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: 21

Number of Pages: 110

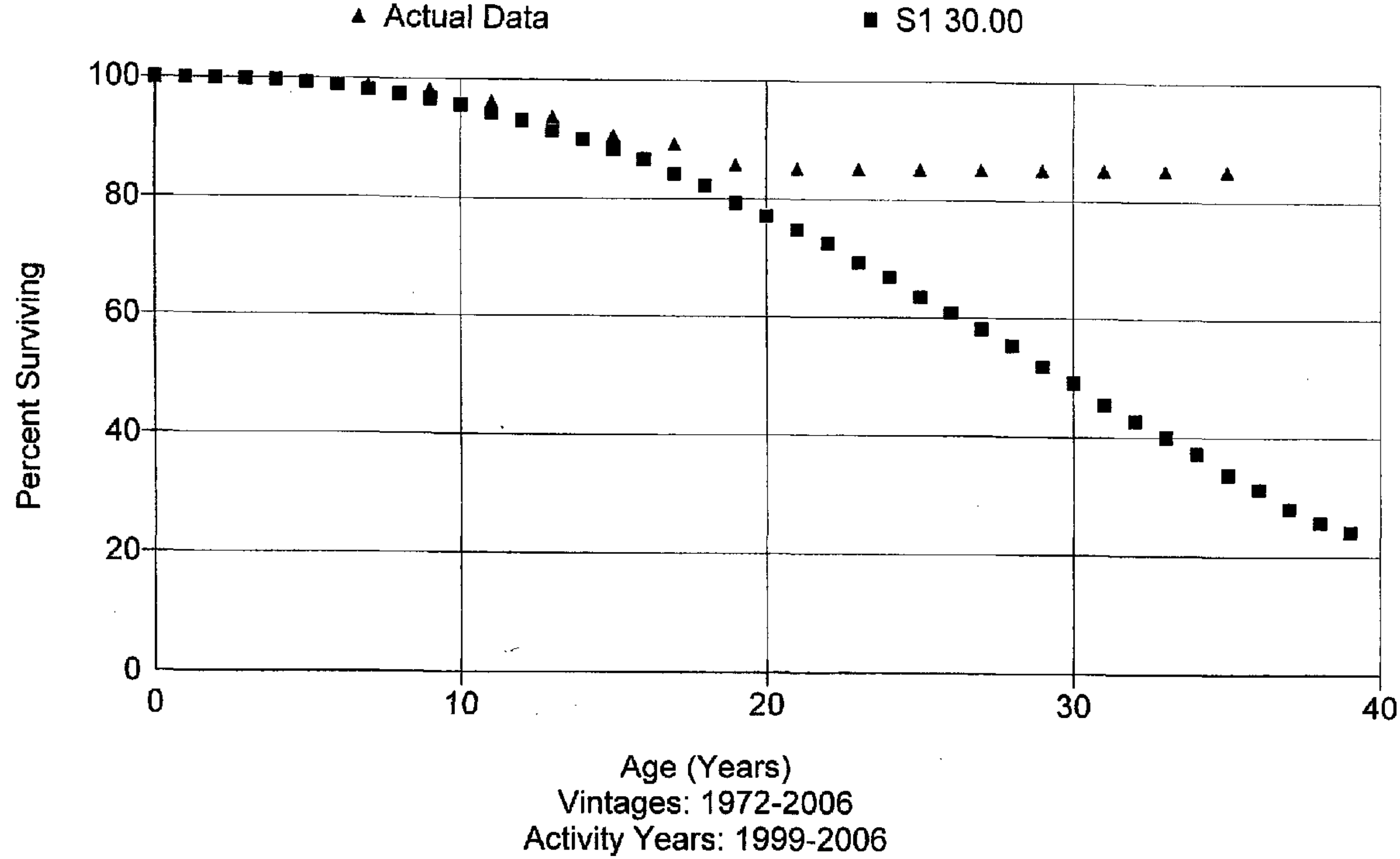
Description of Document:

Case No. 07-551-EL-AIR, et al.

Ohio Edison Company
The Cleveland Electric Illuminating Company
The Toledo Edison Company
Volume 4B
Section I
Direct Testimony
Exhibit 5 & Exhibit 5-Attach. PRC-1

Original Filing June 7, 2007

Ohio Edison Company
Account 371 Installation on Customer Premesis



Observed Life Table

Scenario: Ohio 2007 Distribution Accounts

Account: *OECO 101/6-371 Inst on cust prem*

Placement Band: 1972 - 2006 Observation Band: 1999 - 2006

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirment Ratio	Survivor Ratio	Percent Surv at Beginning of Interval
0	4,210,032.10	511.89	0.00012	0.99988	100.00
0.5	3,215,263.95	1,149.99	0.00036	0.99964	99.99
1.5	4,710,883.34	1,092.03	0.00023	0.99977	99.95
2.5	5,908,491.69	6,552.94	0.00111	0.99889	99.93
3.5	7,246,908.91	6,656.07	0.00092	0.99908	99.82
4.5	8,386,938.20	19,844.32	0.00237	0.99763	99.73
5.5	9,145,468.86	23,706.60	0.00259	0.99741	99.49
6.5	9,832,378.94	41,951.11	0.00427	0.99573	99.23
7.5	10,889,302.99	24,857.44	0.00228	0.99772	98.81
8.5	11,383,034.38	41,471.86	0.00364	0.99636	98.58
9.5	11,707,640.61	121,866.62	0.01041	0.98959	98.22
10.5	11,533,839.46	101,519.32	0.00880	0.99120	97.20
11.5	10,548,746.32	112,959.81	0.01071	0.98929	96.34
12.5	9,082,332.91	140,433.20	0.01546	0.98454	95.31
13.5	7,704,066.74	113,956.88	0.01479	0.98521	93.84
14.5	6,290,566.81	118,450.33	0.01883	0.98117	92.45
15.5	4,697,834.01	37,143.24	0.00791	0.99209	90.71
16.5	3,254,019.10	25,195.87	0.00774	0.99226	89.99
17.5	1,824,387.92	42,857.48	0.02349	0.97651	89.29
18.5	799,339.04	12,762.43	0.01597	0.98403	87.19
19.5	197,751.98	1,307.80	0.00661	0.99339	85.80
20.5	76,181.29	0.00	0.00000	1.00000	85.23
21.5	7,118.95	0.00	0.00000	1.00000	85.23
22.5	2,152.02	0.00	0.00000	1.00000	85.23
23.5	2,152.02	0.00	0.00000	1.00000	85.23
24.5	2,152.02	0.00	0.00000	1.00000	85.23
25.5	1,070.55	0.00	0.00000	1.00000	85.23
26.5	1,070.55	0.00	0.00000	1.00000	85.23
27.5	516.87	0.00	0.00000	1.00000	85.23
28.5	516.87	0.00	0.00000	1.00000	85.23
29.5	516.87	0.00	0.00000	1.00000	85.23
30.5	0.00	0.00	0.00000	0.00000	85.23

Net Salvage Analysis Report

			Gross Salvage (Cash)		Gross Salvage (Returns)		Cost of Removal		Net Salvage		
Account	Year	Retirements	Amount	Pct.	Amount	Pct.	Amount	Pct.	Amount	Pct.	1-Yr Avg
OECO 371 Install on Customer Premesis	1999	92,945.51	33.79	0.04	0.00	0.00	500.73	0.54	(466.94)	-0.50	-0.50
OECO 371 Install on Customer Premesis	2000	166,078.63	13,608.28	8.19	0.00	0.00	23,084.48	13.90	(9,476.20)	-5.71	-5.71
OECO 371 Install on Customer Premesis	2001	98,844.05	(8,924.11)	-9.03	0.00	0.00	12,119.86	12.26	(21,043.97)	-21.29	-21.29
OECO 371 Install on Customer Premesis	2002	110,776.57	20,277.26	18.30	0.00	0.00	35,569.38	32.11	(15,292.12)	-13.80	-13.80
OECO 371 Install on Customer Premesis	2003	86,079.30	1,811.61	2.10	0.00	0.00	3,362.10	3.91	(1,550.49)	-1.80	-1.80
OECO 371 Install on Customer Premesis	2004	123,986.59	1,295.88	1.05	0.00	0.00	8,746.19	7.05	(7,450.31)	-6.01	-6.01
OECO 371 Install on Customer Premesis	2005	51,394.30	7,768.26	15.12	0.00	0.00	112,097.44	218.11	(104,329.18)	-203.00	-203.00
OECO 371 Install on Customer Premesis	2006	266,142.28	63,171.24	23.74	0.00	0.00	195,076.01	73.30	(131,904.77)	-49.56	-49.56
		996,247.23	99,042.21	9.94	0.00	0.00	390,556.19	39.20	(291,513.98)	-29.26	

Whole Life Depreciation Accrual

Account: OECO 101/6-371 Inst on cust prem
Dispersion: 30 - S1
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2007

		Plant Amt	Period (Years)	Accrual (Dollars)	Accrual Rate (Percent)
Pre- 2007	Additions	$19,225,412.46		$635,815.50	3.307164
	Whole Life		30	$640,847.08	
	Amortization		0	$0.00	
	Retirements	$301,895.11	30	$5,031.59	
2007	Additions	$0.00		$0.00	0.000000
	Whole Life			$0.00	
	Retirements	$0.00	0.00	$0.00	
	Total:	$19,225,412.46 *		$635,815.50	3.307167
	Average:	$19,074,464.91		$635,815.50	3.333333
	Grand Total:	$19,225,412.46 *		$635,815.50	3.307167

* Excluding 2007 Retirements

Account: OECO 101/6-371 Inst on cust prem

Dispersion: 30.00 - S1

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2007

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2006	0.50	$1,069,191.80	30.00	29.50	0.9833	1.0000	$1,051,379.01	$35,639.73
2005	1.50	$574,428.56	30.00	28.51	0.9502	1.0000	$545,834.97	$19,147.62
2004	2.50	$0.00	30.00	27.53	0.9176	1.0000	$0.00	$0.00
2003	3.50	$243,234.57	30.00	26.57	0.8855	1.0000	$215,392.83	$8,107.82
2002	4.50	$406,060.58	30.00	25.63	0.8543	1.0000	$346,897.70	$13,535.35
2001	5.50	$583,875.42	30.00	24.72	0.8239	1.0000	$481,060.30	$19,462.51
2000	6.50	$704,306.47	30.00	23.83	0.7944	1.0000	$559,482.19	$23,476.88
1999	7.50	$614,519.79	30.00	22.97	0.7658	1.0000	$470,603.41	$20,483.99
1998	8.50	$936,645.98	30.00	22.15	0.7382	1.0000	$691,401.19	$31,221.53
1997	9.50	$1,111,925.39	30.00	21.34	0.7114	1.0000	$791,033.86	$37,064.18
1996	10.50	$1,243,556.77	30.00	20.57	0.6856	1.0000	$852,608.97	$41,451.89
1995	11.50	$1,513,674.39	30.00	19.82	0.6607	1.0000	$1,000,102.37	$50,455.81
1994	12.50	$1,524,874.14	30.00	19.10	0.6366	1.0000	$970,767.38	$50,829.14
1993	13.50	$1,331,117.95	30.00	18.40	0.6134	1.0000	$816,534.34	$44,370.60
1992	14.50	$1,312,998.97	30.00	17.73	0.5910	1.0000	$775,984.26	$43,766.63
1991	15.50	$1,474,282.47	30.00	17.08	0.5693	1.0000	$839,324.16	$49,142.75
1990	16.50	$1,406,671.67	30.00	16.45	0.5484	1.0000	$771,416.76	$46,889.06
1989	17.50	$1,405,516.78	30.00	15.85	0.5282	1.0000	$742,352.06	$46,850.56
1988	18.50	$982,191.40	30.00	15.26	0.5086	1.0000	$499,512.60	$32,739.71
1987	19.50	$589,378.31	30.00	14.69	0.4896	1.0000	$288,579.48	$19,645.94
1986	20.50	$120,262.89	30.00	14.14	0.4713	1.0000	$56,678.25	$4,008.76
1985	21.50	$69,062.34	30.00	13.60	0.4535	1.0000	$31,318.10	$2,302.08
1984	22.50	$5,483.80	30.00	13.09	0.4362	1.0000	$2,392.24	$182.79
1981	25.50	$1,081.47	30.00	11.62	0.3874	1.0000	$418.95	$36.05
1979	27.50	$553.68	30.00	10.71	0.3570	1.0000	$197.67	$18.46
1976	30.50	$516.87	30.00	9.43	0.3143	1.0000	$162.45	$17.23
		$19,225,412.46	30.00	19.98	0.6659	1.0000	$12,801,435.51	$640,847.08

Depreciation Reserve Summary

Account: OECO 101/6-371 Inst on cust prem
Scenario: Ohio 2007 Distribution Accts ADR
ersion: 30 - S1
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2007

		Depreciation Reserve		Net Plant	
	Plant Amt	Amount	Ratio	Amount	Ratio
Recorded	$19,225,412.46	$8,296,328.86	0.4315	$10,929,083.60	0.5685
Computed	$19,225,412.46	$6,423,976.95	0.3341	$12,801,435.51	0.6659
Difference		$1,872,351.91	0.0974	($1,872,351.91)	-0.0974

Ohio Edison Company

Average Life and Salvage Rate Determination

Based On Year End 2006 Data using Beginning Balance 1999

Account 373 Street Lighting

Life and Iowa Survivor Curve

Current Life and Iowa Survivor Curve is 25 SC.

Actuarial Life Analysis

14 L0.5 best fit using 1999 - 2006 data.

Industry Survey - EEI Survey of Depreciation Statistics 2003

Service Life Range 14 to 32 Years.

Recommendation

Continue to use 25 SC Based on Industry Standards.

Comments:
The actuarial study did not produce a reasonable life for this street lighting account. Based on the EEI Industry Standards a 25 year average life is justifiable.

Salvage Factor Estimates

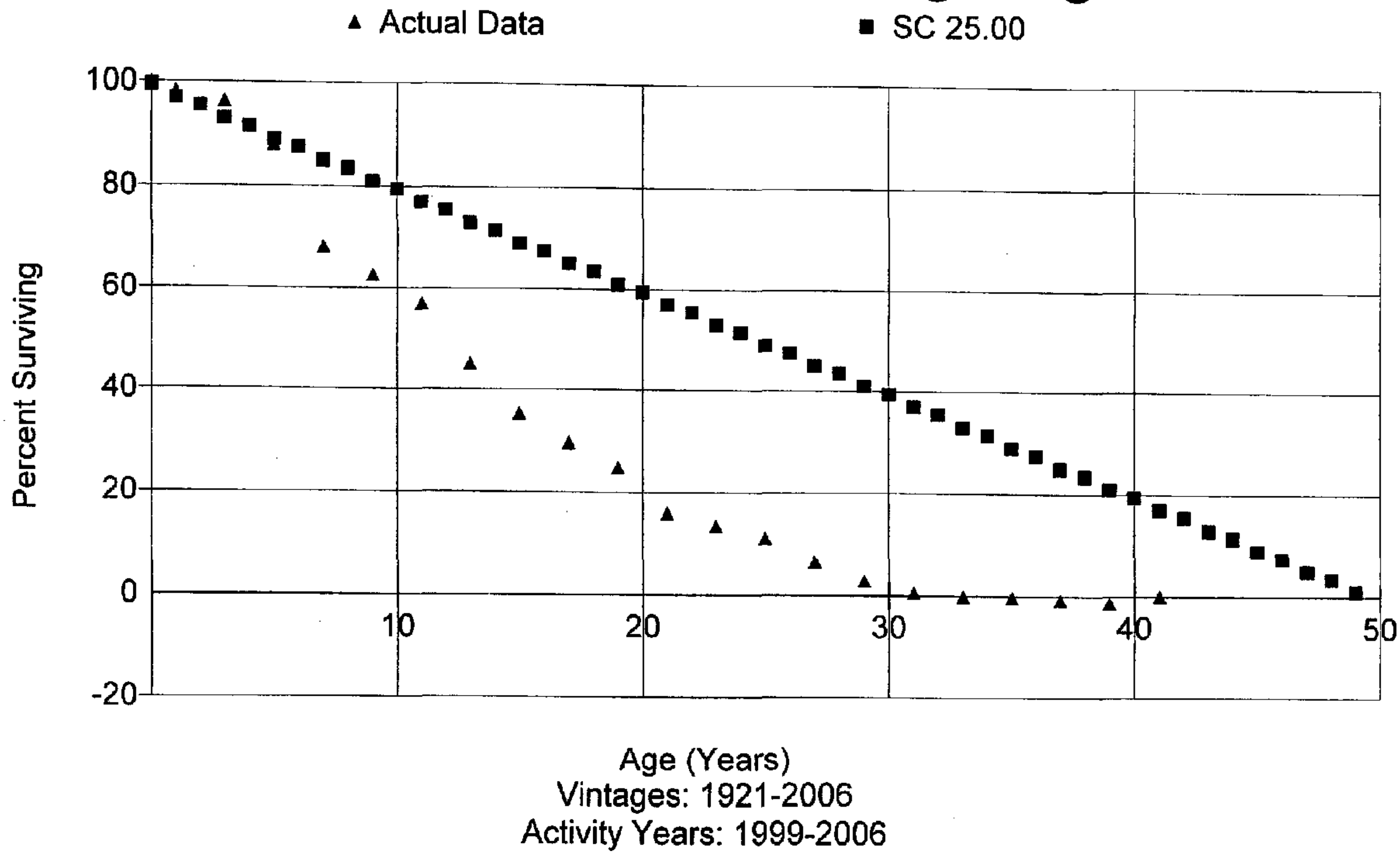
Current Net salvage Rate is	-5%
Proposed Net salvage Rate	-5%

Comments:
Industry Averages per the 2003 EEI Study for the Net Salvage Rate range from 60% to -157%. The 1999-2006 activity has an average of -44.5%; as this is based on limited data the -5% rate is suggested.

Summary of Recommendations

25	Average Service Life
SC	Iowa Curve
-5	% Net Salvage

Ohio Edison Company
Account 373 Street Lighting



Observed Life Table

Scenario: Ohio 2007 Distribution Accounts

Account: OECO 101/6-373 Street lighting

Placement Band: 1921 - 2006

Observation Band: 1999 - 2006

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirment Ratio	Survivor Ratio	Percent Surv at Beginning of Interval
0	11,855,190.55	14,640.87	0.00123	0.99877	100.00
0.5	7,730,391.39	118,283.88	0.01530	0.98470	99.88
1.5	6,993,842.00	19,341.26	0.00277	0.99723	98.35
2.5	7,980,966.32	136,610.60	0.01712	0.98288	98.08
3.5	7,304,252.37	158,781.80	0.02174	0.97826	96.40
4.5	6,774,490.71	454,569.84	0.06710	0.93290	94.30
5.5	6,031,125.89	1,050,991.64	0.17426	0.82574	87.97
6.5	4,865,164.81	306,781.75	0.06306	0.93694	72.64
7.5	4,067,218.88	173,832.39	0.04274	0.95726	68.06
8.5	3,218,789.84	130,613.51	0.04058	0.95942	65.15
9.5	2,856,883.47	157,168.49	0.05501	0.94499	62.51
10.5	2,154,938.54	77,161.83	0.03581	0.96419	59.07
11.5	1,878,671.06	201,024.26	0.10700	0.89300	56.95
12.5	1,487,857.46	169,288.90	0.11378	0.88622	50.86
13.5	1,168,867.31	144,626.65	0.12373	0.87627	45.07
14.5	1,008,144.13	106,464.55	0.10560	0.89440	39.49
15.5	813,095.90	69,109.28	0.08499	0.91501	35.32
16.5	671,485.78	56,047.76	0.08347	0.91653	32.32
17.5	596,713.46	58,918.61	0.09874	0.90126	29.62
18.5	513,559.11	34,496.17	0.06717	0.93283	26.70
19.5	331,836.39	71,594.19	0.21575	0.78425	24.91
20.5	230,362.41	41,012.68	0.17804	0.82196	19.54
21.5	147,981.51	16,927.32	0.11439	0.88561	16.06
22.5	108,599.33	5,744.89	0.05290	0.94710	14.22
23.5	114,113.82	12,735.70	0.11161	0.88839	13.47
24.5	173,589.30	11,455.23	0.06599	0.93401	11.97
25.5	209,664.47	42,709.78	0.20371	0.79629	11.18
26.5	191,683.12	50,060.00	0.26116	0.73884	8.90
27.5	237,309.71	38,662.40	0.16292	0.83708	6.58
28.5	276,683.05	133,522.01	0.48258	0.51742	5.51
29.5	197,591.24	68,907.15	0.34874	0.65126	2.85
30.5	151,539.04	106,759.08	0.70450	0.29550	1.86
31.5	138,103.43	90,268.59	0.65364	0.34636	0.55
32.5	44,332.72	82,812.99	1.86798	-0.86798	0.19
33.5	-24,459.56	1,199.86	-0.04906	1.04906	-0.16
34.5	-16,785.31	8,847.55	-0.52714	1.52714	
35.5	-19,070.65	14,876.27	-0.78003	1.78003	
36.5	-38,388.72	29,450.04	-0.76715	1.76715	
37.5	-39,750.31	5,866.77	-0.14760	1.14760	
38.5	-19,762.11	8,609.25	-0.43563	1.43563	
39.5	1,625.40	1,964.62	1.20923	-0.20923	
40.5	3,209.89	2,414.41	0.75202	0.24798	
41.5	1,535.52	1,298.81	0.84570	0.15430	
42.5	2,878.22	3,257.88	1.13204	-0.13204	
43.5	2,501.21	2,139.32	0.85526	0.14474	
44.5	12,680.16	1,649.80	0.13013	0.86987	
45.5	11,565.16	1,122.64	0.09710	0.90290	
46.5	11,186.40	1,680.23	0.15019	0.84981	
47.5	9,429.34	1,029.78	0.10924	0.89076	
48.5	7,624.53	748.15	0.09810	0.90190	
49.5	7,128.59	1,374.99	0.19287	0.80713	
50.5	5,210.44	419.01	0.08042	0.91958	
51.5	3,908.92	470.55	0.12049	0.87951	
52.5	2,593.63	212.50	0.08211	0.91789	

Observed Life Table

Scenario: Ohio 2007 Distribution Accounts
Account: OECO 101/6-373 Street lighting
Placement Band: 1921 - 2006 **Observation Band:** 1999 - 2006

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirment Ratio	Survivor Ratio	Percent Surv at Beginning of Interval
53.5	1,561.80	58.41	0.03713	0.96287	
54.5	632.89	253.82	0.40126	0.59874	
55.5	320.30	18.29	0.05625	0.94375	
56.5	1,299.93	163.28	0.12538	0.87462	
57.5	1,179.20	139.38	0.11790	0.88210	
58.5	1,050.50	81.00	0.07707	0.92293	
59.5	969.50	33.86	0.03505	0.96495	
60.5	935.84	13.16	0.01389	0.98611	
61.5	6,651.73	1,285.22	0.19317	0.80683	
62.5	5,366.51	69.24	0.01286	0.98714	
63.5	5,297.27	700.35	0.13215	0.86785	
64.5	3,736.48	175.47	0.04684	0.95316	
65.5	3,561.01	705.48	0.19798	0.80202	
66.5	2,855.53	481.32	0.16842	0.83158	
67.5	2,439.41	148.46	0.06068	0.93932	
68.5	7,483.03	745.08	0.09956	0.90044	
69.5	5,262.88	0.00	0.00000	1.00000	
70.5	6,475.00	0.20	0.00000	1.00000	
71.5	6,546.08	5.40	0.00076	0.99924	
72.5	8,020.68	3.08	0.00037	0.99963	
73.5	8,017.60	68.20	0.00848	0.99152	
74.5	7,949.40	0.00	0.00000	1.00000	
75.5	7,884.20	0.00	0.00000	1.00000	
76.5	2,692.12	0.00	0.00000	1.00000	
77.5	2,692.12	0.00	0.00000	1.00000	
78.5	1,480.00	0.00	0.00000	1.00000	
79.5	1,480.00	0.00	0.00000	1.00000	
80.5	0.00	0.00	0.00000	0.00000	

Net Salvage Analysis Report

Account	Year	Retirements	Gross Salvage (Cash) Amount	Gross Salvage (Cash) Pct.	Gross Salvage (Returns) Amount	Gross Salvage (Returns) Pct.	Cost of Removal Amount	Cost of Removal Pct.	Net Salvage Amount	Net Salvage Pct.	1-Yr Avg
OECO 373 Street Lighting	1999	47,677.67	2,436.23	5.11	0.00	0.00	2,857.95	5.99	(421.72)	-0.88	-0.88
OECO 373 Street Lighting	2000	587,621.63	100,697.67	17.14	0.00	0.00	28,996.28	4.93	71,701.39	12.20	12.20
OECO 373 Street Lighting	2001	382,112.48	5,471.84	1.43	0.00	0.00	55,091.48	14.42	(49,619.84)	-12.99	-12.99
OECO 373 Street Lighting	2002	185,887.43	239,489.76	128.84	0.00	0.00	120,452.32	64.80	119,037.44	64.04	64.04
OECO 373 Street Lighting	2003	424,629.17	23,905.05	5.63	0.00	0.00	17,820.59	4.20	6,084.46	1.43	1.43
OECO 373 Street Lighting	2004	1,193,024.16	3,404.30	0.29	0.00	0.00	144,783.94	12.14	(141,379.64)	-11.85	-11.85
OECO 373 Street Lighting	2005	288,713.94	14,511.94	5.03	0.00	0.00	831,278.16	287.92	(816,766.22)	-282.90	-282.90
OECO 373 Street Lighting	2006	1,263,535.50	464,045.67	36.73	0.00	0.00	1,597,645.69	126.44	(1,133,600.02)	-89.72	-89.72
		4,373,201.98	853,962.26	19.53	0.00	0.00	2,798,926.41	64.00	(1,944,964.15)	-44.47	

Whole Life Depreciation Accrual

Account: OECO 101/6-373 Street lighting
Dispersion: 25 - SC
[illegible]age Net Salvage Rate: -5.00%
Future Net Salvage Rate: -5.00%

Broad Group Procedure

January 1, 2007

		Plant Amt	Period (Years)	Accrual (Dollars)	Accrual Rate (Percent)
Pre- 2007	Additions	$13,326,087.65		$552,667.38	4.147263
	Whole Life		25	$559,073.10	
	Amortization		0	$0.00	
	Retirements	$305,034.35	25	$6,405.72	
2007	Additions	$0.00		$0.00	0.000000
	Whole Life			*$0.00*	
	Retirements	$0.00	0.00	$0.00	
	Total:	$13,326,087.65 *		$552,667.38	4.147266
	Average:	$13,173,570.48		$552,667.38	4.195274
	Grand Total:	$13,326,087.65 *		$552,667.38	4.147266

* Excluding 2007 Retirements

Generation Arrangement Report

Account: OECO 101/6-373 Street lighting

Dispersion: 25.00 - SC

Average Net Salvage Rate: -5.00%

Future Net Salvage Rate: -5.00%

Broad Group Procedure

January 1, 2007

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2006	0.50	$4,247,408.99	25.00	24.75	1.0395	1.0000	$4,415,181.65	$178,391.18
2005	1.50	$2,021,262.51	25.00	24.25	1.0185	1.0000	$2,058,655.87	$84,893.03
2004	2.50	($71,471.12)	25.00	23.75	0.9975	1.0000	($71,292.44)	($3,001.79)
2003	3.50	$1,213,006.10	25.00	23.25	0.9765	1.0000	$1,184,500.46	$50,946.26
2002	4.50	$802,506.55	25.00	22.75	0.9555	1.0000	$766,795.01	$33,705.28
2001	5.50	$759,292.29	25.00	22.25	0.9345	1.0000	$709,558.65	$31,890.28
2000	6.50	$432,729.48	25.00	21.75	0.9135	1.0000	$395,298.38	$18,174.64
1999	7.50	$697,051.63	25.00	21.25	0.8925	1.0000	$622,118.58	$29,276.17
1998	8.50	$200,866.57	25.00	20.75	0.8715	1.0000	$175,055.22	$8,436.40
1997	9.50	$367,044.48	25.00	20.25	0.8505	1.0000	$312,171.33	$15,415.87
1996	10.50	$682,010.21	25.00	19.75	0.8295	1.0000	$565,727.47	$28,644.43
1995	11.50	$492,943.45	25.00	19.25	0.8085	1.0000	$398,544.78	$20,703.62
1994	12.50	$322,402.03	25.00	18.75	0.7875	1.0000	$253,891.60	$13,540.89
1993	13.50	$305,712.23	25.00	18.25	0.7665	1.0000	$234,328.42	$12,839.91
1992	14.50	$91,968.96	25.00	17.75	0.7455	1.0000	$68,562.86	$3,862.70
1991	15.50	$99,418.92	25.00	17.25	0.7245	1.0000	$72,029.01	$4,175.59
1990	16.50	$108,441.49	25.00	16.75	0.7035	1.0000	$76,288.59	$4,554.54
1989	17.50	$50,262.56	25.00	16.25	0.6825	1.0000	$34,304.20	$2,111.03
1988	18.50	$71,963.92	25.00	15.75	0.6615	1.0000	$47,604.13	$3,022.48
1987	19.50	$179,744.82	25.00	15.25	0.6405	1.0000	$115,126.56	$7,549.28
1986	20.50	$48,555.50	25.00	14.75	0.6195	1.0000	$30,080.13	$2,039.33
1985	21.50	$53,760.08	25.00	14.25	0.5985	1.0000	$32,176.41	$2,257.92
1984	22.50	$32,151.39	25.00	13.75	0.5775	1.0000	$18,567.43	$1,350.36
1983	23.50	$5,166.11	25.00	13.25	0.5565	1.0000	$2,874.94	$216.98
1982	24.50	$20,080.83	25.00	12.75	0.5355	1.0000	$10,753.28	$843.39
1981	25.50	$20,656.18	25.00	12.25	0.5145	1.0000	$10,627.60	$867.56
1980	26.50	$2,542.13	25.00	11.75	0.4935	1.0000	$1,254.54	$106.77
1979	27.50	$7,561.31	25.00	11.25	0.4725	1.0000	$3,572.72	$317.58
1978	28.50	$4,609.07	25.00	10.75	0.4515	1.0000	$2,081.00	$193.58
1977	29.50	$912.48	25.00	10.25	0.4305	1.0000	$392.82	$38.32
1976	30.50	$3,094.47	25.00	9.75	0.4095	1.0000	$1,267.19	$129.97
1975	31.50	$3,441.81	25.00	9.25	0.3885	1.0000	$1,337.14	$144.56
1974	32.50	$5,829.18	25.00	8.75	0.3675	1.0000	$2,142.22	$244.83

Account: OECO 101/6-373 Street lighting

Dispersion: 25.00 - SC

Average Net Salvage Rate: -5.00%

Future Net Salvage Rate: -5.00%

Broad Group Procedure

January 1, 2007

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1973	33.50	$3,348.93	25.00	8.25	0.3465	1.0000	$1,160.40	$140.66
1972	34.50	$972.55	25.00	7.75	0.3255	1.0000	$316.57	$40.85
1971	35.50	$54.91	25.00	7.25	0.3045	1.0000	$16.72	$2.31
1970	36.50	$7,603.36	25.00	6.75	0.2835	1.0000	$2,155.55	$319.34
1969	37.50	$3,742.46	25.00	6.25	0.2625	1.0000	$982.40	$157.18
1968	38.50	$1,315.70	25.00	5.75	0.2415	1.0000	$317.74	$55.26
1967	39.50	$3,738.66	25.00	5.25	0.2205	1.0000	$824.37	$157.02
1966	40.50	$219.92	25.00	4.75	0.1995	1.0000	$43.87	$9.24
1965	41.50	$891.97	25.00	4.25	0.1785	1.0000	$159.22	$37.46
1964	42.50	$814.95	25.00	3.75	0.1575	1.0000	$128.35	$34.23
1963	43.50	$542.07	25.00	3.25	0.1365	1.0000	$73.99	$22.77
1962	44.50	$827.27	25.00	2.75	0.1155	1.0000	$95.55	$34.75
1961	45.50	$658.61	25.00	2.25	0.0945	1.0000	$62.24	$27.66
1960	46.50	$630.56	25.00	1.75	0.0735	1.0000	$46.35	$26.48
1959	47.50	$400.97	25.00	1.25	0.0525	1.0000	$21.05	$16.84
1958	48.50	$1,501.64	25.00	0.75	0.0315	1.0000	$47.30	$63.07
1957	49.50	$1,073.11	25.00	0.25	0.0105	1.0000	$11.27	$45.07
1956	50.50	$654.57	25.00	0.00	0.0000	0.0000	$0.00	$0.00
1955	51.50	$884.91	25.00	0.00	0.0000	0.0000	$0.00	$0.00
1954	52.50	$886.54	25.00	0.00	0.0000	0.0000	$0.00	$0.00
1953	53.50	$819.33	25.00	0.00	0.0000	0.0000	$0.00	$0.00
1952	54.50	$952.82	25.00	0.00	0.0000	0.0000	$0.00	$0.00
1951	55.50	$58.77	25.00	0.00	0.0000	0.0000	$0.00	$0.00
1950	56.50	$0.00	25.00	0.00	0.0000	0.0000	$0.00	$0.00
1949	57.50	$229.05	25.00	0.00	0.0000	0.0000	$0.00	$0.00
1948	58.50	$46.80	25.00	0.00	0.0000	0.0000	$0.00	$0.00
1947	59.50	$0.00	25.00	0.00	0.0000	0.0000	$0.00	$0.00
1946	60.50	$0.00	25.00	0.00	0.0000	0.0000	$0.00	$0.00
1944	62.50	$0.00	25.00	0.00	0.0000	0.0000	$0.00	$0.00
1942	64.50	$860.44	25.00	0.00	0.0000	0.0000	$0.00	$0.00
1941	65.50	$0.00	25.00	0.00	0.0000	0.0000	$0.00	$0.00
1940	66.50	$0.00	25.00	0.00	0.0000	0.0000	$0.00	$0.00
1937	69.50	$1,480.67	25.00	0.00	0.0000	0.0000	$0.00	$0.00

Generation Arrangement Report

Account: *OECO 101/6-373 Street lighting*

Dispersion: 25.00 - SC

Average Net Salvage Rate: -5.00%

Future Net Salvage Rate: -5.00%

Broad Group Procedure

January 1, 2007

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1931	75.50	$65.20	25.00	0.00	0.0000	0.0000	$0.00	$0.00
1930	76.50	$5,182.08	25.00	0.00	0.0000	0.0000	$0.00	$0.00
1929	77.50	$0.00	25.00	0.00	0.0000	0.0000	$0.00	$0.00
1928	78.50	$1,212.12	25.00	0.00	0.0000	0.0000	$0.00	$0.00
1927	79.50	$0.00	25.00	0.00	0.0000	0.0000	$0.00	$0.00
1926	80.50	$1,480.00	25.00	0.00	0.0000	0.0000	$0.00	$0.00
		$13,326,087.65	25.00	22.44	0.9424	1.0000	$12,558,039.67	$559,073.10

Depreciation Reserve Summary

Account: OECO 101/6-373 Street lighting
Scenario: Ohio 2007 Distribution Accts ADR
Version: 25 - SC

Average Net Salvage Rate: -5.00%
Future Net Salvage Rate: -5.00%

Broad Group Procedure

January 1 , 2007

		Depreciation Reserve		Net Plant	
	Plant Amt	Amount	Ratio	Amount	Ratio
Recorded	$13,326,087.65	($6,049,801.59)	-0.4540	$20,042,193.62	1.5040
Computed	$13,326,087.65	$1,434,352.36	0.1076	$12,558,039.67	0.9424
Difference		($7,484,153.95)	-0.5616	$7,484,153.95	0.5616

Ohio Edison Company

Average Life and Salvage Rate Determination

Based On Year End 2006 Data using Beginning Balance 1999

Account 390 Structures and Improvements

Life and Iowa Survivor Curve

Current Life and Iowa Survivor Curve is 44 R2.

Actuarial Life Analysis

54 S-.5 best fit using 1999 - 2006 data.

Industry Survey - EEI Survey of Depreciation Statistics 2003

Service Life Range 29 to 60 Years.

Recommendation

Continue to use 44 R2 Based on Industry Standards and Actuarial Life Analysis

Comments:
The current Iowa Curve is representative of industry standards today according to the 2003 EEI Study. Also, it is a good match with relevant historical data.

Salvage Factor Estimates

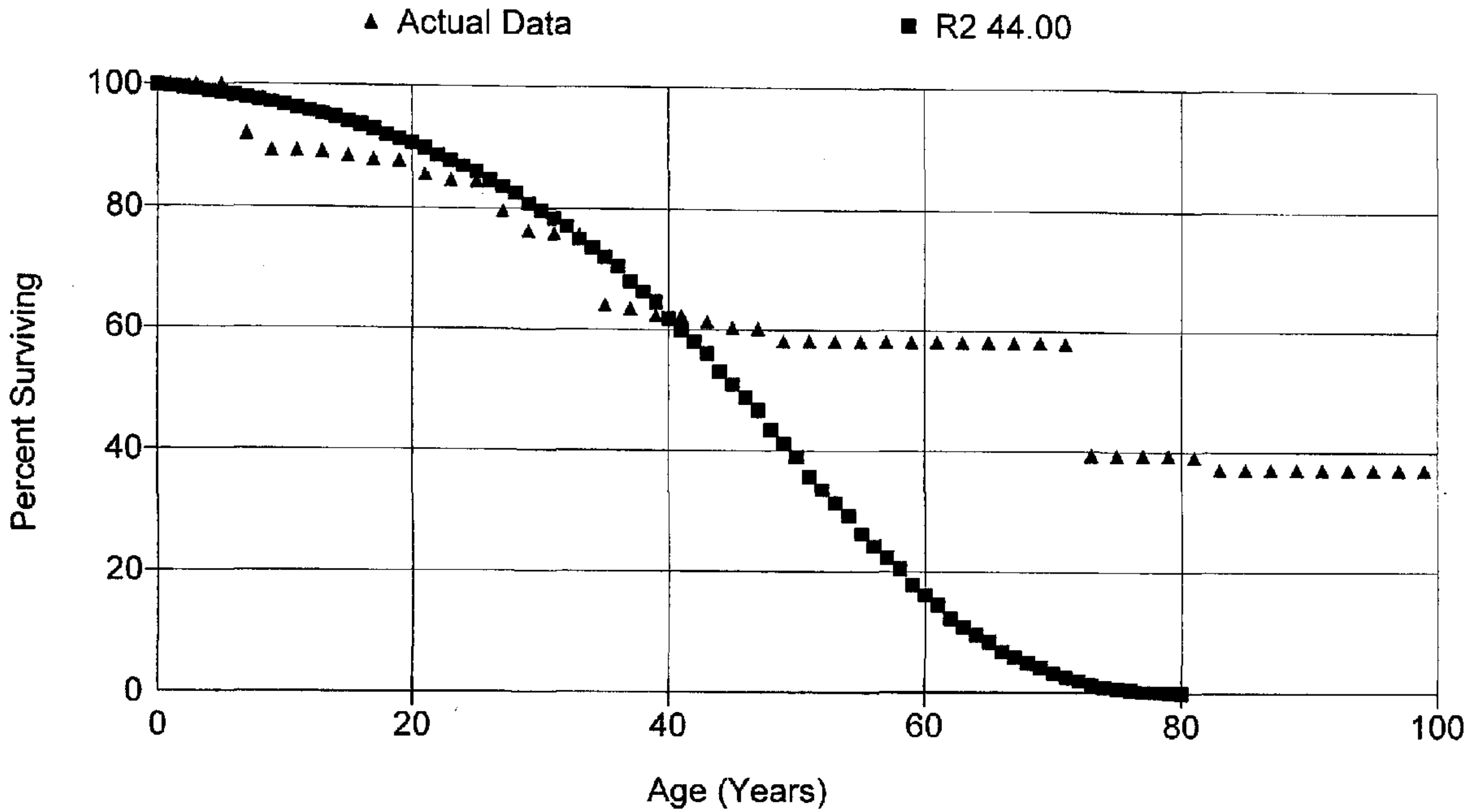
Current Net salvage Rate is	-10%
Proposed Net salvage Rate	-10%

Comments:
Industry Averages per the 2003 EEI Study for the Net Salvage Rate range from 20% to -50%. The current rate of -10% is suggested as it falls within this range.

Summary of Recommendations

44	Average Service Life
R2	Iowa Curve
-10	% Net Salvage

Ohio Edison Company
Account 390 Structures & Improvements



Vintages: 1908-2006
Activity Years: 1999-2006

Observed Life Table

Scenario: Ohio 2007 General Accounts

Account: OECO 101/6-390 Structures/improve

Placement Band: 1908 - 2006 Observation Band: 1999 - 2006

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirment Ratio	Survivor Ratio	Percent Surv at Beginning of Interval
0	18,444,169.45	0.00	0.00000	1.00000	100.00
0.5	6,793,540.69	0.00	0.00000	1.00000	100.00
1.5	3,591,693.66	0.00	0.00000	1.00000	100.00
2.5	3,605,489.03	0.00	0.00000	1.00000	100.00
3.5	3,157,289.12	0.00	0.00000	1.00000	100.00
4.5	5,274,431.79	0.00	0.00000	1.00000	100.00
5.5	9,332,671.56	45,525.59	0.00488	0.99512	100.00
6.5	11,188,151.12	835,242.87	0.07465	0.92535	99.51
7.5	11,558,484.11	328,650.91	0.02843	0.97157	92.08
8.5	12,911,027.21	11,478.71	0.00089	0.99911	89.46
9.5	14,604,310.90	0.00	0.00000	1.00000	89.38
10.5	16,050,619.69	0.00	0.00000	1.00000	89.38
11.5	19,452,322.30	17,531.33	0.00090	0.99910	89.38
12.5	17,511,329.84	19,967.30	0.00114	0.99886	89.30
13.5	25,178,276.68	18,254.43	0.00072	0.99928	89.20
14.5	24,364,589.49	148,618.60	0.00610	0.99390	89.14
15.5	16,562,465.78	37,059.81	0.00224	0.99776	88.60
16.5	15,693,041.94	61,026.59	0.00389	0.99611	88.40
17.5	16,103,129.39	11,137.51	0.00069	0.99931	88.06
18.5	16,820,874.22	21,630.95	0.00129	0.99871	88.00
19.5	12,543,236.32	259,923.81	0.02072	0.97928	87.89
20.5	12,205,904.28	58,834.01	0.00482	0.99518	86.07
21.5	10,925,105.78	29,878.23	0.00273	0.99727	85.66
22.5	9,955,197.47	75,307.74	0.00756	0.99244	85.43
23.5	8,374,959.87	10,534.43	0.00126	0.99874	84.78
24.5	9,237,332.44	6,997.45	0.00076	0.99924	84.67
25.5	7,363,435.67	424,965.83	0.05771	0.94229	84.61
26.5	5,324,427.45	6,431.47	0.00121	0.99879	79.73
27.5	5,038,376.27	205,653.71	0.04082	0.95918	79.63
28.5	4,335,859.28	6,566.03	0.00151	0.99849	76.38
29.5	3,967,375.52	17,228.38	0.00434	0.99566	76.26
30.5	3,971,979.05	632.97	0.00016	0.99984	75.93
31.5	3,212,900.05	8,307.19	0.00259	0.99741	75.92
32.5	1,409,417.87	0.00	0.00000	1.00000	75.72
33.5	1,457,501.04	42,876.40	0.02942	0.97058	75.72
34.5	937,110.89	119,257.36	0.12726	0.87274	73.49
35.5	1,055,702.87	9,716.47	0.00920	0.99080	64.14
36.5	870,942.83	0.00	0.00000	1.00000	63.55
37.5	1,338,307.95	129.78	0.00010	0.99990	63.55
38.5	1,290,272.64	24,096.06	0.01868	0.98132	63.54
39.5	1,959,544.58	0.00	0.00000	1.00000	62.35
40.5	4,217,278.98	0.00	0.00000	1.00000	62.35
41.5	6,032,984.62	47,710.35	0.00791	0.99209	62.35
42.5	6,528,888.36	51,434.61	0.00788	0.99212	61.86
43.5	5,805,266.32	94,849.27	0.01634	0.98366	61.37
44.5	5,694,314.61	0.00	0.00000	1.00000	60.37
45.5	5,785,599.19	5,888.19	0.00102	0.99898	60.37
46.5	5,739,957.74	7,377.97	0.00129	0.99871	60.31
47.5	5,056,101.31	9,510.53	0.00188	0.99812	60.23
48.5	2,885,925.91	92,871.77	0.03218	0.96782	60.12
49.5	1,314,395.53	0.00	0.00000	1.00000	58.19
50.5	739,053.16	0.00	0.00000	1.00000	58.19
51.5	736,258.98	0.00	0.00000	1.00000	58.19
52.5	733,857.32	0.00	0.00000	1.00000	58.19

Observed Life Table

Scenario: Ohio 2007 General Accounts

Account: OECO 101/6-390 Structures/improve

Placement Band: 1908 - 2006 Observation Band: 1999 - 2006

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surv at Beginning of Interval
53.5	104,565.62	0.00	0.00000	1.00000	58.19
54.5	106,872.94	0.00	0.00000	1.00000	58.19
55.5	76,634.42	0.00	0.00000	1.00000	58.19
56.5	34,273.23	0.00	0.00000	1.00000	58.19
57.5	22,219.20	0.00	0.00000	1.00000	58.19
58.5	22,219.20	0.00	0.00000	1.00000	58.19
59.5	12,349.43	0.00	0.00000	1.00000	58.19
60.5	3,543.51	0.00	0.00000	1.00000	58.19
61.5	3,543.51	0.00	0.00000	1.00000	58.19
62.5	207,282.01	0.00	0.00000	1.00000	58.19
63.5	207,382.66	0.00	0.00000	1.00000	58.19
64.5	207,749.09	0.00	0.00000	1.00000	58.19
65.5	207,749.09	445.44	0.00214	0.99786	58.19
66.5	207,303.65	0.00	0.00000	1.00000	58.07
67.5	222,085.03	0.00	0.00000	1.00000	58.07
68.5	394,383.79	0.00	0.00000	1.00000	58.07
69.5	394,383.79	632.74	0.00161	0.99839	58.07
70.5	187,976.10	0.00	0.00000	1.00000	57.98
71.5	277,429.50	0.00	0.00000	1.00000	57.98
72.5	281,135.94	89,554.05	0.31854	0.68146	57.98
73.5	191,581.89	0.00	0.00000	1.00000	39.51
74.5	195,386.44	0.00	0.00000	1.00000	39.51
75.5	180,605.06	0.00	0.00000	1.00000	39.51
76.5	8,939.04	0.00	0.00000	1.00000	39.51
77.5	24,867.00	0.00	0.00000	1.00000	39.51
78.5	267,412.61	0.00	0.00000	1.00000	39.51
79.5	262,462.08	1,764.98	0.00672	0.99328	39.51
80.5	207,450.53	0.00	0.00000	1.00000	39.24
81.5	207,450.53	0.00	0.00000	1.00000	39.24
82.5	203,645.98	10,977.43	0.05390	0.94610	39.24
83.5	192,668.55	0.00	0.00000	1.00000	37.12
84.5	245,657.52	0.00	0.00000	1.00000	37.12
85.5	245,657.52	0.00	0.00000	1.00000	37.12
86.5	52,988.97	0.00	0.00000	1.00000	37.12
87.5	52,988.97	0.00	0.00000	1.00000	37.12
88.5	52,988.97	0.00	0.00000	1.00000	37.12
89.5	52,988.97	0.00	0.00000	1.00000	37.12
90.5	52,988.97	0.00	0.00000	1.00000	37.12
91.5	52,988.97	0.00	0.00000	1.00000	37.12
92.5	0.00	0.00	0.00000	0.00000	37.12

Net Salvage Analysis Report

			Gross Salvage (Cash)		Gross Salvage (Returns)		Cost of Removal		Net Salvage		
:count	Year	Retirements	Amount	Pct.	Amount	Pct.	Amount	Pct.	Amount	Pct.	1-Yr Avg
:CO 390 Structures/Improvements	2000	2,881,667.76	792,074.22	27.49	0.00	0.00	274,416.03	9.52	517,658.19	17.96	17.96
:CO 390 Structures/Improvements	2001	14,829.46	0.00	0.00	0.00	0.00	24,159.83	162.92	(24,159.83)	-162.92	-162.92
:CO 390 Structures/Improvements	2003	50,899.46	120,679.09	237.09	0.00	0.00	46,708.14	91.77	73,970.95	145.33	145.33
:CO 390 Structures/Improvements	2004	561,196.70	712,415.47	126.95	0.00	0.00	(224,292.80)	-39.97	936,708.27	166.91	166.91
:CO 390 Structures/Improvements	2005	1,810,663.04	509,942.97	28.16	0.00	0.00	(306,950.24)	-16.95	816,893.21	45.12	45.12
:CO 390 Structures/Improvements	2006	1,170,927.81	331,270.90	28.29	0.00	0.00	(137,940.28)	-11.78	469,211.18	40.07	40.07
		6,490,184.23	2,466,382.65	38.00	0.00	0.00	(323,899.32)	-4.99	2,790,281.97	42.99	

Whole Life Depreciation Accrual

Account: OECO 101/6-390 Structures/improve

Dispersion: 44 - R2

age Net Salvage Rate: -10.00%

Future Net Salvage Rate: -10.00%

Broad Group Procedure

January 1 , 2007

	Plant Amt	Period (Years)	Accrual (Dollars)	Accrual Rate (Percent)
Pre- 2007 Additions	$61,262,397.16		$1,513,252.01	2.470116
Whole Life		44	$1,525,323.38	
Amortization		0	$0.00	
Retirements	$965,709.18	44	$12,071.36	
2007 Additions	$0.00		$0.00	0.000000
Whole Life			$0.00	
Retirements	$0.00	0.00	$0.00	
Total:	$61,262,397.16 *		$1,513,252.01	2.470117
Average:	$60,779,542.57		$1,513,252.01	2.489739
Grand Total:	$61,262,397.16 *		$1,513,252.01	2.470117

* Excluding 2007 Retirements

Generation Arrangement Report

Account: OECO 101/6-390 Structures/improve

Dispersion: 44.00 - R2

age Net Salvage Rate: -10.00%

Future Net Salvage Rate: -10.00%

Broad Group Procedure

January 1, 2007

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2006	0.50	$11,706,961.49	44.00	43.55	1.0887	1.0000	$12,745,211.13	$292,674.04
2005	1.50	$402,590.26	44.00	42.65	1.0662	1.0000	$429,223.58	$10,064.76
2004	2.50	$0.00	44.00	41.75	1.0438	1.0000	$0.00	$0.00
2003	3.50	$1,315,583.06	44.00	40.86	1.0215	1.0000	$1,343,911.56	$32,889.58
2002	4.50	$498,655.66	44.00	39.98	0.9995	1.0000	$498,385.65	$12,466.39
2001	5.50	$427,590.58	44.00	39.10	0.9775	1.0000	$417,977.39	$10,689.76
2000	6.50	$113,441.82	44.00	38.23	0.9558	1.0000	$108,424.81	$2,836.05
1999	7.50	$828,782.16	44.00	37.37	0.9342	1.0000	$774,248.25	$20,719.55
1998	8.50	$653,360.30	44.00	36.51	0.9128	1.0000	$596,380.14	$16,334.01
1997	9.50	$2,370,416.91	44.00	35.66	0.8915	1.0000	$2,113,293.39	$59,260.42
1996	10.50	$613,789.83	44.00	34.82	0.8705	1.0000	$534,296.20	$15,344.75
1995	11.50	$1,179,957.62	44.00	33.99	0.8496	1.0000	$1,002,527.46	$29,498.94
994	12.50	$2,671,635.50	44.00	33.16	0.8290	1.0000	$2,214,679.81	$66,790.89
1993	13.50	$3,033,078.00	44.00	32.34	0.8085	1.0000	$2,452,135.37	$75,826.95
1992	14.50	$1,736,535.73	44.00	31.53	0.7882	1.0000	$1,368,727.38	$43,413.39
1991	15.50	$1,083,799.95	44.00	30.73	0.7681	1.0000	$832,495.97	$27,095.00
1990	16.50	$1,648,962.67	44.00	29.93	0.7482	1.0000	$1,233,828.01	$41,224.07
1989	17.50	$1,658,160.90	44.00	29.14	0.7286	1.0000	$1,208,150.61	$41,454.02
1988	18.50	$1,560,121.15	44.00	28.37	0.7092	1.0000	$1,106,418.61	$39,003.03
1987	19.50	$4,104,116.56	44.00	27.60	0.6900	1.0000	$2,831,780.78	$102,602.91
1986	20.50	$601,006.01	44.00	26.84	0.6710	1.0000	$403,264.02	$15,025.15
1985	21.50	$2,364,636.01	44.00	26.09	0.6523	1.0000	$1,542,342.09	$59,115.90
1984	22.50	$962,786.42	44.00	25.35	0.6338	1.0000	$610,180.45	$24,069.66
1983	23.50	$2,087,228.47	44.00	24.62	0.6155	1.0000	$1,284,709.44	$52,180.71
1982	24.50	$1,328,507.82	44.00	23.90	0.5975	1.0000	$793,757.08	$33,212.70
1981	25.50	$1,956,745.84	44.00	23.19	0.5797	1.0000	$1,134,408.02	$48,918.65
1980	26.50	$2,097,805.67	44.00	22.49	0.5623	1.0000	$1,179,503.87	$52,445.14
1979	27.50	$191,565.30	44.00	21.80	0.5450	1.0000	$104,403.26	$4,789.13
1978	28.50	$306,632.37	44.00	21.12	0.5281	1.0000	$161,922.18	$7,665.81
977	29.50	$581,649.99	44.00	20.46	0.5114	1.0000	$297,460.03	$14,541.25
1976	30.50	$82,050.34	44.00	19.80	0.4950	1.0000	$40,617.07	$2,051.26
1975	31.50	$758,841.85	44.00	19.16	0.4789	1.0000	$363,404.12	$18,971.05
1974	32.50	$1,711,393.22	44.00	18.52	0.4631	1.0000	$792,574.15	$42,784.83

Generation Arrangement Report

Account: **OECO 101/6-390 Structures/improve**

Dispersion: 44.00 - R2

[illegible]age Net Salvage Rate: -10.00%

Future Net Salvage Rate: -10.00%

Broad Group Procedure

January 1, 2007

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1973	33.50	$126,888.86	44.00	17.91	0.4476	1.0000	$56,799.26	$3,172.22
1972	34.50	$457,927.78	44.00	17.30	0.4324	1.0000	$198,026.85	$11,448.19
1971	35.50	$56,024.52	44.00	16.70	0.4175	1.0000	$23,392.58	$1,400.61
1970	36.50	$205,053.73	44.00	16.12	0.4030	1.0000	$82,636.07	$5,126.34
1969	37.50	$38,048.68	44.00	15.55	0.3888	1.0000	$14,792.30	$951.22
1968	38.50	$95,279.07	44.00	14.99	0.3748	1.0000	$35,713.29	$2,381.98
1967	39.50	$13,716.09	44.00	14.45	0.3613	1.0000	$4,955.23	$342.90
1966	40.50	$61,293.06	44.00	13.92	0.3480	1.0000	$21,332.73	$1,532.33
1965	41.50	$38,164.25	44.00	13.41	0.3351	1.0000	$12,790.59	$954.11
1964	42.50	$55,219.24	44.00	12.90	0.3226	1.0000	$17,811.07	$1,380.48
1963	43.50	$468,061.25	44.00	12.41	0.3103	1.0000	$145,259.03	$11,701.53
1962	44.50	$29,880.38	44.00	11.94	0.2985	1.0000	$8,918.21	$747.01
1961	45.50	$552,468.77	44.00	11.48	0.2869	1.0000	$158,513.60	$13,811.72
1960	46.50	$40,484.99	44.00	11.03	0.2757	1.0000	$11,161.37	$1,012.12
1959	47.50	$706,716.98	44.00	10.59	0.2648	1.0000	$187,152.77	$17,667.92
1958	48.50	$2,222,310.23	44.00	10.17	0.2543	1.0000	$565,057.55	$55,557.76
1957	49.50	$1,497,034.53	44.00	9.76	0.2440	1.0000	$365,314.89	$37,425.86
1956	50.50	$556,137.21	44.00	9.36	0.2341	1.0000	$130,198.24	$13,903.43
1955	51.50	$8,768.91	44.00	8.98	0.2245	1.0000	$1,968.53	$219.22
1954	52.50	$11,207.58	44.00	8.61	0.2152	1.0000	$2,411.36	$280.19
1953	53.50	$626,864.85	44.00	8.25	0.2061	1.0000	$129,214.17	$15,671.62
1952	54.50	$1,157.18	44.00	7.89	0.1973	1.0000	$228.35	$28.93
1951	55.50	$30,238.52	44.00	7.55	0.1888	1.0000	$5,708.24	$755.96
1950	56.50	$42,440.20	44.00	7.22	0.1804	1.0000	$7,658.20	$1,061.01
1949	57.50	$13,855.56	44.00	6.90	0.1724	1.0000	$2,388.44	$346.39
1947	59.50	$8,853.15	44.00	6.27	0.1566	1.0000	$1,386.78	$221.33
1946	60.50	$8,021.01	44.00	5.96	0.1491	1.0000	$1,196.03	$200.53
1944	62.50	$3,464.50	44.00	5.36	0.1341	1.0000	$464.59	$86.61
1942	64.50	$79.01	44.00	4.78	0.1195	1.0000	$9.44	$1.98
1941	65.50	$0.00	44.00	4.49	0.1122	1.0000	$0.00	$0.00
1936	70.50	$166,073.06	44.00	3.04	0.0760	1.0000	$12,629.50	$4,151.83
1935	71.50	$100.65	44.00	2.77	0.0692	1.0000	$6.96	$2.52
1934	72.50	$0.00	44.00	2.48	0.0621	1.0000	$0.00	$0.00

Account: DECO 101/6-390 Structures/Improve

Dispersion: 44.00 - R2

Average Net Salvage Rate: -10.00%

Future Net Salvage Rate: -10.00%

Broad Group Procedure

January 1, 2007

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1931	75.50	$14,781.38	44.00	1.67	0.0418	1.0000	$618.13	$369.53
1930	76.50	$212,795.96	44.00	1.41	0.0352	1.0000	$7,498.64	$5,319.90
1928	78.50	$0.00	44.00	0.90	0.0226	1.0000	$0.00	$0.00
1927	79.50	$0.00	44.00	0.73	0.0181	1.0000	$0.00	$0.00
1926	80.50	$5,134.49	44.00	0.60	0.0149	1.0000	$76.46	$128.36
1924	82.50	$3,804.55	44.00	0.00	0.0000	0.0000	$0.00	$0.00
1921	85.50	$0.00	44.00	0.00	0.0000	0.0000	$0.00	$0.00
1920	86.50	$192,668.55	44.00	0.00	0.0000	0.0000	$0.00	$0.00
1914	92.50	$52,988.97	44.00	0.00	0.0000	0.0000	$0.00	$0.00
		$61,262,397.16	44.00	29.21	0.7302	1.0000	$44,733,931.22	$1,525,323.38

Depreciation Reserve Summary

Account: **OECO 101/6-390 Structures/improve**

Scenario: **Ohio 2007 General Accts ADR**

Dispersion: **44 - R2**

Average Net Salvage Rate: **-10.00%**

Future Net Salvage Rate: **-10.00%**

Broad Group Procedure

January 1 , 2007

		Depreciation Reserve		Net Plant	
	Plant Amt	Amount	Ratio	Amount	Ratio
Recorded	$61,262,397.16	$23,911,710.09	0.3903	$43,476,926.79	0.7097
Computed	$61,262,397.16	$22,654,705.66	0.3698	$44,733,931.22	0.7302
Difference		$1,257,004.43	0.0205	($1,257,004.43)	-0.0205

Ohio Edison Company

Average Life and Salvage Rate Determination

Based On Year End 2006 Data using Beginning Balance 1999

Account 391 Office Furniture & Equipment

Life and Iowa Survivor Curve

Current Life and Iowa Survivor Curve is 30 L1.

Actuarial Life Analysis

24 S1.5 best fit using 1999 - 2006 data

Industry Survey - EEI Survey of Depreciation Statistics 2003

Service Life Range 3 to 31 Years.

Recommendation

Change to 25 S1.5 Based on Industry Standards and Actuarial Life Analysis.

Comments:
The S1.5 curve is a better fit for the analyzed activity, and the slightly shorter life is more in line with current company data.

Salvage Factor Estimates

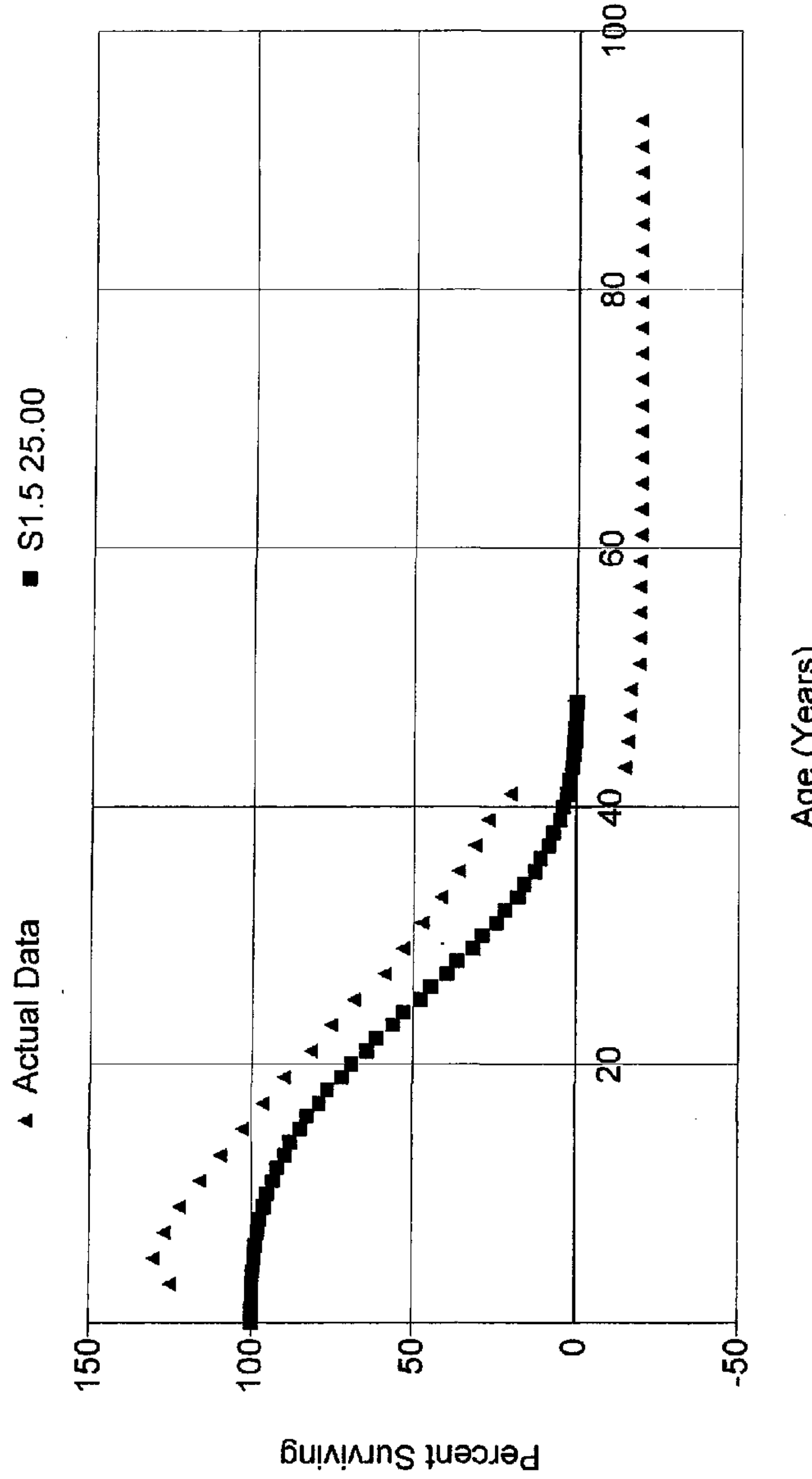
Current Net salvage Rate is	5%
Proposed Net salvage Rate	5%

Comments:
Industry Averages per the 2003 EEI Study for the Net Salvage Rate range from 10% to -5%. Activity analzyed for this study averaged approximately 14%; continuing with 5% is recommended as it is a fair estimation based on the Industry Averages.

Summary of Recommendations

25	Average Service Life
S1.5	Iowa Curve
5	% Net Salvage

Ohio Edison Company
Account 39110 Office Furniture & Fixtures



Vintages: 1913-2006
Activity Years: 1999-2006

Observed Life Table

Scenario: Ohio 2007 General Accounts
Account: OECO 101/6-39110 Office furn & equi
Placement Band: 1913 - 2006 **Observation Band:** 1999 - 2006

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirment Ratio	Survivor Ratio	Percent Surv at Beginning of Interval
0	2,350,686.68	0.00	0.00000	1.00000	100.00
0.5	1,917,427.36	646.55	0.00034	0.99966	100.00
1.5	137,947.34	-203.10	-0.00147	1.00147	99.97
2.5	34,308.97	-8,643.73	-0.25195	1.25195	100.12
3.5	174,917.26	-6,323.54	-0.03615	1.03615	125.35
4.5	716,570.32	-3,534.35	-0.00493	1.00493	129.88
5.5	2,753,967.65	34,152.05	0.01240	0.98760	130.52
6.5	3,204,465.98	45,336.28	0.01415	0.98585	128.90
7.5	3,210,204.95	45,637.43	0.01422	0.98578	127.08
8.5	3,773,309.05	89,527.57	0.02373	0.97627	125.27
9.5	3,706,695.27	95,035.88	0.02564	0.97436	122.30
10.5	4,034,702.98	103,540.29	0.02566	0.97434	119.16
11.5	4,074,888.75	122,823.35	0.03014	0.96986	116.10
12.5	3,830,414.55	95,753.22	0.02500	0.97500	112.60
13.5	3,635,938.89	112,160.44	0.03085	0.96915	109.79
14.5	3,577,676.01	114,256.74	0.03194	0.96806	106.40
15.5	2,860,932.73	88,203.31	0.03083	0.96917	103.00
16.5	2,452,362.24	79,311.62	0.03234	0.96766	99.82
17.5	2,236,022.24	75,050.03	0.03356	0.96644	96.59
18.5	1,735,780.79	59,916.93	0.03452	0.96548	93.35
19.5	1,464,178.38	83,301.59	0.05689	0.94311	90.13
20.5	1,119,405.06	42,045.68	0.03756	0.96244	85.00
21.5	835,209.47	32,383.31	0.03877	0.96123	81.81
22.5	765,458.45	30,349.49	0.03965	0.96035	78.64
23.5	605,525.11	25,013.89	0.04131	0.95869	75.52
24.5	390,561.62	20,896.55	0.05350	0.94650	72.40
25.5	338,954.69	15,652.28	0.04618	0.95382	68.53
26.5	265,090.69	26,050.09	0.09827	0.90173	65.37
27.5	252,973.25	11,943.38	0.04721	0.95279	58.95
28.5	244,475.95	11,923.20	0.04877	0.95123	56.17
29.5	214,512.49	11,121.22	0.05184	0.94816	53.43
30.5	137,682.15	8,470.06	0.06152	0.93848	50.66
31.5	120,867.25	7,637.34	0.06319	0.93681	47.54
32.5	92,307.86	6,030.34	0.06532	0.93468	44.54
33.5	76,545.89	5,839.22	0.07628	0.92372	41.63
34.5	72,523.34	4,124.03	0.05686	0.94314	38.45
35.5	63,183.68	5,244.41	0.08300	0.91700	36.26
36.5	56,371.60	3,533.41	0.06267	0.93733	33.25
37.5	56,417.28	3,617.29	0.06411	0.93589	31.17
38.5	53,263.35	3,466.45	0.06507	0.93493	29.17
39.5	52,992.98	8,300.66	0.15664	0.84336	27.27
40.5	58,155.59	6,531.44	0.11230	0.88770	23.00
41.5	60,702.38	97,033.17	1.59851	-0.59851	20.42
42.5	-40,291.79	7,981.46	-0.19808	1.19808	-12.22
43.5	-61,134.35	2,955.09	-0.04834	1.04834	
44.5	-74,435.36	2,086.61	-0.02804	1.02804	
45.5	-80,667.18	1,702.94	-0.02111	1.02111	
46.5	-85,558.28	1,373.13	-0.01605	1.01605	
47.5	-85,419.93	1,045.22	-0.01223	1.01223	
48.5	-89,199.60	579.19	-0.00649	1.00649	
49.5	-1,313.62	212.91	-0.16210	1.16210	
50.5	0.00	0.00	0.00000	0.00000	

Net Salvage Analysis Report

Account	Year	Retirements	Gross Salvage (Cash) Amount	Gross Salvage (Cash) Pct.	Gross Salvage (Returns) Amount	Gross Salvage (Returns) Pct.	Cost of Removal Amount	Cost of Removal Pct.	Net Salvage Amount	Net Salvage Pct.	1-Yr Avg
OECO 39110 Office Furniture & Fixtures	1999	267,953.40	2,695.56	1.01	0.00	0.00	0.00	0.00	2,695.56	1.01	1.01
OECO 39110 Office Furniture & Fixtures	2000	294,186.17	177,394.34	60.30	0.00	0.00	841.90	0.29	176,552.44	60.01	60.01
OECO 39110 Office Furniture & Fixtures	2001	111,156.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OECO 39110 Office Furniture & Fixtures	2002	116,984.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OECO 39110 Office Furniture & Fixtures	2003	120,500.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OECO 39110 Office Furniture & Fixtures	2004	125,183.52	694.60	0.55	0.00	0.00	0.00	0.00	694.60	0.55	0.55
OECO 39110 Office Furniture & Fixtures	2005	129,227.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OECO 39110 Office Furniture & Fixtures	2006	132,403.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		1,297,594.85	180,784.50	13.93	0.00	0.00	841.90	0.06	179,942.60	13.87	

Whole Life Depreciation Accrual

Account: OECO 101/6-39110 Office furn & equi

Dispersion: 25 - S1.5

Average Net Salvage Rate: 5.00%

Future Net Salvage Rate: 5.00%

Broad Group Procedure

January 1, 2007

		Plant Amt	Period (Years)	Accrual (Dollars)	Accrual Rate (Percent)
Pre- 2007	Additions	$6,747,628.35		$252,098.14	3.736107
	Whole Life		25	$256,321.78	
	Amortization		0	$0.00	
	Retirements	$222,297.07	25	$4,223.64	
2007	Additions	$0.00		$0.00	0.000000
	Whole Life			$0.00	
	Retirements	$0.00	0.00	$0.00	
	Total:	$6,747,628.35 *		$252,098.14	3.736114
	Average:	$6,636,479.82		$252,098.14	3.798673
	Grand Total:	$6,747,628.35 *		$252,098.14	3.736114

* Excluding 2007 Retirements

Generation Arrangement Report

Account: OECO 101/6-39110 Office furn & equi

Dispersion: 25.00 - S1.5

Average Net Salvage Rate: 5.00%

Future Net Salvage Rate: 5.00%

Broad Group Procedure

January 1, 2007

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2006	0.50	$1,028,951.07	25.00	24.50	0.9310	1.0000	$957,963.12	$39,100.14
2005	1.50	$1,320,802.50	25.00	23.50	0.8932	1.0000	$1,179,705.92	$50,190.50
2004	2.50	$108,106.74	25.00	22.52	0.8557	1.0000	$92,509.62	$4,108.06
2003	3.50	$0.00	25.00	21.55	0.8188	1.0000	$0.00	$0.00
2000	6.50	$150,533.67	25.00	18.75	0.7127	1.0000	$107,280.93	$5,720.28
1999	7.50	$104,361.43	25.00	17.87	0.6792	1.0000	$70,880.31	$3,965.73
1998	8.50	$26,188.52	25.00	17.02	0.6468	1.0000	$16,938.19	$995.16
1997	9.50	$22,524.15	25.00	16.20	0.6155	1.0000	$13,863.97	$855.92
1996	10.50	$56,032.98	25.00	15.41	0.5854	1.0000	$32,803.25	$2,129.25
1995	11.50	$91,264.37	25.00	14.65	0.5566	1.0000	$50,793.32	$3,468.05
1994	12.50	$205,856.89	25.00	13.92	0.5289	1.0000	$108,872.91	$7,822.56
1993	13.50	$525,027.41	25.00	13.22	0.5024	1.0000	$263,781.81	$19,951.04
1992	14.50	$317,687.94	25.00	12.56	0.4771	1.0000	$151,578.65	$12,072.14
1991	15.50	$347,582.90	25.00	11.92	0.4530	1.0000	$157,458.35	$13,208.15
1990	16.50	$349,026.09	25.00	11.32	0.4300	1.0000	$150,084.45	$13,262.99
1989	17.50	$191,719.87	25.00	10.74	0.4081	1.0000	$78,238.49	$7,285.36
1988	18.50	$332,547.42	25.00	10.19	0.3872	1.0000	$128,763.32	$12,636.80
1987	19.50	$193,567.34	25.00	9.67	0.3673	1.0000	$71,097.19	$7,355.56
1986	20.50	$216,220.83	25.00	9.17	0.3483	1.0000	$75,315.52	$8,216.39
1985	21.50	$258,212.22	25.00	8.69	0.3302	1.0000	$85,271.69	$9,812.06
1984	22.50	$251,445.10	25.00	8.24	0.3130	1.0000	$78,697.58	$9,554.91
1983	23.50	$108,019.58	25.00	7.80	0.2965	1.0000	$32,027.64	$4,104.74
1982	24.50	$146,806.50	25.00	7.39	0.2808	1.0000	$41,216.29	$5,578.65
1981	25.50	$73,166.68	25.00	6.99	0.2657	1.0000	$19,438.98	$2,780.33
1980	26.50	$53,770.50	25.00	6.61	0.2513	1.0000	$13,509.95	$2,043.28
1979	27.50	$31,220.06	25.00	6.25	0.2374	1.0000	$7,411.85	$1,186.36
1978	28.50	$19,078.05	25.00	5.90	0.2241	1.0000	$4,275.66	$724.97
1977	29.50	$18,742.76	25.00	5.56	0.2113	1.0000	$3,960.88	$712.22
1976	30.50	$63,447.70	25.00	5.24	0.1990	1.0000	$12,626.49	$2,411.01
1975	31.50	$5,295.97	25.00	4.92	0.1871	1.0000	$990.96	$201.25
1974	32.50	$24,529.09	25.00	4.62	0.1756	1.0000	$4,307.92	$932.11
1973	33.50	$14,905.51	25.00	4.33	0.1645	1.0000	$2,451.75	$566.41
1972	34.50	$12,465.49	25.00	4.04	0.1537	1.0000	$1,915.60	$473.69

Generation Arrangement Report

Account: OECO 101/6-39110 Office furn & equi

Dispersion: 25.00 - S1.5

Average Net Salvage Rate: 5.00%

Future Net Salvage Rate: 5.00%

Broad Group Procedure

January 1, 2007

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1971	35.50	$11,962.71	25.00	3.77	0.1431	1.0000	$1,712.46	$454.58
1970	36.50	$12,530.31	25.00	3.50	0.1329	1.0000	$1,664.89	$476.15
1969	37.50	$6,930.66	25.00	3.23	0.1228	1.0000	$851.25	$263.37
1968	38.50	$6,505.94	25.00	2.97	0.1130	1.0000	$734.93	$247.23
1967	39.50	$3,301.26	25.00	2.72	0.1033	1.0000	$340.86	$125.45
1966	40.50	$3,555.74	25.00	2.46	0.0937	1.0000	$333.03	$135.12
1965	41.50	$3,068.66	25.00	2.21	0.0842	1.0000	$258.25	$116.61
1964	42.50	$2,209.80	25.00	1.97	0.0747	1.0000	$165.10	$83.97
1963	43.50	$3,176.11	25.00	1.72	0.0653	1.0000	$207.39	$120.69
1962	44.50	$3,588.28	25.00	1.47	0.0559	1.0000	$200.57	$136.35
1961	45.50	$3,887.23	25.00	1.22	0.0465	1.0000	$180.90	$147.71
1960	46.50	$3,188.16	25.00	0.98	0.0373	1.0000	$118.78	$121.15
1959	47.50	$3,284.52	25.00	0.74	0.0283	1.0000	$92.87	$124.81
1958	48.50	$5,047.45	25.00	0.53	0.0201	1.0000	$101.46	$191.80
1957	49.50	$3,965.83	25.00	0.13	0.0048	1.0000	$18.84	$150.70
1956	50.50	$2,318.36	25.00	0.00	0.0000	0.0000	$0.00	$0.00
		$6,747,628.35	25.00	15.69	0.5962	1.0000	$4,023,014.15	$256,321.78

Depreciation Reserve Summary

Account: OECO 101/6-39110 Office furn & equi

Scenario: Ohio 2007 General Accts ADR

Version: 25 - S1.5

Average Net Salvage Rate: 5.00%

Future Net Salvage Rate: 5.00%

Broad Group Procedure

January 1 , 2007

		Depreciation Reserve		Net Plant	
	Plant Amt	Amount	Ratio	Amount	Ratio
Recorded	$6,747,628.35	$1,776,411.10	0.2633	$4,633,836.83	0.6867
Computed	$6,747,628.35	$2,387,232.78	0.3538	$4,023,014.15	0.5962
Difference		($610,821.68)	-0.0905	$610,821.68	0.0905

Ohio Edison Company

Average Life and Salvage Rate Determination

Based On Year End 2006 Data using Beginning Balance 1999

Account 39120 Data Processing Equipment

Life and Iowa Survivor Curve

Current Life and Iowa Survivor Curve is 5 L1.

Actuarial Life Analysis

11 R2.5 best fit using 1999 - 2006 data.

Industry Survey - EEI Survey of Depreciation Statistics 2003

Service Life Range 5 to 31 Years.

Recommendation

Continue to use 5 L1 Based on Industry Standards and Actuarial Life Analysis.

Comments:
The curent curve and life is still a good match for this account based on company practices.

Salvage Factor Estimates

Current Net salvage Rate is	25%
Proposed Net salvage Rate	15%

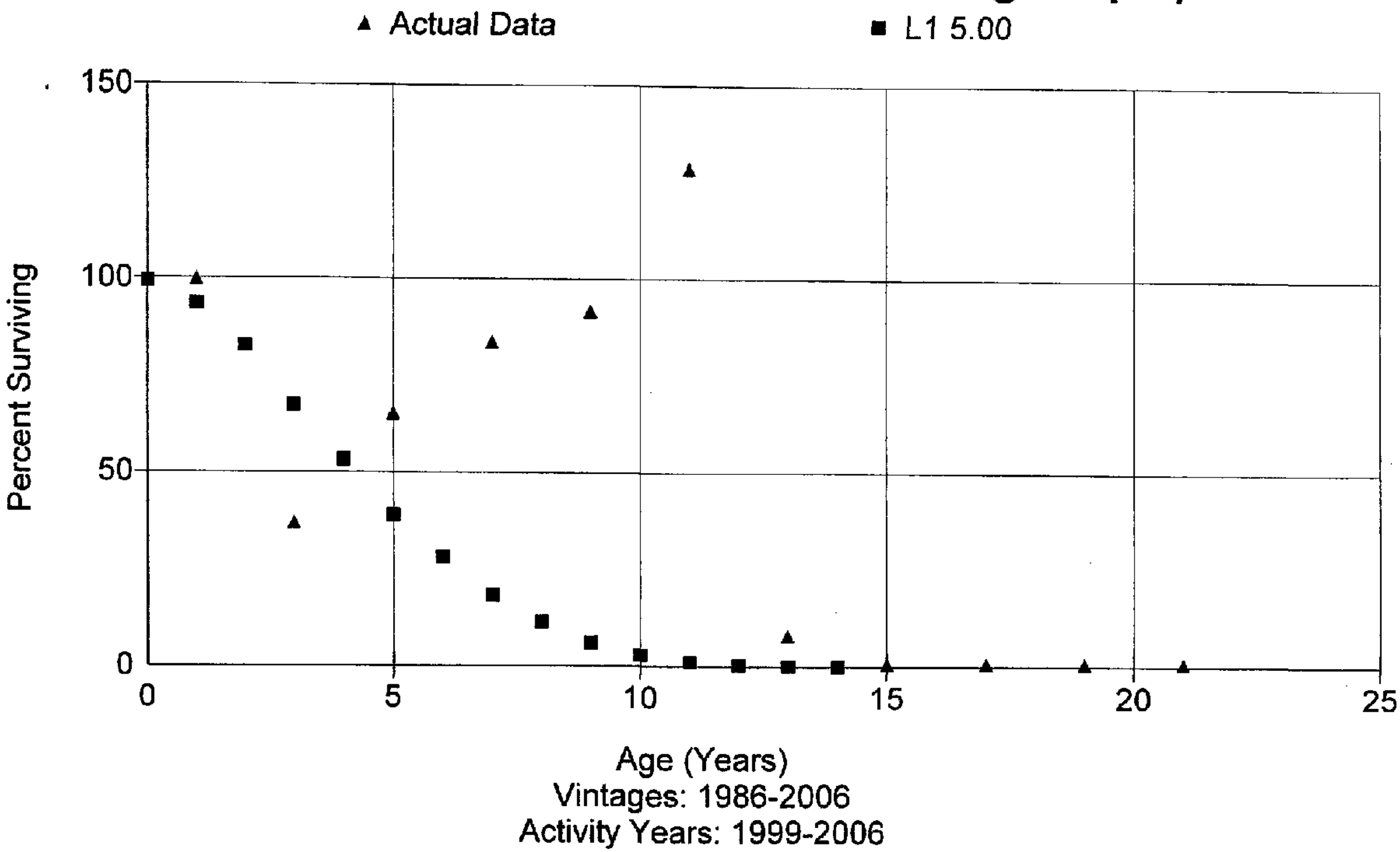
Comments:

Industry Averages per the 2003 EEI Study for the Net Salvage Rate range from 15% to -5%. Activity for this study shows an average of 10%; a change to 15% is recommended.

Summary of Recommendations

5	Average Service Life
L1	Iowa Curve
15	% Net Salvage

Ohio Edison Company
Account 39120 Data Processing Equipment



Observed Life Table

Scenario: Ohio 2007 General Accounts
Account: OECO 101/6-39120 Data process equip
Placement Band: 1986 - 2006 **Observation Band:** 1999 - 2006

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirment Ratio	Survivor Ratio	Percent Surv at Beginning of Interval
0	64,534,954.39	130,988.60	0.00203	0.99797	100.00
0.5	46,749,162.59	17,304.63	0.00037	0.99963	99.80
1.5	31,773,027.76	2,638,077.55	0.08303	0.91697	99.76
2.5	5,768,624.01	3,425,617.97	0.59384	0.40616	91.48
3.5	-6,729,530.40	2,762,850.43	-0.41056	1.41056	37.16
4.5	-10,486,086.80	2,521,854.76	-0.24050	1.24050	
5.5	-13,918,495.96	1,976,304.57	-0.14199	1.14199	
6.5	-15,139,452.69	1,882,167.27	-0.12432	1.12432	
7.5	-17,566,070.08	1,339,574.73	-0.07626	1.07626	
8.5	-27,331,133.38	525,337.40	-0.01922	1.01922	
9.5	-522,570.80	183,995.08	-0.35210	1.35210	
10.5	-580,174.24	23,004.59	-0.03965	1.03965	
11.5	9,890.37	6,852.03	0.69282	0.30718	
12.5	2,848.05	2,277.51	0.79986	0.20014	
13.5	216.61	197.43	0.90783	0.09217	
14.5	0.00	0.00	0.00000	0.00000	

Net Salvage Analysis Report

			Gross Salvage (Cash)		Gross Salvage (Returns)		Cost of Removal		Net Salvage		
Account	Year	Retirements	Amount	Pct.	Amount	Pct.	Amount	Pct.	Amount	Pct.	1-Yr Avg
OECO 39120 Data Processing Equipment	1999	3,495,925.98	50,334.65	1.44	0.00	0.00	21,204.90	0.61	29,129.75	0.83	0.83
OECO 39120 Data Processing Equipment	2000	4,920,311.87	1,798,726.39	36.56	0.00	0.00	0.00	0.00	1,798,726.39	36.56	36.56
OECO 39120 Data Processing Equipment	2001	1,349,650.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OECO 39120 Data Processing Equipment	2002	1,327,333.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OECO 39120 Data Processing Equipment	2003	1,231,265.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OECO 39120 Data Processing Equipment	2004	1,683,200.61	750.00	0.04	0.00	0.00	0.00	0.00	750.00	0.04	0.04
OECO 39120 Data Processing Equipment	2005	1,805,689.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OECO 39120 Data Processing Equipment	2006	1,628,580.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		17,441,957.51	1,849,811.04	10.61	0.00	0.00	21,204.90	0.12	1,828,606.14	10.48	

Whole Life Depreciation Accrual

Account: OECO 101/6-39120 Data process equip

Dispersion: 5 - L1

rage Net Salvage Rate: 15.00%

uture Net Salvage Rate: 15.00%

Broad Group Procedure

January 1, 2007

	Plant Amt	Period (Years)	Accrual (Dollars)	Accrual Rate (Percent)
Pre- 2007 Additions	$5,226,380.70		$767,767.96	14.690251
Whole Life		5	$888,484.72	
Amortization		0	$0.00	
Retirements	$1,420,197.12	5	$120,716.75	
2007 Additions	$0.00		$0.00	0.000000
Whole Life			$0.00	
Retirements	$0.00	0.00	$0.00	
Total:	$5,226,380.70 *		$767,767.96	14.690260
Average:	*$4,516,282.14*		*$767,767.96*	*17.000000*
Grand Total:	$5,226,380.70 *		$767,767.96	14.690260

* Excluding 2007 Retirements

Generation Arrangement Report

Account: OECO 101/6-39120 Data process equip

Dispersion: 5.00 - L1

Average Net Salvage Rate: 15.00%

Future Net Salvage Rate: 15.00%

Broad Group Procedure

January 1, 2007

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2006	0.50	$401,369.27	5.00	4.55	0.7727	1.0000	$310,135.16	$68,231.08
2005	1.50	$10,490.07	5.00	3.79	0.6442	1.0000	$6,757.28	$1,783.31
2004	2.50	$226,694.51	5.00	3.26	0.5543	1.0000	$125,658.92	$38,538.07
2003	3.50	$1,629,998.11	5.00	2.87	0.4877	1.0000	$794,982.29	$277,099.68
2002	4.50	$1,062,267.75	5.00	2.52	0.4288	1.0000	$455,513.89	$180,585.52
2001	5.50	$767,355.96	5.00	2.21	0.3759	1.0000	$288,442.50	$130,450.51
2000	6.50	$129,861.98	5.00	1.93	0.3281	1.0000	$42,607.73	$22,076.54
1999	7.50	$170,103.30	5.00	1.67	0.2847	1.0000	$48,432.82	$28,917.56
1998	8.50	$606,882.07	5.00	1.44	0.2452	1.0000	$148,810.23	$103,169.95
1997	9.50	$179,395.84	5.00	1.23	0.2091	1.0000	$37,512.00	$30,497.29
1996	10.50	$41,971.84	5.00	1.04	0.1761	1.0000	$7,392.67	$7,135.21
1995	11.50	$0.00	5.00	0.86	0.1462	1.0000	$0.00	$0.00
1994	12.50	$0.00	5.00	0.70	0.1195	1.0000	$0.00	$0.00
1993	13.50	$0.00	5.00	0.56	0.0958	1.0000	$0.00	$0.00
1992	14.50	$0.00	5.00	0.32	0.0542	1.0000	$0.00	$0.00
1991	15.50	$0.00	5.00	0.00	0.0000	0.0000	$0.00	$0.00
1990	16.50	$0.00	5.00	0.00	0.0000	0.0000	$0.00	$0.00
1989	17.50	$0.00	5.00	0.00	0.0000	0.0000	$0.00	$0.00
1988	18.50	$0.00	5.00	0.00	0.0000	0.0000	$0.00	$0.00
1987	19.50	$0.00	5.00	0.00	0.0000	0.0000	$0.00	$0.00
1986	20.50	$0.00	5.00	0.00	0.0000	0.0000	$0.00	$0.00
1985	21.50	$0.00	5.00	0.00	0.0000	0.0000	$0.00	$0.00
1984	22.50	$0.00	5.00	0.00	0.0000	0.0000	$0.00	$0.00
1983	23.50	$0.00	5.00	0.00	0.0000	0.0000	$0.00	$0.00
1966	40.50	$0.00	5.00	0.00	0.0000	0.0000	$0.00	$0.00
		$5,226,380.70	5.00	2.55	0.4336	1.0000	$2,266,245.47	$888,484.72

Depreciation Reserve Summary

Account: OECO 101/6-39120 Data process equip
Scenario: Ohio 2007 General Accts ADR
Version: 6 - L1
Average Net Salvage Rate: 15.00%
Future Net Salvage Rate: 15.00%

Broad Group Procedure

January 1 , 2007

		Depreciation Reserve		Net Plant	
	Plant Amt	Amount	Ratio	Amount	Ratio
Recorded	$5,226,380.70	($69,444.74)	-0.0133	$4,511,868.34	0.8633
Computed	$5,226,380.70	$2,176,178.12	0.4164	$2,266,245.47	0.4336
Difference		($2,245,622.86)	-0.4297	$2,245,622.86	0.4297

Ohio Edison Company

Average Life and Salvage Rate Determination

Based On Year End 2006 Data using Beginning Balance 1999

Account 392 Transportation Equipment

Life and Iowa Survivor Curve

Current Life and Iowa Survivor Curve is 13 L4.

Actuarial Life Analysis

16 L4 best fit using 1999 - 2006 data

Industry Survey - EEI Survey of Depreciation Statistics 2003

Service Life Range 5 to 30 Years.

Recommendation

Continue to use 13 L4 Based on Industry Standards and Actuarial Life Analysis.

Comments:
The current Iowa Curve is representative of industry standards today according to the 2003 EEI Study. Also, it is a good match with relevant historical data.

Salvage Factor Estimates

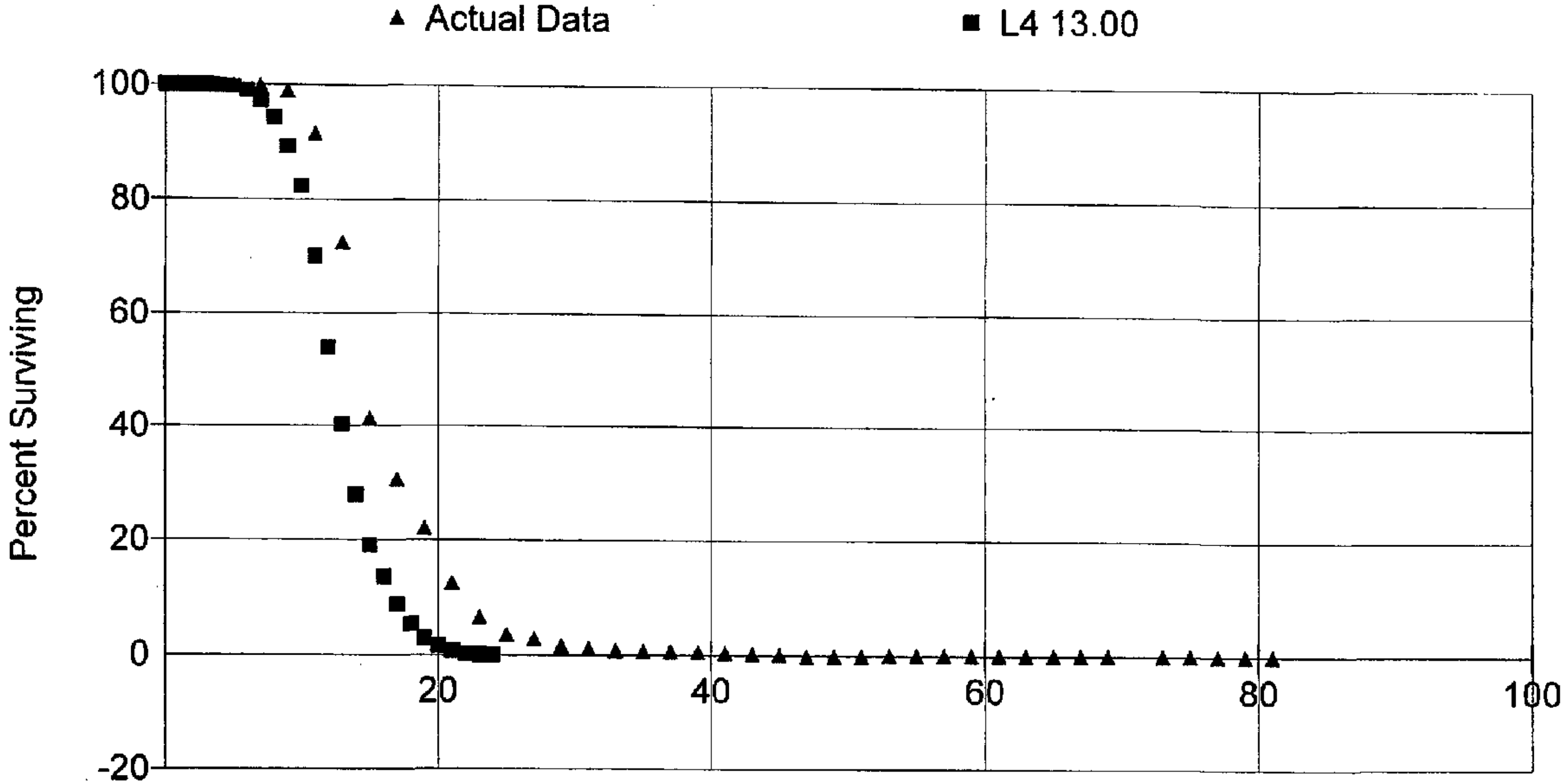
Current Net salvage Rate is	5%
Proposed Net salvage Rate	5%

Comments:
Industry Averages per the 2003 EEI Study for the Net Salvage Rate range from 0% to 109%. Activity for this study shows average of 3%; the use of 5% is still reasonable.

Summary of Recommendations

13	Average Service Life
L4	Iowa Curve
5	% Net Salvage

Ohio Edison Company
Account 392 Transportation Equipment



Age (Years)
Vintages: 1926-2006
Activity Years: 1999-2006

Observed Life Table

Scenario: Ohio 2007 General Accounts
Account: OECO 101/6-392 Transportation equip
Placement Band: 1926 - 2006 Observation Band: 1999 - 2006

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirment Ratio	Survivor Ratio	Percent Surv at Beginning of Interval
0	80,934.02	0.00	0.00000	1.00000	100.00
0.5	80,934.02	0.00	0.00000	1.00000	100.00
1.5	86,403.97	0.00	0.00000	1.00000	100.00
2.5	86,403.97	0.00	0.00000	1.00000	100.00
3.5	86,403.97	0.00	0.00000	1.00000	100.00
4.5	25,609.58	0.00	0.00000	1.00000	100.00
5.5	39,032.39	0.00	0.00000	1.00000	100.00
6.5	273,017.38	0.00	0.00000	1.00000	100.00
7.5	390,049.10	0.00	0.00000	1.00000	100.00
8.5	547,940.44	5,655.00	0.01032	0.98968	100.00
9.5	786,127.68	33,147.00	0.04216	0.95784	98.97
10.5	1,083,321.62	37,785.00	0.03488	0.96512	94.80
11.5	1,395,494.24	153,323.19	0.10987	0.89013	91.49
12.5	1,394,153.18	153,001.52	0.10975	0.89025	81.44
13.5	1,272,122.98	283,540.00	0.22289	0.77711	72.50
14.5	1,064,423.50	282,331.34	0.26524	0.73476	56.34
15.5	651,861.35	66,105.00	0.10141	0.89859	41.40
16.5	731,024.68	128,369.92	0.17560	0.82440	37.20
17.5	973,200.08	106,935.66	0.10988	0.89012	30.67
18.5	838,460.39	156,809.43	0.18702	0.81298	27.30
19.5	857,450.57	235,634.05	0.27481	0.72519	22.19
20.5	615,029.17	137,383.64	0.22338	0.77662	16.09
21.5	583,951.82	262,549.66	0.44961	0.55039	12.50
22.5	474,872.95	24,825.00	0.05228	0.94772	6.88
23.5	574,683.26	148,369.71	0.25818	0.74182	6.52
24.5	455,910.65	121,990.98	0.26758	0.73242	4.84
25.5	278,466.09	54,502.36	0.19572	0.80428	3.54
26.5	260,984.10	0.00	0.00000	1.00000	2.85
27.5	248,114.07	43,578.06	0.17564	0.82436	2.85
28.5	195,227.37	65,221.94	0.33408	0.66592	2.35
29.5	138,683.30	27,697.47	0.19971	0.80029	1.56
30.5	121,377.73	12,651.51	0.10424	0.89576	1.25
31.5	91,820.01	14,503.08	0.15795	0.84205	1.12
32.5	36,295.46	4,776.35	0.13159	0.86841	0.94
33.5	35,774.06	6,630.19	0.18533	0.81467	0.82
34.5	28,309.25	0.00	0.00000	1.00000	0.67
35.5	29,729.74	2,623.76	0.08826	0.91174	0.67
36.5	16,770.04	0.00	0.00000	1.00000	0.61
37.5	19,055.94	0.00	0.00000	1.00000	0.61
38.5	19,137.67	1,618.66	0.08460	0.91540	0.61
39.5	22,179.29	2,040.42	0.09198	0.90802	0.56
40.5	27,309.38	5,588.47	0.20462	0.79538	0.51
41.5	33,324.42	2,463.60	0.07394	0.92606	0.41
42.5	28,197.77	5,596.97	0.19849	0.80151	0.38
43.5	21,240.31	10,458.43	0.49237	0.50763	0.30
44.5	7,092.32	1,508.00	0.21263	0.78737	0.15
45.5	3,795.37	1,480.00	0.38999	0.61001	0.12
46.5	496.93	1,151.00	2.31590	-1.31590	0.07
47.5	-2,850.75	300.00	-0.10523	1.10523	-0.09
48.5	-1,900.16	0.00	0.00000	1.00000	
49.5	-1,900.16	0.00	0.00000	1.00000	
50.5	-1,900.16	0.00	0.00000	1.00000	
51.5	-727.31	0.00	0.00000	1.00000	
52.5	780.69	1,327.84	1.70038	-0.70038	

Observed Life Table

Scenario: Ohio 2007 General Accounts

Account: OECO 101/6-392 Transportation equip

Placement Band: 1926 - 2006 Observation Band: 1999 - 2006

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirment Ratio	Survivor Ratio	Percent Surv at Beginning of Interval
53.5	872.85	0.00	0.00000	1.00000	
54.5	872.85	0.00	0.00000	1.00000	
55.5	1,172.85	0.00	0.00000	1.00000	
56.5	1,172.85	0.00	0.00000	1.00000	
57.5	1,172.85	0.00	0.00000	1.00000	
58.5	1,172.85	0.00	0.00000	1.00000	
59.5	0.00	0.00	0.00000	0.00000	

Net Salvage Analysis Report

			Gross Salvage (Cash)		Gross Salvage (Returns)		Cost of Removal		Net Salvage		
Account	Year	Retirements	Amount	Pct.	Amount	Pct.	Amount	Pct.	Amount	Pct.	1-Yr Avg
OECO 392 Transportation Equipment	2000	0.00	33,365.56	0.00	0.00	0.00	5,012.00	0.00	28,353.56	0.00	0.00
OECO 392 Transportation Equipment	2001	1,515,663.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OECO 392 Transportation Equipment	2004	0.00	37,338.66	0.00	0.00	0.00	0.00	0.00	37,338.66	0.00	0.00
OECO 392 Transportation Equipment	*2005*	*659,930.23*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*
OECO 392 Transportation Equipment	2006	124,899.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2,300,493.21	70,704.22	3.07	0.00	0.00	5,012.00	0.22	65,692.22	2.86	

Whole Life Depreciation Accrual

Account: OECO 101/6-392 Transportation equip

Dispersion: 13 - L4

Average Net Salvage Rate: 5.00%

Future Net Salvage Rate: 5.00%

Broad Group Procedure

January 1, 2007

	Plant Amt	Period (Years)	Accrual (Dollars)	Accrual Rate (Percent)
Pre- 2007 Additions	$1,366,860.80		$66,758.54	4.884114
Whole Life		13	$84,091.56	
Amortization		0	$0.00	
Retirements	$474,377.39	13	$17,333.02	
2007 Additions	$0.00		$0.00	0.000000
Whole Life			$0.00	
Retirements	$0.00	0.00	$0.00	
Total:	$1,366,860.80 *		$66,758.54	4.884149
Average:	$1,129,672.11		$66,758.54	5.909550
Grand Total:	$1,366,860.80 *		$66,758.54	4.884149

* Excluding 2007 Retirements

Account: OECO 101/6-392 Transportation equip

Dispersion: 13.00 - L4

Average Net Salvage Rate: 5.00%

Future Net Salvage Rate: 5.00%

Broad Group Procedure

January 1, 2007

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2001	5.50	$9,526.34	13.00	7.52	0.5499	1.0000	$5,238.29	$696.16
2000	6.50	$0.00	13.00	6.58	0.4811	1.0000	$0.00	$0.00
1999	7.50	$5,560.04	13.00	5.69	0.4161	1.0000	$2,313.35	$406.31
1997	9.50	$5,469.95	13.00	4.10	0.2996	1.0000	$1,638.90	$399.73
1994	12.50	$9,792.87	13.00	2.68	0.1958	1.0000	$1,917.01	$715.63
1993	13.50	$22,949.15	13.00	2.51	0.1836	1.0000	$4,213.71	$1,677.05
1992	14.50	$228,684.99	13.00	2.38	0.1737	1.0000	$39,712.51	$16,711.60
1991	15.50	$382,213.11	13.00	2.20	0.1607	1.0000	$61,408.34	$27,930.96
1990	16.50	$20,985.00	13.00	1.99	0.1452	1.0000	$3,047.21	$1,533.52
1989	17.50	$29,884.00	13.00	1.77	0.1296	1.0000	$3,871.76	$2,183.83
1988	18.50	$204,446.14	13.00	1.57	0.1148	1.0000	$23,474.03	$14,940.29
1987	19.50	$0.00	13.00	1.39	0.1015	1.0000	$0.00	$0.00
1986	20.50	$93,326.00	13.00	1.23	0.0896	1.0000	$8,365.73	$6,819.98
1985	21.50	$53,920.47	13.00	1.07	0.0786	1.0000	$4,235.71	$3,940.34
1984	22.50	$13,529.41	13.00	0.94	0.0686	1.0000	$928.50	$988.69
1983	23.50	($91,729.00)	13.00	0.82	0.0598	1.0000	($5,489.50)	($6,703.27)
1982	24.50	$65,158.90	13.00	0.70	0.0513	1.0000	$3,344.41	$4,761.61
1981	25.50	$66,893.00	13.00	0.57	0.0418	1.0000	$2,796.61	$4,888.33
1980	26.50	$30,116.22	13.00	0.08	0.0055	1.0000	$166.09	$2,200.80
1979	27.50	$40,567.50	13.00	0.00	0.0000	0.0000	$0.00	$0.00
1978	28.50	$42,967.65	13.00	0.00	0.0000	0.0000	$0.00	$0.00
1977	29.50	$6,153.21	13.00	0.00	0.0000	0.0000	$0.00	$0.00
1976	30.50	$0.00	13.00	0.00	0.0000	0.0000	$0.00	$0.00
1975	31.50	$24,142.40	13.00	0.00	0.0000	0.0000	$0.00	$0.00
1974	32.50	$48,698.00	13.00	0.00	0.0000	0.0000	$0.00	$0.00
1973	33.50	$2,599.20	13.00	0.00	0.0000	0.0000	$0.00	$0.00
1972	34.50	$5,461.14	13.00	0.00	0.0000	0.0000	$0.00	$0.00
1971	35.50	$0.00	13.00	0.00	0.0000	0.0000	$0.00	$0.00
1970	36.50	$16,838.50	13.00	0.00	0.0000	0.0000	$0.00	$0.00
1969	37.50	$0.00	13.00	0.00	0.0000	0.0000	$0.00	$0.00
1968	38.50	$5,615.55	13.00	0.00	0.0000	0.0000	$0.00	$0.00
1967	39.50	$0.00	13.00	0.00	0.0000	0.0000	$0.00	$0.00
1966	40.50	$1,951.87	13.00	0.00	0.0000	0.0000	$0.00	$0.00

Account: OECO 101/6-392 Transportation equip

Dispersion: 13.00 - L4

Average Net Salvage Rate: 5.00%

Future Net Salvage Rate: 5.00%

Broad Group Procedure

January 1, 2007

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1965	41.50	$2,686.92	13.00	0.00	0.0000	0.0000	$0.00	$0.00
1964	42.50	$2,663.05	13.00	0.00	0.0000	0.0000	$0.00	$0.00
1963	43.50	$1,420.49	13.00	0.00	0.0000	0.0000	$0.00	$0.00
1962	44.50	$3,689.56	13.00	0.00	0.0000	0.0000	$0.00	$0.00
1961	45.50	$1,788.95	13.00	0.00	0.0000	0.0000	$0.00	$0.00
1960	46.50	$3,146.28	13.00	0.00	0.0000	0.0000	$0.00	$0.00
1959	47.50	$2,196.68	13.00	0.00	0.0000	0.0000	$0.00	$0.00
1958	48.50	$2,374.41	13.00	0.00	0.0000	0.0000	$0.00	$0.00
1957	49.50	$0.00	13.00	0.00	0.0000	0.0000	$0.00	$0.00
1955	51.50	$0.00	13.00	0.00	0.0000	0.0000	$0.00	$0.00
1952	54.50	$0.00	13.00	0.00	0.0000	0.0000	$0.00	$0.00
1947	59.50	$1,172.85	13.00	0.00	0.0000	0.0000	$0.00	$0.00
		$1,366,860.80	13.00	1.61	0.1179	1.0000	$161,182.66	$84,091.56

Depreciation Reserve Summary

Account: OECO 101/6-392 Transportation equip

Scenario: Ohio 2007 General Accts ADR

Version: 13 - L4

Average Net Salvage Rate: 5.00%

Future Net Salvage Rate: 5.00%

Broad Group Procedure

January 1 , 2007

		Depreciation Reserve		Net Plant	
	Plant Amt	Amount	Ratio	Amount	Ratio
Recorded	$1,366,860.80	($654,161.60)	-0.4786	$1,952,679.36	1.4286
Computed	$1,366,860.80	$1,137,335.10	0.8321	$161,182.66	0.1179
Difference		($1,791,496.70)	-1.3107	$1,791,496.70	1.3107

Ohio Edison Company

Average Life and Salvage Rate Determination

Based On Year End 2006 Data using Beginning Balance 1999

Account 393 Stores Equipment

Life and Iowa Survivor Curve

Current Life and Iowa Survivor Curve is 39 R4.

Actuarial Life Analysis

38 R4 best fit using 1999 - 2006 data

Industry Survey - EEI Survey of Depreciation Statistics 2003

Service Life Range 10 to 50 Years.

Recommendation

Continue to use 39 R4 Based on Industry Standards and Actuarial Life Analysis.

Comments:
The current Iowa Curve is representative of industry standards today according to the 2003 EEI Study. Also, the curve is a good match to the current exposures in the account.

Salvage Factor Estimates

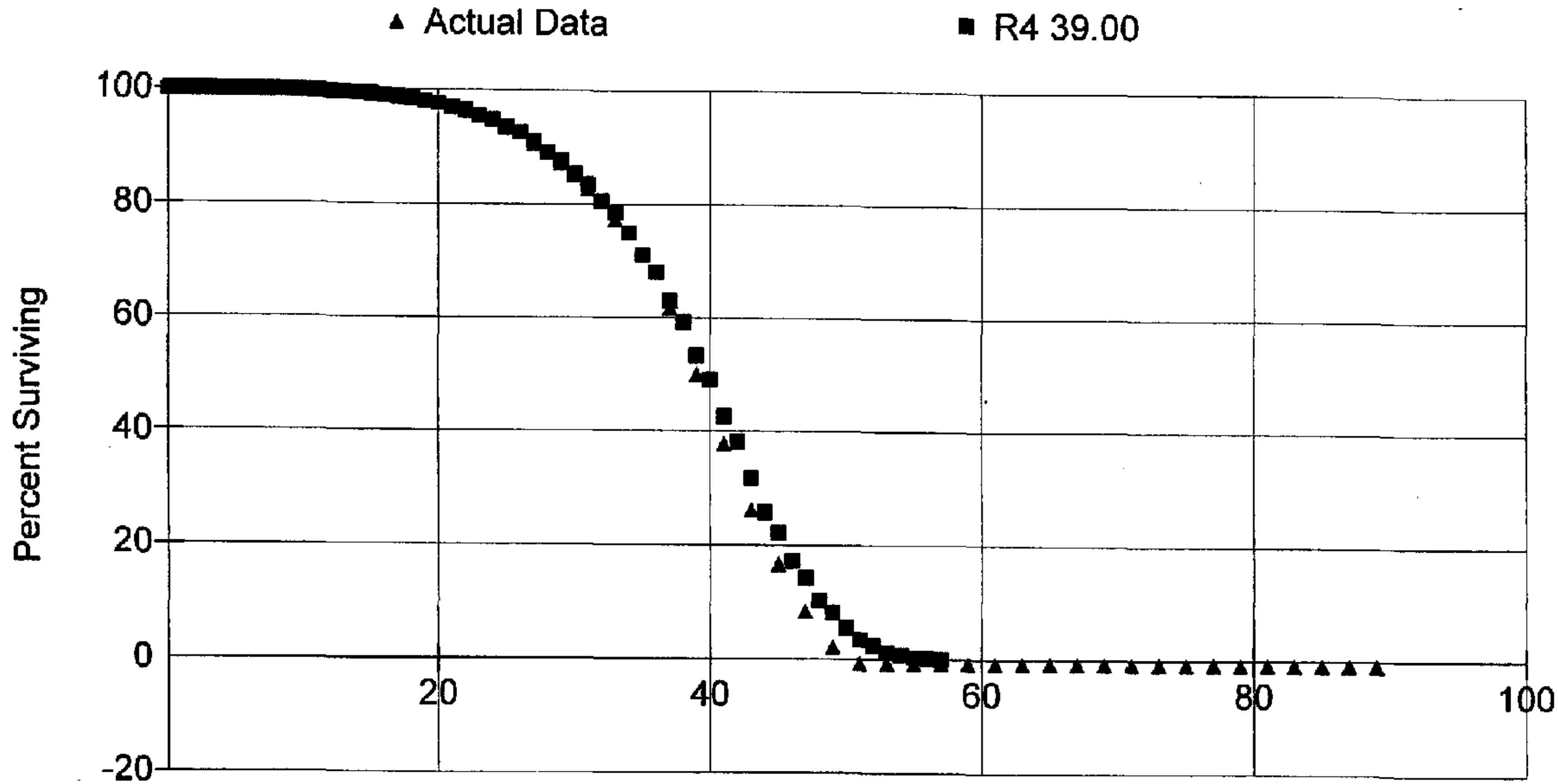
Current Net salvage Rate is	0%
Proposed Net salvage Rate	0%

Comments:
Industry Averages per the 2003 EEI Study for the Net Salvage Rate range from 500% to -45%. Continuing with the current rate of 0% is recommended.

Summary of Recommendations

39	Average Service Life
R4	Iowa Curve
0	% Net Salvage

Ohio Edison Company
Account 393 Stores Equipment



Age (Years)
Vintages: 1917-2006
Activity Years: 1999-2006

Observed Life Table

Scenario: Ohio 2007 General Accounts

Account: OECO 101/6-393 Stores equipment

Placement Band: 1917 - 2006

Observation Band: 1999 - 2006

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirment Ratio	Survivor Ratio	Percent Surv at Beginning of Interval
0	144,162.95	0.00	0.00000	1.00000	100.00
0.5	144,162.95	0.00	0.00000	1.00000	100.00
1.5	158,949.27	5.56	0.00004	0.99996	100.00
2.5	173,344.90	9.39	0.00005	0.99995	100.00
3.5	264,522.82	17.70	0.00007	0.99993	100.00
4.5	271,908.93	29.64	0.00011	0.99989	99.99
5.5	302,057.42	40.76	0.00014	0.99986	99.98
6.5	334,711.91	63.85	0.00019	0.99981	99.97
7.5	286,541.91	75.87	0.00027	0.99973	99.95
8.5	425,116.79	145.55	0.00034	0.99966	99.92
9.5	595,189.65	272.42	0.00046	0.99954	99.89
10.5	749,576.01	613.55	0.00082	0.99918	99.84
11.5	678,912.89	524.94	0.00077	0.99923	99.76
12.5	706,148.74	699.02	0.00099	0.99901	99.68
13.5	797,370.47	1,306.68	0.00164	0.99836	99.58
14.5	788,493.71	1,251.38	0.00159	0.99841	99.42
15.5	712,156.32	1,420.39	0.00199	0.99801	99.26
16.5	595,342.40	1,466.93	0.00246	0.99754	99.06
17.5	485,151.85	1,632.70	0.00337	0.99663	98.82
18.5	395,036.98	1,782.82	0.00451	0.99549	98.49
19.5	411,161.61	2,026.21	0.00493	0.99507	98.05
20.5	384,707.90	2,103.56	0.00547	0.99453	97.57
21.5	265,617.75	1,744.31	0.00657	0.99343	97.04
22.5	240,835.39	1,882.34	0.00781	0.99219	96.40
23.5	219,497.81	2,029.68	0.00925	0.99075	95.65
24.5	248,399.84	3,204.72	0.01290	0.98710	94.77
25.5	208,314.11	3,230.48	0.01551	0.98449	93.55
26.5	134,817.91	2,016.44	0.01495	0.98505	92.10
27.5	100,274.85	1,732.51	0.01728	0.98272	90.72
28.5	100,084.07	2,203.14	0.02201	0.97799	89.15
29.5	98,301.60	2,248.62	0.02288	0.97712	87.19
30.5	104,278.08	2,951.38	0.02830	0.97170	85.20
31.5	103,221.51	3,065.48	0.02969	0.97031	82.79
32.5	62,832.99	2,336.22	0.03718	0.96282	80.33
33.5	34,022.81	1,311.89	0.03856	0.96144	77.34
34.5	30,542.21	1,362.86	0.04463	0.95537	74.36
35.5	36,390.28	2,373.39	0.06521	0.93479	71.04
36.5	29,679.93	2,074.60	0.06991	0.93009	66.41
37.5	36,319.65	3,410.72	0.09392	0.90608	61.77
38.5	33,239.72	3,483.21	0.10478	0.89522	55.97
39.5	32,489.54	3,787.78	0.11659	0.88341	50.11
40.5	30,704.12	4,387.37	0.14288	0.85712	44.27
41.5	28,502.30	4,387.33	0.15392	0.84608	37.94
42.5	27,597.43	5,044.15	0.18277	0.81723	32.10
43.5	18,613.70	3,520.08	0.18910	0.81090	26.23
44.5	13,826.27	3,005.68	0.21742	0.78258	21.27
45.5	7,928.14	2,033.12	0.25643	0.74357	16.65
46.5	4,419.54	1,372.84	0.31063	0.68937	12.38
47.5	2,375.22	938.72	0.39537	0.60463	8.53
48.5	772.68	452.95	0.58603	0.41397	5.16
49.5	164.66	221.64	1.34545	-0.34545	2.14
50.5	0.00	0.00	0.00000	0.00000	-0.74

Net Salvage Analysis Report

			Gross Salvage (Cash)		Gross Salvage (Returns)		Cost of Removal		Net Salvage		
Account	Year	Retirements	Amount	Pct.	Amount	Pct.	Amount	Pct.	Amount	Pct.	1-Yr Avg
OECO 393 Stores Equipment	1999	7,269.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OECO 393 Stores Equipment	2000	8,031.78	(4,629.89)	-57.64	0.00	0.00	0.00	0.00	(4,629.89)	-57.64	-57.64
OECO 393 Stores Equipment	2001	8,809.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OECO 393 Stores Equipment	2002	9,593.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OECO 393 Stores Equipment	2003	10,392.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OECO 393 Stores Equipment	2004	11,222.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OECO 393 Stores Equipment	2005	12,099.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OECO 393 Stores Equipment	2006	13,038.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		80,457.57	(4,629.89)	-5.75	0.00	0.00	0.00	0.00	(4,629.89)	-5.75	

Whole Life Depreciation Accrual

Account: OECO 101/6-393 Stores equipment
Dispersion: 39 - R4

Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2007

	Plant Amt	Period (Years)	Accrual (Dollars)	Accrual Rate (Percent)
Pre- 2007 Additions	$1,463,783.33		$37,342.06	2.551099
Whole Life		39	$37,532.91	
Amortization		0	$0.00	
Retirements	*$14,886.25*	39	*$190.85*	
2007 Additions	$0.00		$0.00	0.000000
Whole Life			$0.00	
Retirements	$0.00	0.00	$0.00	
Total:	$1,463,783.33 *		$37,342.06	2.551132
Average:	$1,456,340.21		$37,342.06	2.564103
Grand Total:	$1,463,783.33 *		$37,342.06	2.551132

* Excluding 2007 Retirements

Account: *OECO 101/6-393 Stores equipment*

Dispersion: 39.00 - R4

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2007

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1999	7.50	$144,077.83	39.00	31.52	0.8083	1.0000	$116,459.79	$3,694.30
1997	9.50	$14,768.58	39.00	29.54	0.7576	1.0000	$11,188.08	$378.68
1996	10.50	$14,377.86	39.00	28.56	0.7323	1.0000	$10,528.79	$368.66
1995	11.50	$90,990.57	39.00	27.58	0.7071	1.0000	$64,342.20	$2,333.09
1994	12.50	$7,382.63	39.00	26.60	0.6821	1.0000	$5,035.52	$189.30
1993	13.50	$30,065.26	39.00	25.63	0.6572	1.0000	$19,757.55	$770.90
1992	14.50	$32,536.27	39.00	24.66	0.6324	1.0000	$20,576.47	$834.26
1991	15.50	$95,371.73	39.00	23.71	0.6078	1.0000	$57,971.24	$2,445.43
1990	16.50	$137,545.81	39.00	22.76	0.5835	1.0000	$80,258.62	$3,526.82
1989	17.50	$183,123.61	39.00	21.82	0.5594	1.0000	$102,436.89	$4,695.48
1988	18.50	$166,899.44	39.00	20.89	0.5356	1.0000	$89,385.37	$4,279.47
1987	19.50	$20,611.82	39.00	19.97	0.5120	1.0000	$10,553.74	$528.51
1986	20.50	$34,460.67	39.00	19.06	0.4888	1.0000	$16,844.47	$883.61
1985	21.50	$119,081.50	39.00	18.17	0.4660	1.0000	$55,491.75	$3,053.37
1984	22.50	$24,242.62	39.00	17.30	0.4435	1.0000	$10,752.35	$621.61
1983	23.50	$19,575.32	39.00	16.44	0.4215	1.0000	$8,251.72	$501.93
1982	24.50	$21,221.68	39.00	15.60	0.3999	1.0000	$8,487.32	$544.15
1981	25.50	$70,673.26	39.00	14.77	0.3788	1.0000	$26,774.11	$1,812.13
1980	26.50	$73,610.40	39.00	13.97	0.3582	1.0000	$26,366.91	$1,887.45
1979	27.50	$35,831.91	39.00	13.18	0.3380	1.0000	$12,111.53	$918.77
1978	28.50	$9,215.44	39.00	12.42	0.3184	1.0000	$2,934.31	$236.29
1977	29.50	$1,624.01	39.00	11.67	0.2992	1.0000	$485.96	$41.64
1976	30.50	$1,072.89	39.00	10.94	0.2806	1.0000	$301.06	$27.51
1975	31.50	$105.01	39.00	10.23	0.2624	1.0000	$27.55	$2.69
1974	32.50	$44,686.80	39.00	9.54	0.2447	1.0000	$10,934.90	$1,145.82
1973	33.50	$28,177.72	39.00	8.87	0.2274	1.0000	$6,407.75	$722.51
1972	34.50	$2,471.31	39.00	8.22	0.2107	1.0000	$520.75	$63.37
1971	35.50	$2,494.46	39.00	7.59	0.1947	1.0000	$485.71	$63.96
1970	36.50	$8,224.74	39.00	7.00	0.1796	1.0000	$1,476.94	$210.89
1969	37.50	$1,497.92	39.00	6.46	0.1656	1.0000	$248.03	$38.41
1968	38.50	$6,467.85	39.00	5.95	0.1526	1.0000	$986.80	$165.84
1967	39.50	$1,307.59	39.00	5.49	0.1407	1.0000	$183.98	$33.53
1966	40.50	$4,173.53	39.00	5.06	0.1298	1.0000	$541.66	$107.01

Account: OECO 101/6-393 Stores equipment

Dispersion: 39.00 - R4

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2007

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1965	41.50	$629.86	39.00	4.67	0.1198	1.0000	$75.45	$16.15
1964	42.50	$153.18	39.00	4.31	0.1106	1.0000	$16.94	$3.93
1963	43.50	$4,404.58	39.00	3.98	0.1021	1.0000	$449.80	$112.94
1962	44.50	$1,482.35	39.00	3.67	0.0941	1.0000	$139.44	$38.01
1961	45.50	$3,610.45	39.00	3.38	0.0866	1.0000	$312.60	$92.68
1960	46.50	$2,020.48	39.00	3.09	0.0792	1.0000	$160.10	$51.81
1959	47.50	$1,070.48	39.00	2.82	0.0723	1.0000	$77.42	$27.45
1958	48.50	$1,343.82	39.00	2.55	0.0654	1.0000	$87.85	$34.46
1957	49.50	$533.07	39.00	2.29	0.0588	1.0000	$31.32	$13.67
1956	50.50	$567.02	39.00	2.03	0.0521	1.0000	$29.54	$14.54
		$1,463,783.33	39.00	20.79	0.5332	1.0000	$780,490.31	$37,532.91

Depreciation Reserve Summary

Account: OECO 101/6-393 Stores equipment

Scenario: Ohio 2007 General Accts ADR

Dispersion: 39 - R4

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2007

		Depreciation Reserve		Net Plant	
	Plant Amt	Amount	Ratio	Amount	Ratio
Recorded	$1,463,783.33	$660,617.38	0.4513	$803,165.95	0.5487
Computed	$1,463,783.33	$683,293.02	0.4668	$780,490.31	0.5332
Difference		($22,675.64)	-0.0155	$22,675.64	0.0155

Ohio Edison Company

Average Life and Salvage Rate Determination

Based On Year End 2006 Data using Beginning Balance 1999

Account 394 Tools, Shop & Garage Equipment

Life and Iowa Survivor Curve

Current Life and Iowa Survivor Curve is 30 L0.

Actuarial Life Analysis

31 L0 best fit using 1999 - 2006 data

Industry Survey - EEI Survey of Depreciation Statistics 2003

Service Life Range 10 to 45.

Recommendation

Continue to use 30 L0 Based on Industry Standards and Actuarial Life Analysis.

Comments:
The current Iowa Curve is representative of industry standards today according to the 2003 EEI Study. Also, the curve is a good match to the current exposures in the account.

Salvage Factor Estimates

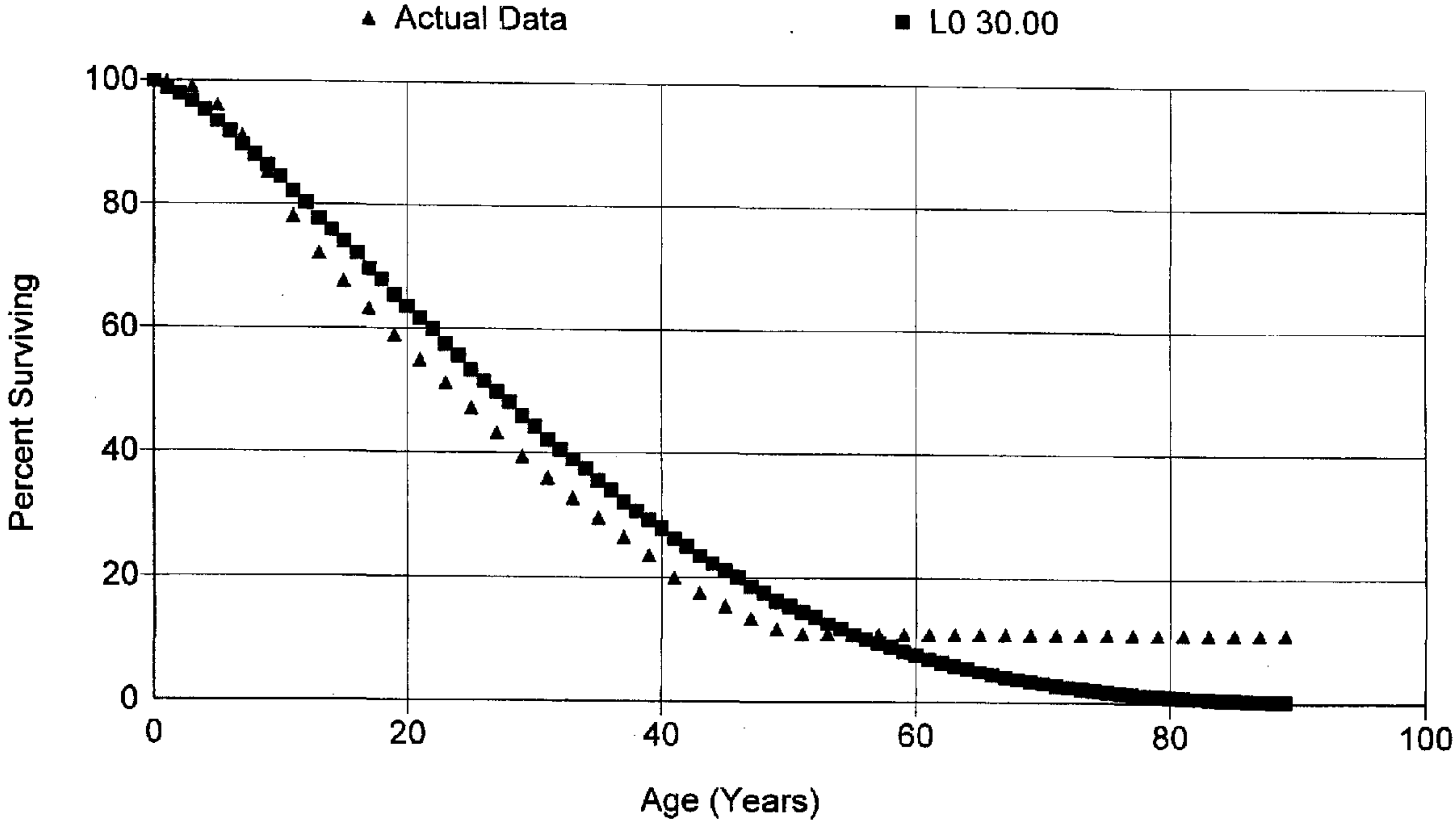
Current Net salvage Rate is	5%
Proposed Net salvage Rate	5%

Comments:
Industry Averages per the 2003 EEI Study for the Net Salvage Rate range from 0% to 500%. Continuing with the current rate is recommended.

Summary of Recommendations

30	Average Service Life
L0	Iowa Curve
5	% Net Salvage

Ohio Edison Company
Account 394 Tools, Shop & Garage Equipment



Vintages: 1918-2006
Activity Years: 1999-2006

Observed Life Table

Scenario: Ohio 2007 General Accounts

Account: OECO 101/6-394 Tool shop garage

Placement Band: 1918 - 2006

Observation Band: 1999 - 2006

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirment Ratio	Survivor Ratio	Percent Surv at Beginning of Interval
0	1,171,481.90	0.00	0.00000	1.00000	100.00
0.5	1,208,632.23	2,759.14	0.00228	0.99772	100.00
1.5	785,088.34	1,998.22	0.00254	0.99746	99.77
2.5	841,255.58	3,936.36	0.00468	0.99532	99.52
3.5	1,027,633.69	11,107.34	0.01081	0.98919	99.05
4.5	1,248,063.85	23,922.73	0.01917	0.98083	97.98
5.5	1,661,850.53	44,497.87	0.02678	0.97322	96.10
6.5	2,069,903.35	52,131.23	0.02519	0.97481	93.53
7.5	2,069,815.95	77,828.84	0.03760	0.96240	91.17
8.5	2,273,530.20	62,845.06	0.02764	0.97236	87.74
9.5	3,230,450.42	164,055.09	0.05078	0.94922	85.31
10.5	3,342,623.60	114,136.02	0.03415	0.96585	80.98
11.5	3,599,283.32	161,091.31	0.04476	0.95524	78.21
12.5	3,830,309.72	126,802.37	0.03310	0.96690	74.71
13.5	3,809,357.79	120,754.42	0.03170	0.96830	72.24
14.5	3,570,944.78	117,237.78	0.03283	0.96717	69.95
15.5	3,227,369.43	106,338.14	0.03295	0.96705	67.65
16.5	3,085,940.77	102,597.63	0.03325	0.96675	65.42
17.5	2,478,323.40	85,412.10	0.03446	0.96554	63.24
18.5	2,338,762.92	80,329.41	0.03435	0.96565	61.06
19.5	2,014,189.26	68,631.87	0.03407	0.96593	58.96
20.5	1,574,467.64	54,402.01	0.03455	0.96545	56.95
21.5	1,241,488.99	42,192.31	0.03398	0.96602	54.98
22.5	1,045,901.72	37,168.23	0.03554	0.96446	53.11
23.5	816,196.48	30,664.61	0.03757	0.96243	51.22
24.5	724,286.52	30,387.83	0.04196	0.95804	49.30
25.5	608,203.20	26,277.40	0.04320	0.95680	47.23
26.5	534,430.55	23,448.39	0.04387	0.95613	45.19
27.5	499,441.99	22,620.28	0.04529	0.95471	43.21
28.5	484,530.89	21,795.80	0.04498	0.95502	41.25
29.5	443,440.85	19,731.41	0.04450	0.95550	39.39
30.5	431,216.70	19,408.12	0.04501	0.95499	37.64
31.5	394,504.93	17,901.75	0.04538	0.95462	35.95
32.5	308,859.47	14,300.22	0.04630	0.95370	34.32
33.5	238,276.27	11,395.66	0.04783	0.95217	32.73
34.5	183,030.96	9,169.43	0.05010	0.94990	31.16
35.5	134,738.47	6,788.81	0.05039	0.94961	29.60
36.5	100,355.43	5,506.87	0.05488	0.94512	28.11
37.5	87,274.56	5,011.68	0.05743	0.94257	26.57
38.5	82,079.31	4,588.86	0.05591	0.94409	25.04
39.5	73,529.58	5,810.91	0.07903	0.92097	23.64
40.5	84,876.67	6,776.69	0.07984	0.92016	21.77
41.5	82,668.29	5,313.20	0.06427	0.93573	20.03
42.5	78,832.81	5,053.28	0.06410	0.93590	18.74
43.5	69,345.49	4,151.81	0.05987	0.94013	17.54
44.5	58,128.39	3,585.50	0.06169	0.93831	16.49
45.5	46,098.48	2,945.48	0.06389	0.93611	15.47
46.5	32,559.06	2,197.99	0.06751	0.93249	14.48
47.5	28,099.20	1,864.85	0.06637	0.93363	13.50
48.5	13,145.02	866.80	0.06596	0.93404	12.60
49.5	5,747.73	386.06	0.06715	0.93285	11.77
50.5	0.00	0.00	0.00000	0.00000	10.98

Net Salvage Analysis Report

			Gross Salvage (Cash)		Gross Salvage (Returns)		Cost of Removal		Net Salvage		
Account	Year	Retirements	Amount	Pct.	Amount	Pct.	Amount	Pct.	Amount	Pct.	1-Yr Avg
OECO 394 Tools, Shop & Garage Equip	1999	188,550.91	715.36	0.38	0.00	0.00	0.00	0.00	715.36	0.38	0.38
OECO 394 Tools, Shop & Garage Equip	2000	191,922.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OECO 394 Tools, Shop & Garage Equip	2001	193,806.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OECO 394 Tools, Shop & Garage Equip	2002	195,784.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OECO 394 Tools, Shop & Garage Equip	2003	196,540.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OECO 394 Tools, Shop & Garage Equip	2004	205,897.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OECO 394 Tools, Shop & Garage Equip	2005	206,241.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OECO 394 Tools, Shop & Garage Equip	2006	207,788.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		1,586,533.17	715.36	0.05	0.00	0.00	0.00	0.00	715.36	0.05	

Whole Life Depreciation Accrual

Account: OECO 101/6-394 Tool shop garage

Dispersion: 30 - L0

rage Net Salvage Rate: 5.00%

ure Net Salvage Rate: 5.00%

Broad Group Procedure

January 1, 2007

	Plant Amt	Period (Years)	Accrual (Dollars)	Accrual Rate (Percent)
Pre- 2007 Additions	$6,936,099.90		$216,319.19	3.118751
Whole Life		30	$219,643.16	
Amortization		0	$0.00	
Retirements	$209,935.23	30	$3,323.97	
2007 Additions	$0.00		$0.00	0.000000
Whole Life			$0.00	
Retirements	$0.00	0.00	$0.00	
Total:	$6,936,099.90 *		$216,319.19	3.118758
Average:	$6,831,132.29		$216,319.19	3.166667
Grand Total:	$6,936,099.90 *		$216,319.19	3.118758

* Excluding 2007 Retirements

Generation Arrangement Report

Account: OECO 101/6-394 Tool shop garage

Dispersion: 30.00 - L0

age Net Salvage Rate: 5.00%

Future Net Salvage Rate: 5.00%

Broad Group Procedure

January 1, 2007

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2005	1.50	$230,651.83	30.00	28.83	0.9128	1.0000	$210,545.37	$7,303.97
2004	2.50	$0.00	30.00	28.16	0.8916	1.0000	$0.00	$0.00
1999	7.50	$655,159.17	30.00	25.42	0.8050	1.0000	$527,410.79	$20,746.71
1998	8.50	$29,478.81	30.00	24.95	0.7902	1.0000	$23,293.50	$933.50
1997	9.50	$19,169.87	30.00	24.50	0.7759	1.0000	$14,874.12	$607.05
1996	10.50	$50,148.54	30.00	24.07	0.7622	1.0000	$38,222.24	$1,588.04
1995	11.50	$162,310.57	30.00	23.65	0.7489	1.0000	$121,554.27	$5,139.83
1994	12.50	$195,514.52	30.00	23.24	0.7360	1.0000	$143,898.84	$6,191.29
1993	13.50	$366,231.37	30.00	22.85	0.7235	1.0000	$264,952.25	$11,597.33
1992	14.50	$375,393.98	30.00	22.46	0.7112	1.0000	$266,977.47	$11,887.48
1991	15.50	$581,900.96	30.00	22.08	0.6992	1.0000	$406,836.21	$18,426.86
1990	16.50	$281,152.23	30.00	21.71	0.6873	1.0000	$193,243.80	$8,903.15
89	17.50	$841,869.15	30.00	21.34	0.6757	1.0000	$568,847.60	$26,659.19
1988	18.50	$262,270.63	30.00	20.98	0.6643	1.0000	$174,218.15	$8,305.24
1987	19.50	$422,697.56	30.00	20.62	0.6530	1.0000	$276,031.93	$13,385.42
1986	20.50	$463,881.54	30.00	20.27	0.6420	1.0000	$297,800.52	$14,689.58
1985	21.50	$360,731.73	30.00	19.93	0.6311	1.0000	$227,663.53	$11,423.17
1984	22.50	$192,431.93	30.00	19.59	0.6204	1.0000	$119,391.28	$6,093.68
1983	23.50	$249,521.16	30.00	19.26	0.6099	1.0000	$152,189.50	$7,901.50
1982	24.50	$181,107.87	30.00	18.93	0.5996	1.0000	$108,591.76	$5,735.08
1981	25.50	$190,703.93	30.00	18.61	0.5894	1.0000	$112,407.05	$6,038.96
1980	26.50	$135,486.29	30.00	18.30	0.5794	1.0000	$78,505.43	$4,290.40
1979	27.50	$84,247.80	30.00	17.99	0.5696	1.0000	$47,987.47	$2,667.85
1978	28.50	$53,214.36	30.00	17.68	0.5599	1.0000	$29,795.80	$1,685.12
1977	29.50	$51,769.81	30.00	17.38	0.5504	1.0000	$28,494.07	$1,639.38
1976	30.50	$19,538.59	30.00	17.09	0.5410	1.0000	$10,571.20	$618.72
1975	31.50	$35,247.77	30.00	16.79	0.5318	1.0000	$18,745.28	$1,116.18
1974	32.50	$82,598.46	30.00	16.51	0.5227	1.0000	$43,177.94	$2,615.62
1973	33.50	$70,735.85	30.00	16.23	0.5138	1.0000	$36,346.40	$2,239.97
72	34.50	$59,547.73	30.00	15.95	0.5050	1.0000	$30,073.08	$1,885.68
971	35.50	$49,339.44	30.00	15.67	0.4964	1.0000	$24,490.10	$1,562.42
1970	36.50	$41,518.99	30.00	15.41	0.4879	1.0000	$20,255.33	$1,314.77
1969	37.50	$22,816.18	30.00	15.14	0.4794	1.0000	$10,939.03	$722.51

Account: OECO 101/6-394 Tool shop garage

Dispersion: 30.00 - L0

Average Net Salvage Rate: 5.00%

Future Net Salvage Rate: 5.00%

Broad Group Procedure

January 1, 2007

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1968	38.50	$18,210.68	30.00	14.88	0.4712	1.0000	$8,580.37	$576.67
1967	39.50	$11,243.62	30.00	14.62	0.4631	1.0000	$5,206.37	$356.05
1966	40.50	$7,375.22	30.00	14.37	0.4550	1.0000	$3,355.90	$233.55
1965	41.50	$7,328.74	30.00	14.12	0.4471	1.0000	$3,276.76	$232.08
1964	42.50	$8,505.98	30.00	13.87	0.4393	1.0000	$3,736.94	$269.36
1963	43.50	$4,754.04	30.00	13.63	0.4317	1.0000	$2,052.10	$150.54
1962	44.50	$7,653.29	30.00	13.39	0.4241	1.0000	$3,245.61	$242.35
1961	45.50	$9,093.41	30.00	13.16	0.4167	1.0000	$3,788.87	$287.96
1960	46.50	$10,991.94	30.00	12.92	0.4093	1.0000	$4,498.71	$348.08
1959	47.50	$4,228.87	30.00	12.70	0.4020	1.0000	$1,700.12	$133.91
1958	48.50	$15,286.33	30.00	12.47	0.3949	1.0000	$6,036.65	$484.07
1957	49.50	$7,185.49	30.00	12.25	0.3879	1.0000	$2,786.92	$227.54
1956	50.50	$5,853.67	30.00	12.03	0.3809	1.0000	$2,229.56	$185.37
		$6,936,099.90	30.00	21.30	0.6746	1.0000	$4,678,826.23	$219,543.16

Depreciation Reserve Summary

Account: OECO 101/6-394 Tool shop garage
Scenario: Ohio 2007 General Accts ADR
Dispersion: 30 - L0
Average Net Salvage Rate: 5.00%
Future Net Salvage Rate: 5.00%

Broad Group Procedure

January 1 , 2007

		Depreciation Reserve		Net Plant	
	Plant Amt	Amount	Ratio	Amount	Ratio
Recorded	$6,936,099.90	$1,805,990.62	0.2604	$4,783,304.29	0.6896
Computed	$6,936,099.90	$1,910,468.67	0.2754	$4,678,826.24	0.6746
Difference		($104,478.05)	-0.0151	$104,478.05	0.0151

Ohio Edison Company

Average Life and Salvage Rate Determination

Based On Year End 2006 Data using Beginning Balance 1999

Account 395 Laboratory Equipment

Life and Iowa Survivor Curve

Current Life and Iowa Survivor Curve is 36 S3.

Actuarial Life Analysis

11 O4 best fit using 1999 - 2006 data.

Industry Survey - EEI Survey of Depreciation Statistics 2003

Service Life Range 7 to 52 Years.

Recommendation

Change to 25 O4 Based on Industry Standards and Actuarial Life Analysis.

Comments:
The actuarial life analysis recommends a shorter life based on asset activity. Since there is limited data used for this study, a longer life is suggested.

Salvage Factor Estimates

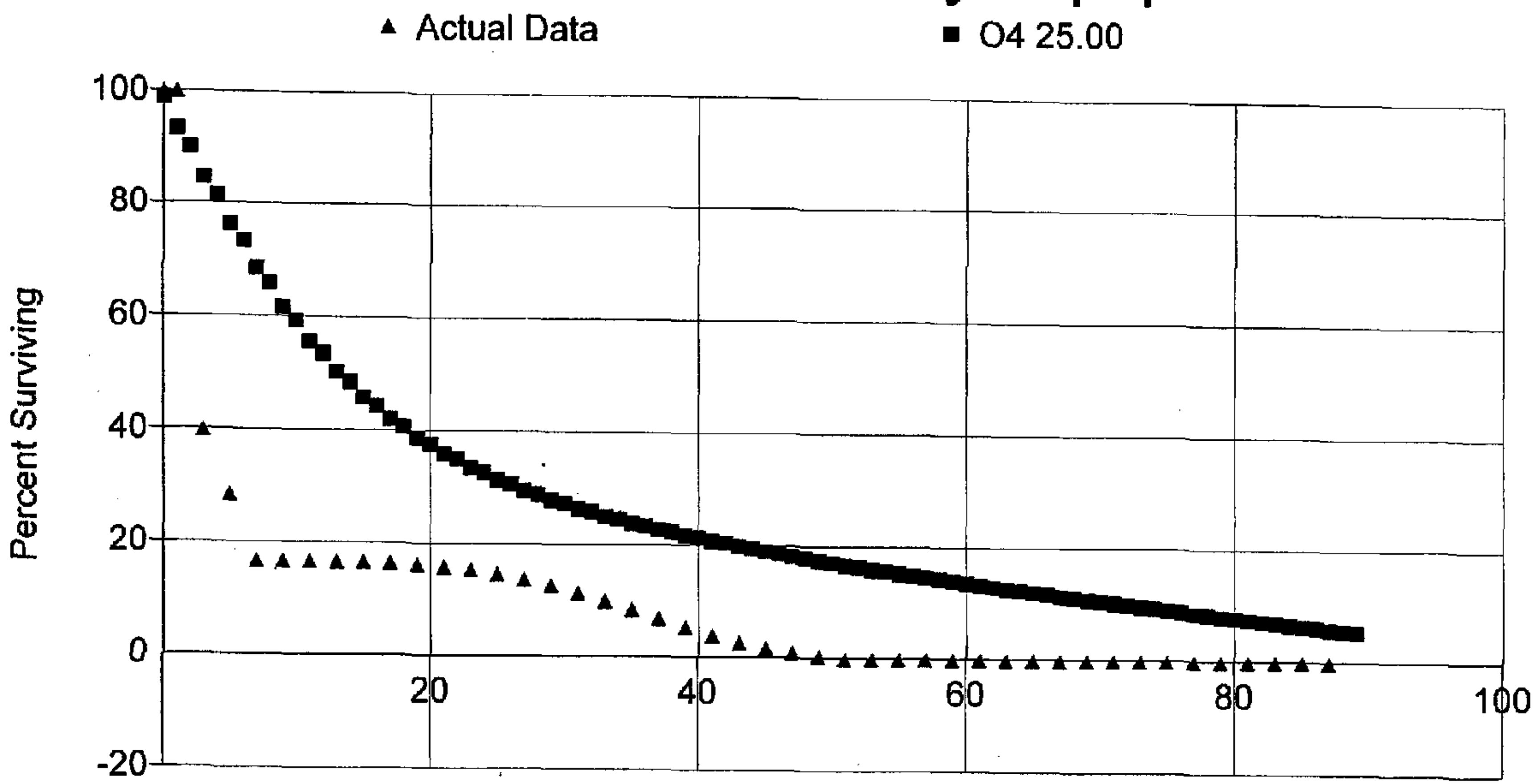
Current Net salvage Rate is	5%
Proposed Net salvage Rate	5%

Comments:
Industry Averages per the 2003 EEI Study for the Net Salvage Rate range from 0% to 500%. The activity analyzed for this study had no data; continuing with a rate of 5% is recommended.

Summary of Recommendations

25	Average Service Life
O4	Iowa Curve
5	% Net Salvage

Ohio Edison Company
Account 395 Laboratory Equipment



Age (Years)
Vintages: 1920-2006
Activity Years: 1999-2006

Observed Life Table

Scenario: *Ohio 2007 General Accounts*

Account: **OECO 101/6-395 Laboratory equip**

Placement Band: **1920 - 2006** **Observation Band:** **1999 - 2006**

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirment Ratio	Survivor Ratio	Percent Surv at Beginning of Interval
0	49,990.57	0.00	0.00000	1.00000	100.00
0.5	49,990.57	0.00	0.00000	1.00000	100.00
1.5	177,390.11	0.00	0.00000	1.00000	100.00
2.5	214,106.07	128,963.67	0.60234	0.39766	100.00
3.5	218,414.24	36,715.96	0.16810	0.83190	39.77
4.5	963,949.86	133,271.84	0.13826	0.86174	33.08
5.5	1,877,902.57	782,251.58	0.41656	0.58344	28.51
6.5	1,573,724.05	43.72	0.00003	0.99997	16.63
7.5	2,031,669.77	101.58	0.00005	0.99995	16.63
8.5	2,513,973.02	289.14	0.00011	0.99989	16.63
9.5	2,752,529.61	619.44	0.00022	0.99978	16.63
10.5	3,017,425.09	1,419.81	0.00047	0.99953	16.63
11.5	3,672,645.75	2,609.72	0.00071	0.99929	16.62
12.5	4,008,673.70	4,510.24	0.00113	0.99887	16.61
13.5	3,123,988.87	4,884.15	0.00156	0.99844	16.59
14.5	2,860,956.42	6,696.87	0.00234	0.99766	16.56
15.5	2,702,754.94	9,271.03	0.00343	0.99657	16.52
16.5	2,472,023.37	11,351.04	0.00459	0.99541	16.46
17.5	2,606,072.82	16,575.88	0.00636	0.99364	16.38
18.5	2,902,949.16	26,900.30	0.00927	0.99073	16.28
19.5	2,359,667.70	21,383.64	0.00906	0.99094	16.13
20.5	2,182,521.80	26,300.05	0.01205	0.98795	15.98
21.5	2,014,656.34	27,877.07	0.01384	0.98616	15.79
22.5	2,001,872.09	33,372.07	0.01667	0.98333	15.57
23.5	1,751,848.75	36,105.16	0.02061	0.97939	15.31
24.5	1,693,597.74	52,170.40	0.03080	0.96920	14.99
25.5	1,334,520.36	37,395.99	0.02802	0.97198	14.53
26.5	819,544.68	26,528.68	0.03237	0.96763	14.12
27.5	715,020.16	26,801.50	0.03748	0.96252	13.66
28.5	563,451.52	23,851.35	0.04233	0.95767	13.15
29.5	559,035.26	27,328.44	0.04888	0.95112	12.59
30.5	371,542.56	20,153.45	0.05424	0.94576	11.97
31.5	277,537.22	16,965.41	0.06113	0.93887	11.32
32.5	132,349.82	9,249.95	0.06989	0.93011	10.63
33.5	107,410.78	8,105.80	0.07547	0.92453	9.89
34.5	91,333.72	7,511.32	0.08224	0.91776	9.14
35.5	70,545.28	6,382.43	0.09047	0.90953	8.39
36.5	62,242.59	6,534.67	0.10499	0.89501	7.63
37.5	43,885.54	4,963.20	0.11309	0.88691	6.83
38.5	34,499.12	4,339.07	0.12577	0.87423	6.06
39.5	29,305.22	4,037.55	0.13779	0.86221	5.30
40.5	23,902.94	3,785.87	0.15839	0.84161	4.57
41.5	19,699.40	3,237.45	0.16432	0.83568	3.85
42.5	17,871.23	3,696.79	0.20687	0.79313	3.22
43.5	12,936.72	2,426.55	0.18760	0.81240	2.55
44.5	8,358.48	1,771.91	0.21201	0.78799	2.07
45.5	5,130.55	1,281.26	0.24966	0.75034	1.63
46.5	3,560.81	1,010.05	0.28363	0.71637	1.22
47.5	1,946.14	691.38	0.35509	0.64491	0.87
48.5	717.27	373.81	0.52162	0.47838	0.56
49.5	106.28	199.86	1.88679	-0.88679	0.27
50.5	0.00	0.00	0.00000	0.00000	-0.24

Net Salvage Analysis Report

Account	Year	Retirements	Gross Salvage (Cash) Amount	Gross Salvage (Cash) Pct.	Gross Salvage (Returns) Amount	Gross Salvage (Returns) Pct.	Cost of Removal Amount	Cost of Removal Pct.	Net Salvage Amount	Net Salvage Pct.	1-Yr Avg
OECO 395 Laboratory Equipment	1999	34,898.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OECO 395 Laboratory Equipment	2000	1,122,124.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OECO 395 Laboratory Equipment	2001	47,716.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OECO 395 Laboratory Equipment	2002	55,296.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OECO 395 Laboratory Equipment	2003	63,709.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OECO 395 Laboratory Equipment	2004	72,937.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OECO 395 Laboratory Equipment	2005	82,996.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OECO 395 Laboratory Equipment	2006	93,818.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		1,573,498.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

Whole Life Depreciation Accrual

Account: OECO 101/6-395 Laboratory equip
Dispersion: 25 - O4
ge Net Salvage Rate: 5.00%
Future Net Salvage Rate: 5.00%

Broad Group Procedure

January 1 , 2007

	Plant Amt	Period (Years)	Accrual (Dollars)	Accrual Rate (Percent)
Pre- 2007 Additions	$6,580,082.32		$245,361.91	3.728865
Whole Life		25	$250,043.13	
Amortization		0	$0.00	
Retirements	$246,379.77	25	$4,681.22	
2007 Additions	$0.00		$0.00	0.000000
Whole Life			$0.00	
Retirements	*$0.00*	*0.00*	*$0.00*	
Total:	$6,580,082.32 *		$245,361.91	3.728873
Average:	$6,456,892.44		$245,361.91	3.800000
Grand Total:	$6,580,082.32 *		$245,361.91	3.728873

* Excluding 2007 Retirements

Generation Arrangement Report

Account: OECO 101/6-396 Laboratory equip

Dispersion: 25.00 - O4

Average Net Salvage Rate: 5.00%

Future Net Salvage Rate: 5.00%

Broad Group Procedure

January 1, 2007

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1999	7.50	$49,989.18	25.00	27.31	1.0376	1.0000	$51,870.27	$1,899.59
1998	8.50	($1,564.01)	25.00	27.77	1.0554	1.0000	($1,650.62)	($59.43)
1997	9.50	$0.00	25.00	28.26	1.0738	1.0000	$0.00	$0.00
1996	10.50	$0.00	25.00	28.75	1.0925	1.0000	$0.00	$0.00
1995	11.50	$0.00	25.00	29.24	1.1112	1.0000	$0.00	$0.00
1994	12.50	$0.00	25.00	29.73	1.1296	1.0000	$0.00	$0.00
1993	13.50	$1,044,659.39	25.00	30.19	1.1473	1.0000	$1,198,574.44	$39,697.06
1992	14.50	$476,182.00	25.00	30.64	1.1643	1.0000	$554,397.24	$18,094.92
1991	15.50	$504,876.99	25.00	31.06	1.1801	1.0000	$595,829.07	$19,185.33
1990	16.50	$476,466.40	25.00	31.44	1.1949	1.0000	$569,316.38	$18,105.72
1989	17.50	$235,713.03	25.00	31.80	1.2083	1.0000	$284,808.15	$8,957.10
1988	18.50	$260,646.83	25.00	32.11	1.2203	1.0000	$318,069.75	$9,904.58
1987	19.50	$640,260.78	25.00	32.39	1.2309	1.0000	$788,127.39	$24,329.91
1986	20.50	$327,423.02	25.00	32.63	1.2401	1.0000	$406,044.66	$12,442.07
1985	21.50	$157,405.69	25.00	32.84	1.2479	1.0000	$196,426.89	$5,981.42
1984	22.50	$206,091.75	25.00	33.01	1.2542	1.0000	$258,487.15	$7,831.49
1983	23.50	$329,202.61	25.00	33.14	1.2592	1.0000	$414,535.37	$12,509.70
1982	24.50	$233,603.85	25.00	33.23	1.2629	1.0000	$295,010.06	$8,876.95
1981	25.50	$342,461.42	25.00	33.30	1.2652	1.0000	$433,290.68	$13,013.53
1980	26.50	$504,517.89	25.00	33.33	1.2664	1.0000	$638,897.53	$19,171.68
1979	27.50	$106,079.42	25.00	33.32	1.2663	1.0000	$134,328.49	$4,031.02
1978	28.50	$142,991.59	25.00	33.29	1.2651	1.0000	$180,899.85	$5,433.68
1977	29.50	$12,711.14	25.00	33.23	1.2628	1.0000	$16,052.08	$483.02
1976	30.50	$173,339.54	25.00	33.15	1.2596	1.0000	$218,341.29	$6,586.90
1975	31.50	$84,599.78	25.00	33.04	1.2554	1.0000	$106,204.25	$3,214.79
1974	32.50	$153,711.30	25.00	32.90	1.2503	1.0000	$192,181.54	$5,841.03
1973	33.50	$23,414.10	25.00	32.75	1.2443	1.0000	$29,134.77	$889.74
1972	34.50	$13,938.54	25.00	32.57	1.2376	1.0000	$17,250.09	$529.66
1971	35.50	$18,047.89	25.00	32.37	1.2301	1.0000	$22,200.08	$685.82
1970	36.50	$10,181.88	25.00	32.15	1.2219	1.0000	$12,440.81	$386.91
1969	37.50	$18,714.85	25.00	31.92	1.2130	1.0000	$22,701.14	$711.16
1968	38.50	$7,269.32	25.00	31.67	1.2035	1.0000	$8,748.97	$276.23
1967	39.50	$4,868.66	25.00	31.41	1.1935	1.0000	$5,810.74	$185.01

Generation Arrangement Report

Account: OECO 101/6-395 Laboratory equip

Dispersion: 25.00 - O4

[illegible]rage Net Salvage Rate: 5.00%

Future Net Salvage Rate: 5.00%

Broad Group Procedure

January 1, 2007

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1966	40.50	$6,314.25	25.00	31.13	1.1829	1.0000	$7,468.88	$239.94
1965	41.50	$3,179.98	25.00	30.84	1.1718	1.0000	$3,726.17	$120.84
1964	42.50	$2,316.64	25.00	30.53	1.1602	1.0000	$2,687.67	$88.03
1963	43.50	$1,552.72	25.00	30.21	1.1481	1.0000	$1,782.74	$59.00
1962	44.50	$2,852.69	25.00	29.89	1.1357	1.0000	$3,239.71	$108.40
1961	45.50	$1,907.02	25.00	29.55	1.1228	1.0000	$2,141.16	$72.47
1960	46.50	$729.48	25.00	29.20	1.1096	1.0000	$809.40	$27.72
1959	47.50	$1,023.62	25.00	28.84	1.0960	1.0000	$1,121.87	$38.90
1958	48.50	$1,115.49	25.00	28.48	1.0821	1.0000	$1,207.08	$42.39
1957	49.50	$553.18	25.00	28.10	1.0679	1.0000	$590.74	$21.02
1956	50.50	$732.42	25.00	27.72	1.0534	1.0000	$771.53	$27.83
		$6,580,082.32	25.00	31.97	1.2149	1.0000	$7,993,874.45	$250,043.13

Depreciation Reserve Summary

Account: OECO 101/6-395 Laboratory equip

Scenario: Ohio 2007 General Accts ADR

[illegible]ersion: 25 - O4

[illegible]age Net Salvage Rate: 5.00%

Future Net Salvage Rate: 5.00%

Broad Group Procedure

January 1 , 2007

	Plant Amt	Depreciation Reserve Amount	Depreciation Reserve Ratio	Net Plant Amount	Net Plant Ratio
Recorded	$6,580,082.32	$2,305,191.11	0.3503	$3,945,887.09	0.5997
Computed	$6,580,082.32	($1,742,796.25)	-0.2649	$7,993,874.45	1.2149
Difference		$4,047,987.36	0.6152	($4,047,987.36)	-0.6152

Ohio Edison Company

Average Life and Salvage Rate Determination

Based On Year End 2006 Data using Beginning Balance 1999

Account 396 Power Operated Equipment

Life and Iowa Survivor Curve

Current Life and Iowa Survivor Curve is 19 R4.

Actuarial Life Analysis

23 R1 best fit using 1999 - 2006 data

Industry Survey - EEI Survey of Depreciation Statistics 2003

Service Life Range 9 to 30 Years.

Recommendation

Change to 23 R1 Based on Actuarial Life Analysis.

Comments:
Change to a 23 year average life is recommended and appears reasonable in light of industry standards.

Salvage Factor Estimates

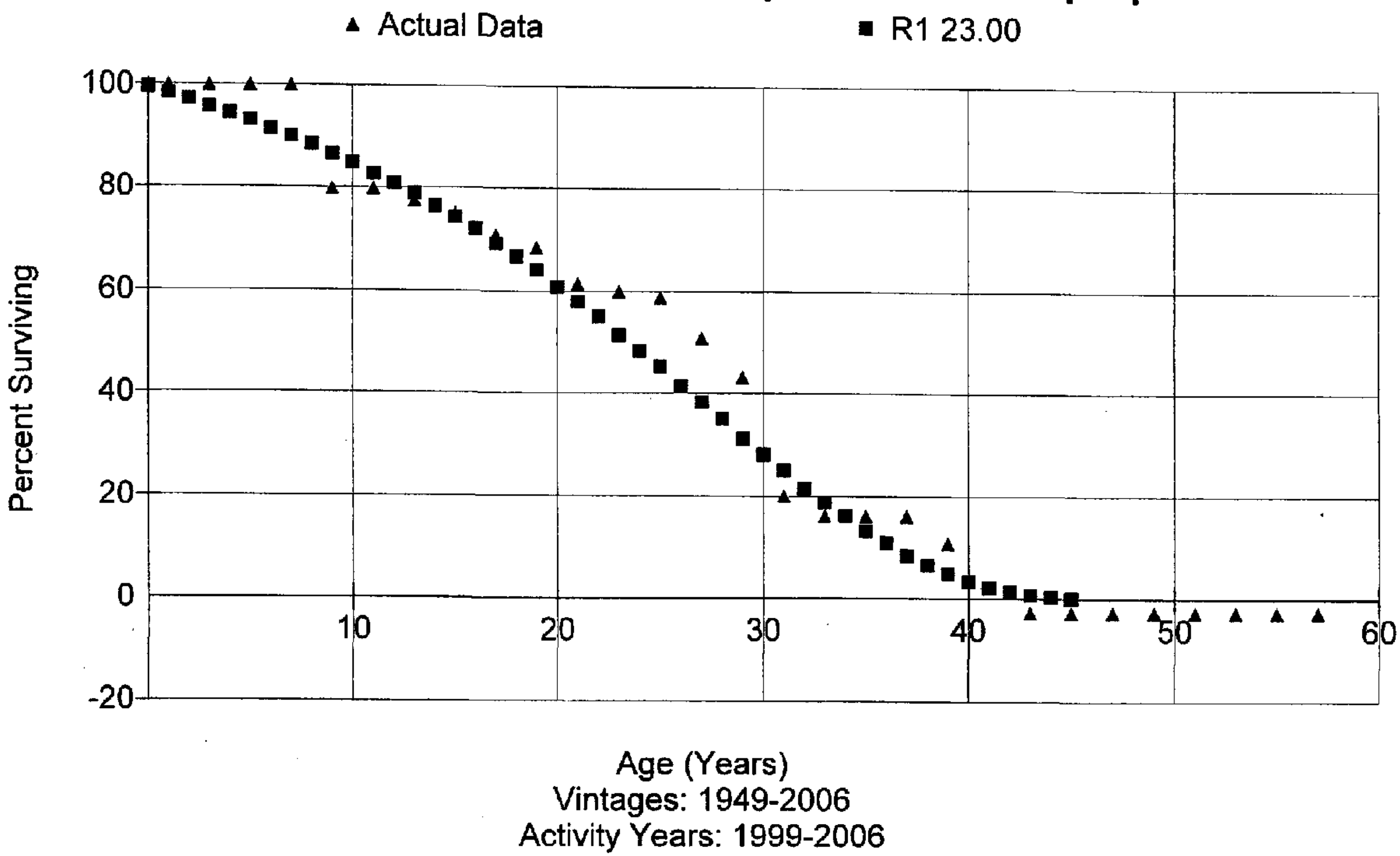
Current Net salvage Rate is	20%
Proposed Net salvage Rate	20%

Comments:
Industry Averages per the 2003 EEI Study for the Net Salvage Rate range from 0% to 128%. The limited data for this study proves inconclusive; continuing with 20% is suggested.

Summary of Recommendations

23	Average Service Life
R1	Iowa Curve
20	% Net Salvage

Ohio Edison Company
Account 396 Power Operated Equipment



Observed Life Table

Scenario: Ohio 2007 General Accounts
Account: OECO 101/6-396 Power operated equip
Placement Band: 1949 - 2006 Observation Band: 1999 - 2006

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirment Ratio	Survivor Ratio	Percent Surv at Beginning of Interval
0	36,780.38	0.00	0.00000	1.00000	100.00
0.5	36,780.38	0.00	0.00000	1.00000	100.00
2.5	20,000.00	0.00	0.00000	1.00000	100.00
3.5	75,603.75	0.00	0.00000	1.00000	100.00
4.5	106,824.96	0.00	0.00000	1.00000	100.00
5.5	384,853.99	0.00	0.00000	1.00000	100.00
6.5	789,099.23	0.00	0.00000	1.00000	100.00
7.5	1,009,713.48	171,425.03	0.16978	0.83022	100.00
8.5	842,106.95	32,721.24	0.03886	0.96114	83.02
9.5	900,374.29	0.00	0.00000	1.00000	79.79
10.5	980,906.54	0.00	0.00000	1.00000	79.79
11.5	985,151.37	28,372.00	0.02880	0.97120	79.79
12.5	1,035,537.41	0.00	0.00000	1.00000	77.49
13.5	967,520.98	29,920.25	0.03092	0.96908	77.49
14.5	684,651.95	0.00	0.00000	1.00000	75.09
15.5	530,105.86	0.00	0.00000	1.00000	75.09
16.5	981,771.86	55,650.00	0.05668	0.94332	75.09
17.5	858,768.53	29,924.29	0.03485	0.96515	70.83
18.5	869,111.47	0.00	0.00000	1.00000	68.36
19.5	859,428.90	10,215.57	0.01189	0.98811	68.36
20.5	779,901.95	71,278.48	0.09139	0.90861	67.55
21.5	939,681.14	18,073.91	0.01923	0.98077	61.38
22.5	881,108.01	3,505.87	0.00398	0.99602	60.20
23.5	881,241.57	0.00	0.00000	1.00000	59.96
24.5	541,383.01	10,775.00	0.01990	0.98010	59.96
25.5	530,433.59	51,016.00	0.09618	0.90382	58.77
26.5	512,680.63	21,228.00	0.04141	0.95859	53.12
27.5	566,594.31	53,616.67	0.09463	0.90537	50.92
28.5	525,873.23	33,498.04	0.06370	0.93630	46.10
29.5	333,194.05	96,434.15	0.28942	0.71058	43.16
30.5	267,988.12	92,102.32	0.34368	0.65632	30.67
31.5	154,172.37	8,326.66	0.05401	0.94599	20.13
32.5	103,441.10	15,735.21	0.15212	0.84788	19.04
33.5	82,701.40	0.00	0.00000	1.00000	16.14
34.5	51,195.40	0.00	0.00000	1.00000	16.14
35.5	46,329.15	0.00	0.00000	1.00000	16.14
36.5	42,212.55	0.00	0.00000	1.00000	16.14
37.5	33,657.59	0.00	0.00000	1.00000	16.14
38.5	21,653.58	7,245.00	0.33458	0.66542	16.14
39.5	14,408.58	3,708.58	0.25741	0.74259	10.74
40.5	18,607.85	13,826.58	0.74307	0.25693	7.98
41.5	4,781.27	3,228.00	0.67517	0.32483	2.05
42.5	1,553.27	7,907.85	5.09208	-4.09208	0.67
43.5	-6,354.58	0.00	0.00000	1.00000	-2.74
44.5	-6,354.58	0.00	0.00000	1.00000	
45.5	-6,354.58	0.00	0.00000	1.00000	
46.5	-3,228.00	0.00	0.00000	1.00000	
47.5	-3,228.00	0.00	0.00000	1.00000	
48.5	-3,228.00	0.00	0.00000	1.00000	
49.5	0.00	0.00	0.00000	0.00000	

Net Salvage Analysis Report

			Gross Salvage (Cash)		Gross Salvage (Returns)		Cost of Removal		Net Salvage		
Account	Year	Retirements	Amount	Pct.	Amount	Pct.	Amount	Pct.	Amount	Pct.	1-Yr Avg
OECO 396 Power Operated Equipment	2001	403,186.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OECO 396 Power Operated Equipment	2004	0.00	28,080.80	0.00	0.00	0.00	0.00	0.00	28,080.80	0.00	0.00
OECO 396 Power Operated Equipment	2005	393,310.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OECO 396 Power Operated Equipment	2006	40,807.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		837,303.70	28,080.80	3.35	0.00	0.00	0.00	0.00	28,080.80	3.35	

Whole Life Depreciation Accrual

Account: OECO 101/6-396 Power operated equip
Dispersion: 23 - R1

rage Net Salvage Rate: 20.00%
ure Net Salvage Rate: 20.00%

Broad Group Procedure

January 1 , 2007

	Plant Amt	Period (Years)	Accrual (Dollars)	Accrual Rate (Percent)
Pre- 2007 Additions	$2,052,456.25		$68,965.62	3.360175
Whole Life		23	$71,246.53	
Amortization		0	$0.00	
Retirements	$131,152.51	23	$2,280.91	
2007 Additions	$0.00		$0.00	0.000000
Whole Life			$0.00	
Retirements	$0.00	0.00	$0.00	
Total:	$2,052,456.25 *		$68,965.62	3.360198
Average:	$1,986,880.00		$68,965.62	3.471051
Grand Total:	$2,052,456.25 *		$68,965.62	3.360198

* Excluding 2007 Retirements

Generation Arrangement Report

Account: OECO 101/6-396 Power operated equip

Dispersion: 23.00 - R1

Average Net Salvage Rate: 20.00%

Future Net Salvage Rate: 20.00%

Broad Group Procedure

January 1, 2007

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2005	1.50	$36,780.38	23.00	21.90	0.7616	1.0000	$28,011.34	$1,279.32
1996	10.50	$20,000.00	23.00	15.67	0.5449	1.0000	$10,897.45	$695.65
1995	11.50	$55,603.75	23.00	15.01	0.5222	1.0000	$29,034.18	$1,934.04
1994	12.50	$31,221.21	23.00	14.37	0.4998	1.0000	$15,605.03	$1,085.96
1993	13.50	$78,232.00	23.00	13.74	0.4779	1.0000	$37,384.66	$2,721.11
1992	14.50	$371,524.00	23.00	13.12	0.4564	1.0000	$169,554.50	$12,922.57
1991	15.50	$190,694.00	23.00	12.52	0.4353	1.0000	$83,017.33	$6,632.83
1990	16.50	$3,818.50	23.00	11.93	0.4148	1.0000	$1,583.85	$132.82
1989	17.50	$90,988.58	23.00	11.35	0.3948	1.0000	$35,918.22	$3,164.82
1988	18.50	$44,882.25	23.00	10.79	0.3752	1.0000	$16,841.56	$1,561.12
1987	19.50	$29,924.29	23.00	10.24	0.3562	1.0000	$10,660.10	$1,040.84
1986	20.50	$109,979.25	23.00	9.71	0.3378	1.0000	$37,149.12	$3,825.37
1985	21.50	$0.00	23.00	9.20	0.3199	1.0000	$0.00	$0.00
1984	22.50	$54,955.22	23.00	8.70	0.3024	1.0000	$16,620.39	$1,911.49
1983	23.50	$18,074.00	23.00	8.21	0.2856	1.0000	$5,161.04	$628.66
1982	24.50	$455,484.50	23.00	7.74	0.2692	1.0000	$122,598.72	$15,842.94
1981	25.50	$23,635.25	23.00	7.28	0.2533	1.0000	$5,986.22	$822.10
1980	26.50	$27,514.00	23.00	6.84	0.2379	1.0000	$6,544.86	$957.01
1979	27.50	$20,241.72	23.00	6.41	0.2229	1.0000	$4,512.78	$704.06
1978	28.50	$15,934.00	23.00	5.99	0.2085	1.0000	$3,321.67	$554.23
1977	29.50	$180,613.00	23.00	5.59	0.1944	1.0000	$35,116.62	$6,282.19
1976	30.50	$14,456.00	23.00	5.20	0.1808	1.0000	$2,614.11	$502.82
1975	31.50	$21,713.43	23.00	4.82	0.1676	1.0000	$3,640.10	$755.25
1974	32.50	$44,009.61	23.00	4.45	0.1548	1.0000	$6,814.83	$1,530.77
1973	33.50	$17,192.83	23.00	4.10	0.1425	1.0000	$2,449.50	$598.01
1972	34.50	$31,506.00	23.00	3.75	0.1305	1.0000	$4,110.11	$1,095.86
1971	35.50	$4,866.25	23.00	3.42	0.1188	1.0000	$578.11	$169.26
1970	36.50	$8,343.60	23.00	3.09	0.1076	1.0000	$897.48	$290.21
1969	37.50	$16,201.20	23.00	2.78	0.0966	1.0000	$1,565.18	$563.52
1968	38.50	$29,949.01	23.00	2.47	0.0860	1.0000	$2,575.07	$1,041.70
1965	41.50	$0.00	23.00	1.59	0.0554	1.0000	$0.00	$0.00
1961	45.50	$0.00	23.00	0.36	0.0126	1.0000	$0.00	$0.00
1960	46.50	$4,118.42	23.00	0.00	0.0000	0.0000	$0.00	$0.00

Account: OECO 101/6-396 Power operated equip

Dispersion: 23.00 - R1

Average Net Salvage Rate: 20.00%

Future Net Salvage Rate: 20.00%

Broad Group Procedure

January 1, 2007

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1958	48.50	$0.00	23.00	0.00	0.0000	0.0000	$0.00	$0.00
		$2,052,456.25	23.00	9.82	0.3414	1.0000	$700,764.15	$71,246.53

Depreciation Reserve Summary

Account: OECO 101/6-396 Power operated equip
Scenario: Ohio 2007 General Accts ADR
Dispersion: 23 - R1

Average Net Salvage Rate: 20.00%
Future Net Salvage Rate: 20.00%

Broad Group Procedure

January 1 , 2007

		Depreciation Reserve		Net Plant	
	Plant Amt	Amount	Ratio	Amount	Ratio
Recorded	$2,052,456.25	$2,871,085.41	1.3989	($1,229,120.41)	-0.5989
Computed	$2,052,456.25	$941,200.85	0.4586	$700,764.15	0.3414
Difference		$1,929,884.56	0.9403	($1,929,884.56)	-0.9403

Ohio Edison Company

Average Life and Salvage Rate Determination

Based On Year End 2006 Data using Beginning Balance 1999

Account 397 Communication Equipment

Life and Iowa Survivor Curve

Current Life and Iowa Survivor Curve is 17 L3.

Actuarial Life Analysis

27 L1 best fit using 1999 - 2006 data.

Industry Survey - EEI Survey of Depreciation Statistics 2003

Service Life Range 9 to 35 Years.

Recommendation

Change to 20 L1 Based on Actuarial Life Analysis and Industry Standards.

Comments:
The actuarial analysis recommends an L1 curve and a 27 year average service life. The L1 curve is a good fit for the plant data; however the 27 year average service life is not warranted. A 20 year life is more in line with EEI Industry Standards and company practice.

Salvage Factor Estimates

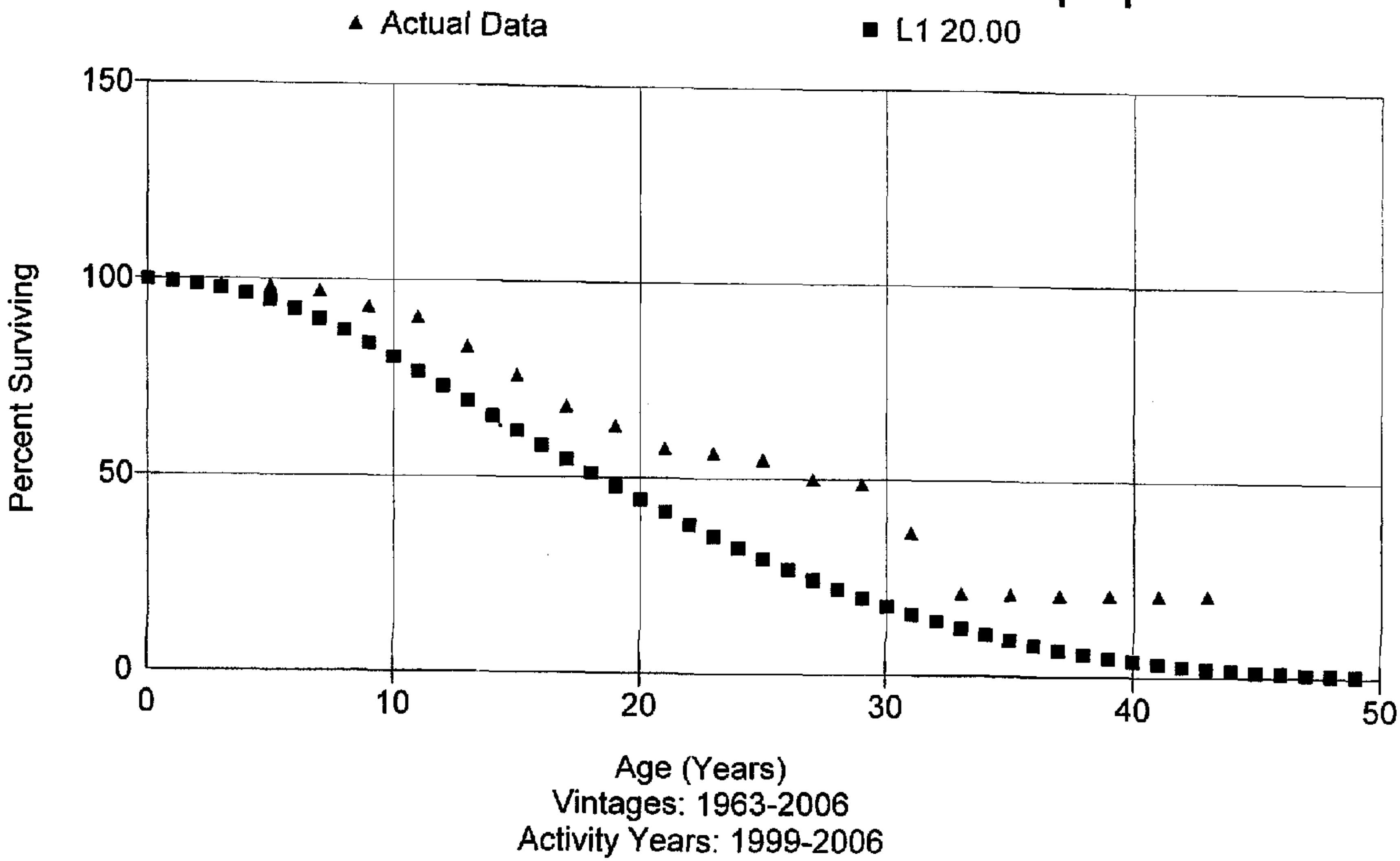
Current Net salvage Rate is	0%
Proposed Net salvage Rate	0%

Comments:
Industry Averages per the 2003 EEI Study for the Net Salvage Rate range from 500% to -17%. Continuing with the current rate is suggested.

Summary of Recommendations

20	Average Service Life
L1	Iowa Curve
0	% Net Salvage

Ohio Edison Company
Account 397 Communication Equipment



Observed Life Table

Scenario: Ohio 2007 General Accounts

Account: OECO 101/6-397 Communication equip

Placement Band: 1963 - 2006 Observation Band: 1999 - 2006

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirment Ratio	Survivor Ratio	Percent Surv at Beginning of Interval
0	-7,245,200.20	0.00	0.00000	1.00000	100.00
0.5	-3,762,863.74	818.73	-0.00022	1.00022	100.00
1.5	4,486,763.64	56,382.01	0.01257	0.98743	
2.5	3,246,768.34	1,460.77	0.00045	0.99955	
3.5	2,429,958.70	3,077.58	0.00127	0.99873	
4.5	9,143,684.97	27,459.71	0.00300	0.99700	
5.5	8,442,476.26	47,174.30	0.00559	0.99441	
6.5	741,168.40	3,942.68	0.00532	0.99468	
7.5	256,185.67	6,949.85	0.02713	0.97287	
8.5	998,869.85	15,077.84	0.01510	0.98490	
9.5	1,366,421.08	20,906.87	0.01530	0.98470	
10.5	1,680,529.52	20,481.70	0.01219	0.98781	
11.5	1,830,662.00	53,474.35	0.02921	0.97079	
12.5	1,613,049.92	88,130.53	0.05464	0.94536	
13.5	1,490,736.83	72,337.81	0.04852	0.95148	
14.5	1,278,256.06	50,025.89	0.03914	0.96086	
15.5	1,019,422.10	53,149.16	0.05214	0.94786	
16.5	1,105,980.85	59,655.94	0.05394	0.94606	
17.5	1,392,991.81	52,290.10	0.03754	0.96246	
18.5	1,101,368.71	40,281.03	0.03657	0.96343	
19.5	535,543.56	34,310.49	0.06407	0.93593	
20.5	923,036.62	23,704.18	0.02568	0.97432	
21.5	1,561,551.96	23,042.05	0.01476	0.98524	
22.5	1,644,725.21	6,696.41	0.00407	0.99593	
23.5	1,101,912.09	8,530.76	0.00774	0.99226	
24.5	383,899.96	8,132.91	0.02119	0.97881	
25.5	104,797.84	7,096.19	0.06771	0.93229	
26.5	131,430.68	3,006.54	0.02288	0.97712	
27.5	136,325.46	1,670.39	0.01225	0.98775	
28.5	77,099.12	979.34	0.01270	0.98730	
29.5	3,952.24	384.05	0.09717	0.90283	
30.5	1,234.31	218.89	0.17747	0.82253	
31.5	582.18	213.82	0.36770	0.63230	
32.5	1,514.03	127.46	0.08388	0.91612	
33.5	5,425.83	51.73	0.00958	0.99042	
34.5	38,237.11	39.57	0.00105	0.99895	
35.5	35,539.14	20.97	0.00059	0.99941	
36.5	1,459.34	0.00	0.00000	1.00000	
37.5	7.75	0.00	0.00000	1.00000	
38.5	7.75	0.00	0.00000	1.00000	
39.5	7.75	0.00	0.00000	1.00000	
40.5	7.75	0.00	0.00000	1.00000	
41.5	7.75	0.00	0.00000	1.00000	
42.5	5.37	0.00	0.00000	1.00000	
43.5	0.00	0.00	0.00000	0.00000	

Net Salvage Analysis Report

			Gross Salvage (Cash)		Gross Salvage (Returns)		Cost of Removal		Net Salvage		
Account	Year	Retirements	Amount	Pct.	Amount	Pct.	Amount	Pct.	Amount	Pct.	1-Yr Avg
OECO 397 Communication Equipment	1999	336,447.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OECO 397 Communication Equipment	2000	418,426.73	0.00	0.00	0.00	0.00	266.42	0.06	(266.42)	-0.06	-0.06
OECO 397 Communication Equipment	2001	32,234.84	7,250.00	22.49	0.00	0.00	0.00	0.00	7,250.00	22.49	22.49
OECO 397 Communication Equipment	2004	620.05	5,557.73	896.34	0.00	0.00	0.00	0.00	5,557.73	896.34	896.34
OECO 397 Communication Equipment	2005	1,364.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OECO 397 Communication Equipment	2006	2,194.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		791,288.00	12,807.73	1.62	0.00	0.00	266.42	0.03	12,541.31	1.58	

Whole Life Depreciation Accrual

Account: OECO 101/6-397 Communication equip

Dispersion: 20 - L1

rage Net Salvage Rate: 0.00%

ture Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2007

	Plant Amt	Period (Years)	Accrual (Dollars)	Accrual Rate (Percent)
Pre- 2007 Additions	$2,032,167.54		$101,179.95	4.978942
Whole Life		20	$101,608.38	
Amortization		0	$0.00	
Retirements	$17,137.25	20	$428.43	
2007 Additions	$0.00		$0.00	0.000000
Whole Life			$0.00	
Retirements	$0.00	0.00	$0.00	
Total:	$2,032,167.54 *		$101,179.95	4.978966
Average:	$2,023,598.92		$101,179.95	5.000000
Grand Total:	$2,032,167.54 *		$101,179.95	4.978966

* Excluding 2007 Retirements

Generation Arrangement Report

Account: OECO 101/6-397 Communication equip

Dispersion: 20.00 - L1

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2007

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2006	0.50	$1,686,669.93	20.00	19.53	0.9765	1.0000	$1,647,088.85	$84,333.50
2005	1.50	$2,281.06	20.00	18.62	0.9310	1.0000	$2,123.60	$114.05
2004	2.50	$12,419.49	20.00	17.75	0.8875	1.0000	$11,022.86	$620.97
2003	3.50	$36,521.57	20.00	16.93	0.8466	1.0000	$30,919.16	$1,826.08
2002	4.50	$9,345.55	20.00	16.17	0.8084	1.0000	$7,555.31	$467.28
2000	6.50	$239,549.97	20.00	14.82	0.7409	1.0000	$177,494.02	$11,977.50
1999	7.50	$23,065.45	20.00	14.23	0.7116	1.0000	$16,414.15	$1,153.27
1998	8.50	$7,027.40	20.00	13.70	0.6851	1.0000	$4,814.39	$351.37
1997	9.50	$392.00	20.00	13.22	0.6610	1.0000	$259.12	$19.60
1996	10.50	$10,489.25	20.00	12.78	0.6390	1.0000	$6,702.98	$524.46
1995	11.50	$3,417.05	20.00	12.37	0.6186	1.0000	$2,113.77	$170.85
1994	12.50	$988.82	20.00	11.98	0.5991	1.0000	$592.37	$49.44
1993	13.50	$0.00	20.00	11.60	0.5801	1.0000	$0.00	$0.00
1992	14.50	$0.00	20.00	11.23	0.5616	1.0000	$0.00	$0.00
1991	15.50	$0.00	20.00	10.87	0.5437	1.0000	$0.00	$0.00
1990	16.50	$0.00	20.00	10.52	0.5262	1.0000	$0.00	$0.00
1989	17.50	$0.00	20.00	10.18	0.5092	1.0000	$0.00	$0.00
1988	18.50	$0.00	20.00	9.85	0.4926	1.0000	$0.00	$0.00
1987	19.50	$0.00	20.00	9.53	0.4764	1.0000	$0.00	$0.00
1986	20.50	$0.00	20.00	9.21	0.4607	1.0000	$0.00	$0.00
1985	21.50	$0.00	20.00	8.91	0.4453	1.0000	$0.00	$0.00
1984	22.50	$0.00	20.00	8.61	0.4303	1.0000	$0.00	$0.00
1983	23.50	$0.00	20.00	8.31	0.4157	1.0000	$0.00	$0.00
1982	24.50	$0.00	20.00	8.03	0.4015	1.0000	$0.00	$0.00
1981	25.50	$0.00	20.00	7.75	0.3875	1.0000	$0.00	$0.00
1980	26.50	$0.00	20.00	7.48	0.3739	1.0000	$0.00	$0.00
1979	27.50	$0.00	20.00	7.21	0.3605	1.0000	$0.00	$0.00
1978	28.50	$0.00	20.00	6.95	0.3475	1.0000	$0.00	$0.00
1977	29.50	$0.00	20.00	6.70	0.3348	1.0000	$0.00	$0.00
1976	30.50	$0.00	20.00	6.45	0.3223	1.0000	$0.00	$0.00
1975	31.50	$0.00	20.00	6.20	0.3101	1.0000	$0.00	$0.00
1974	32.50	$0.00	20.00	5.96	0.2981	1.0000	$0.00	$0.00
1973	33.50	$0.00	20.00	5.73	0.2864	1.0000	$0.00	$0.00

Account: OECO 101/6-397 Communication equip

Dispersion: 20.00 - L1

[illegible]age Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2007

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1972	34.50	$0.00	20.00	5.50	0.2749	1.0000	$0.00	$0.00
1971	35.50	$0.00	20.00	5.27	0.2637	1.0000	$0.00	$0.00
1970	36.50	$0.00	20.00	5.05	0.2526	1.0000	$0.00	$0.00
1969	37.50	$0.00	20.00	4.84	0.2418	1.0000	$0.00	$0.00
1968	38.50	$0.00	20.00	4.62	0.2311	1.0000	$0.00	$0.00
1967	39.50	$0.00	20.00	4.41	0.2207	1.0000	$0.00	$0.00
1966	40.50	$0.00	20.00	4.21	0.2104	1.0000	$0.00	$0.00
1965	41.50	$0.00	20.00	4.01	0.2003	1.0000	$0.00	$0.00
1964	42.50	$0.00	20.00	3.81	0.1904	1.0000	$0.00	$0.00
1963	43.50	$0.00	20.00	3.61	0.1805	1.0000	$0.00	$0.00
1962	44.50	$0.00	20.00	3.42	0.1710	1.0000	$0.00	$0.00
1961	45.50	$0.00	20.00	3.23	0.1616	1.0000	$0.00	$0.00
[illegible]59	47.50	$0.00	20.00	2.86	0.1432	1.0000	$0.00	$0.00
1958	48.50	$0.00	20.00	2.68	0.1339	1.0000	$0.00	$0.00
1956	50.50	$0.00	20.00	2.33	0.1165	1.0000	$0.00	$0.00
1954	52.50	$0.00	20.00	1.99	0.0994	1.0000	$0.00	$0.00
1953	53.50	$0.00	20.00	1.82	0.0910	1.0000	$0.00	$0.00
1952	54.50	$0.00	20.00	1.65	0.0825	1.0000	$0.00	$0.00
1950	56.50	$0.00	20.00	1.32	0.0661	1.0000	$0.00	$0.00
1949	57.50	$0.00	20.00	1.14	0.0570	1.0000	$0.00	$0.00
1948	58.50	$0.00	20.00	0.91	0.0455	1.0000	$0.00	$0.00
1947	59.50	$0.00	20.00	0.55	0.0275	1.0000	$0.00	$0.00
1946	60.50	$0.00	20.00	0.00	0.0000	0.0000	$0.00	$0.00
1945	61.50	$0.00	20.00	0.00	0.0000	0.0000	$0.00	$0.00
		$2,032,167.54	20.00	18.77	0.9385	1.0000	$1,907,100.60	$101,608.38

Depreciation Reserve Summary

Account: OECO 101/6-397 Communication equip
Scenario: Ohio 2007 General Accts ADR
Dispersion: 20 - L1
[illegible]ge Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2007

		Depreciation Reserve		Net Plant	
	Plant Amt	Amount	Ratio	Amount	Ratio
Recorded	$2,032,167.54	$388,129.81	0.1910	$1,644,037.73	0.8090
Computed	$2,032,167.54	$125,066.94	0.0615	$1,907,100.60	0.9385
Difference		$263,062.87	0.1294	($263,062.87)	-0.1294

03/19/2007

Ohio Edison Company

Average Life and Salvage Rate Determination

Based On Year End 2006 Data using Beginning Balance 1999

Account 398 Miscellaneous Equipment

Life and Iowa Survivor Curve

Current Life and Iowa Survivor Curve is 25 R2.

Actuarial Life Analysis

25 R2 best fit using 1999 - 2006 data.

Industry Survey - EEI Survey of Depreciation Statistics 2003

Service Life Range 10 to 50 Years.

Recommendation

Continue to use 25 R2 Based on Industry Standards and Actuarial Life Analysis.

Comments:
The actuarial life analysis recommends using an average life of 25 years and an Iowa Curve of R2. This is currently what is being used, and no change is warranted in reviewing the plant data.

Salvage Factor Estimates

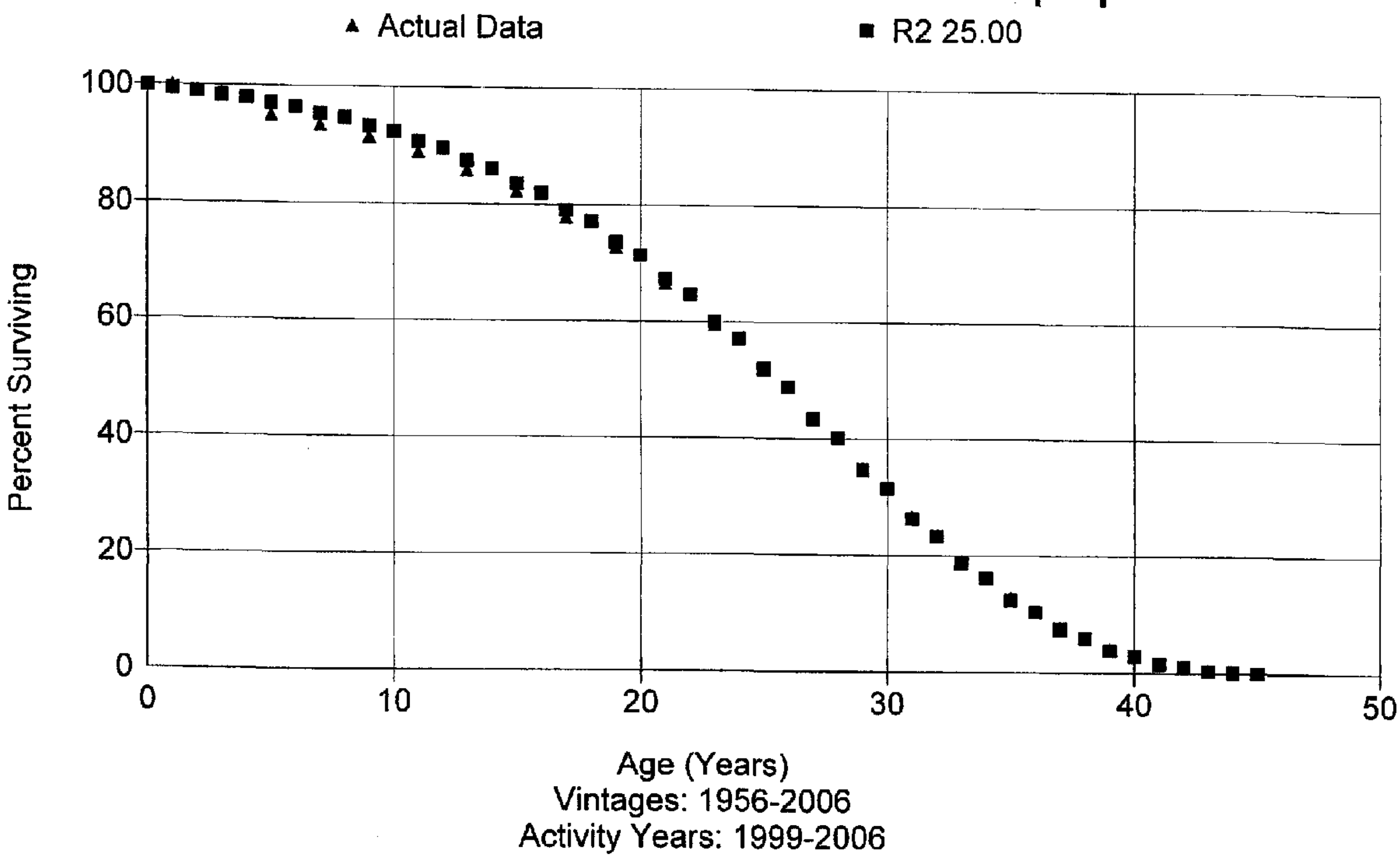
Current Net salvage Rate is	0%
Proposed Net salvage Rate	0%

Comments:
Industry Averages per the 2003 EEI Study for the Net Salvage Rate range from 0% to 500%. Continuing with the current rate is recommended.

Summary of Recommendations

25	Average Service Life
R2	Iowa Curve
0	% Net Salvage

Ohio Edison Company
Account 398 Miscellaneous Equipment



Observed Life Table

Scenario: Ohio 2007 General Accounts

Account: OECO 101/6-398 Miscellaneous equip

Placement Band: 1956 - 2006 **Observation Band:** 1999 - 2006

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirment Ratio	Survivor Ratio	Percent Surv at Beginning of Interval
0	3,298,215.26	0.00	0.00000	1.00000	100.00
0.5	-92,514.82	0.00	0.00000	1.00000	100.00
1.5	-92,514.82	-1,276.65	0.01380	0.98620	
2.5	-86,044.79	28.06	-0.00033	1.00033	
3.5	-82,511.73	53.83	-0.00065	1.00065	
4.5	-76,215.68	-2,871.01	0.03767	0.96233	
5.5	100,960.32	799.82	0.00792	0.99208	
6.5	157,186.76	1,408.44	0.00896	0.99104	
7.5	243,210.63	2,458.55	0.01011	0.98989	
8.5	330,511.95	3,766.50	0.01140	0.98860	
9.5	382,934.20	4,905.62	0.01281	0.98719	
10.5	428,080.99	6,167.17	0.01441	0.98559	
11.5	517,884.45	8,372.50	0.01617	0.98383	
12.5	601,262.07	10,914.59	0.01815	0.98185	
13.5	606,092.35	12,336.59	0.02035	0.97965	
14.5	590,247.06	13,477.01	0.02283	0.97717	
15.5	555,654.11	14,225.17	0.02560	0.97440	
16.5	524,817.59	15,062.63	0.02870	0.97130	
17.5	498,460.55	16,037.18	0.03217	0.96783	
18.5	476,972.71	17,211.36	0.03608	0.96392	
19.5	394,392.73	15,948.13	0.04044	0.95956	
20.5	299,008.63	13,552.78	0.04533	0.95467	
21.5	254,580.81	12,928.61	0.05079	0.94921	
22.5	205,976.83	11,708.71	0.05685	0.94315	
23.5	156,911.36	9,979.98	0.06360	0.93640	
24.5	127,717.63	9,077.92	0.07108	0.92892	
25.5	112,866.84	8,949.27	0.07929	0.92071	
26.5	88,610.58	7,825.37	0.08831	0.91169	
27.5	87,125.73	8,553.14	0.09817	0.90183	
28.5	77,626.48	8,452.11	0.10888	0.89112	
29.5	57,827.70	6,963.77	0.12043	0.87957	
30.5	51,002.31	6,776.72	0.13288	0.86712	
31.5	49,772.42	7,278.05	0.14623	0.85377	
32.5	42,441.40	6,813.14	0.16053	0.83947	
33.5	30,185.11	5,310.44	0.17592	0.82408	
34.5	23,369.16	4,504.36	0.19273	0.80727	
35.5	15,772.69	3,332.91	0.21131	0.78869	
36.5	11,712.14	2,722.37	0.23241	0.76759	
37.5	8,369.35	2,153.76	0.25738	0.74262	
38.5	6,449.04	1,855.63	0.28780	0.71220	
39.5	3,894.40	1,270.03	0.32614	0.67386	
40.5	2,728.41	1,025.80	0.37610	0.62390	
41.5	1,802.09	796.97	0.44229	0.55771	
42.5	1,007.85	536.55	0.53274	0.46726	
43.5	418.49	275.00	0.65789	0.34211	
44.5	120.75	99.69	0.82645	0.17355	
45.5	17.60	16.83	0.94444	0.05556	
46.5	0.60	0.60	1.00000	0.00000	
47.5	0.00	0.00	0.00000	0.00000	

Net Salvage Analysis Report

			Gross Salvage (Cash)		Gross Salvage (Returns)		Cost of Removal		Net Salvage		
Account	Year	Retirements	Amount	Pct.	Amount	Pct.	Amount	Pct.	Amount	Pct.	1-Yr Avg
OECO 398 Miscellaneous Equipment	1999	30,923.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OECO 398 Miscellaneous Equipment	2000	32,361.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OECO 398 Miscellaneous Equipment	2001	33,808.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OECO 398 Miscellaneous Equipment	2002	33,989.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OECO 398 Miscellaneous Equipment	2003	36,726.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OECO 398 Miscellaneous Equipment	2004	38,186.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OECO 398 Miscellaneous Equipment	2005	36,652.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OECO 398 Miscellaneous Equipment	2006	39,138.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		281,786.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

Whole Life Depreciation Accrual

Account: OECO 101/6-398 Miscellaneous equip
Dispersion: 25 - R2

Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2007

	Plant Amt	Period (Years)	Accrual (Dollars)	Accrual Rate (Percent)
Pre- 2007 Additions	$1,251,071.73		$49,173.82	3.930576
Whole Life		25	$50,042.86	
Amortization		0	$0.00	
Retirements	$43,452.02	25	$869.04	
2007 Additions	$0.00		$0.00	0.000000
Whole Life			$0.00	
Retirements	$0.00	0.00	$0.00	
Total:	$1,251,071.73 *		$49,173.82	3.930614
Average:	$1,229,345.72		$49,173.82	3.999999
Grand Total:	$1,251,071.73 *		$49,173.82	3.930614

* Excluding 2007 Retirements

Generation Arrangement Report

Account: OECO 101/6-398 Miscellaneous equip

Dispersion: 25.00 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2007

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2006	0.50	$475,102.91	25.00	24.55	0.9819	1.0000	$466,510.39	$19,004.12
2005	1.50	$0.00	25.00	23.65	0.9460	1.0000	$0.00	$0.00
2004	2.50	$0.00	25.00	22.76	0.9106	1.0000	$0.00	$0.00
2000	6.50	$6.05	25.00	19.34	0.7735	1.0000	$4.68	$0.24
1996	10.50	$4,841.87	25.00	16.13	0.6451	1.0000	$3,123.44	$193.67
1995	11.50	$3,290.04	25.00	15.36	0.6145	1.0000	$2,021.72	$131.60
1994	12.50	$5,807.49	25.00	14.61	0.5846	1.0000	$3,394.85	$232.30
1993	13.50	$54,571.52	25.00	13.88	0.5553	1.0000	$30,303.81	$2,182.86
1992	14.50	$35,721.21	25.00	13.17	0.5268	1.0000	$18,816.63	$1,428.85
1991	15.50	$53,995.22	25.00	12.47	0.4990	1.0000	$26,940.98	$2,159.81
1990	16.50	$54,563.02	25.00	11.80	0.4719	1.0000	$25,748.91	$2,182.52
1989	17.50	$47,845.48	25.00	11.14	0.4457	1.0000	$21,322.89	$1,913.82
1988	18.50	$45,826.38	25.00	10.51	0.4202	1.0000	$19,258.24	$1,833.06
1987	19.50	$81,041.42	25.00	9.89	0.3957	1.0000	$32,065.62	$3,241.66
1986	20.50	$96,527.14	25.00	9.30	0.3720	1.0000	$35,906.30	$3,861.09
1985	21.50	$66,462.54	25.00	8.73	0.3492	1.0000	$23,208.80	$2,658.50
1984	22.50	$41,813.83	25.00	8.18	0.3273	1.0000	$13,687.63	$1,672.55
1983	23.50	$41,071.48	25.00	7.66	0.3064	1.0000	$12,585.82	$1,642.86
1982	24.50	$26,409.33	25.00	7.16	0.2865	1.0000	$7,565.75	$1,056.37
1981	25.50	$24,325.01	25.00	6.69	0.2675	1.0000	$6,506.54	$973.00
1980	26.50	$25,562.18	25.00	6.24	0.2494	1.0000	$6,376.13	$1,022.49
1979	27.50	$9,384.94	25.00	5.81	0.2323	1.0000	$2,180.36	$375.40
1978	28.50	$9,618.52	25.00	5.40	0.2161	1.0000	$2,078.77	$384.74
1977	29.50	$18,694.51	25.00	5.02	0.2008	1.0000	$3,753.36	$747.78
1976	30.50	$2,988.03	25.00	4.66	0.1862	1.0000	$556.49	$119.52
1975	31.50	$1,662.46	25.00	4.31	0.1724	1.0000	$286.67	$66.50
1974	32.50	$2,936.13	25.00	3.98	0.1593	1.0000	$467.66	$117.45
1973	33.50	$6,841.13	25.00	3.67	0.1467	1.0000	$1,003.29	$273.65
1972	34.50	$3,384.70	25.00	3.36	0.1345	1.0000	$455.13	$135.39
1971	35.50	$4,595.60	25.00	3.06	0.1226	1.0000	$563.36	$183.82
1970	36.50	$2,216.47	25.00	2.77	0.1109	1.0000	$245.81	$88.66
1969	37.50	$1,617.55	25.00	2.48	0.0993	1.0000	$160.69	$64.70
1968	38.50	$581.11	25.00	2.20	0.0879	1.0000	$51.05	$23.24

Account: OECO 101/6-398 Miscellaneous equip

Dispersion: 25.00 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2007

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1967	39.50	$1,100.67	25.00	1.91	0.0765	1.0000	$84.16	$44.03
1966	40.50	$347.45	25.00	1.63	0.0652	1.0000	$22.66	$13.90
1965	41.50	$125.23	25.00	1.36	0.0542	1.0000	$6.79	$5.01
1964	42.50	$113.93	25.00	1.09	0.0436	1.0000	$4.97	$4.56
1963	43.50	$52.81	25.00	0.84	0.0337	1.0000	$1.78	$2.11
1962	44.50	$22.74	25.00	0.63	0.0251	1.0000	$0.57	$0.91
1961	45.50	$3.46	25.00	0.50	0.0200	1.0000	$0.07	$0.14
1960	46.50	$0.17	25.00	0.00	0.0000	0.0000	$0.00	$0.00
1959	47.50	$0.00	25.00	0.00	0.0000	0.0000	$0.00	$0.00
1958	48.50	$0.00	25.00	0.00	0.0000	0.0000	$0.00	$0.00
1957	49.50	$0.00	25.00	0.00	0.0000	0.0000	$0.00	$0.00
1956	50.50	$0.00	25.00	0.00	0.0000	0.0000	$0.00	$0.00
		$1,251,071.73	25.00	15.33	0.6133	1.0000	$767,272.76	$50,042.86

Depreciation Reserve Summary

Account: OECO 101/6-398 Miscellaneous equip

Scenario: Ohio 2007 General Accts ADR

Dispersion: 25 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2007

		Depreciation Reserve		Net Plant	
	Plant Amt	Amount	Ratio	Amount	Ratio
Recorded	$1,251,071.73	$493,218.05	0.3942	$757,853.68	0.6058
Computed	$1,251,071.73	$483,798.97	0.3867	$767,272.76	0.6133
Difference		$9,419.08	0.0075	($9,419.08)	-0.0075