jurisdictional Amount
To adjust test year kWh sales tax expense equal to rate schedule revenue, thereby removing any effect on revenue requirements due to a mismatch.				
Reconciliation between State kWh Tax Revenue and C-2 State kWh Tax Expense				
WPE-4.1 State kWh Tax Revenues	$67,800,703			
Schedule C-2 Unadjusted Jurisdictional State kWh Tax Expense	$69,297,871 (WPB-7.1f)			
Difference	($1,497,168)	($1,497,168)	100.00000%	($1,497,168)

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Vehicle Lease Costs
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: WPC-3.11a-d

Witness Responsible:

K. Burgess

Purpose and Description	Total Company O&M Lease Costs	Allocation Factor	Jurisdictional Amount
To adjust test year vehicle lease costs to reflect an annualized increase.	$452,682	95.15%	$430,727

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Uncollectible Expense Adjustment
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: WPC-3.12

Schedule C-3.12

Witness Responsible:

K. Burgess

Purpose and Description	Total Adjustment	Allocation Factor	Jurisdictional Amount
To adjust test year uncollectible expense to reflect current estimates.			
Adjustment to FERC Account 904 - Uncollectible Accounts	$1,470,275	100.000%	$1,470,275

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Amortization associated with Deferred Tax Balance True-up
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: WPC-3.13a-b

Schedule C-3.13
Page 1 of 1
Witness Responsible:

G. Young

Purpose and Description	Total Adjustment	Allocation Factor	Jurisdictional Amount
To adjust amortization of Account 407 to reflect current estimate of FAS 109			
Adjustment to FERC Account 407 - Regulatory Debits/Credits	$3,631,022	100.00000%	$3,631,022

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Not Used
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).:

Schedule C-3.14

Witness Responsible:

Purpose and Description	Total Company Adjustment	Allocation Factor	Jurisdictional Amount
Not Used	$0	100.0000%	$0

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Miscellaneous Service Revenue (A/C 451) & Distribution O&M Expense Adjustments (A/C 583)
For the Twelve Months Ended February 29, 2008

Witness Responsible:

K. Burgess

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: WPC-3.15a-c

Purpose and Description		Total Adjustment	Allocation Factor	Jurisdictional Amount
To correct by removing the erroneous posting of test year revenues to the FERC 583 account and apply the Operating Revenue portion of those revenues to the proper FERC 451 account:				
Distribution Operating & Maintenance Expenses:				
FERC 583 - Overhead Line Expenses	WPC-3.15c	$980,523	100.00000%	$980,523
Operating Revenues:				
FERC 451 - Miscellaneous Service Revenue	WPC-3.15c	$250,296	100.00000%	$250,296

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Distribution Revenue Adjustment for New Net Metering Rules
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).:

Schedule C-3.16
Page 1 of 1
Witness Responsible:

S. Ouellette

Purpose and Description	Total Adjustment	Allocation Factor	Jurisdictional Amount
To adjust revenues			
Adjustment	$0	100.00000%	$0

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Interest on Customers' Deposits
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: WPB-5.1a

Witness Responsible:

T. Fernandez

Purpose and Description	Total Adjustment	Allocation Factor	Jurisdictional Amount
To be consistent with the treatment of customers' deposits as an offset to the Company's working capital allowances, the interest expense associated with these deposits is added to operating expenses.			
Interest Expense on Customers' Deposits	$244,084	100.00000%	$244,084

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Short-term Disability Expense Adjustment
For the Twelve Months Ended February 29, 2008

Witness Responsible:

J. Kalata

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: WPC-3.18a-b

Purpose and Description	Total Adjustment	Allocation Factor*	Jurisdictional Amount
To adjust test year expense to reflect current estimates.			
Adjustment for Short-term Disability Costs	$758,590	100.000%	$758,590

* Amounts in "Total Adjustment" column have already been jurisdictionalized. Please see WPC-3.18a.

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Rate Case Expense Adjustment
For the Twelve Months Ended February 29, 2008

Witness Responsible:

S. Ouellette

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: Schedule C-8 & WPC-8

Purpose and Description	Total Adjustment	Allocation Factor	Jurisdictional Amount
To adjust test year expense to reflect estimates of incremental costs associated with filing Case No. 07-551-EL-AIR. (Not in budget)			
Adjustment to O&M Expense	$447,000	100.000%	$447,000

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Adjusted Jurisdictional Income Taxes
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No.(s).: Schedule C-4.1 & WPC-4a-f

Schedule C-4
Page 1 of 5
Witness Responsible:

G. Young

Line No.	Description	At Current Rates: Unadjusted (1)	At Current Rates: Schedule C-3 Adjustments (2)	At Current Rates: Adjusted (3)	At Proposed Rates: Proforma Adjustments (4)	At Proposed Rates: Proforma (5)
1	Operating Income Before Income Tax	207,690,475	(163,447,356)	44,243,119	105,871,222	150,114,340
2	Reconciling Items:					
3	Interest Expense	(51,383,927)		(51,383,927)		(51,383,927)
4	Tax Accelerated Depreciation	(65,625,596)	(8,680,393)	(74,305,989)		(74,305,989)
5	Book Depreciation	65,509,241	2,619,413	68,128,654		68,128,654
6	Excess of Tax Over Book Depr.	(116,355)	(6,060,980)	(6,177,335)		(6,177,335)
7	Other Reconciling Items (Specify & List):					
8	Above Market Leases	-		-		-
9	Accretion Expense	-		-		-
10	Accrued Vacation	299,783		299,783		299,783
11	*AFUDC - Deductions*	-		-		-
12	All Other Amortizations A/C 407.3 (incl FAS 109)	-		-		-
13	Bad Debts - Provision	-		-		-
14	BM Lease Payment	-		-		-
15	Contribution in Aid & Customer Advances	10,517,541		10,517,541		10,517,541
16	Cost of Removal	(8,025,622)		(8,025,622)		(8,025,622)
17	*CTC Regulatory Asset Amortization*	-		-		-
18	Decommissioning Trust Income	-		-		-
19	Deferred Compensation	-		-		-
20	Deferred Gain on Sale	-		-		-
21	Demand Side Management	(85,979)	1,590,607	1,504,628		1,504,628
22	DOE & Decontamination	-		-		-
23	Dumpsite Cleanup	-		-		-
24	EDCP Interest	-		-		-
25	Energy Management Program	-		-		-
26	ESOP Compensation Expense	(3,143,666)		(3,143,666)		(3,143,666)
27	Expense Accruals - FAS 112	-		-		-
28	FAS 106 Post Retirement Benefits	252,599		252,599		252,599
29	FASB 109 Adjustment (Netted)	1,558,022	3,631,022	5,189,044		5,189,044
30	Gain/Loss - Early Redemption of Debt	69,476		69,476		69,476
31	Incentive Compensation	673,173		673,173	-	673,173
32	Injuries & Damages	-		-		-
33	Like Kind Exchange - Scrap Sale	(150,000)		(150,000)		(150,000)
34	MACRS/ACRS Retired Property	(2,747,674)		(2,747,674)		(2,747,674)
35	MISC Transm Deferral	-		-		-
36	Municipal Distribution Tax Deferral	(436,358)		(436,358)		(436,358)
37	Ohio Line Ext Deferred Cap Costs	-	1,882,562	1,882,562		1,882,562
38	Pensions	2,232,879		2,232,879		2,232,879
39	Post Ret Ben Capitalized	-		-		-
40	Post Ret. Deferral	1,483,450		1,483,450		1,483,450
41	Post Ret Benefit Payment	-		-		-
42	RCP - Fuel Deferral	(47,280,988)	53,078,697	5,797,709		5,797,709
43	RCP - OM Deferral	(65,357,525)	73,146,975	7,789,450		7,789,450
44	Restricted Stock Units	65,661		65,661		65,661
45	S/L Expenses - Bruce Mansfield	-		-		-
46	Shopping Credit Incentive Deferral	-		-		-
47	Stock Option Grants	2,982		2,982		2,982
48	*Tax Interest Capitalized*	2,635,152		2,635,152		2,635,152
49	Tax Law Changes SB 3 Deferral	(724,823)	2,538,939	1,814,116		1,814,116
50	Meal Allowance (Permanent)	316,436		316,436		316,436
51	Medicare Presc. Drug Subsidy (Permanent)	(396,659)		(396,659)		(396,659)
52	Manufacturing Deduction (Permanent)	-		-		-
53	Legislative Activties (Permanent)	114,269		114,269		114,269
54	Total Other Reconciling Items	(108,127,871)	135,868,802	27,740,931	-	27,740,931
55	Total Reconciling Items	(159,628,154)	129,807,822	(29,820,332)	-	(29,820,332)
56	Taxable Income	48,062,321	(33,639,534)	14,422,787	105,871,222	120,294,008

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Adjusted Jurisdictional Income Taxes
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No.(s).: Schedule C-4.1 & WPC-4a-f

Witness Responsible:

G. Young

			At Current Rates			At Proposed Rates	
Line No.	Description		Unadjusted (1)	Schedule C-3 Adjustments (2)	Adjusted (3)	Proforma Adjustments (4)	Proforma (5)
1	Operating Income Before F.I.T. and State & Local Income Tax		207,690,475	(163,447,356)	44,243,119	105,871,222	150,114,340
2	Reconciling Items:		(159,628,154)	129,807,822	(29,820,332)	-	(29,820,332)
3	Federal Taxable Income before State & Local Income Tax to page 3		48,062,321	(33,639,534)	14,422,787	105,871,222	120,294,008
4	Ohio State Taxable Income		48,062,321	(33,639,534)	14,422,787	105,871,222	120,294,008
5	Total Ohio Current Income Tax Expense	3.04226%	(1,462,181)	1,223,960 1.6517%	(238,221)	(1,748,675)	(1,986,896)
6	Municipal Taxable Income		48,062,321	(33,639,534)	14,422,787	105,871,222	120,294,008
7	Current Municipal Income Tax	1.141%	(548,391)	383,827	(164,564)	(1,207,991)	(1,372,555)
8	PA Taxable Income		-	-	-	-	-
9	Current PA State Income Tax		-	-	-	-	-
10	Total State and Local Income Tax Expense		(2,010,572)	1,607,787	(402,785)	(2,956,666)	(3,359,451)

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Adjusted Jurisdictional Income Taxes
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No.(s).: Schedule C-4.1 & WPC-4a-f

Schedule C-4
Page 3 of 5
Witness Responsible:

G. Young

Line No.	Description		At Current Rates: Unadjusted (1)	At Current Rates: Schedule C-3 Adjustments (2)	At Current Rates: Adjusted (3)	At Proposed Rates: Proforma Adjustments (4)	At Proposed Rates: Proforma (5)
1	Federal Taxable Income before State & Local Income Tax deductions		48,062,321	(33,639,534)	14,422,787	105,871,222	120,294,008
2	State and Local Income Tax Deductible		(2,010,572)	1,607,787	(402,785)	(2,956,666)	(3,359,451)
3	Federal Taxable Income		46,051,749	(32,031,747)	14,020,001	102,914,556	116,934,558
4	Federal Income Tax Liability @ 35%		(16,118,112)	11,211,112	(4,907,001)	(36,020,095)	(40,927,095)
5	Federal Income Taxes - Current		(16,118,112)	11,211,112	(4,907,001)	(36,020,095)	(40,927,095)
6	Deferred Income Taxes:						
7	Tax Accelerated Depreciation	34.4141%	(22,584,459)	(2,987,279)	(25,571,738)		(25,571,738)
8	Book Depreciation	34.4141%	22,544,416	901,447	23,445,863		23,445,863
9	Excess of Tax Over Book Depr.		(40,043)	(2,085,831)	(2,125,874)		(2,125,874)
10	Other Deferred Income Tax						
11	Above Market Leases	34.4141%	-		-		-
12	Accretion Expense		-		-		-
13	Accrued Vacation		103,168		103,168		103,168
14	AFUDC - Deductions		-		-		-
15	All Other Amortizations A/C 407.3 (Incl FAS 109)		-		-		-
16	Bad Debts - Provision		-		-		-
17	BM Lease Payment		-		-		-
18	Contribution in Aid & Customer Advances		3,619,517		3,619,517		3,619,517
19	Cost of Removal		(2,761,946)		(2,761,946)		(2,761,946)
20	CTC Regulatory Asset Amortization		-		-		-
21	Decommissioning Trust Income		-		-		-
22	Deferred Compensation		-		-		-
23	Deferred Gain on Sale		-		-		-
24	Demand Side Management		(29,589)	547,393	517,804		517,804
25	DOE & Decontamination		-		-		-
26	Dumpsite Cleanup		-		-		-
27	EDCP Interest		-		-		-
28	Energy Management Program		-		-		-
29	ESOP Compensation Expense		(1,081,864)		(1,081,864)		(1,081,864)
30	Expense Accruals - FAS 112		-		-		-
31	FAS 106 Post Retirement Benefits		86,930		86,930		86,930
32	FASB 109 Adjustment (Netted)		536,179	1,249,584	1,785,763		1,785,763
33	Gain/Loss - Early Redemption of Debt		23,910		23,910		23,910
34	Incentive Compensation		231,667		231,667		231,667
35	Injuries & Damages		-		-		-
36	Like Kind Exchange - Scrap Sale		(51,621)		(51,621)		(51,621)
37	MACRS/ACRS Retired Property		(945,587)		(945,587)		(945,587)
38	MISC Transm Deferral		-		-		-
39	Municipal Distribution Tax Deferral		(150,169)		(150,169)		(150,169)
40	Ohio Line Ext Deferred Cap Costs		-	647,867	647,867		647,867
41	Pensions		768,425		768,425		768,425
42	Post Ret Ben Capitalized		-		-		-
43	Post Ret. Deferral		510,516		510,516		510,516
44	Post Ret Benefit Payment		-		-		-
45	RCP - Fuel Deferral		(16,271,326)	18,266,556	1,995,229		1,995,229
46	RCP - OM Deferral		(22,492,204)	25,172,873	2,680,669		2,680,669
47	Restricted Stock Units		22,597		22,597		22,597
48	S/L Expenses - Bruce Mansfield		-		-		-
49	Shopping Credit Incentive Deferral		-		-		-
50	Stock Option Grants		1,026		1,026		1,026
51	Tax Interest Capitalized		906,864		906,864		906,864
52	Tax Law Changes SB 3 Deferral		(249,441)	873,753	624,312		624,312
53	Investment Tax Credit		-		-		-
54	Total Federal Income Tax Deferred		(37,262,993)	44,672,194	7,409,201	-	7,409,201
55	Federal ITC		(268,035)		(268,035)	-	(268,035)
56	Total Federal Income Tax		(53,649,141)	55,883,306	2,234,165	(36,020,095)	(33,785,930)

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Adjusted Jurisdictional Income Taxes
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No.(s).: Schedule C-4.1 & WPC-4a-f

Schedule C-4
Page 4 of 5
Witness Responsible:

G. Young

Line No.	Description		At Current Rates: Unadjusted (1)	At Current Rates: Schedule C-3 Adjustments (2)	At Current Rates: Adjusted (3)	At Proposed Rates: Proforma Adjustments (4)	At Proposed Rates: Proforma (5)
	Municipal Deferred Taxes						
1	Tax Accelerated Depreciation	1.141%	(748,788)	(99,043)	(847,831)		(847,831)
2	Book Depreciation	1.141%	747,460	29,887	777,348		777,348
3	Excess of Tax Over Book Depr.		(1,328)	(69,156)	(70,483)		(70,483)
4	Other Municipal Deferred Tax						
5	Above Market Leases	1.141%	-		-		-
6	Accretion Expense		-		-		-
7	Accrued Vacation		3,421		3,421		3,421
8	AFUDC - Deductions		-		-		-
9	All Other Amortizations A/C 407.3 (Incl FAS 109)		-		-		-
10	Bad Debts - Provision		-		-		-
11	BM Lease Payment		-		-		-
12	Contribution in Aid & Customer Advances		120,005		120,005		120,005
13	Cost of Removal		(91,572)		(91,572)		(91,572)
14	CTC Regulatory Asset Amortization		-		-		-
15	Decommissioning Trust Income		-		-		-
16	Deferred Compensation		-		-		-
17	Deferred Gain on Sale		-		-		-
18	Demand Side Management		(981)	18,149	17,168		17,168
19	DOE & Decontamination		-		-		-
20	Dumpsite Cleanup		-		-		-
21	EDCP Interest		-		-		-
22	Energy Management Program		-		-		-
23	ESOP Compensation Expense		(35,869)		(35,869)		(35,869)
24	Expense Accruals - FAS 112		-		-		-
25	FAS 106 Post Retirement Benefits		2,882		2,882		2,882
26	FASB 109 Adjustment (Netted)		17,777	41,430	59,207		59,207
27	Gain/Loss - Early Redemption of Debt		793		793		793
28	Incentive Compensation		7,681		7,681		7,681
29	Injuries & Damages		-		-		-
30	Like Kind Exchange - Scrap Sale		(1,712)		(1,712)		(1,712)
31	MACRS/ACRS Retired Property		(31,351)		(31,351)		(31,351)
32	MISC Transm Deferral		-		-		-
33	Municipal Distribution Tax Deferral		(4,979)		(4,979)		(4,979)
34	Ohio Line Ext Deferred Cap Costs		-	21,480	21,480		21,480
35	Pensions		25,477		25,477		25,477
36	Post Ret Ben Capitalized		-		-		-
37	Post Ret. Deferral		16,926		16,926		16,926
38	Post Ret Benefit Payment		-		-		-
39	RCP - Fuel Deferral		(539,476)	605,628	66,152		66,152
40	RCP - OM Deferral		(745,729)	834,607	88,878		88,878
41	Restricted Stock Units		749		749		749
42	S/L Expenses - Bruce Mansfield		-		-		-
43	Shopping Credit Incentive Deferral		-		-		-
44	Stock Option Grants		34		34		34
45	Tax Interest Capitalized		30,067		30,067		30,067
46	Tax Law Changes SB 3 Deferral		(8,270)	28,969	20,699		20,699
47	Investment Tax Credit		-		-		-
48	Total Municipal Deferred Taxes		(1,235,455)	1,481,107	245,652	-	245,652
49	Municipal ITC		(8,887)	-	(8,887)	-	(8,887)
50	Total Municipal Current & Deferred Income Tax		(1,792,733)	1,864,934	72,201	(1,207,991)	(1,135,789)

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Adjusted Jurisdictional Income Taxes
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No.(s).: Schedule C-4.1 & WPC-4a-f

Schedule C-4
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Witness Responsible:

G. Young

Line No.	Description	At Current Rates Unadjusted (1)	Schedule C-3 Adjustments (2)	Adjusted (3)	At Proposed Rates Proforma Adjustments (4)	Proforma (5)
	PA Deferred Tax					
1	Tax Accelerated Depreciation	-	-	-	-	-
2	Book Depreciation	-	-	-	-	-
3	Excess of Tax Over Book Depr.	-	-	-	-	-
4	Other PA Deferred Tax					
5	Above Market Leases	-	-	-	-	-
6	Accretion Expense	-	-	-	-	-
7	Accrued Vacation	-	-	-	-	-
8	AFUDC - Deductions	-	-	-	-	-
9	All Other Amortizations A/C 407.3 (Incl FAS 109)	-	-	-	-	-
10	Bad Debts - Provision	-	-	-	-	-
11	BM Lease Payment	-	-	-	-	-
12	Contribution in Aid & Customer Advances	-	-	-	-	-
13	Cost of Removal	-	-	-	-	-
14	CTC Regulatory Asset Amortization	-	-	-	-	-
15	Decommissioning Trust Income	-	-	-	-	-
16	Deferred Compensation	-	-	-	-	-
17	Deferred Gain on Sale	-	-	-	-	-
18	Demand Side Management	-	-	-	-	-
19	DOE & Decontamination	-	-	-	-	-
20	Dumpsite Cleanup	-	-	-	-	-
21	EDCP Interest	-	-	-	-	-
22	Energy Management Program	-	-	-	-	-
23	ESOP Compensation Expense	-	-	-	-	-
24	Expense Accruals - FAS 112	-	-	-	-	-
25	FAS 106 Post Retirement Benefits	-	-	-	-	-
26	FASB 109 Adjustment (Netted)	-	-	-	-	-
27	Gain/Loss - Early Redemption of Debt	-	-	-	-	-
28	Incentive Compensation	-	-	-	-	-
29	Injuries & Damages	-	-	-	-	-
30	Like Kind Exchange - Scrap Sale	-	-	-	-	-
31	MACRS/ACRS Retired Property	-	-	-	-	-
32	MISC Transm Deferral	-	-	-	-	-
33	Municipal Distribution Tax Deferral	-	-	-	-	-
34	Ohio Line Ext Deferred Cap Costs	-	-	-	-	-
35	Pensions	-	-	-	-	-
36	Post Ret Ben Capitalized	-	-	-	-	-
37	Post Ret. Deferral	-	-	-	-	-
38	Post Ret Benefit Payment	-	-	-	-	-
39	RCP - Fuel Deferral	-	-	-	-	-
40	RCP - OM Deferral	-	-	-	-	-
41	Restricted Stock Units	-	-	-	-	-
42	S/L Expenses - Bruce Mansfield	-	-	-	-	-
43	Shopping Credit Incentive Deferral	-	-	-	-	-
44	Stock Option Grants	-	-	-	-	-
45	Tax Interest Capitalized	-	-	-	-	-
46	Tax Law Changes SB 3 Deferral	-	-	-	-	-
47	Investment Tax Credit	-	-	-	-	-
48	Total PA State Deferred	-	-	-	-	-
49	PA ITC	-	-	-	-	-
50	Total PA Current and Deferred Income Tax	-	-	-	-	-

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Development of Jurisdictional Income Taxes before Adjustments
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
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Work Papers Reference No.(s).: Schedule C-2.1, WPC-4.1a-e, WPB-7.1j, WPB-7.11

Schedule C-4.1
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Witness Responsible:

G. Young

Line No.	Account Title	Total Utility (1)	Allocation % (2)	Jurisdiction (3)	Allocation Code/ Explanation (4)
1	Operating Income Before Income Tax	434,988,372		207,690,475	C-2.1
2	Reconciling Items:				
3	Interest Expense	(127,125,704)		(51,383,927)	WPC-4.1a (Juris. Rate Base x Cost)
4	Tax Accelerated Depreciation	(72,556,922)	90.4471%	(65,625,596)	TAX8 (WPB-7.11)
5	Book Depreciation	74,154,416	88.3417%	65,509,241	BKDEP (WPB-7.1j)
6	Excess of Tax Over Book Depr.	1,597,494		(116,355)	
7	Other Reconciling Items (Specify & List):				
8	Above Market Leases	(60,166,666)	0.0000%	-	NODIST
9	Accretion Expense	8,746	0.0000%	-	NODIST
10	Accrued Vacation	341,054	87.8990%	299,783	PAYROLL
11	AFUDC - Deductions	-	90.7860%	-	PLT1
12	All Other Amortizations A/C 407.3 (Incl FAS 109)	-	0.0000%	-	NODIST
13	Bad Debts - Provision	-	100.0000%	-	ALLDIST
14	BM Lease Payment	(56,170,978)	0.0000%	-	NODIST
15	Contribution in Aid & Customer Advances	10,517,541	100.0000%	10,517,541	ALLDIST
16	Cost of Removal	(8,025,622)	100.0000%	(8,025,622)	ALLDIST
17	CTC Regulatory Asset Amortization	136,348,548	0.0000%	-	NODIST
18	Decommissioning Trust Income	-	0.0000%	-	NODIST
19	Deferred Compensation	-	87.8990%	-	PAYROLL
20	Deferred Gain on Sale	103,487,426	0.0000%	-	NODIST
21	Demand Side Management	(85,979)	100.0000%	(85,979)	ALLDIST
22	DOE & Decontamination	(1,071,328)	0.0000%	-	NODIST
23	Dumpsite Cleanup	-	90.7860%	-	PLT1
24	EDCP Interest	-	87.8990%	-	PAYROLL
25	Energy Management Program	-	100.0000%	-	ALLDIST
26	ESOP Compensation Expense	(3,576,454)	87.8990%	(3,143,666)	PAYROLL
27	Expense Accruals - FAS 112	-	87.8990%	-	PAYROLL
28	FAS 106 Post Retirement Benefits	287,374	87.8990%	252,599	PAYROLL
29	FASB 109 Adjustment (Netted)	1,558,022	100.0000%	1,558,022	ALLDIST
30	Gain/Loss - Early Redemption of Debt	69,476	100.0000%	69,476	ALLDIST
31	Incentive Compensation	765,849	87.8990%	673,173	PAYROLL
32	Injuries & Damages	-	87.8990%	-	PAYROLL
33	Like Kind Exchange - Scrap Sale	(150,000)	100.0000%	(150,000)	ALLDIST
34	MACRS/ACRS Retired Property	(3,026,540)	90.7860%	(2,747,674)	PLT1
35	MISC Transm Deferral	(22,373,092)	0.0000%	-	NODIST
36	Municipal Distribution Tax Deferral	(436,358)	100.0000%	(436,358)	ALLDIST
37	Ohio Line Ext Deferred Cap Costs	-	100.0000%	-	ALLDIST
38	Pensions	2,540,279	87.8990%	2,232,879	PAYROLL
39	Post Ret Ben Capitalized	-	87.8990%	-	PAYROLL
40	Post Ret. Deferral	1,687,676	87.8990%	1,483,450	PAYROLL
41	Post Ret Benefit Payment	-	87.8990%	-	PAYROLL
42	RCP - Fuel Deferral	(47,280,988)	100.0000%	(47,280,988)	ALLDIST
43	RCP - OM Deferral	(65,357,525)	100.0000%	(65,357,525)	ALLDIST
44	Restricted Stock Units	74,701	87.8990%	65,661	PAYROLL
45	S/L Expenses - Bruce Mansfield	59,605,467	0.0000%	-	NODIST
46	Shopping Credit Incentive Deferral	(26,182,298)	0.0000%	-	NODIST
47	Stock Option Grants	3,392	87.8990%	2,982	PAYROLL
48	Tax Interest Capitalized	2,902,598	90.7860%	2,635,152	PLT1
49	Tax Law Changes SB 3 Deferral	(724,823)	100.0000%	(724,823)	ALLDIST
50	Meal Allowance (Permanent)	360,000	87.8990%	316,436	PAYROLL
51	Medicare Presc. Drug Subsidy (Permanent)	(451,267)	87.8990%	(396,659)	PAYROLL
52	Manufacturing Deduction (Permanent)	(9,742,755)	0.0000%	-	NODIST
53	Legislative Activties (Permanent)	130,000	87.8990%	114,269	PAYROLL
54	Total Other Reconciling Items	15,865,476		(108,127,871)	
55	Total Reconciling Items	(109,662,734)		(159,628,154)	
56	Taxable Income	325,325,638		48,062,321	

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Development of Jurisdictional Income Taxes before Adjustments
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No.(s).: Schedule C-2.1, WPC-4.1a-e, WPB-7.1j, WPB-7.1l

Schedule C-4.1

Witness Responsible:

G. Young

Line No.	Account Title		Total Utility (1)	Allocation % (2)	Jurisdiction (3)	Allocation Code/ Explanation (4)
1	Operating Income Before F.I.T. and State & Local Income Tax		434,988,372		207,690,475	
2	Reconciling Items:		(109,662,734)		(159,628,154)	
3	Federal Taxable Income before State & Local Income Tax to page 3		325,325,638		48,062,321	
4	Ohio State Taxable Income		325,325,638		48,062,321	
5	Total Ohio Current Income Tax Expense	3.04226%	(9,897,252)		(1,462,181)	
6	Municipal Taxable Income		325,325,638		48,062,321	
7	Current Municipal Income Tax	1.141%	(3,711,966)		(548,391)	
8	PA Taxable Income		325,325,638	0.00000%	-	
9	Current PA State Income Tax	0.533%	(1,733,986)	0.00000%	-	
10	Total State and Local Income Tax Expense		(15,343,203)		(2,010,572)	

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
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For the Twelve Months Ended February 29, 2008

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Schedule C-4.1

Witness Responsible:

G. Young

Line No.	Account Title		Total Utility (1)	Allocation % (2)	Jurisdiction (3)	Allocation Code/ Explanation (4)
1	Federal Taxable Income before State & Local Income Tax deductions		325,325,638		48,062,321	
2	State & Local Income Tax Deductible		(15,343,203)		(2,010,572)	
3	Federal Taxable Income		309,982,435		46,051,749	
4	Federal Income Tax Liability @ 35%		(108,493,852)		(16,118,112)	
5	Federal Income Taxes - Current		(108,493,852)		(16,118,112)	
6	Deferred Income Taxes:					
7	Tax Accelerated Depreciation	34.4141%	(24,969,812)	90.4471%	(22,584,459)	TAX8
8	Book Depreciation	34.4141%	25,519,575	88.3417%	22,544,416	BKDEP
9	Excess of Tax Over Book Depr.		549,763		(40,043)	
10	Other Deferred Income Tax					
11	Above Market Leases	34.4141%	(20,705,817)	0.0000%	-	NODIST
12	Accretion Expense		3,010	0.0000%	-	NODIST
13	Accrued Vacation		117,371	87.8990%	103,168	PAYROLL
14	AFUDC - Deductions		-	90.7860%		PLT1
15	All Other Amortizations A/C 407.3 (Incl FAS 109)		-	0.0000%		NODIST
16	Bad Debts - Provision		-	100.0000%		ALLDIST
17	BM Lease Payment		(19,330,737)	0.0000%	-	NODIST
18	Contribution in Aid & Customer Advances		3,619,517	100.00000%	3,619,517	ALLDIST
19	Cost of Removal		(2,761,946)	100.00000%	(2,761,946)	ALLDIST
20	CTC Regulatory Asset Amortization		46,923,126	0.0000%	-	NODIST
21	Decommissioning Trust Income		-	0.0000%		NODIST
22	Deferred Compensation		-	87.8990%		PAYROLL
23	Deferred Gain on Sale		35,614,266	0.0000%	-	NODIST
24	Demand Side Management		(29,589)	100.0000%	(29,589)	ALLDIST
25	DOE & Decontamination		(368,688)	0.0000%	-	NODIST
26	Dumpsite Cleanup		-	90.7860%		PLT1
27	EDCP Interest		-	87.8990%		PAYROLL
28	Energy Management Program		-	100.0000%		ALLDIST
29	ESOP Compensation Expense		(1,230,804)	87.8990%	(1,081,864)	PAYROLL
30	Expense Accruals - FAS 112		-	87.8990%		PAYROLL
31	FAS 106 Post Retirement Benefits		98,897	87.8990%	86,930	PAYROLL
32	FASB 109 Adjustment (Netted)		536,179	100.0000%	536,179	ALLDIST
33	Gain/Loss - Early Redemption of Debt		23,910	100.0000%	23,910	ALLDIST
34	Incentive Compensation		263,560	87.8990%	231,667	PAYROLL
35	Injuries & Damages		-	87.8990%		PAYROLL
36	Like Kind Exchange - Scrap Sale		(51,621)	100.0000%	(51,621)	ALLDIST
37	MACRS/ACRS Retired Property		(1,041,557)	90.7860%	(945,587)	PLT1
38	MISC Transm Deferral		(7,699,498)	0.0000%	-	NODIST
39	Municipal Distribution Tax Deferral		(150,169)	100.0000%	(150,169)	ALLDIST
40	Ohio Line Ext Deferred Cap Costs		-	100.0000%		ALLDIST
41	Pensions		874,214	87.8990%	768,426	PAYROLL
42	Post Ret Ben Capitalized		-	87.8990%		PAYROLL
43	Post Ret. Deferral		580,799	87.8990%	510,516	PAYROLL
44	Post Ret Benefit Payment		-	87.8990%		PAYROLL
45	RCP - Fuel Deferral		(16,271,326)	100.0000%	(16,271,326)	ALLDIST
46	RCP - OM Deferral		(22,492,204)	100.0000%	(22,492,204)	ALLDIST
47	Restricted Stock Units		25,708	87.8990%	22,597	PAYROLL
48	S/L Expenses - Bruce Mansfield		20,512,685	0.0000%	-	NODIST
49	Shopping Credit Incentive Deferral		(9,010,402)	0.0000%	-	NODIST
50	Stock Option Grants		1,167	87.8990%	1,026	PAYROLL
51	Tax Interest Capitalized		998,903	90.7860%	906,864	PLT1
52	Tax Law Changes SB 3 Deferral		(249,441)	100.0000%	(249,441)	ALLDIST
53	Investment Tax Credit		-	0.0000%	-	NODIST
54	Total Federal Income Tax Deferred		9,349,276		(37,262,993)	
55	Federal ITC		(1,022,372)	26.21699%	(268,035)	ITC
56	Total Federal Income Tax		(100,166,949)		(53,649,141)	

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Development of Jurisdictional Income Taxes before Adjustments
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
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Schedule C-4.1
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Witness Responsible:

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Line No.	Account Title		Total Utility (1)	Allocation % (2)	Jurisdiction (3)	Allocation Code/ Explanation (4)
	Municipal Deferred Taxes:					
1	Tax Accelerated Depreciation	1.141%	(827,874)	90.4471%	(748,788)	TAX8
2	Book Depreciation	1.141%	846,102	88.3417%	747,460	BKDEP
3	Excess of Tax Over Book Depr.		18,227		(1,328)	
4	Other Municipal Deferred Tax:					
5	Above Market Leases	1.141%	(686,502)	0.0000%	-	NODIST
6	Accretion Expense		100	0.0000%	-	NODIST
7	Accrued Vacation		3,891	87.8990%	3,421	PAYROLL
8	AFUDC - Deductions		-	90.7860%		PLT1
9	All Other Amortizations A/C 407.3 (Incl FAS 109)		-	0.0000%		NODIST
10	Bad Debts - Provision		-	100.0000%		ALLDIST
11	BM Lease Payment		(640,911)	0.0000%	-	NODIST
12	Contribution in Aid & Customer Advances		120,005	100.0000%	120,005	ALLDIST
13	Cost of Removal		(91,572)	100.0000%	(91,572)	ALLDIST
14	CTC Regulatory Asset Amortization		1,555,737	0.0000%	-	NODIST
15	Decommissioning Trust Income		-	0.0000%		NODIST
16	Deferred Compensation		-	87.8990%		PAYROLL
17	Deferred Gain on Sale		1,180,792	0.0000%	-	NODIST
18	Demand Side Management		(981)	100.0000%	(981)	ALLDIST
19	DOE & Decontamination		(12,224)	0.0000%	-	NODIST
20	Dumpsite Cleanup		-	90.7860%		PLT1
21	EDCP Interest		-	87.8990%		PAYROLL
22	Energy Management Program		-	100.0000%		ALLDIST
23	ESOP Compensation Expense		(40,807)	87.8990%	(35,869)	PAYROLL
24	Expense Accruals - FAS 112		-	87.8990%		PAYROLL
25	FAS 106 Post Retirement Benefits		3,279	87.8990%	2,882	PAYROLL
26	FASB 109 Adjustment (Netted)		17,777	100.0000%	17,777	ALLDIST
27	Gain/Loss - Early Redemption of Debt		793	100.0000%	793	ALLDIST
28	Incentive Compensation		8,738	87.8990%	7,681	PAYROLL
29	Injuries & Damages		-	87.8990%		PAYROLL
30	Like Kind Exchange - Scrap Sale		(1,712)	100.0000%	(1,712)	ALLDIST
31	MACRS/ACRS Retired Property		(34,533)	90.7860%	(31,351)	PLT1
32	MISC Transm Deferral		(255,277)	0.0000%	-	NODIST
33	Municipal Distribution Tax Deferral		(4,979)	100.0000%	(4,979)	ALLDIST
34	Ohio Line Ext Deferred Cap Costs		-	100.0000%		ALLDIST
35	Pensions		28,985	87.8990%	25,477	PAYROLL
36	Post Ret Ben Capitalized		-	87.8990%		PAYROLL
37	Post Ret. Deferral		19,256	87.8990%	16,926	PAYROLL
38	Post Ret Benefit Payment		-	87.8990%		PAYROLL
39	RCP - Fuel Deferral		(539,476)	100.0000%	(539,476)	ALLDIST
40	RCP - OM Deferral		(745,729)	100.0000%	(745,729)	ALLDIST
41	Restricted Stock Units		852	87.8990%	749	PAYROLL
42	S/L Expenses - Bruce Mansfield		680,098	0.0000%	-	NODIST
43	Shopping Credit Incentive Deferral		(298,740)	0.0000%	-	NODIST
44	Stock Option Grants		39	87.8990%	34	PAYROLL
45	Tax Interest Capitalized		33,119	90.7860%	30,067	PLT1
46	Tax Law Changes SB 3 Deferral		(8,270)	100.0000%	(8,270)	ALLDIST
47	Investment Tax Credit		-	0.0000%	-	NODIST
48	Total Municipal Deferred Taxes		309,975		(1,235,455)	
49	Municipal ITC		(33,897)	26.21699%	(8,887)	ITC
50	Total Municipal Current & Deferred Income Tax		(3,435,887)		(1,792,733)	

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Development of Jurisdictional Income Taxes before Adjustments
For the Twelve Months Ended February 29, 2008

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Schedule C-4.1
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Witness Responsible:

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Line No.	Account Title		Total Utility (1)	Allocation % (2)	Jurisdiction (3)	Allocation Code/ Explanation (4)
	PA Deferred Tax:					
1	Tax Accelerated Depreciation	0.533%	(386,728)	0.0000%	-	NODIST
2	Book Depreciation	0.533%	395,243	0.0000%	-	NODIST
3	Excess of Tax Over Book Depr.		8,515		-	
4	Other PA Deferred Tax:					
5	Above Market Leases	0.533%	(320,688)	0.0000%	-	NODIST
6	Accretion Expense		47	0.0000%	-	NODIST
7	Accrued Vacation		1,818	0.0000%	-	NODIST
8	AFUDC - Deductions		-	0.0000%	-	NODIST
9	All Other Amortizations A/C 407.3 (Incl FAS 109)		-	0.0000%	-	NODIST
10	Bad Debts - Provision		-	0.0000%	-	NODIST
11	BM Lease Payment		(299,391)	0.0000%	-	NODIST
12	Contribution in Aid & Customer Advances		56,058	0.0000%	-	NODIST
13	Cost of Removal		(42,777)	0.0000%	-	NODIST
14	CTC Regulatory Asset Amortization		726,736	0.0000%	-	NODIST
15	Decommissioning Trust Income		-	0.0000%	-	NODIST
16	Deferred Compensation		-	0.0000%	-	NODIST
17	Deferred Gain on Sale		551,588	0.0000%	-	NODIST
18	Demand Side Management		(458)	0.0000%	-	NODIST
19	DOE & Decontamination		(5,710)	0.0000%	-	NODIST
20	Dumpsite Cleanup		-	0.0000%	-	NODIST
21	EDCP Interest		-	0.0000%	-	NODIST
22	Energy Management Program		-	0.0000%	-	NODIST
23	ESOP Compensation Expense		(19,062)	0.0000%	-	NODIST
24	Expense Accruals - FAS 112		-	0.0000%	-	NODIST
25	FAS 106 Post Retirement Benefits		1,532	0.0000%	-	NODIST
26	FASB 109 Adjustment (Netted)		8,304	0.0000%	-	NODIST
27	Gain/Loss - Early Redemption of Debt		370	0.0000%	-	NODIST
28	Incentive Compensation		4,082	0.0000%	-	NODIST
29	Injuries & Damages		-	0.0000%	-	NODIST
30	Like Kind Exchange - Scrap Sale		(800)	0.0000%	-	NODIST
31	MACRS/ACRS Retired Property		(16,131)	0.0000%	-	NODIST
32	MISC Transm Deferral		(119,249)	0.0000%	-	NODIST
33	Municipal Distribution Tax Deferral		(2,326)	0.0000%	-	NODIST
34	Ohio Line Ext Deferred Cap Costs		-	0.0000%	-	NODIST
35	Pensions		13,540	0.0000%	-	NODIST
36	Post Ret Ben Capitalized		-	0.0000%	-	NODIST
37	Post Ret. Deferral		8,995	0.0000%	-	NODIST
38	Post Ret Benefit Payment		-	0.0000%	-	NODIST
39	RCP - Fuel Deferral		(252,008)	0.0000%	-	NODIST
40	RCP - OM Deferral		(348,356)	0.0000%	-	NODIST
41	Restricted Stock Units		398	0.0000%	-	NODIST
42	S/L Expenses - Bruce Mansfield		317,697	0.0000%	-	NODIST
43	Shopping Credit Incentive Deferral		(139,552)	0.0000%	-	NODIST
44	Stock Option Grants		18	0.0000%	-	NODIST
45	Tax Interest Capitalized		15,471	0.0000%	-	NODIST
46	Tax Law Changes SB 3 Deferral		(3,863)	0.0000%	-	NODIST
47	Investment Tax Credit		-	0.0000%	-	NODIST
48	Total PA State Deferred		144,800	0.0000%	-	NODIST
49	PA ITC		(15,834)	0.0000%	-	NODIST
50	Total PA Current and Deferred Income Tax		(1,605,020)	0.0000%	-	NODIST

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Social and Service Club Dues
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No.(s).: NONE

Schedule C-5

Witness Responsible:

K. Burgess

Line No.	Account No.	Social Organization/ Service Club	Total Utility	Allocation %	Jurisdiction
1	930.2	The Club	$ 9,000	97.68397%	$ 8,792
2	923	Firestone Country Club	$ 10,715	94.65229%	$ 10,142
3	923	Pepper Pike Club	$ 1,405	94.65229%	$ 1,330
4	923	Prestwick Country Club	$ 3,363	94.65229%	$ 3,183
		Union Club	$ 2,441	94.65229%	$ 2,311
5		Total greater than $1,000	$ 26,924	95.66569%	$ 25,757
6	923	Total less than $1,000	$ 2,816	94.65229%	$ 2,665
7		Total	$ 29,740	95.56974%	$ 28,423

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Charitable Contributions
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No.(s).: NONE

Schedule C-6

Witness Responsible:

K. Burgess

Line No.	Account No.	Charitable Organization	Total Utility	Allocation %	Jurisdiction

Costs not included in test year operating expenses.

NOTE: Charitable contributions are included in non-operating expenses, FERC 426, and do not affect Schedule C-2.1.

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
General Advertising Expense
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No.(s).: C-2.1, B-7, B-7.1

Schedule C-7
Page 1 of 2
Witness Responsible:

K. Burgess

Line No.	Account No.	Description of Expenses	Labor O-T-L	Total Utility	Allocation %	Jurisdiction By Labor/O-T-L	Total Jurisdiction
1		CUSTOMER SERVICE AND INFORMATIONAL EXPENSES					
2	907	Supervision					
3		Labor	$0		100.00000%	$0	
4		Other Than Labor	$0		100.00000%	$0	
5		Total Supervision		$0			$0
6	908	Customer Assistance					
7		Labor	$3,082		100.00000%	$3,082	
8		Other Than Labor	$2,490		100.00000%	$2,490	
9		Total Customer Assistance		$5,572			$5,572
10	909	Informational & Instructional Advertising					
11		Labor	$0		100.00000%	$0	
12		Other Than Labor	$86,952		100.00000%	$86,952	
13		Total Informational & Instructional Advertising		$86,952			$86,952
14	910	Misc. Customer Service & Informational					
15		Labor	$1,804,365		100.00000%	$1,804,365	
16		Other Than Labor	$1,467,304		100.00000%	$1,467,304	
17		Total Misc. Customer Service & Informational		$3,271,669			$3,271,669

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
General Advertising Expense
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No.(s).: C-2.1, B-7, B-7.1

Schedule C-7

Witness Responsible:

K. Burgess

Line No.	Account No.	Description of Expenses	Labor O-T-L	Total Utility	Allocation %	Jurisdiction By Labor/O-T-L	Total Jurisdiction
1		SALES EXPENSE					
2	911	Supervision					
3		Labor	$0		100.00000%	$0	
4		Other Than Labor	$0		100.00000%	$0	
5		Total Supervision		$0			$0
6	912	Demonstration & Selling					
7		Labor	$770,010		100.00000%	$770,010	
8		Other Than Labor	$608,010		100.00000%	$608,010	
9		Total Demonstrating & Selling		$1,378,020			$1,378,020
10	913	Advertising					
11		Labor	$0		100.00000%	$0	
12		Other Than Labor	$3,194		100.00000%	$3,194	
13		Total Advertising		$3,194			$3,194
14	916	Misc. Sales Expense					
15		Labor	$0		100.00000%	$0	
16		Other Than Labor	$0		100.00000%	$0	
17		Total Misc. Sales Expense		$0			$0
18	930.1	General Advertising Expense					
19		Labor	$0		100.00000%	$0	
20		Other Than Labor	$285		100.00000%	$285	
21		Total General Advertising Expense		$285			$285
22		Total	$4,745,692	$4,745,692		$4,745,692	$4,745,692

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Rate Case Expense (Jurisdiction)
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No.(s).: WPC-8

Schedule C-8
Page 1 of 1
Witness Responsible:

S. Ouellette

Comparison of Projected Expenses Associated with the Current Case to Prior Rate Cases

Item of Expense	Current Case Estimated	Most Recent Prior Case Actual 95-300-EL-AIR	Most Recent Prior Case Estimate 95-300-EL-AIR	Next Most Recent Case Actual 88-170-EL-AIR		Next Most Recent Case Estimate 88-170-EL-AIR	Justification of Significant Change
Legal (Outside Counsel)	$250,000					$276,884	
Accounting							
Return on Equity Studies	$74,500						
Expenses (List & Specify):							
PUCO's Strategic Planning Study		$81,576	$81,576				
Publication & Mailing of Notices	$27,000						
Transcript Fees	$3,500						
Transportation, Lodging, Meals	$58,000						
Hearings & Miscellaneous	$34,000	$43,968	$43,968	$1,331,777	(a)	$82,940	
Total	$447,000	$125,544	$125,544	$1,331,777		$359,824	

Schedule of Rate Case Expense Amortization

Rate Case	Total Expense to be Amortized	Opinion/ Order Date	Authorized Amortization Period	Amount Amortized/ Expensed to Date	Expenses Included In Unadjusted Test Year Expense (1)
Current (Estimated)	$447,000	Not Applicable	Not Applicable	$0	$0
Most Recent	$125,544	4/11/1996	3 Years	$125,544	
Next Most Recent	$1,331,777	1/31/1989	1 Year	$1,331,777	
					$0

(1) Rate case expense included as an adjustment on Schedule C-3.19.

(a) Breakdown by category not available.

The Cleveland Electric Illuminating Company
Case No. 07-551-EL-AIR
Operation and Maintenance Payroll Costs
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No.(s).: WPC-9a-f, C-2.1, C-3.2, C-3.6, C-3.18

Schedule C-9
Page 1 of 1
Witness Responsible:

K. Burgess

		OPERATION AND MAINTENANCE EXPENSE				
Line No.	Description	Unadjusted Total Utility	Allocation Factor (%)	Unadjusted Jurisdiction	C-3 Adjustments	Jurisdictional Adjusted
1	Payroll Costs:					
2	Labor	$72,147,903 (1)	87.89897%	$63,417,262 (1)	$3,399,666	$66,816,928
3						
4	Employee Benefits:					
5	Pension Expense	771,123 (2)	100.00000%	771,123	4,127,000	4,898,123
6	OPEB - Medical/Health Insurance	(993,562) (2)	100.00000%	(993,562)	2,052,000	1,058,438
7	Medical Insurance	4,989,437 (2)	100.00000%	4,989,437	0	4,989,437
8	Life Insurance	122,670 (2)	100.00000%	122,670	0	122,670
9	Savings Plan Match	2,977,475 (2)	100.00000%	2,977,475	0	2,977,475
10	Workers Compensation / LTD	986,681 (2)	100.00000%	986,681	0	986,681
11	Severance	236,210 (2)	100.00000%	236,210	0	236,210
12	Short-Term/Long-Term Disability (FAS 112)	0 (2)	100.00000%	0	758,590	758,590
13	Other	660,653 (2)	100.00000%	660,653	0	660,653
14						
15	Total Benefits	9,750,687 (2)	100.00000%	9,750,687	6,937,590	16,688,277
16						
17	Payroll Taxes	5,420,505 (3)	87.89897%	4,764,568 (3)	256,682	5,021,250
18						
19	Total Payroll Costs	$87,319,095		$77,932,517	$10,593,938	$88,526,455
20						

21 (1) O&M Labor is obtained from C-2.1, Page 7, Line 35.
22 (2) Employee Benefits amounts in "Unadjusted Total Utility" column have already been jursidictionalized. Refer to WPC-9a-e.
23 (3) Payroll taxes include FICA and Unemployment (FUTA and SUTA). Refer to WPC-9f.

The Cleveland Electric Illuminating Co
Case No. 07 - 551 - EL - AIR
Total Company Payroll Analysis
By Employee Classification/Payroll Distributions
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No.(s).: Schedule C-9, Supplemental Information Item Chapter II C-25, WPC-9.1a-k,

Witness Responsible:

K. Burgess

Line No.	Description	MOST RECENT FIVE CALENDAR YEARS 2002	2003	2004	2005	2006	Adjusted Test Year
Summary							
1	Manhours						
2	Straight-Time Hours	1,954,693	2,016,677	1,932,036	1,908,454	1,932,618	1,857,204
3	Overtime Hours	180,632	251,946	207,656	428,880	202,763	239,436
4	Total Manhours	2,135,326	2,268,623	2,139,692	2,337,334	2,135,381	2,096,640
5	Ratio of Overtime Hours to Straight-Time Hours	0.09	0.12	0.11	0.22	0.10	0.13
6	Labor Dollars						
7	Straight-Time Dollars	$49,993,081	$50,117,501	$50,867,163	$50,022,108	$52,914,654	$55,458,050
8	Overtime Dollars	$7,208,080	$10,292,562	$8,703,477	$18,381,758	$9,715,042	$11,358,878
9	Total Labor Dollars	$57,201,161	$60,410,063	$59,570,640	$68,403,866	$62,629,696	$66,816,928
10	Ratio of Overtime Dollars to Straight-Time Dollars	0.14	0.21	0.17	0.37	0.18	0.20
11	O&M Labor Dollars	$39,789,128	$41,610,451	$35,498,144	$36,890,205	$29,354,538	$34,210,267
12	Ratio of O&M Labor Dollars to Total Labor Dollars	0.70	0.69	0.60	0.54	0.47	0.51
13	Total Employee Benefits	$23,111,698	$27,805,290	$25,534,024	$21,309,868	$15,504,078	$16,688,277
14	Employee Benefits Expensed	$16,076,497	$19,152,284	$15,215,725	$11,492,412	$7,266,761	$8,544,398
15	Ratio of Benefits Expensed to Total Benefits	0.70	0.69	0.60	0.54	0.47	0.51
16	Total Payroll Taxes	$4,750,300	$4,912,577	$4,673,019	$5,259,132	$5,112,096	$5,021,250
17	Payroll Taxes Expensed	$3,304,309	$3,383,783	$2,784,652	$2,836,250	$2,396,039	$2,570,880
18	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	0.70	0.69	0.60	0.54	0.47	0.51
19	Average Employees Levels*	976	959	910	924	943	1,008
20	Year End Employees Levels*	972	948	904	944	956	1,044

* Utility operating company employee levels only; excludes an allocation of service company employees

The Cleveland Electric Illuminating Co
Case No. 07 - 551 - EL - AIR
Total Company Payroll Analysis
By Employee Classification/Payroll Distributions
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No.(s).: Schedule C-9, Supplemental Information Item Chapter II C-25, WPC-9.1a-k

Witness Responsible:

K. Burgess

Line No.	Description	MOST RECENT FIVE CALENDAR YEARS 2002	2003	2004	2005	2006	Adjusted Test Year
Bargaining							
1	Manhours						
2	Straight-Time Hours	1,329,191	1,371,340	1,342,551	1,330,087	1,317,839	1,374,331
3	Overtime Hours	148,119	206,596	162,690	296,686	168,173	177,183
4	Total Manhours	1,477,310	1,577,936	1,505,240	1,626,772	1,486,012	1,551,514
5	Ratio of Overtime Hours to Straight-Time Hours	0.11	0.15	0.12	0.22	0.13	0.13
6	Labor Dollars						
7	Straight-Time Dollars	$29,495,918	$29,569,326	$30,594,643	$29,970,484	$31,495,101	$41,038,957
8	Overtime Dollars	$5,982,706	$8,542,826	$7,113,510	$13,418,166	$8,136,021	$8,405,570
9	Total Labor Dollars	$35,478,624	$38,112,152	$37,708,153	$43,388,650	$39,631,122	$49,444,527
10	Ratio of Overtime Dollars to Straight-Time Dollars	0.20	0.29	0.23	0.45	0.26	0.20
11	O&M Labor Dollars	$24,678,931	$26,251,650	$22,470,288	$23,399,499	$18,575,107	$25,315,598
12	Ratio of O&M Labor Dollars to Total Labor Dollars	0.70	0.69	0.60	0.54	0.47	0.51
13	Total Employee Benefits	$17,102,657	$20,575,915	$18,895,178	$15,769,302	$11,473,018	$12,349,325
14	Employee Benefits Expensed	$11,896,608	$14,172,690	$11,259,636	$8,504,385	$5,377,403	$6,322,854
15	Ratio of Benefits Expensed to Total Benefits	0.70	0.69	0.60	0.54	0.47	0.51
16	Total Payroll Taxes	$2,945,186	$3,094,923	$2,944,002	$3,313,253	$3,220,621	$3,715,725
17	Payroll Taxes Expensed	$2,048,671	$2,131,783	$1,754,331	$1,786,837	$1,509,505	$1,902,451
18	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	0.70	0.69	0.60	0.54	0.47	0.51
19	Average Employees Levels*	683	671	673	667	679	746
20	Year End Employees Levels*	680	676	669	692	684	773

* Utility operating company employee levels only; excludes an allocation of service company employees

The Cleveland Electric Illuminating Co
Case No. 07 - 551 - EL - AIR
Total Company Payroll Analysis
By Employee Classification/Payroll Distributions
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No.(s).: Schedule C-9, Supplemental Information Item Chapter II C-25, WPC-9.1a-k,

Witness Responsible:

K. Burgess

Line No.	Description	2002	2003	2004	2005	2006	Adjusted Test Year
		MOST RECENT FIVE CALENDAR YEARS					
	Non-Bargaining						
1	Manhours						
2	Straight-Time Hours	625,502	645,337	589,486	578,368	614,779	482,873
3	Overtime Hours	32,514	45,350	44,966	132,194	34,590	62,253
4	Total Manhours	658,016	690,687	634,452	710,562	649,369	545,126
5	Ratio of Overtime Hours to Straight-Time Hours	0.05	0.07	0.08	0.23	0.06	0.13
6	Labor Dollars						
7	Straight-Time Dollars	$20,497,163	$20,548,176	$20,272,520	$20,051,623	$21,419,553	$14,419,093
8	Overtime Dollars	$1,225,374	$1,749,736	$1,589,967	$4,963,592	$1,579,020	$2,953,308
9	Total Labor Dollars	$21,722,537	$22,297,911	$21,862,487	$25,015,215	$22,998,573	$17,372,401
10	Ratio of Overtime Dollars to Straight-Time Dollars	0.06	0.09	0.08	0.25	0.07	0.20
11	O&M Labor Dollars	$15,110,197	$15,358,801	$13,027,856	$13,490,706	$10,779,431	$8,894,669
12	Ratio of O&M Labor Dollars to Total Labor Dollars	0.70	0.69	0.60	0.54	0.47	0.51
13	Total Employee Benefits	$6,009,041	$7,229,375	$6,638,846	$5,540,566	$4,031,060	$4,338,952
14	Employee Benefits Expensed	$4,179,889	$4,979,594	$3,956,088	$2,988,027	$1,889,358	$2,221,543
15	Ratio of Benefits Expensed to Total Benefits	0.70	0.69	0.60	0.54	0.47	0.51
16	Total Payroll Taxes	$1,805,114	$1,817,653	$1,729,017	$1,945,879	$1,891,476	$1,305,525
17	Payroll Taxes Expensed	$1,255,637	$1,252,000	$1,030,321	$1,049,412	$886,535	$668,429
18	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	0.70	0.69	0.60	0.54	0.47	0.51
19	Average Employees Levels*	293	288	237	260	264	262
20	Year End Employees Levels*	292	272	235	252	256	271

* Utility operating company employee levels only; excludes an allocation of service company employees

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Computation of Gross Revenue Conversion Factor
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: WPC-10a-d

Witness Responsible:

W. Ridmann

Line No.	Description	% of Incremental Gross Revenues
(1)	Operating Revenues	100.000%
(2)	Less:	
(3)	Uncollectible Accounts	0.625969%
(4)	PUCO Annual Assessment	0.134184%
(5)	OCC Annual Assessment	0.02965%
(6)	CATT Tax	0.156%
(7)	Income Before Federal Income Tax = (1) - (2) - (3)	99.054%
(8)	State and Municipal Income Tax (2.793% x 99.054%)	2.766%
(9)	Income Before Federal Income Tax	96.288%
(10)	Federal Income Tax = Line (9) * 35%	33.701%
(11)	Operating Income Percentage (Line 9 - Line 10)	62.587%
(12)	Gross Revenue Conversion Factor (100.000% / Line 11)	1.597772

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Comparative Balance Sheets
As of May 31, 2007 and December 31, 2002 - 2006
(Dollars in Thousands)

Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: None

Schedule C-11.1
Page 1 of 4
Witness Responsible:
K. Burgess

Line No.	ASSETS and OTHER DEBITS	Date Certain May 31, 2007*	2006**	2005**	2004**	2003**	2002**
			Most Recent Five Calendar Years				
1	PROPERTY, PLANT and EQUIPMENT						
2	Utility Plant in Service	$ -	$ 2,130,012	$ 2,024,420	$ 4,209,609	$ 4,045,194	$ 3,896,288
3	Construction Work in Progress	-	46,385	51,129	85,258	159,897	153,103
4	Less: Accumulated Depreciation and Amortization	-	826,179	873,225	1,879,418	1,789,266	1,714,485
5	Nuclear Fuel in Process	-	-	-	30,827	-	45,312
6	Nuclear Fuel Materials and Assemblies	-	-	-	-	21,338	-
7	Nuclear Fuel Assemblies in Reactor	-	-	-	135,598	138,622	135,521
8	Spent Nuclear Fuel	-	-	-	66,830	42,482	8,237
9	Less: Accumulated Amortization of Nuclear Fuel	-	-	-	155,007	127,006	110,115
10	Net Utility Plant	$ -	$ 1,350,218	$ 1,202,324	$ 2,493,697	$ 2,491,261	$ 2,413,861
11	OTHER PROPERTY AND INVESTMENTS						
12	Nonutility Property	$ -	$ 8,129	$ 10,045	$ 21,020	$ 21,892	$ 22,027
13	Less: Accumulated Depreciation and Amortization	-	819	3,398	10,070	5,044	5,070
14	Investments in Associated Companies	-	486,634	1,057,338	91,378	102,978	103,425
15	Investment in Subsidiary Companies	-	357,044	382,492	518,112	429,524	73,894
16	Other Investments	-	3,456	3,538	3,404	4,137	475,371
17	Sinking Funds	-	-	-	-	-	-
18	Other Special Funds	-	-	-	383,875	313,618	260,623
19	Total Other Property and Investments	$ -	$ 854,444	$ 1,450,015	$ 1,007,719	$ 867,105	$ 930,270
20	CURRENT AND ACCRUED ASSETS						
21	Cash	$ -	$ -	$ -	$ -	$ -	$ 125
22	Special Deposits	-	570	-	-	-	-
23	Working Fund	-	27	27	27	30	30
24	Temporary Cash Investments	-	100	100	100	24,692	129
25	Notes Receivable	-	30	58	34	-	1,736
26	Customer Accounts Receivable	-	1,010	16,456	9,136	6,343	9,187
27	Other Accounts Receivable	-	3,086	4,298	4,492	135,612	5,222
28	Less: Accumulated Provision for Uncollectible Accounts	-	-	-	293	1,765	1,015
29	Notes Receivable from Associated Companies	-	140,651	63,339	6,631	13,799	334
30	Accounts Receivable from Associated Companies	-	255,867	92,812	47,807	74,982	125,008
31	Fuel Stock	-	-	-	308	(20)	147
32	Plant Materials and Operating Supplies	-	-	-	58,614	50,416	18,122
33	Allowances	-	-	-	-	219	24
34	Prepayments	-	1,628	140,915	49,273	1,983	2,701

The Cleveland Electric Illuminating Company
Case No. 07 - XXX - EL - AIR
Comparative Balance Sheets
As of May 31, 2007 and December 31, 2002 - 2006
(Dollars in Thousands)

Type of Filing: X Original ___ Updated __ Revised
Work Paper Reference No(s).: None

Schedule C-11.1
Page 2 of 4
Witness Responsible:
K. Burgess

Line No.	ASSETS and OTHER DEBITS	Date Certain May 31, 2007*	Most Recent Five Calendar Years 2006**	2005**	2004**	2003**	2002**
35	CURRENT AND ACCRUED ASSETS, continued						
36	Interest and Dividends Receivable	-	12	12	12	12	7,942
37	Rents Receivable	-	111	75	343	1,227	295
38	Accrued Utility Revenues	-	-	-	2,787	4,300	3,000
39	Total Current and Accrued Assets	$ -	$ 403,092	$ 318,092	$ 179,271	$ 311,830	$ 172,987
40	DEFERRED DEBITS						
41	Unamortized Debt Expense	$ -	$ 9,527	$ 11,849	$ 10,830	$ 9,796	$ 8,058
42	Other Regulatory Assets	-	936,882	1,039,811	1,130,036	1,229,249	1,321,783
43	Other Preliminary Survey and Investigation Charges	-	-	-	-	-	-
44	Clearing Accounts	-	(113)	(38)	30	(1,422)	28
45	Temporary Facilities	-	616	478	441	392	129
46	Miscellaneous Deferred Debits	-	1,776,684	1,767,791	1,761,974	1,716,378	1,796,753
47	Unamortized Loss on Reacquired Debt	-	11,077	11,646	13,272	14,440	15,676
48	Accumulated Deferred Income Taxes	-	405,249	366,746	522,532	570,181	602,781
49	Total Deferred Debits	$ -	$ 3,139,922	$ 3,198,283	$ 3,439,115	$ 3,539,014	$ 3,745,208
50	TOTAL ASSETS AND OTHER DEBITS	$ -	$ 5,747,676	$ 6,168,714	$ 7,119,802	$ 7,209,210	$ 7,262,326

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Comparative Balance Sheets
As of May 31, 2007 and December 31, 2002 - 2006
(Dollars in Thousands)

Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: None

Schedule C-11.1
Page 3 of 4
Witness Responsible:
K. Burgess

Line No.	CAPITALIZATION and LIABILITIES	Date Certain May 31, 2007*	Most Recent Five Calendar Years 2006**	2005**	2004**	2003**	2002**
1	PROPRIETARY CAPITAL						
2	Common Stock Issued	$ -	$ 860,133	$ 1,354,924	$ 1,281,962	$ 1,281,962	$ 981,962
3	Preferred Stock Issued	-	-	-	100,413	101,419	102,425
4	Premium on Capital Stock	-	-	-	-	-	-
5	Other Paid-in-Capital	-	-	-	-	-	-
6	Retained Earnings	-	701,457	580,411	552,870	490,389	262,142
7	Unappropriated Undistributed Subsidiary Earnings	-	11,744	6,740	871	3,823	182
8	Accumulated Other Comprehensive Income	-	(104,431)	-	17,859	2,653	(44,284)
9	Total Proprietary Capital	$ -	$ 1,468,903	$ 1,942,075	$ 1,953,975	$ 1,880,246	$ 1,302,427
10	LONG-TERM DEBT						
11	Bonds	$ -	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 675,000
12	Advances from Associated Companies	-	-	-	-	-	103,093
13	Other Long-Term Debt	-	1,626,386	1,702,522	1,704,221	1,910,111	1,633,688
14	Unamortized Premium on Long-Term Debt	-	6,529	7,929	21,981	29,901	48,953
15	Less: Unamortized Discount on Long-Term Debt	-	3,542	2,218	2,477	2,736	1,801
16	Total Long-Term Debt	$ -	$ 1,754,373	$ 1,833,233	$ 1,848,725	$ 2,062,276	$ 2,458,933
17	OTHER NONCURRENT LIABILITIES						
18	Obligations Under Capital Leases - Noncurrent	$ -	$ 3,802	$ 4,421	$ 4,983	$ 5,496	$ 5,961
19	Accumulated Provision for Injuries and Damages	-	3,632	4,406	2,842	3,482	7,351
20	Accumulated Provision for Pensions and Benefits	-	123,072	83,414	129,443	105,101	171,968
21	Accumulated Miscellaneous Operating Provisions	-	2,135	1,862	3,775	5,912	5,662
22	Asset Retirement Obligations	-	2,411	8,023	272,123	254,834	-
23	Total Other Noncurrent Liabilities	$ -	$ 135,052	$ 102,126	$ 413,166	$ 374,825	$ 190,942
24	CURRENT AND ACCRUED LIABILITIES						
25	Notes Payable	$ -	$ -	$ -	$ -	$ -	$ -
26	Accounts Payable	-	7,165	4,627	9,271	7,343	14,583
27	Notes Payable to Associated Companies	-	126,728	175,666	479,145	175,253	293,083
28	Accounts Payable to Associated Companies	-	362,255	71,196	139,922	241,245	262,753
29	Customer Deposits	-	-	-	6,697	6,792	6,649
30	Taxes Accrued	-	129,684	121,487	129,454	194,515	95,658
31	Interest Accrued	-	19,028	18,489	22,102	37,872	51,767

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
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As of May 31, 2007 and December 31, 2002 - 2006
(Dollars in Thousands)

Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: None

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Witness Responsible:
K. Burgess

Line No.	CAPITALIZATION and LIABILITIES	Date Certain May 31, 2007*	Most Recent Five Calendar Years 2006**	2005**	2004**	2003**	2002**
32	CURRENT AND ACCRUED LIABILITIES, continued						
33	Dividends Declared	-	-	-	830	829	829
34	Tax Collections Payable	-	8	(3)	3	(594)	(622)
35	Miscellaneous Current and Accrued Liabilities	-	100,473	110,842	113,476	128,973	113,419
36	Obligations Under Capital Lease - Current	-	569	518	471	429	390
37	Derivative Instrument Liabilities - Hedges	-	-	-	-	-	-
38	Total Current and Accrued Liabilities	$ -	$ 745,910	$ 502,822	$ 901,371	$ 792,657	$ 838,509
39	DEFERRED CREDITS						
40	Customer Advances for Construction	$ -	$ -	$ -	$ -	$ -	$ -
41	Accumulated Deferred Investment Tax Credits	-	20,277	23,908	60,901	65,996	70,803
42	Deferred Gains for Disposition of Utility Plant	-	-	-	-	-	-
43	Other Deferred Credits	-	667,135	744,485	758,475	839,116	1,240,152
44	Other Regulatory Liabilities	-	69,162	86,805	105,358	122,918	140,477
45	Unamortized Gain on Reacquired Debt	-	10,909	11,685	15,089	14,947	10,005
46	Accum. Deferred Income Taxes - Accel. Amortization	-	3,125	3,516	3,916	4,315	4,713
47	Accum. Deferred Income Taxes - Other Property	-	277,163	270,709	574,045	546,123	513,263
48	Accum. Deferred Income Taxes - Other	-	595,667	647,350	484,781	505,791	492,102
49	Total Deferred Credits	$ -	$ 1,643,438	$ 1,788,458	$ 2,002,565	$ 2,099,206	$ 2,471,515
50	TOTAL CAPITALIZATION AND LIABILITIES	$ -	$ 5,747,676	$ 6,168,714	$ 7,119,802	$ 7,209,210	$ 7,262,326

* Date certain balance sheet actual figures not available at the time of this original filing. Actual date certain balance sheet will be provided at the time of the two-month update filing.

** Source: FERC FORM 1 (2002-2006)

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Comparative Income Statement
2002 - 2006 and the Twelve Months Ending February 29, 2008
(Dollars in Thousands)

Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: Supplemental Information Item, Chapter II C-8

Schedule C-11.2
Page 1 of 3
Witness Responsible:
K. Burgess

Line No.		Test Year February 29, 2008	Most Recent Five Calander Years 2006*	2005*	2004*	2003*	2002*
1	OPERATING REVENUES	$ 1,852,314	$ 1,767,887	$ 1,857,591	$ 1,802,470	$ 1,709,489	$ 1,838,142
2	OPERATING EXPENSES:						
3	Operation Expenses	$ 1,114,465	$ 952,264	$ 963,634	$ 934,101	$ 929,122	$ 940,287
4	Maintenance Expenses	64,024	53,919	123,101	77,121	143,485	131,760
5	Depreciation Expense	62,455	60,424	90,409	102,452	98,997	153,264
6	Depreciation Expense for Asset Retirement Costs	-	-	993	1,194	1,227	-
7	Amort. & Depl. of Utility Plant	11,699	3,059	17,477	8,916	7,057	8,177
8	Regulatory Debits **	147,397	127,403	249,143	216,801	186,317	168,122
9	(Less) Regulatoy Credits **	126,327	90,707	180,804	135,026	110,903	84,387
10	Taxes Other Than Income taxes	143,584	134,663	152,678	146,276	136,434	147,804
11	Income Taxes - Federal	108,494	148,201	66,005	51,923	53,830	66,458
12	- Other	15,343	27,676	17,837	21,617	13,778	12,256
13	Provision for Deferred Income Taxes **	(8,732)	(16,725)	42,402	39,890	(7,771)	(5,202)
14	Investment Tax Credit Adj. - Net	(2,971)	(2,999)	(3,160)	(3,755)	(3,754)	(4,325)
15	Accretion Expense	9	105	17,388	17,289	16,183	-
16	TOTAL OPERATING EXPENSE	$ 1,529,460	$ 1,397,283	$ 1,557,103	$ 1,478,799	$ 1,464,002	$ 1,534,214
17	OPERATING INCOME	$ 322,854	$ 370,604	$ 300,488	$ 323,671	$ 245,487	$ 303,928
18	OTHER INCOME						
19	Revenues from Merchandising, Jobbing and Contract Work	$ 3,350	$ 2,850	$ 3,461	$ 2,967	$ 10,533	$ 3,433
20	(Less) Costs and Exp. Of Merchandising, Job. & Contract Work	123	1,383	1,746	1,027	7,421	2,277
21	Revenues from Nonutility Operations	-	-	1,575	3,218	2,428	2,512
22	(Less) Expenses of Nonutility Oeprations	-	-	-	-	7	-
23	Nonoperating Rental Income	(17)	(23)	(81)	(1,026)	(10)	(10)
24	Equity in Earnings of Subsidiary Companies	-	5,004	5,869	2,179	6,465	2,662
25	Interest and Dividend Income (see page 3 of 3)	70,028	91,839	73,645	60,896	48,426	45,131
26	Allowance for Other Funds Used During Construction	2,076	-	-	-	-	-
27	Miscellaneous Nonoperating Income (see page 3 of 3)	902	855	673	522	131,401	2,378
28	Gain on Disposition of Property	-	6,388	2,083	1,682	762	-
29	TOTAL OTHER INCOME	$ 76,216	$ 105,530	$ 85,479	$ 69,411	$ 192,577	$ 53,829
30	OTHER DEDUCTIONS						
31	Loss on Disposition of Property	$ -	$ 18	$ 1	$ -	$ -	$ -
32	Miscellaneous Amortization	-	-	1,289	1,583	1,583	1,583
33	Donations	1,949	1,684	2,404	2,276	-	-
34	Life Insurance	(808)	(1,785)	(824)	(403)	-	-
35	Penalties	-	-	1,801	2	-	-
36	Exp. for Certain Civic, Political, & Related Activities	68	116	130	157	-	-
37	Other Deductions	21,291	23,603	14,947	10,217	14,299	22,238
38	TOTAL OTHER DEDUCTIONS	$ 22,500	$ 23,536	$ 19,748	$ 13,832	$ 15,882	$ 23,821

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Comparative Income Statement
2002 - 2006 and the Twelve Months Ending February 29, 2008
(Dollars in Thousands)

Schedule C-11.2
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Witness Responsible:
K. Burgess

Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: Supplemental Information Item, Chapter II C-8

Line No.		Test Year February 29, 2008	2006*	2005*	2004*	2003*	2002*
			Most Recent Five Calander Years				
39	TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS						
40	Taxes Other Than Income Taxes	$ -	$ 107	$ 765	$ -	$ -	$ -
41	Income Taxes - Federal	-	22,680	18,987	19,173	52,621	8,631
42	Income Taxes - Other	-	4,559	5,005	5,845	15,568	2,466
43	Provision for Deferred Income Taxes	-	3,263	398	2,013	2,587	1,656
44	(Less) Provision for Deferred Income Taxes - Cr.	-	-	-	-	-	-
45	Investment Tax Credit Adj. - Net	-	(632)	(1,578)	(1,341)	(1,052)	(308)
46	(Less) Investment Tax Credits	-	-	-	-	-	-
47	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	$ -	$ 29,977	$ 23,577	$ 25,690	$ 69,724	$ 12,445
48	INTEREST CHARGES						
49	Interest on Long-Term Debt	$ 119,300	$ 107,618	$ 110,419	$ 120,058	$ 153,467	$ 179,140
50	Amort. of Debt Disc. and Expense	1,307	4,187	1,065	1,063	719	647
51	Amortization of Loss on Reacquired Debt	1,653	1,609	1,626	2,387	2,015	3,167
52	(Less) Amort. of Premium on Debt - Credit	924	1,351	10,105	2,621	6,419	7,626
53	(Less) Amortization of Gain on Reacquired Debt - Credit	776	776	4,407	3,864	895	624
54	Interest on Debt to Associated Companies	6,479	7,147	13,634	3,208	12,601	13,143
55	Other Interest Expense	1,508	654	1,884	1,908	2,169	1,023
56	(Less) Allow. for Borrowed Funds Used During Construction - Cr.	1,420	2,618	2,533	5,110	8,232	4,331
57	TOTAL INTEREST CHARGES	$ 127,127	$ 116,470	$ 111,583	$ 117,029	$ 155,425	$ 184,539
58	INCOME BEFORE EXTRAORDINARY ITEMS	$ 249,443	$ 306,051	$ 231,059	$ 236,531	$ 197,033	$ 136,952
59	EXTRAORDINARY ITEMS:						
60	Extraodinary Income	$ -	$ -	$ -	$ -	$ 72,546	$ -
61	(Less) Extraordinary Deductions	-	-	(5,825)	-	-	-
62	Income Taxes - Federal and Other	-	-	(2,101)	-	30,168	-
63	EXTRAORDINARY ITEMS AFTER TAXES	$ -	$ -	$ (3,724)	$ -	$ 42,378	$ -
64	NET INCOME	$ 249,443	$ 306,051	$ 227,335	$ 236,531	$ 239,411	$ 136,952

* From 2002-2006 Illuminating Company FERC Form 1
** Includes a top-side tax adjustment for FAS 109

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Comparative Income Statement
2002 - 2006 and the Twelve Months Ending February 29, 2008
(Dollars in Thousands)

Schedule C-11.2
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Witness Responsible:

K. Burgess

Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: Supplemental Information Item, Chapter II C-8

Line No.		Test Year February 29,2008	2006	2005	2004	2003	2002
			Most Recent Five Calander Years				
1	Other Income Detail - Interest & Dividend Income						
2	Accrued Interest Shippingport Trust	$ 22,780	$ 25,125	$ 27,998	$ 28,571	$ 30,767	$ 32,887
3	Interest Income - Fossil Generation Asset Transfer Note	13,267	18,653	4,276			873
4	Interest Income - Nuclear Generation Asset Transfer Note	27,614	38,460	1,525			
5	Interest Income - Centerior Funding Promisory Notes Rec	4,345	6,838	3,517	1,508	840	
6	Interest Income - FE Service Company Note	1,582	1,356	241	115		
7	Interest Income - ATCO			295	7,110	7,218	7,178
8	Interest FIT Income			2,584			
9	Inventory Sale					1,218	2,537
10	Interest & Dividend Income - Other Interest Income	440	1,407	1,759	2,540	2,184	1,656
11	Interest & Dividend Income - Asset Retirement Obligation			31,450	21,052	6,199	
12	Totals - Interest & Dividend Income	$ 70,028	$ 91,839	$ 73,645	$ 60,896	$ 48,426	$ 45,131
13	Miscellaneous Nonoperating Income - NRG Settlement					130,662	

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Revenue Statistics - Total Company
2002 - 2012 and the Twelve Months Ending February 29, 2008

Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: NONE

Schedule C-12.1
Page 1 of 1
Witness Responsible:

G. Hussing

Line No.	Description	Most Recent Five Cycle Years 2002	2003	2004	2005	2006	Test Year 3/07-2/08	Five Projected Cycle Years 2008	2009	2010	2011	2012
1	DISTRIBUTION REVENUE BY CUSTOMER CLASS ($000)											
2	Residential	219,092,462	212,980,099	213,957,028	229,378,557	221,291,391	224,326,858	226,137,664	229,048,448	230,144,346	232,614,709	235,115,032
3	Commercial	99,505,051	103,738,969	109,741,446	111,424,755	108,241,593	114,863,662	116,396,494	118,370,494	119,205,098	121,335,360	122,704,106
4	Industrial	78,274,052	77,915,281	77,291,265	68,038,434	67,834,148	66,282,122	66,357,543	66,478,921	66,329,689	66,643,270	66,790,088
5	Streetlighting	25,042,454	21,742,921	16,946,472	17,197,310	17,132,639	17,754,581	17,662,125	17,713,067	17,713,067	17,713,048	17,662,700
6	Total	421,914,019	416,377,271	417,936,211	426,039,055	414,499,772	423,227,223	426,553,826	431,610,930	433,392,199	438,306,388	442,271,926
7	AVERAGE NUMBER OF CUSTOMERS BY CLASS:											
8	Residential	675,180	671,595	670,035	674,151	674,463	677,360	678,154	679,108	680,063	681,020	681,978
9	Commercial	71,221	77,981	80,702	84,773	84,952	84,147	84,242	84,356	84,470	84,584	84,698
10	Industrial	4,739	2,468	2,288	2,310	2,284	2,334	2,334	2,334	2,334	2,334	2,334
11	Streetlighting	290	287	290	325	298	297	297	297	297	297	297
12	Total	751,430	752,331	753,315	761,559	761,997	764,138	765,027	766,095	767,164	768,235	769,307
13	YEAR END NUMBER OF CUSTOMERS BY CLASS:											
14	Residential	677,095	669,337	674,292	675,071	674,392	679,450	679,129	680,082	681,038	681,995	682,953
15	Commercial	73,966	80,596	81,093	85,033	85,015	84,200	84,295	84,408	84,522	84,636	84,750
16	Industrial	2,652	2,318	2,211	2,304	2,270	2,334	2,334	2,334	2,334	2,334	2,334
17	Streetlighting	289	286	293	295	295	297	297	297	297	297	297
18	Total	754,002	752,537	757,889	762,703	761,972	766,281	766,055	767,121	768,191	769,262	770,334
19	AVERAGE DISTRIBUTION REVENUE PER CUSTOMER ($/customers)											
20	Residential	324,495	317,126	319,322	340,248	328,100	331,178	333,461	337,278	338,416	341,568	344,755
21	Commercial	1,397,124	1,330,311	1,359,836	1,314,390	1,274,150	1,365,036	1,381,692	1,403,226	1,411,212	1,434,495	1,448,725
22	Industrial	16,516,707	31,570,211	33,781,147	29,453,868	29,699,715	28,398,510	28,430,824	28,482,828	28,418,890	28,553,244	28,616,147

Source: Revenues - 2002-2006: Monthly Financial Reports, 2007-2012: Budget Forecast.
Revenues are annual cycle revenues excluding the test year which is based on calendar month revenues from March 2007-February 2008.
Distribution Revenue defined as the sum of Distribution, Distribution Discounts, State kWh Tax, and Muni Tax Revenues.
Customers - 2002-2006: Accounting Monthly Customer Count Reports, 2007-2012: 12-5-06 Forecast.

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Revenue Statistics - Jurisdiction
2002 - 2012 and the Twelve Months Ending February 29, 2008

Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: NONE

Schedule C-12.2
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Witness Responsible:

G. Hussing

Line No.	Description	Most Recent Five Cycle Years 2002	2003	2004	2005	2006	Test Year 3/07-2/08	Five Projected Cycle Years 2008	2009	2010	2011	2012
1	DISTRIBUTION REVENUE BY CUSTOMER CLASS ($000)											
2	Residential	219,092,462	212,980,099	213,957,028	229,378,557	221,291,391	224,326,858	226,137,664	229,048,448	230,144,346	232,614,709	235,115,032
3	Commercial	99,505,051	103,738,969	109,741,446	111,424,755	108,241,593	114,863,662	116,396,494	118,370,494	119,205,098	121,335,360	122,704,106
4	Industrial	78,274,052	77,915,281	77,291,265	68,038,434	67,834,148	66,282,122	66,357,543	66,478,921	66,329,689	66,643,270	66,790,088
5	Streetlighting	25,042,454	21,742,921	16,946,472	17,197,310	17,132,639	17,754,581	17,662,125	17,713,067	17,713,067	17,713,048	17,662,700
6	Total	421,914,019	416,377,271	417,936,211	426,039,055	414,499,772	423,227,223	426,553,826	431,610,930	433,392,199	438,306,388	442,271,926
7	AVERAGE NUMBER OF CUSTOMERS BY CLASS:											
8	Residential	675,180	671,595	670,035	674,151	674,463	677,360	678,154	679,108	680,063	681,020	681,978
9	Commercial	71,221	77,981	80,702	84,773	84,952	84,147	84,242	84,356	84,470	84,584	84,698
10	Industrial	4,739	2,468	2,288	2,310	2,284	2,334	2,334	2,334	2,334	2,334	2,334
11	Streetlighting	290	287	290	325	298	297	297	297	297	297	297
12	Total	751,430	752,331	753,315	761,559	761,997	764,138	765,027	766,095	767,164	768,235	769,307
13	YEAR END NUMBER OF CUSTOMERS BY CLASS:											
14	Residential	677,095	669,337	674,292	675,071	674,392	679,450	679,129	680,082	681,038	681,995	682,953
15	Commercial	73,966	80,596	81,093	85,033	85,015	84,200	84,295	84,408	84,522	84,636	84,750
16	Industrial	2,652	2,318	2,211	2,304	2,270	2,334	2,334	2,334	2,334	2,334	2,334
17	Streetlighting	289	286	293	295	295	297	297	297	297	297	297
18	Total	754,002	752,537	757,889	762,703	761,972	766,281	766,055	767,121	768,191	769,262	770,334
19	AVERAGE DISTRIBUTION REVENUE PER CUSTOMER ($/customers)											
20	Residential	324,495	317,126	319,322	340,248	328,100	331,178	333,461	337,278	338,416	341,568	344,755
21	Commercial	1,397,124	1,330,311	1,359,836	1,314,390	1,274,150	1,365,036	1,381,692	1,403,226	1,411,212	1,434,495	1,448,725
22	Industrial	16,516,707	31,570,211	33,781,147	29,453,868	29,699,715	28,398,510	28,430,824	28,482,828	28,418,890	28,553,244	28,616,147

Source: Revenues - 2002-2006: Monthly Financial Reports, 2007-2012: Budget Forecast.
Revenues are annual cycle revenues excluding the test year which is based on calendar month revenues from March 2007-February 2008.
Distribution Revenue defined as the sum of Distribution, Distribution Discounts, State kWh Tax, and Muni Tax Revenues.
Customers - 2002-2006: Accounting Monthly Customer Count Reports, 2007-2012: 12-5-06 Forecast.

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Sales Statistics - Total Company
2002 - 2012 and the Twelve Months Ending February 29, 2008

Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: NONE

Schedule C-12.3
Page 1 of 1
Witness Responsible:

G. Hussing

Line No.	Description	Most Recent Five Cycle Years 2002	2003	2004	2005	2006	Test Year 3/07-2/08	Five Projected Cycle Years 2008	2009	2010	2011	2012
1	SALES BY CUSTOMER CLASS (kWh x 1,000,000)											
2	Residential	5,388	5,234	5,256	5,702	5,458	5,584	5,622	5,710	5,739	5,832	5,889
3	Commercial	4,701	4,715	4,664	4,990	4,787	4,940	4,978	5,070	5,106	5,201	5,265
4	Industrial	9,028	9,003	9,023	8,989	8,900	8,982	8,979	9,050	9,031	9,073	9,094
5	Other	167	169	162	172	170	174	174	174	174	174	174
6	Total	19,285	19,121	19,305	19,853	19,315	19,681	19,754	20,004	20,049	20,280	20,422
7	AVERAGE NUMBER OF CUSTOMERS BY CLASS											
8	Residential	675,180	671,595	670,035	674,151	674,463	677,360	678,154	679,108	680,063	681,020	681,978
9	Commercial	71,221	77,981	80,702	84,773	84,952	84,147	84,242	84,356	84,470	84,584	84,698
10	Industrial	4,739	2,468	2,288	2,310	2,284	2,334	2,334	2,334	2,334	2,334	2,334
11	Other	290	287	290	325	298	297	297	297	297	297	297
12	Total	751,430	752,331	753,315	761,559	761,997	764,138	765,027	766,095	767,164	768,235	769,307
13	YEAR END NUMBER OF CUSTOMERS BY CLASS:											
14	Residential	677,095	669,337	674,292	675,071	674,392	679,450	679,129	680,082	681,038	681,995	682,953
15	Commercial	73,966	80,596	81,093	85,033	85,015	84,200	84,295	84,408	84,522	84,636	84,750
16	Industrial	2,652	2,318	2,211	2,304	2,270	2,334	2,334	2,334	2,334	2,334	2,334
17	Other	289	286	293	295	295	297	297	297	297	297	297
18	Total	754,002	752,537	757,889	762,703	761,972	766,281	766,055	767,121	768,191	769,262	770,334
19	AVERAGE SALES PER CUSTOMER (kWh/Customer)											
20	Residential	7,980	7,793	7,844	8,458	8,093	8,244	8,290	8,409	8,438	8,564	8,635
21	Commercial	66,006	60,465	60,276	58,861	56,353	58,704	59,099	60,101	60,444	61,491	62,161
22	Industrial	1,905,110	3,647,845	3,943,590	3,891,507	3,896,801	3,848,337	3,847,238	3,877,479	3,869,190	3,887,446	3,896,474

Source: Sales - 2002-2006: Accounting Monthly Sales Reports, 2007-2012: 12-5-06 Forecast.
Sales are annual cycle sales excluding the test year which is based on calendar month sales from March 2007-February 2008.
Customers - 2002-2006: Accounting Monthly Customer Count Reports, 2007-2012: 12-5-06 Forecast.

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Sales Statistics - Jurisdiction
2002 - 2012 and the Twelve Months Ending February 29, 2008

Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: NONE

Schedule C-12.4
Page 1 of 1
Witness Responsible:

G. Hussing

Line No.	Description	Most Recent Five Cycle Years 2002	2003	2004	2005	2006	Test Year 3/07-2/08	Five Projected Cycle Years 2008	2009	2010	2011	2012
1	SALES BY CUSTOMER CLASS (kWh x 1,000,000)											
2	Residential	5,388	5,234	5,256	5,702	5,458	5,584	5,622	5,710	5,739	5,832	5,889
3	Commercial	4,701	4,715	4,864	4,990	4,787	4,940	4,979	5,070	5,106	5,201	5,265
4	Industrial	9,028	9,003	9,023	8,989	8,900	8,982	8,979	9,050	9,031	9,073	9,094
5	Other	167	169	162	172	170	174	174	174	174	174	174
6	Total	19,285	19,121	19,305	19,853	19,315	19,681	19,754	20,004	20,049	20,280	20,422
7	AVERAGE NUMBER OF CUSTOMERS BY CLASS											
8	Residential	675,180	671,595	670,035	674,151	674,463	677,360	678,154	679,108	680,063	681,020	681,978
9	Commercial	71,221	77,981	80,702	84,773	84,952	84,147	84,242	84,356	84,470	84,584	84,698
10	Industrial	4,739	2,468	2,288	2,310	2,284	2,334	2,334	2,334	2,334	2,334	2,334
11	Other	290	287	290	325	298	297	297	297	297	297	297
12	Total	751,430	752,331	753,315	761,559	761,997	764,138	765,027	766,095	767,164	768,235	769,307
13	YEAR END NUMBER OF CUSTOMERS BY CLASS:											
14	Residential	677,095	669,337	674,292	675,071	674,392	679,450	679,129	680,082	681,038	681,995	682,953
15	Commercial	73,966	80,596	81,093	85,033	85,015	84,200	84,295	84,408	84,522	84,636	84,750
16	Industrial	2,652	2,318	2,211	2,304	2,270	2,334	2,334	2,334	2,334	2,334	2,334
17	Other	289	286	293	295	295	297	297	297	297	297	297
18	Total	754,002	752,537	757,889	762,703	761,972	766,281	766,055	767,121	768,191	769,262	770,334
19	AVERAGE SALES PER CUSTOMER (kWh/Customer)											
20	Residential	7,980	7,793	7,844	8,456	8,093	8,244	8,290	8,409	8,438	8,564	8,635
21	Commercial	66,006	60,465	60,276	58,861	56,353	58,704	59,099	60,101	60,444	61,491	62,161
22	Industrial	1,905,110	3,647,845	3,943,590	3,891,507	3,896,801	3,848,337	3,847,238	3,877,479	3,869,190	3,887,446	3,896,474

Source: Sales - 2002-2006: Accounting Monthly Sales Reports, 2007-2012: 12-5-06 Forecast.
Sales are annual cycle sales excluding the test year which is based on calender month sales from March 2007-February 2008.
Customers - 2002-2006: Accounting Monthly Customer Count Reports, 2007-2012: 12-5-06 Forecast.

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Analysis of Reserve for Uncollectible Accounts
2004 - 2006 and the Twelve Months Ending February 29, 2008

Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s): WPC-13a-b

Schedule C-13
Page 1 of 1
Witness Responsible:

K. Burgess

Line No.	Description	Most Recent Three Calendar Years 2006	2005	2004	Test Period 2/29/2008	
(1)	Reserve at Beginning of Year	$ 3,345,668	$ 3,177,083	$ 3,459,411	$ 3,978,268	
(2)	Current Year's Provision	$ 9,101,095	$ 8,235,278	$ 7,564,549	$ 9,369,782	
(3)	Recoveries	$ 6,525,697	$ 5,831,149	$ 4,675,986	$ 6,381,563	*
(4)	Amount Charged Against Reserve	$ 14,751,217	$ 13,897,843	$ 12,522,863	$ 15,503,502	*
(5)	Reserve at End of Year	$ 4,221,243	$ 3,345,668	$ 3,177,083	$ 4,226,111	
(6)	Net Write-Off Ratio [(4) - (3)] / (5)	194.86%	241.11%	246.98%	215.85%	
(7)	Uncollectible Expense/Provision Ratio (2) / (5)	215.60%	246.15%	238.10%	221.71%	

Explain reason for difference, if lines (6) and (7) differ:

For 2004-2006, Recoveries and Amounts Charged Against the Reserve (Write-offs) reflect actual customer activity, while the provision is calculated, in part, based on a three year rolling average of net write-offs (Write-offs minus Recoveries) to billed electric revenues.

* The Cleveland Electric Illuminating Company does not budget for Recoveries or Write-offs. Recoveries for the test period are estimated based on the average of Recoveries as a percentage of Provisions from 2004 - 2006. Write-Offs for the test period are estimated based on the average of Write-Offs as a percentage of Provisions from 2004-2006. Please see WPC-13b for more detail behind these calculations.

Section D

Rate of Return
(Large Utilities)

The Cleveland Electric Illuminating Company

Case No. 07-551-EL-AIR
Case No. 07-552-EL-ATA
Case No. 07-553-EL-AAM
Case No. 07-554-EL-UNC

Test Year: Twelve Months Ended February 29, 2008

Date Certain: May 31, 2007

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Rate of Return Summary

Date of Capital Structure: March 31, 2007
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference Nos.: Schedules B-6, D-3, D-4

Schedule: D-1
Page: 1 of 1
Witness Responsible:

J.F. Pearson

Line No. (a)	Class of Capital (b)	Reference (c)	($) Amount (d)	% of Total (e)	% Cost (f)	Weighted Cost (%) (g)
1	Long-Term Debt	D-3	$1,989,656,413	56.87%	6.65% (A)	3.78%
2	Preferred Stock	D-4	$0	0.00%	0.00%	0.00%
3	Common Equity		$1,509,071,235	43.13%	11.75%	5.07%
4	TOTAL CAPITAL		$3,498,727,648	100.00%		8.85% (B)
5	Deferred Investment Tax Credit Account 255	B-6	($19,564,531)			
6	Accumulated Deferred Income Taxes Account 190	B-6	$382,532,839			
7	Accumulated Deferred Income Taxes Account 281	B-6	($3,083,634)			
8	Accumulated Deferred Income Taxes Account 282	B-6	($273,374,592)			
9	Accumulated Deferred Income Taxes Account 283	B-6	($574,981,052)			

(A) The Cleveland Electric Illuminating Company embedded cost of long-term debt exclusive of pollution control notes.

(B) Rate of Return shown on Schedule D-1 differs from that of Schedule A-1. Rate of Return shown on Schedule A-1 represents a combined FirstEnergy Ohio utility capital structure projected to May 31, 2007 (Includes The Cleveland Electric Illuminating Company, Ohio Edison Company, and The Toledo Edison Company). Refer to the direct testimony of Witness J.F. Pearson for further explanation.

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Embedded Cost of Short Term Debt

Date of Short Term Debt: March 31, 2007
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference Nos.: NONE

Schedule: D-2
Page: 1 of 1
Witness Responsible:

J. F. Pearson

Line No.	Issue (A)	Amount Outstanding (B)	Interest Rate (C)	Interest Requirement (D)
1	Notes Payable	$0	0	0

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Embedded Cost of Long Term Debt

Date of Long Term Debt: March 31, 2007
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference Nos.: WP D-3 a, WP D-3 b

Schedule D-3
Page: 1 of 1
Witness Responsible:

J.F. Pearson

Line No.	Debt Issue Type Coupon Rate	% Rate	Date Issued Mo/Day/Yr	Maturity Date Mo/Day/Yr	Principal Amount	Face Amount Outstanding	Unamortized (Discount) or Premium	Unamortized Debt Expense	Unamortized Gain or (Loss) on Reacquired Debt	Carrying Value	Annual Interest Cost
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H=D+E-F+G)	(I)
	Bonds:										
1	7.43% Series Sec. Note (FMB)	7.430%	11/1/1997	11/1/2009	$ 150,000,000	$ 150,000,000	$ (177,909)	$ 35,526		$ 149,786,565	$ 11,227,620
2	7.88% Series Sec. Note (FMB)	7.880%	11/1/1997	11/1/2017	$ 300,000,000	$ 300,000,000	$ 464,947	$ 165,735		$ 300,299,212	$ 23,611,728
3	6.86% Series	6.860%	9/29/1998	10/1/2008	$ 125,000,000	$ 125,000,000		$ 260,316		$ 124,739,684	$ 8,748,544
4											
5	Notes:										
6	5.65% Senior Notes	5.650%	12/11/2003	12/1/2013	$ 300,000,000	$ 300,000,000	$ (708,440)	$ 1,441,067		$ 297,850,493	$ 17,268,445
7	5.95% 2006 Series A	5.950%	12/11/2006	12/15/2036	$ 300,000,000	$ 300,000,000	$ (1,570,788)	$ 2,890,550		$ 295,538,662	$ 17,999,961
8	5.70% Senior Notes	5.700%	3/27/2007	4/1/2017	$ 250,000,000	$ 250,000,000	$ (394,215)	$ 1,611,570		$ 247,994,215	$ 14,450,580
9											
10	Loss on Reaquisition of Debt								$ (10,731,959)	$ (10,731,959)	$ 1,656,536
11											
12	Gain on Reacquisition of Debt								$ 10,713,153	$ 10,713,153	$ (786,468)
13	Total Excluding Pollution Control Notes and Other[1]				$ 1,425,000,000	$ 1,425,000,000	$ (2,386,405)	$ 6,404,764	$ (18,806)	$ 1,416,190,025	$ 94,176,947
14											
15	Embedded Cost of Long-Term Debt- Excluding Pollution Control Notes and Other[1] (I/H)										6.65%
16											
17	Pollution Control Notes:										
18	1997 OAQDA Series A	6.100%	8/26/1997	8/1/2020	$ 15,900,000	$ 15,900,000	$ (131,040)			$ 15,768,960	$ 979,728
19	1997 OAQDA Series B	6.000%	8/26/1997	8/1/2020	$ 62,560,000	$ 62,560,000	$ (429,440)	$ 42,400		$ 62,088,160	$ 3,788,988
20	1997 OWDA	6.100%	8/26/1997	8/1/2020	$ 54,600,000	$ 54,600,000	$ (448,320)			$ 54,151,680	$ 3,364,224
21	1998 BCIDA Series A	5.375%	6/1/1998	6/1/2028	$ 5,993,376	$ 5,993,376		$ 262,108		$ 5,731,268	$ 334,576
22	1998 OAQDA Series B	3.750%	10/6/1998	10/1/2030	$ 12,085,000	$ 12,085,000		$ 56,382		$ 12,028,618	$ 455,587
23	1998 OWDA Series A	3.750%	10/6/1998	10/1/2030	$ 23,255,000	$ 23,255,000		$ 110,439		$ 23,144,561	$ 876,762
24	1998 BCIDA Series	3.750%	10/6/1998	10/1/2030	$ 46,300,000	$ 46,300,000		$ 215,402		$ 46,084,598	$ 1,745,416
25	2002 OAQDA	6.000%	7/1/2002	12/1/2013	$ 78,700,000	$ 78,700,000	$ 5,583,006	$ 513,120		$ 83,769,886	$ 3,971,856
26	2005 BCIDA Series A- Variable	3.650%	4/1/2005	4/15/2035	$ 53,900,000	$ 53,900,000		$ 427,548		$ 53,472,452	$ 2,149,710
27											
28	Other:[1]										
29	7.13% Secured Trust Notes	7.130%	6/11/1997	7/1/2007	$ 120,000,000	$ 120,000,000	$ 131,676			$ 120,131,676	$ 8,424,324
30	$25 Par-Trust Preferred	9.000%	12/19/2001	12/15/2031	$ 100,000,000	$ 100,000,000		$ 2,905,471		$ 97,094,529	$ 9,117,612
31	Total Pollution Control Notes and Other:				$ 573,293,376	$ 573,293,376	$ 4,705,882	$ 4,532,870		$ 573,466,388	$ 35,208,782
32											
33	Total Cleveland Electric Illuminating Company				$ 1,998,293,376	$ 1,998,293,376	$ 2,319,477	$ 10,937,634	$ (18,806)	$ 1,989,656,413	$ 129,385,729

[1] 7.13% Secured Trust Notes and $25 Par-Trust Preferred are excluded from embedded cost of long-term debt calculation because they will be redeemed with proceeds from 5.70% Senior Notes.

[2] Includes insurance fees

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Embedded Cost of Preferred Stock

Date of Preferred Stock: March 31, 2007
Type of Filing: X Original ___ Updated ___ Revised
Workpaper Reference No(s):

Schedule: D-4
Page: 1 of 1
Witness Responsible:

J.F. Pearson

Line No.	Dividend Rate, Type, Par Value	Date Issued	Dollar Amt. Outstanding at Par Value	Premium or (Discount)	Issue Expense	Gain or (Loss) on redemption	Net Proceeds	Annual Cost
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h=d+e-f+g)	(i)
1	None Outstanding							

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Comparative Financial Data

Date Certain: May 31, 2007
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: B-1, B-2, C-1, C11.2

Schedule: D-5
Page: 1 of 3
Witness Responsible:

J. Pearson

Line No.	Description	Test Year*	2006**	2005**	2004**	2003**	2002**	2001**	2000	1999	1998	1997
1	PLANT DATA (Electric) [1]											
2	Production	$0	$160,176,517	$134,051,064	$994,729,996	$894,356,784	$795,592,185	$782,520,825	$2,033,783,010	$4,446,209,637	$4,809,832,557	$4,713,580,355
3	Transmission	$391,274,705	$392,646,400	$378,907,470	$381,063,187	$374,184,135	$369,137,508	$368,667,055	$386,808,546	$696,431,065	$704,053,610	$691,367,997
4	Distribution	$1,490,936,909	$1,466,382,578	$1,395,512,480	$1,324,349,416	$1,275,851,432	$1,229,107,265	$1,198,441,922	$1,174,303,763	$1,160,605,076	$1,125,430,155	$1,115,153,621
5	General	$70,407,393	$73,381,317	$72,611,084	$77,673,996	$74,228,311	$75,510,775	$75,767,313	$80,477,782	$121,657,445	$128,576,729	$133,879,519
6	Intangible [2]	$21,988,175	$20,613,616	$26,400,919	$157,600,859	$141,150,214	$141,285,127	$141,285,127	$152,231,960	$324,429,757	$329,186,735	$319,145,992
7	Purchases	$0	$0	$0	$0	$0	$33,122	$33,122	$33,122	$184,410,075	$0	$0
8	Held for Future Use, Leased to Others, & Acquisition Adjustments	$0	$16,811,646	$16,936,646	$1,274,191,384	$1,285,423,521	$1,285,621,885	$1,355,656,779	$51,967,808	$19,526,352	$18,659,703	$18,907,731
9	Construction Work in Progress	$0	$46,385,096	$51,128,901	$85,257,998	$159,897,375	$153,103,652	$66,266,247	$66,904,091	$58,213,549	$45,639,609	$43,624,809
10	Total Plant in Service	$1,974,607,182	$2,176,397,170	$2,075,548,564	$4,294,866,836	$4,205,091,772	$4,049,391,519	$3,988,638,390	$3,946,510,082	$7,011,482,956	$7,161,379,098	$7,035,660,024
11	Less Accumulated Provision for Depreciation	$784,116,715	$826,178,714	$873,224,769	$1,879,418,196	$1,789,265,876	$1,714,485,348	$1,637,206,381	$1,533,364,798	$2,954,430,847	$2,791,666,213	$2,305,623,131
13	Nuclear Fuel Materials (Net)	$0	$0	$0	$78,248,259	$75,435,199	$78,954,638	$76,355,649	$83,095,646	$68,353,741	$76,028,947	$79,091,158
13	Net Utility Plant (Test Year = Rate Base) [3]	$1,303,924,496	$1,350,218,456	$1,202,323,795	$2,493,696,899	$2,491,261,095	$2,413,860,809	$2,427,787,658	$2,496,240,930	$4,125,405,850	$4,445,741,832	$4,809,128,051
14	% of Construction Exp. Financed Internally	-85.56%	95.79%	126.46%	198.63%	396.67%	234.03%	-91.72%	212.81%	143.16%	141.05%	229.21%
15	CAPITAL STRUCTURE (dollars based upon year-end) ($ MILLIONS) [4]											
16	Long-term debt	$1,558	$1,754	$1,833	$1,849	$2,062	$2,459	$2,664	$2,627	$2,736	$2,880	$3,090
17	Peferred and Preference Stock	$0	$0	$0	$100	$101	$102	$263	$345	$376	$410	$424
18	Common Equity	$1,455	$1,469	$1,942	$1,854	$1,779	$1,200	$1,082	$1,096	$631	$845	$980
19	Total	$3,013	$3,223	$3,775	$3,803	$3,942	$3,761	$4,009	$4,068	$3,743	$4,135	$4,494
20	CONDENSED INCOME STATEMENT DATA ($ MILLIONS)											
21	Operating Revenue	$446	$1,363	$1,245	$1,209	$1,118	$1,194	$1,429	$1,876	$1,850	$1,782	$1,783
22	Operating Expense (excluding F.I.T)	$402	$1,080	$1,009	$946	$1,034	$1,088	$1,256	$1,371	$1,644	$1,632	$1,381
23	Federal Income Tax (Current)	$5	($16)	($131)	($136)	($134)	($137)	($15)	$93	$80	$80	$43
24	F.I.T. & Investment tax credit (Deferred)	($8)	$70	$133	$197	$126	$127	$150	$29	($92)	($123)	$25
25	Operating Income	$47	$229	$234	$202	$92	$116	$38	$383	$218	$193	$334
26	AFUDC	$0	$3	$3	$5	$8	$4	$2	$2	$2	$2	$3
27	Other Income (net)	$0	$52	$42	$30	$107	$18	$25	$26	$29	$28	$3

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Comparative Financial Data

Date Certain: May 31, 2007
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: B-1, B-2, C-1, C11.2

Schedule: D-5
Page: 2 of 3
Witness Responsible:

J. F. Pearson

Line No.	Description	Test Year*	2006**	2005**	2004**	2003**	2002**	2001**	2000	1999	1998	1997
28	INCOME AVAILABLE FOR FIXED CHARGES ($ MILLIONS)											
29	Interest Charge	$51	$120	$114	$122	$163	$189	$191	$201	$227	$250	$250
30	Net Income (5)	$47	$164	$160	$116	$87	($51)	($125)	$210	$21	($26)	$90
31	Preferred dividends	$0	$0	$2	$7	$7	$13	$26	$30	$34	$22	$36
32	Earnings availiable for common equity	$47	$164	$158	$109	$80	($64)	($151)	$180	($13)	($48)	$54
33	AFUDC % of Earnings avail. for common eq.	0.00%	1.83%	1.90%	4.59%	10.00%	-6.25%	-1.32%	1.11%	-15.38%	-4.17%	5.56%
34	COSTS OF CAPITAL											
35	Embedded cost of long-term debt (6)	6.65%	6.63%	6.12%	6.22%	6.56%	7.30%	7.88%	8.07%	7.92%	7.99%	7.48%
36	Embedded cost of preferred stock	N/A	N/A	N/A	7.34%	7.34%	8.30%	8.38%	8.25%	8.35%	8.39%	8.49%
37	FIXED CHARGE COVERAGE											
38	Pre-tax interest coverage	1.86	2.82	2.43	2.45	1.48	0.68	1.05	2.65	1.04	0.72	1.63
39	Pre-tax interest coverage (excl. AFUDC)	1.86	2.79	2.40	2.41	1.44	0.66	1.04	2.64	1.03	0.71	1.62
40	After tax interest coverage	1.91	2.37	2.40	1.95	1.53	0.73	0.35	2.04	1.09	0.90	1.36
41	After tax fixed charge coverage	1.91	2.39	2.39	1.88	1.52	0.70	0.31	1.79	0.96	0.83	1.20
42	Indenture provision coverage (7)	2.00	10.77	8.64	8.21	5.37	3.62	4.22	3.72	3.54	3.19	3.11
43	STOCK AND BOND RATINGS											
44	Moody's Bond Rating	Baa2	Baa2	Baa2	Baa2	Baa2	Baa2	Baa2	Baa3	Ba1	Ba1	Ba1
45	S&P Bond Rating	BBB	BBB	BBB	BBB-	BBB-	BBB	BBB	BB+	BB+	BB+	BB+
46	Moody's Preferred Stock Rating	N/A	N/A	N/A	Ba2	Ba2	Ba2	Ba2	Ba1	B1	B1	B1
47	S&P Preferred Stock Rating	N/A	N/A	BB+	BB	BB	BB+	BB+	B+	B+	BB-	BB-
48	COMMON STOCK RELATED DATA											
49	Shares outstanding - year end	67,930,743	67,930,743	79,590,689	79,590,689	79,590,689	79,590,689	79,590,689	79,590,689	79,590,689	79,590,689	79,590,689
50	Shares outstanding-weighted average	67,930,743	73,760,716	79,590,689	79,590,689	79,590,689	79,590,689	79,590,689	79,590,689	79,590,689	79,590,689	79,590,689
51	Earning per share-weighted average	no par value	no par value	no par value	no par value	no par value	no par value	no par value	no par value	no par value	no par value	no par value
52	Dividend paid per share	no par value	no par value	no par value	no par value	no par value	no par value	no par value	no par value	no par value	no par value	no par value
53	Dividend declared per share	no par value	no par value	no par value	no par value	no par value	no par value	no par value	no par value	no par value	no par value	no par value
54	Dividend payout ratio (declared)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Comparative Financial Data

Date Certain: May 31, 2007
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: B-1, B-2, C-1, C11.2

Schedule: D-5
Page: 3 of 3
Witness Responsible:

J. F. Pearson

Line No.	Description	Test Year*	2006**	2005**	2004**	2003**	2002**	2001**	2000	1999	1998	1997
55	Market Price:											
56	1st Quarter High	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
57	Low	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
58	2nd Quarter High	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
59	Low	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
60	3rd Quarter High	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
61	Low	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
62	4th Quarter High	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
63	Low	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
64	Book value per share	21.42	21.62	24.40	23.29	22.35	15.08	13.59	13.77	7.93	10.62	12.31
65	RATE OF RETURN MEASURES											
66	Return on common equity (avg.)	3.18%	9.63%	8.32%	6.00%	5.37%	-5.61%	-13.87%	20.85%	-1.76%	-5.26%	5.51%
67	Return on total capital (avg.)	1.57%	7.79%	6.66%	5.67%	6.12%	3.38%	1.61%	10.36%	6.15%	5.10%	7.46%
68	Return on plant in service (avg.)	3.61%	17.96%	12.66%	8.10%	3.75%	4.79%	1.54%	11.57%	5.09%	4.17%	6.95%
69	OTHER FINANCIAL AND OPERATING DATA											
70	Mix of Sales											
71	Electric	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
72	Mix of Fuel	Waiver Granted for Mix of Fuel										
73	Composite Depreciation Rates											
74	Electric [8]	3.25%	3.28%	3.28%	3.28%	3.28%	3.28%	3.28%	3.28%	3.28%	3.28%	3.28%

NOTES:

(1) Completed Construction Not Classified is included with Plant in Service by function.

(2) Includes FAS 109.

(3) Test Year Net Plant includes $1,864,771 of working capital allowance and $111,569,258 of other rate base (see Sch. B-1)

(4) Test Year Capital Structure represents projected end of test year values.

(5) Net Income includes any Extraordinary Items After Taxes. Net Income for the test year represents Operating Net Income.

(6) Test Year Cost of Debt calculated using the Staff methodology. Historical costs were calculated using the Company's methodology, which differs by only utilizing outstanding debt balances (i.e. Company does not take into account amortization of gains/losses on reacquired debt).

(7) Defined as the ratio of Net Earnings (as specified in the indenture) divided by annualized interest charges on First Mortgage Bonds. The minimum coverage required is 2.0 times.

(8) Test Year Composite Depreciation Rate represents a proposed rate.

* Test Year data represents adjusted jurisdictional amounts, as determined in Schedules B & C.

** Year excludes transition revenue and expense and the associated impact on income taxes. 2006 includes incremental fuel expense and associated impact on income taxes.

Section F

Projected Financial Data
(Large Utilities)

The Cleveland Electric Illuminating Company

Case No. 07-551-EL-AIR
Case No. 07-552-EL-ATA
Case No. 07-553-EL-AAM
Case No. 07-554-EL-UNC

Test Year: Twelve Months Ended February 29, 2008

Date Certain: May 31, 2007

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Projected Income Statement
Total Company - Current Rates

File Date: May 31, 2007
Projected from March 1, 2008 to February 28, 2009
Work Paper Reference No(s)., WPF-1a - 1

Schedule F-1
Page 1 of 1
Witness Responsible:

W. Ridmann

Line No.	Description	Total Utility	Working Paper Reference for Assumptions
1	OPERATING REVENUES		
2	Sales of electricity	$426,369,719	WPF-1a
3	Other operating revenues	$21,070,245	WPF-1a
4	TOTAL ELECTRIC OPERATING REVENUES	$447,439,964	
5	OPERATING EXPENSES		
6	Fuel and purchased power	$0	WPF-1a
7	Other operation and maintenance	$171,137,107	WPF-1a
8	Depreciation (403, 404)	$60,506,770	WPF-1a
9	Regulatory Debits / Credits (407)	$24,863,859	WPF-1a
10	Taxes, other than federal income taxes	$142,911,966	WPF-1a
11	Deferred operating expenses	$0	WPF-1a
12	Federal income taxes - credit (expenses)	($21,203,027)	WPF-1a
13	TOTAL OPERATING EXPENSE	$378,216,674	
14	Operating Income	$69,223,290	
15	NONOPERATING INCOME		
16	Allowance for equity funds used during construction	$1,592,410	WPF-1a
17	Other income and deductions, net	$0	WPF-1a
18	Deferred carrying charges	$0	WPF-1a
19	Federal income taxes - credit (expense)	$0	WPF-1a
20	TOTAL NONOPERATING INCOME	$1,592,410	WPF-1a
21	Income Before Interest Charges	$70,815,700	
22	INTEREST CHARGES		
23	Debt interest	$109,213,717	WPF-1a
24	Allowance for borrowed funds used during construction	($1,380,386)	WPF-1a
25	TOTAL NET INTEREST CHARGES	$107,833,330	
26	Net Income	($37,017,630)	
27	Preferred Dividend	$0	
28	Balance Available for Common Stock	($37,017,630)	

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Projected Income Statement
Total Company - Proposed Rates

File Date: May 31, 2007
Projected from March 1, 2008 to February 28, 2009
Work Paper Reference No(s). WPF-1d - f, WPF-1k, WPF-1Aa - h

Schedule F-1A
Page 1 of 1
Witness Responsible:

W. Ridmann

Line No.	Description	Total Utility	Working Paper Reference for Assumptions
1	OPERATING REVENUES		
2	Sales of electricity	$533,251,835	WP F-1Aa
3	Other operating revenues	$21,070,245	WP F-1Aa
4	TOTAL ELECTRIC OPERATING REVENUES	$554,322,080	
5	OPERATING EXPENSES		
6	Fuel and purchased power	$0	WP F-1Aa
7	Other operation and maintenance	$171,137,107	WP F-1Aa
8	Depreciation (403, 404)	$61,601,841	WP F-1Aa
9	Regulatory Debits / Credits (407)	$24,863,859	WP F-1Aa
10	Taxes, other than federal income taxes	$143,189,859	WP F-1Aa
11	Deferred operating expenses	$0	WP F-1Aa
12	Federal income taxes - credit (expenses)	$16,906,112	WP F-1Aa
13	TOTAL OPERATING EXPENSE	$417,698,778	
14	Operating Income	$136,623,302	
15	NONOPERATING INCOME		
16	Allowance for equity funds used during construction	$1,592,410	WP F-1Aa
17	Other income and deductions, net	$0	WP F-1Aa
18	Deferred carrying charges	$0	WP F-1Aa
19	Federal income taxes - credit (expense)	$0	WP F-1Aa
20	TOTAL NONOPERATING INCOME	$1,592,410	WP F-1Aa
21	Income Before Interest Charges	$138,215,712	
22	INTEREST CHARGES		
23	Debt interest	$108,098,972	WP F-1Aa
24	Allowance for borrowed funds used during construction	($1,380,386)	WP F-1Aa
25	TOTAL NET INTEREST CHARGES	$106,718,586	
26	Net Income	$31,497,126	
27	Preferred Dividend	$0	
28	Balance Available for Common Stock	$31,497,126	

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Projected Jurisdictional Rate Base Summary
Total Company - Current Rates

Projected Date Certain: May 31, 2008
Work Paper Reference No(s).:WPF-2, F-2.1, B-5, B-6

Schedule F-2
Page 1 of 1
Witness Responsible:

W. Ridmann

Line No.	Rate Base Component	Reference to Supporting Schedule/WP	Company Projected Amount
1	Plant in service	F-2.1	$2,092,531,381
2	Less reserve for accumulated depreciation	WPF-2	$827,055,091
3	Net plant in service		$1,265,476,290
4	Plus construction work in progress seventy - five percent complete		$0
5	Plus working capital allowance	B-5	$1,864,771
6	Less: contributions in aid of construction		$0
7	Other items	B-6	$111,569,258
8	Jurisdictional rate base		$1,378,910,319

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Projected Jurisdictional Rate Base Summary
Total Company - Proposed Rates

Projected Date Certain: May 31, 2008
Work Paper Reference No(s).:WPF-2, F-2.1, B-5, B-6

Witness Responsible:

W. Ridmann

Line No.	Rate Base Component	Reference to Supporting Schedule/WP	Company Projected Amount
1	Plant in service	F-2.1	$2,092,531,381
2	Less reserve for accumulated depreciation	WPF-2	$827,055,091
3	Net plant in service		$1,265,476,290
4	Plus construction work in progress seventy - five per cent complete		$0
5	Plus working capital allowance	B-5	$1,864,771
6	Less: contributions in aid of construction		$0
7	Other items	B-6	$111,569,258
8	Jurisdictional rate base		$1,378,910,319

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Projected Plant in Service
by Major Property Grouping
Total Company - Current Rates

Projected Date Certain: May 31, 2008
Work Paper Reference No(s).: WPF-2, B-2

Schedule F-2.1
Page 1 of 1
Witness Responsible:

W. Ridmann

		Projected Plant in Service				
Line No.	Major Property Groupings	Total Utility (A)	Working Paper Reference for Assumptions (B)	Allocation Percentage (C)	Allocation Calculation References (D)	Allocated Total (E=AxC)
1	Production	$0	WPF-2	0.00000%	B-2	$0
2	Transmission	$391,485,391	WPF-2	99.22739%	B-2	$388,460,746
3	Distribution	$1,615,847,698	WPF-2	100.00000%	B-2	$1,615,847,698
4	General	$72,916,659	WPF-2	89.13609%	B-2	$64,995,057
5	Other (specify) Intangible	$23,227,880	WPF-2	100.00000%	B-2	$23,227,880
6	Total	$2,103,477,628				$2,092,531,381

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Projected Plant in Service
by Major Property Grouping
Total Company - Proposed Rates

Projected Date Certain: May 31, 2008
Work Paper Reference No(s).: WPF-2A, B-2

Witness Responsible:

W. Ridmann

		Projected Plant in Service				
Line No.	Major Property Groupings	Total Utility (A)	Working Paper Reference for Assumptions (B)	Allocation Percentage (C)	Allocation Calculation References (D)	Allocated Total (E=AxC)
1	Production	$0	WPF-2A	0.00000%	B-2	$0
2	Transmission	$391,485,391	WPF-2A	99.22739%	B-2	$388,460,746
3	Distribution	$1,615,847,698	WPF-2A	100.00000%	B-2	$1,615,847,698
4	General	$72,916,659	WPF-2A	89.13609%	B-2	$64,995,057
5	Other (specify) Intangible	$23,227,880	WPF-2A	100.00000%	B-2	$23,227,880
6	Total	$2,103,477,628				$2,092,531,381

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Projected Capital Structure
Total Company - Current Rates

Date of Capital Structure: May 31, 2008
Work Paper Reference No(s).: WPF-3a - b

Schedule F-3
Page 1 of 1
Witness Responsible:

W. Ridmann

		Utility Projected				
Line No.	Class of Capital	Working Paper Reference (A)	Amount (B)	% of Total (C)	Cost (D)	Weighted Cost (E)
1	Long-term debt	WPF-3b	$1,558,635,254	51.88%	6.62%	3.43%
2	Preferred stock		$0	0.00%	0.00%	0.00%
3	Common equity	WPF-3a	1,445,695,963	48.12%	11.75%	5.65%
4	Total capital		$3,004,331,217	100.00%		9.08%

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Projected Capital Structure
Total Company - Proposed Rates

Date of Capital Structure: May 31, 2008
Work Paper Reference No(s).: WPF-3a - b

Schedule F-3A
Page 1 of 1
Witness Responsible:

W. Ridmann

Line No.	Class of Capital	Working Paper Reference (A)	Utility Projected Amount (B)	% of Total (C)	Cost (D)	Weighted Cost (E)
1	Long-term debt	WP F-3b	$1,558,635,254	51.63%	6.62%	3.42%
2	Preferred stock		$0	0.00%	0.00%	0.00%
3	Common equity	WP F-3a	1,460,199,891	48.37%	11.75%	5.68%
4	Total capital		$3,018,835,145	100.00%		9.10%

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Projected Statement of Changes in Financial Position
Total Company - Current Rates

Witness Responsible:

W. Ridmann

Projected period from March 1, 2008 to February 28, 2009
Work Paper Reference No(s).: F-1, WPF-1g, WPF-1i - j, WPF-4a - b

Line No.	Description		Working Paper Reference
1	Source of Funds		
2			
3	Retained Earnings	(37,017,630)	F-1
4	AFUDC	1,592,410	WPF-1i
5	Depreciation	60,506,770	WPF-1g
6	Deferred Income Taxes	(7,804,491)	WPF-1j
7	Regulatory Amortization	24,863,859	F-1
8	Changes in Working Capital	0	
9	Net Change in Debt	125,000,000	WPF-4a
10	Net Change in Short Term Debt	112,742,834	See Note
11	Net Change in Investments	85,849,053	WPF-4a
12	Nuclear Fuel Obligation	0	
13	Net Change in Preferred Stock	0	
14		365,732,806	
15			
16	Application of funds		
17			
18	Cash Construction	153,099,430	WPF-4b
19	Redemption of Securities	212,633,376	WPF-4a
20		365,732,806	

Note: Change in short term debt is the difference between source of funds and application of funds.

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Projected Statement of Changes in Financial Position
Total Company - Proposed Rates

Schedule F-4A
Page 1 of 1
Witness Responsible:

W. Ridmann

Projected period from March 1, 2008 to February 28, 2009
Work Paper Reference No(s).: F-1A, WPF-1Ae - f, WPF-1Ah, WPF-4a - b

Line No.	Description		Working Paper Reference
1	Source of Funds		
2			
3	Retained Earnings	31,497,126	F-1A
4	AFUDC	1,592,410	WPF-1Af
5	Depreciation	61,601,841	WPF-1Ah
6	Deferred Income Taxes	(7,804,491)	WPF-1Ae
7	Regulatory Amortization	24,863,859	F-1A
8	Changes in Working Capital	0	
9	Net Change in Debt	125,000,000	WPF4-a
10	Net Change in Short Term Debt	68,330,708	See Note A
11	Net Change in Investments	85,849,053	WPF4-a
12	Nuclear Fuel Obligation	0	
13	Net Change in Preferred Stock	0	
14		390,930,507	
15			
16	Application of funds		
17			
18	Cash Construction	153,099,430	WPF4-b
19	Dividends paid to Parent	25,197,701	See Note B
20	Redemption of Securities	212,633,376	WPF4-a
		390,930,507	

Notes:
(A) Change in short term debt is the difference between source of funds and application of funds.
(B) Dividends paid to parent is calculated at 80% of retained earnings.

Section I

Integrated Resource Planning (IRP) [1]
(Large Utilities)

The Cleveland Electric Illuminating Company

Case No. 07-551-EL-AIR
Case No. 07-552-EL-ATA
Case No. 07-553-EL-AAM
Case No. 07-554-EL-UNC

Test Year: Twelve Months Ended February 29, 2008

Date Certain: May 31, 2007

[1] All schedules waived

The Cleveland Electric Illuminating Company
Case No. 07-551-EL-AIR
IRP Rate Base - Plant in Service costs
As of May 31, 2007

Data: ____ Actual X Estimated
Type of Filing: X Original __ Updated ___ Revised
Work Papers Reference No(s).:

Witness Responsible:

Account No.	IRP Property Description	In-Service Date	Original Cost	Accum. Deprec.	Net Orig. Cost	Allocation %	Depreciation Expense	Accural Rate / Amortization Period

This Schedule has been waived for this case

The Cleveland Electric Illuminating Company
Case No. 07-551-EL-AIR
Summary of IRP Project Dollars - Plant in Service
As of May 31, 2007

Data: ____ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).:

Witness Responsible:

Project Number and Description	Status Report Reference	Accumulated Project Dollars as of _______ (Last Status Report)	Dollars Expended From Last Status Report To Completion Date	AFUDC Accum. from Last Status Report To Completion Date	Total Dollars As of Date Certain

This Schedule has been waived for this case

The Cleveland Electric Illuminating Company
Case No. 07-551-EL-AIR
IRP Rate Base - Working Capital Allowance
As of May 31, 2007

Data: ____ Actual X Estimated
Type of Filing: X Original __ Updated ___ Revised
Work Papers Reference No(s).:

Witness Responsible:

			13 Month Average for Test Year			Date Certain Balance		
Account No.	IRP Project Description	Project Start Date	Total Company	Allocation %	Jurisdiction	Total Company	Allocation %	Jurisdiction

This Schedule has been waived for this case.

The Cleveland Electric Illuminating Company
Case No. 07-551-EL-AIR
IRP Projects - Supporting Detail
As of May 31, 2007

Data: ____ Actual X Estimated
Type of Filing: X Original __ Updated ___ Revised
Work Papers Reference No(s).:

Schedule I-2.1
Page 1 of 1
Witness Responsible:

Project Number (A)	Total Expense To Be Amortized (B)	Amortization Period (C)	Amount Amortized To Date (D)	Test Year Amortization (E)	Annualized Amortization (F)	IRP Adjustment (G)	Amortization Account (H)

This Schedule has been waived for this case.

The Cleveland Illuminating Company
Case No. 07-551-EL-AIR
Summary of IRP Project Dollars - Deferred Expenses
As of May 31, 2007

Data: ____ Actual X Estimated
Type of Filing: X Original __ Updated ___ Revised
Work Papers Reference No(s).:

Witness Responsible:

Project Number and Description (A)	Status Report Reference (B)	Accumulated Project Dollars as of ______ (Last Status Report) (C)	Dollars Expended From Last Status Report To Date Certain (D)	Amount Amortized As of _________ (Last Status Report) (E)	Amount Amortized (Last Status Report) (F)	Date Certain Balance (G) = (C) to (F)

This Schedule has been waived for this case.

The Cleveland Electric Illuminating Company
Case No. 07-551-EL-AIR
IRP Expense Dollars
For Twelve Months Ended February 29, 2008

Data: ____ Actual X Estimated
Type of Filing: X Original Updated ___ Revised
Work Papers Reference No(s).:

Schedule I-3
Page 1 of 1
Witness Responsible:

Account Number	IRP Project Description	Status Report Reference	Project Start Date	Test Year Expense	Annualized Expense	Adjustment

This Schedule has been waived for this case

The Cleveland Electric Illuminating Company
Case No. 07-551-EL-AIR
IRP Expense Dollars - Current Recovery
For Twelve Months Ended February 29, 2008

Data: ____ Actual X Estimated
Type of Filing: X Original Updated ___ Revised
Work Papers Reference No(s).:

Witness Responsible:

Account Number	IRP Project Description	Status Report Reference	Project Start Date	Test Year Expense	Annualized Expense	Adjustment

This Schedule has been waived for this case

The Cleveland Electric Illuminating Company
Case No. 07-551-EL-AIR
Summary of IRP Expense Dollars - Current Recovery
For Twelve Months Ended February 29, 2008

Data: ____ Actual X Estimated
Type of Filing: X Original Updated ___ Revised
Work Papers Reference No(s).:

Schedule I-4.1
Page 1 of 1
Witness Responsible:

Account Number	IRP Project Description	Date(s) & Case Nos. of Opinion & Orders Authorizing Recovery	Annual Amount Included in Prior Rate Case(s)	Amounts Actually Expended (By Year)	Difference Between Authorized Levels and Amounts Actually Expended (By Year)

This Schedule has been waived for this case

Schedules S-1, S-2.1, S-2.2, S-2.3, S-3

The Cleveland Electric Illuminating Company

Case No. 07-551-EL-AIR
Case No. 07-552-EL-ATA
Case No. 07-553-EL-AAM
Case No. 07-554-EL-UNC

Test Year: Twelve Months Ended February 29, 2008

Date Certain: May 31, 2007

S-1	Five-year capital expenditures budget
S-2.1	Five-year projections of revenue requirements
S-2.2	Balance sheet items for each forecast year
S-2.3	Statement of changes in financial position
S-3	Proposed notice for newspaper publication

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Five-Year Capital Expenditures Budget

Data: 5 Years Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: None

Witness Responsible:

W. Ridmann

Line No.		2008	2009	2010	2011	2012
1	Net	$156,533,130	$171,744,085	$168,332,450	$170,296,087	$167,473,635
2	AFUDC	$2,116,795	$4,248,628	$2,917,019	$4,168,490	$4,711,916
3	Total	$158,649,925	$175,992,713	$171,249,469	$174,464,577	$172,185,551

Note: There are no projects that are greater than or equal to 5% of the annual construction budget for the Company for years 2008 - 2012.

Source: Company budget

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Projected Revenue Requirements

Data: 5 Years Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: WPS-2.1a - k

Schedule S-2.1
Page 1 of 1
Witness Responsible:

W. Ridmann

Line No.	Description	2008	2009	2010	2011	2012
1	Operating Revenues					
2	Sales of Electricity	$426,580,932	$467,358,571	$533,631,455	$539,913,971	$546,231,127
3	Other Operating Revenues	$21,160,882	$21,222,993	$21,236,912	$21,251,273	$21,364,791
4	Total Electric Operating Revenues	$447,741,813	$488,581,564	$554,868,367	$561,165,244	$567,595,918
5	Operating Expenses					
6	Operation & Maintenance	$168,856,594	$177,884,951	$185,938,492	$195,798,993	$202,705,773
7	Depreciation / Amortization	$61,189,174	$63,665,176	$67,816,050	$70,416,623	$74,873,253
8	Regulatory Credits/Debits	$24,863,859	$24,863,859	$24,863,859	$24,863,859	$23,359,230
9	Taxes Other Than Income Taxes	$142,730,036	$145,239,719	$150,934,984	$153,428,366	$156,149,665
10	Operating Expenses Before Income Taxes	$397,639,663	$411,653,706	$429,553,385	$444,507,841	$457,087,921
11	Local Income Taxes	($50,917)	$217,754	$735,994	$603,651	$500,417
12	State Income Taxes	$266,558	$0	$0	$0	$0
13	Federal Income Taxes	($1,598,517)	$6,641,762	$22,356,613	$18,342,880	$15,211,588
14	Total Taxes	($1,382,876)	$6,859,515	$23,092,607	$18,946,530	$15,712,005
15	Investment Tax Credit Adjustment	($778,853)	($778,853)	($778,853)	($778,853)	($778,853)
16	Total Operating Expenses and Taxes	$395,477,934	$417,734,368	$451,867,139	$462,675,518	$472,021,073
17	Net Operating Income	$52,263,880	$70,847,196	$103,001,228	$98,489,726	$95,574,845
18	Required Operating Income	$123,351,937	$131,847,859	$140,829,621	$149,742,349	$158,431,047
19	Operating Income Deficiency	$71,088,057	$61,000,662	$37,828,392	$51,252,623	$62,856,201
20	Gross Revenue Conversion Factor	1.597772	1.571077	1.571077	1.571077	1.571077
21	Revenue Deficiency	$113,582,507	$95,836,755	$59,431,328	$80,521,832	$98,751,950
22	Revenue Requirements	**$561,324,320**	**$584,418,319**	**$614,299,695**	**$641,687,076**	**$666,347,868**

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Projected Revenue Requirements

Schedule S-2.2
Page 1 of 1
Witness Responsible:

W. Ridmann

Data: 5 Years Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: WPS-2.1a - b, WPS-2.2a -c, WPS-2.3c, B-5

Line No.	Description	2008	2009	2010	2011	2012
1	Rate Base					
2	Gross Plant in Service	$2,151,496,289	$2,322,035,631	$2,487,960,414	$2,655,964,015	$2,825,707,629
3	Accumulated Depreciation	($852,976,089)	($904,445,599)	($960,483,587)	($1,019,366,579)	($1,083,161,595)
4	Net Plant	$1,298,520,200	$1,417,590,032	$1,527,476,827	$1,636,597,436	$1,742,546,034
5	Deferred Income Taxes (Non-RCP)	($141,495,832)	($139,661,910)	($137,827,988)	($135,994,065)	($134,160,143)
6	Cash Working Capital	($10,423,749)	($10,423,749)	($10,423,749)	($10,423,749)	($10,423,749)
7	Customer Deposits	($8,136,128)	($8,136,128)	($8,136,128)	($8,136,128)	($8,136,128)
8	Materials & Supplies	$20,424,648	$20,424,648	$20,424,648	$20,424,648	$20,424,648
9	Other Rate Base Items	$5,443,811	$5,443,811	$5,443,811	$5,443,811	$5,443,811
10	Regulatory Assets (Non-RCP)	$33,189,199	$28,031,212	$22,873,225	$17,715,238	$12,557,251
11	Total Non-RCP Rate Base	$1,197,522,150	$1,313,267,917	$1,419,830,647	$1,525,627,191	$1,628,251,725
12	Regulatory Assets (RCP)	$344,192,874	$329,101,086	$314,009,299	$298,917,510	$285,330,351
13	Deferred Income Taxes (RCP)	($122,184,095)	($116,818,210)	($111,452,325)	($106,086,440)	($101,255,525)
14	Total RCP Rate Base	$222,008,779	$212,282,876	$202,556,974	$192,831,071	$184,074,826
15	Total Rate Base	$1,419,530,928	$1,525,550,793	$1,622,387,621	$1,718,458,262	$1,812,326,550
16	Capital Structure					
17	Long-Term Debt	$1,472,062,938	$1,474,258,034	$1,422,256,172	$1,423,768,519	$1,425,280,866
18	Common Equity	$1,408,913,060	$1,376,000,380	$1,373,711,262	$1,360,332,945	$1,341,852,115
19	Total Capital	$2,880,975,998	$2,850,258,414	$2,795,967,434	$2,784,101,464	$2,767,132,981
20	Debt Weight	51.00%	51.00%	51.00%	51.00%	51.00%
21	Equity Weight	49.00%	49.00%	49.00%	49.00%	49.00%
22	Cost of Debt	6.53%	6.37%	6.37%	6.37%	6.37%
23	Return on Equity	11.75%	11.75%	11.75%	11.75%	11.75%
24	Rate of Return Required	9.09%	9.01%	9.01%	9.01%	9.01%
25	Required Operating Income	$123,351,937	$131,847,859	$140,829,621	$149,742,349	$158,431,047

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Projected Statement of Changes in Financial Position
Jurisdictional - Current Rates

Projected period from January 1, 2008 to December 31, 2012
Work Paper Reference No(s).: S-1, S-2.1, WPS-2.3a - c, WPS-2.1h, WPS-2.2c

Witness Responsible:

W. Ridmann

	2008	2009	2010	2011	2012
Source of Funds					
Retained Earnings	(55,705,155)	(32,912,680)	(2,289,118)	(13,378,317)	(18,480,830)
AFUDC	1,460,450	2,313,755	2,342,840	2,314,413	3,129,827
Depreciation / Amortization	61,189,174	63,665,176	67,816,050	70,416,623	74,873,253
Deferred Income Taxes	(7,677,980)	(7,598,157)	(7,464,340)	(7,380,501)	(7,236,827)
Regulatory Amortization	24,863,859	24,863,859	24,863,859	24,863,859	23,359,230
Changes in Working Capital	0	0	0	0	0
Net Change in Debt	125,000,000	150,000,000	0	0	0
Net Change in Short Term Debt	136,303,900	125,660,760	85,980,178	97,628,500	96,540,898
Net Change in Investments	85,849,053	0	53,900,000	0	0
Nuclear Fuel Obligation	0	0	0	0	0
Net Change in Preferred Stock	0	0	0	0	0
	371,283,301	325,992,713	225,149,469	174,464,577	172,185,551
Application of funds					
Cash Construction	158,649,925	175,992,713	171,249,469	174,464,577	172,185,551
Redemption of Securities	212,633,376	150,000,000	53,900,000	0	0
	371,283,301	325,992,713	225,149,469	174,464,577	172,185,551

Schedule S-3

FORM OF PROPOSED NOTICE
FOR NEWSPAPER PUBLICATION

NOTICE OF APPLICATION TO
THE PUBLIC UTILITIES COMMISSION OF OHIO
FOR AN INCREASE IN ELECTRIC DISTRIBUTION RATES
TO ALL JURISDICTIONAL CUSTOMERS
OF THE CLEVELAND ELECTRIC ILLUMINATING COMPANY

TO WHOM IT MAY CONCERN:

Pursuant to the requirements of Ohio Revised Code Section 4909.19, The Cleveland Electric Illuminating Company ("Company") gives notice that on June 7, 2007, it filed with The Public Utilities Commission of Ohio ("Commission") an Application for authority to change its electric rates and charges in incorporated communities and the unincorporated territory within its service area, which includes all or part of Ashtabula, Cuyahoga, Geauga, Lake, Lorain, Medina, Portage, Summit, and Trumbull Counties in Ohio. Such Application has been assigned Case Nos. 07-551-EL-AIR, 07-552-EL-ATA, 07-553-EL-AAM and 07-554-EL-UNC by the Commission. The substance of the Application follows.

In this Application the Company proposes to make changes and increases in electric distribution rates applicable to customers within the Company's service territory effective May 2009. Since the Company's last request for an increase in distribution rates in 1996, the Company's operating costs to provide electric service to customers have increased significantly. Moreover, pursuant to prior Commission Orders, the Company has been deferring recovery of certain costs. As a result, this filing includes expenses related to distribution operations, recovery of investments in distribution infrastructure and fuel charges that were deferred under prior rate orders.

The average increase in total rate that each rate schedule would bear over the present rates if the proposed increase is granted in full would be:***

Residential	3.9%
Commercial	8.4%
Industrial	5.9%
Total Company	6.0%

*** This increase would be offset by a reduction in charges related to electric restructuring in Ohio.

This Application is being filed so as to generate sufficient revenues for the Company to pay distribution-related operating expenses, service outstanding debt balances, and earn an adequate return on property used in providing electric distribution service to customers. However, when combined with other previously approved changes in regulatory charges, the rates requested in this Application would result in an overall reduction in the regulated portion of customer bills.

The Company proposes to change its current rate schedules to those shown below and among other things, eliminate customer class specific rate schedules and replace them with voltage based schedules. The proposed schedules better match how the distribution system is designed, built and operated and reflects how customers are physically connected to and take service from our system. Accordingly, many of the current rate schedules are being eliminated, with customers currently taking service under these schedules being transferred to one of the new proposed schedules.

The new rate classifications proposed in the Application are as follows:

- Residential schedule (RS)
- General Service schedules:
  - General Service Secondary (GS)
  - General Service Primary (GP)
  - General Service Sub-transmission (GSU)
  - General Service Transmission (GT)
- Lighting schedules:
  - Street Lighting (STL)
  - Traffic Lighting (TRF)
  - Private Outdoor Lighting (POL)

In addition to these changes, the Company is proposing the following new electric service riders:

- Residential Distribution Credit Rider, which provides a reduction to distribution charges for certain electric loads so as to mitigate the affects of changes in rate design.

- Business Distribution Credit Rider, which provides a reduction to distribution charges for certain electric loads so as to mitigate the affects of changes in rate design.

- Demand Side Management ("DSM") Rider, which creates a mechanism through which certain approved DSM costs are to be recovered and reconciled semi-annually.

The Company is also proposing certain modifications to the following rider currently in effect:

- State kWh Tax Rider, which modifies and renames the Company's current State and Local Tax Rider and eliminates charges for local taxes that are currently included in base rates.

In addition to the rate relief described above, the Company also asks the Commission to authorize the following accounting treatment:

- Depreciation: The Company has determined that certain modifications to depreciation rates are warranted and requests that depreciation rates proposed in this proceeding be approved by the Commission.

- Deferral of Storm Related Costs: The Company requests permission to defer storm restoration and repair costs in excess of those included in base rates.

Changes in Rate Design

The Company's basic rate design has been in place since its last base rate case in 1996. Accordingly, the Company is proposing to update the existing rate design with the goal of:

- simplifying distribution rate designs of the FirstEnergy Ohio utility companies from three different tariffs to one uniform set of schedules
- implementing rate designs that focus on distribution service and discontinue concepts inherent in the legacy bundled rate design
- implementing distribution rates that recover fixed costs associated with the infrastructure needed to deliver electricity to customers
- incorporating gradualism in managing customer impacts while simplifying and consolidating tariff design

Residential Rates

The following is a list of key changes proposed for Residential rates:

- Creation of a single distribution rate schedule for all residential customers
- Creation of a Residential Distribution Credit Rider (mentioned above)
- Conversion from existing multiple block and declining block designs to a simple two block structure that is consistent across all companies
- Elimination of the Percentage of Income Payment Plan ("PIPP")
  Note - Customers participating in the PIPP program will continue to have their PIPP payment calculated based on income

General Service Rates

The following is a list of key changes proposed for General Service rates:

- Simplification of distribution rates to one uniform tariff design for the FirstEnergy Ohio utility companies
- Reduction in the number of rate blocks
- Conversion from a declining block structure to a flat structure
- Creation of a Business Distribution Credit Rider (mentioned above)
- Standardization of Service Charges and power factor charges across the FirstEnergy Ohio utility companies
- Standardization on demand-only distribution pricing
- Changes in rate applicability based on service voltage rather than usage

Changes in Electric Service Regulations (*formerly Standard Rules and Regulations*)

There are three categories of changes made to the Electric Service Regulations ("Regulations"). The first category is changes made in order to make the Regulations uniform across the three FirstEnergy Ohio utility companies. The second category consists of changes made to clarify language and thereby aid customer understanding of the Regulations. The third category relates to changes that better align charges with actual costs. This last category includes an increase to the reconnection charge, the returned payment charge and the meter test charge. In addition, a provision for an annual automatic increase to certain charges based on the Consumer Price Index (CPI) has been added.

The above proposed provisions, rates, and charges are subject to changes, including changes as to amount and form, by the Commission following a public hearing on the filed Application. Recommendations which differ from the filed Application may be made by the Staff of the Commission or by intervening parties and may be adopted by the Commission.

Any person, firm, corporation or association may file, pursuant to Section 4909.19 of the Revised Code, an objection to such proposed increased rates by alleging that such proposals are unjust and discriminatory or unreasonable.

A copy of the Application, including a copy of the present and proposed rate sheets, may be inspected by any interested party at the office of the Commission, 180 East Broad Street, Columbus, Ohio 43266; or at the following business office of the Company: 76 S. Main St., Akron, Ohio 44308.

Since the rates, prices, charges and other provisions in the Company's current electric rate schedules do not yield just and reasonable compensation to the Company for supplying electric distribution service and do not yield a just and reasonable return to the Company on the value of the property used in furnishing such electric distribution service, the Company requests the Commission:

(a) Accept this Application and Exhibits for filing;
(b) Find that this Application and the attached Schedules filed herewith and incorporated herein, are in accordance with Sections 4909.18, Ohio Revised Code, and Section 4901-7-01 of the Commission's Rules and Regulations;
(c) Find that the current rates, prices and charges for electric service are unjust, unreasonable and insufficient to yield reasonable compensation to the Company for the electric distribution service rendered;
(d) Find that the proposed rates, prices and charges are just and reasonable based upon the test period for the twelve months ending February 29, 2008, and approve such schedules in the form tendered herewith;
(e) Approve the Company's requested accounting treatment;

(f) Fix the date on which applicable services provided to customers are subject to the proposed rates at May 2009.

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY