

Large Filing Separator Sheet

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

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

Ohio Edison Company
The Cleveland Electric Illuminating Company
The Toledo Edison Company

Volume 3

Schedules E-3.2
Cost of Service

Original Filing June 7, 2007

Appendix A

Totals

Total Code	Description
CASH	Total Cash Working Capital
EXP	Total O&M Expense
EXP_A	Total Customer Account Expense
EXP_A_O_90?	Accounts 902-905
EXP_A_O_903A	Account 903
EXP_A_O_904AU1	Account 904
EXP_D	Total Distribution Expense
EXP_D_M_5??M	Total D Maint. Less Acct. 590
EXP_D_O	Total D Operating Expense
EXP_D_O_5??O	Total D Op. Less Acct. 580
EXP_G	Total A&G Expense
EXP_I	Total Customer Info. Expense
EXP_I_O_9??IN	Total Customer Info. Dist. Exp.
EXP_I_O_90?IU	Total USR Expense Inc. Adj.
EXP_P	Total Power Supply Expense
EXP_S	Total Subtransmission Expense
EXP_S_M_5??M	Total S Maint. Less Acct. 568
EXP_S_O_5??O	Total S Op. Less Acct. 560
EXP_X	Total Sales Expense
IBFT	Federal Taxable Income
IBT	Income Before Taxes
LABOR_SUM	Total O&M exc. A&G Labor
LINES	Subt 355, 356 + Dist 364, 365
LXP	Total Labor
LXP_A	Total Customer Account Labor
LXP_A_O_90?	Total Labor Accounts 902-905
LXP_D	Total Distribution Labor
LXP_D_M_5??M	Total D Op. Less Acct. 580 Labor
LXP_D_O_5??O	Total D Op. Less Acct. 580 Labor
LXP_G	Total A&G Expenses - Labor
LXP_I	Total Customer Information Labor
LXP_S	Total Subtransmission Labor
LXP_S_M_5??M	Total S Maint. Less Acct. 568 Labor
LXP_S_O_5??O	Total S Op. Less Acct. 560 Labor
LXP_X	Total Sales Expense Labor
N_PLT_GSD	Net S, D & G Plant
NI	Net Income After Tax
O_PLT_GSD	Total Original Cost of S, D & G Plant
O_PLT_SD	Total Original Cost of S & D Plant
OEX	Other Expenses Total
OEX_A	Total Amortization Expense

Totals

Total Code	Description
OEX_A_FUEL	Fuel Deferral Amortization
OEX_A_DIST	Distribution Deferral Amortization
OEX_A_40?S	Total Stranded Cost Amortization
OEX_D	Total Depreciation Expense
OEX_D_40?	Total 403 & 404 Depreciation Expense
OEX_D_403	Total 403 Depreciation Expense
OEX_D_403_3??S	Total Subtransmission Depreciation Expense
OEX_D_403_3??D	Total Distribution Depreciation Expense
OEX_D_403_3??G	Total General Depreciation Expense
OEX_D_404	Total 404 Amort. of Limited Term Pft.
OEX_T	Taxes Other than Income Taxes
OEX_T_408_1	Taxes Other than Income Excl CAT
OEX_T_408_2CAT	CAT Tax
PRE_TAX	Tax Deductions
RB	Rate Base Subtotal
RB_OTH	Rate Base Other Total
RB_OTH_A	Working Capital Allowance
RB_OTH_A_235	Customer Deposits
RB_OTH_S	Other Rate Base Items Excluding RCP
RB_OTH_S_DSM	DSM Deferral Balance
RB_OTH_S_LINE	Line Extension Deferral Asset
RB_OTH_S_TAX_DEF	Transition Tax Deferral Balance
RB_OTH_S1	Total 190 Excl Miscellaneous
RB_OTH_S2	Total 283 Excl Miscellaneous & RCP
RB_PLT	Net Plant
RB_PLT_?_D	Depreciation Reserve
RB_PLT_?_O	Plant in Service
RB_PLT_D	Total Net Distribution Plant
RB_PLT_D_D	Accum. Depreciation D Plant
RB_PLT_D_D_36?	Accum. Depreciation 36x Accts.
RB_PLT_D_O	Original Cost D Plant
RB_PLT_D_O_36?	Original Cost 36x Accts.
RB_PLT_D_O_36??L	Original Cost 36x OH Line Accts.
RB_PLT_D_O_36??U	Original Cost 36x UG Line Accts.
RB_PLT_D_O_361	Original Cost 361 Acct.
RB_PLT_D_O_362	Original Cost 362 Acct.
RB_PLT_D_O_364	Original Cost 364 Acct.
RB_PLT_D_O_365	Original Cost 365 Acct.
RB_PLT_D_O_366	Original Cost 366 Acct.
RB_PLT_D_O_367	Original Cost 367 Acct.
RB_PLT_D_O_368	Original Cost 368 Acct.

Totals

Total Code	Description
RB_PLT_D_O_370	Original Cost 370 Acct.
RB_PLT_D_O_371	Original Cost 371 Acct.
RB_PLT_D_O_372	Original Cost 372 Acct.
RB_PLT_D_O_373	Original Cost 373 Acct.
RB_PLT_D_O_374	Original Cost 374 Acct.
RB_PLT_D_O_LAND	Original Cost 360 Acct.
RB_PLT_D_O_SERV	Original Cost 369 Acct.
RB_PLT_G	Total Net General Plant
RB_PLT_G_D	Accum. Depreciation G Plant
RB_PLT_G_O	Original Cost G Plant
RB_PLT_G_O_389	Original Cost 389 Acct.
RB_PLT_G_O_390	Original Cost 390 Acct.
RB_PLT_G_O_391	Original Cost 391 Acct.
RB_PLT_G_O_392	Original Cost 392 Acct.
RB_PLT_G_O_393	Original Cost 393 Acct.
RB_PLT_G_O_394	Original Cost 394 Acct.
RB_PLT_G_O_395	Original Cost 395 Acct.
RB_PLT_G_O_396	Original Cost 396 Acct.
RB_PLT_G_O_397	Original Cost 397 Acct.
RB_PLT_G_O_398	Original Cost 398 Acct.
RB_PLT_G_O_399	Original Cost 399 Acct.
RB_PLT_I	Total Net Intangible Plant
RB_PLT_I_D	Accum. Depreciation I Plant
RB_PLT_I_O	Original Cost I Plant
RB_PLT_I_O_303_FAS	Original Cost 303 Acct.
RB_PLT_I_O_303_FAS_D	Intangible Plant - FAS109
RB_PLT_I_O_303_FAS_T	Intangible Plant - FAS109 Distribution
RB_PLT_I_O_303_SFTWAR	Intangible Plant - FAS109 Subtransmission
RB_PLT_S	Total Net Subtrans. Plant
RB_PLT_S_D	Accum. Depreciation Subtrans. Plant
RB_PLT_S_O	Original Cost Subtrans. Plant
RB_PLT_S_O_357	Original Cost 35x Accts.
RB_PLT_S_O_357L	Original Cost 35x OH Line Accts.
RB_PLT_S_O_357U	Original Cost 35x UG Line Accts.
RB_PLT_S_O_352	Original Cost 352 Acct.
RB_PLT_S_O_353	Original Cost 353 Acct.
RB_PLT_S_O_354L	Original Cost 354 Acct.
RB_PLT_S_O_355L	Original Cost 355 Acct.
RB_PLT_S_O_356L	Original Cost 35x OH Line Accts.

Totals

Total Code	Description
RB_PLT_S_O_357U	Original Cost 35x UG Line Accts.
RB_PLT_S_O_358U	Original Cost 358 Acct.
RB_PLT_S_O_LAND	Original Cost 350 Acct.
RCP	Rate Base Earning Cost of Debt
RCP_DIST	RCP Distribution Deferral Net of Tax
RCP_DIST1	RCP Distribution Deferral Asset
RCP_FUEL	RCP Fuel Deferral Net of Tax
RCP_FUEL1	RCP Fuel Deferral Asset
RCP_DSM	DSM Deferral
REV	Total Revenue
REV_400	Total Tariff Revenue
REV_400_CSR	Community Service Rider Revenue
REV_400_CSR_DSM	Community Service Rider - DSM
REV_400_CSR_ENV	Community Service Rider - Environmental
REV_400_CSR_KWH	Community Service Rider - Kwh
REV_400_CSR_MUN	Community Service Rider - Muni Tax
REV_400_CSR_UNC	Community Service Rider - Uncollectibles
REV_O	Total Other Revenue
TAX	Total Income Tax
TAX_DIT	Deferred Income Taxes
TAX_FEDERAL	Current Federal Income Tax
TAX_ITC	Investment Tax Credit
TAX_STATE	Current State Income Tax
TOT_RB	Total Rate Base
TOT_TAX	Total Income & Other Taxes
TAX_LOCAL	Current Local Income Tax
EXP_?_?_577?1	Allocator of RCP Distribution Deferral
REV_400_DIS	Total Distribution Revenue
REV_400_DIS_BUD	Budget Distribution Revenue

Appendix A

Categories

Category	Category No.
DIST_C	1
DIST_D	2
DIST_RCP	3
TRAN_D_XFORM	4
CSR_DSM	5
FUTURE_USE	6
CSR_KWH	7

Methods

Method	Category	Percent	Allocator	Group
COND_P	DIST_D		1 1_V_PEAK_PRI	PRI
COND_S	DIST_D		1 1_V_PEAK_SEC	SEC
CUST_DEP	DIST_C		1 DEPOSITS	ALL
CUST_NO_INT	DIST_C		1 CUST_NORM	ALL
CUSTOMER	DIST_C		1 CUSTI	ALL
D_BASE	DIST_D		1 D_BASE_REV	ALL
DMD_1	DIST_D		1 1_V_PEAK_PRI	PRI
DMD_2	DIST_C		0.522 CUST	SEC
DMD_2	DIST_D		0.478 1_NCP_PEAK_SYS	SEC
DMD_3	DIST_D		1 1_NCP_PEAK_SYS	PRI
DMD_4	DIST_D		1 1_V_PEAK_SUBT	SUBT
DMD_5	DIST_D		1 3CP	ALL
DSM	CSR_DSM		1 DSM_RID	RES
KWH_1	DIST_RCP		1 MWH_POW_SUP	ALL
KWH_TAX	CSR_KWH		1 KWH_5	ALL
KWH_TAX2	CSR_KWH		1 KWH_7	ALL
METER	DIST_C		1 MTR_CUST	ALL
METER_READ	DIST_C		1 MTR_RD_STDY	ALL
MV90	DIST_C		1 INT_METERS	ALL
POLE_P	DIST_D		1 1_V_PEAK_PRI	PRI
POLE_S	DIST_D		1 1_V_PEAK_SEC	SEC
SERV	DIST_C		1 CUST	SERVICE
TRAN_TAX	DIST_D		1 T_TAX	ALL
TRANSFORM_T	TRAN_D_XFORM		1 1_V_PEAK_TXFRM	TRAN_XFRM
UWIRE_P	DIST_D		1 1_V_PEAK_PRI	PRI
UWIRE_S	DIST_D		1 1_V_PEAK_SEC	SEC
WIRE_P	DIST_D		1 1_V_PEAK_PRI	PRI
WIRE_S	DIST_D		1 1_V_PEAK_SEC	SEC

% from Appendix O
% from Appendix O

Allocators

Allocator	Rate code	Value
1_NCP_PEAK_SYS	RS	899,377 Appendix M, Page 6
1_NCP_PEAK_SYS	GS	539,795
1_NCP_PEAK_SYS	GP	203,623
1_NCP_PEAK_SYS	GSUB	18,199
1_NCP_PEAK_SYS	GT_NX	276,336
1_NCP_PEAK_SYS	GT_PX	16,646
1_NCP_PEAK_SYS	TLTG	887
1_NCP_PEAK_SYS	SLTG	20,287
1_NCP_PEAK_SYS	POL	2,388
1_NCP_PEAK_SYS	SC_GS	20,126
1_NCP_PEAK_SYS	SC_GP	16,420
1_NCP_PEAK_SYS	SC_GT_NX	481,391
1_V_PEAK_PRI	RS	788,256 Appendix M, Page 2
1_V_PEAK_PRI	GS	418,062
1_V_PEAK_PRI	GP	171,908
1_V_PEAK_PRI	GSUB	1,00E-99
1_V_PEAK_PRI	GT_NX	1,00E-99
1_V_PEAK_PRI	GT_PX	1,00E-99
1_V_PEAK_PRI	TLTG	597
1_V_PEAK_PRI	SLTG	1,00E-99
1_V_PEAK_PRI	POL	1,00E-99
1_V_PEAK_PRI	SC_GS	10,265
1_V_PEAK_PRI	SC_GP	11,007
1_V_PEAK_PRI	SC_GT_NX	1,00E-99
1_V_PEAK_SEC	RS	788,256 Appendix M, Page 3
1_V_PEAK_SEC	GS	418,062
1_V_PEAK_SEC	GP	1,00E-99
1_V_PEAK_SEC	GSUB	1,00E-99
1_V_PEAK_SEC	GT_NX	1,00E-99
1_V_PEAK_SEC	GT_PX	1,00E-99
1_V_PEAK_SEC	TLTG	597
1_V_PEAK_SEC	SLTG	1,00E-99
1_V_PEAK_SEC	POL	1,00E-99
1_V_PEAK_SEC	SC_GS	10,265
1_V_PEAK_SEC	SC_GP	1,00E-99
1_V_PEAK_SEC	SC_GT_NX	1,00E-99
1_V_PEAK_SUBT	RS	788,256 Appendix M, Page 4
1_V_PEAK_SUBT	GS	418,062
1_V_PEAK_SUBT	GP	171,908
1_V_PEAK_SUBT	GSUB	16,464
1_V_PEAK_SUBT	GT_NX	1,00E-99

Allocators

Allocator	Rate code	Value
1_V_PEAK_SUBT	GT_PX	1.00E-99
1_V_PEAK_SUBT	TLTG	597
1_V_PEAK_SUBT	SLTG	1.00E-99
1_V_PEAK_SUBT	POL	1.00E-99
1_V_PEAK_SUBT	SC_GS	10,265
1_V_PEAK_SUBT	SC_GP	11,007
1_V_PEAK_SUBT	SC_GT_NX	1.00E-99
1_V_PEAK_TXFRM	RS	788,256
1_V_PEAK_TXFRM	GS	418,062
1_V_PEAK_TXFRM	GP	171,908
1_V_PEAK_TXFRM	GSUB	16,464
1_V_PEAK_TXFRM	GT_NX	1.00E-99
1_V_PEAK_TXFRM	GT_PX	15,393
1_V_PEAK_TXFRM	TLTG	597
1_V_PEAK_TXFRM	SLTG	1.00E-99
1_V_PEAK_TXFRM	POL	1.00E-99
1_V_PEAK_TXFRM	SC_GS	10,265
1_V_PEAK_TXFRM	SC_GP	11,007
1_V_PEAK_TXFRM	SC_GT_NX	1.00E-99
3CP	RS	733,580
3CP	GS	414,183
3CP	GP	173,374
3CP	GSUB	16,036
3CP	GT_NX	235,432
3CP	GT_PX	15,876
3CP	TLTG	603
3CP	SLTG	1.00E-99
3CP	POL	1.00E-99
3CP	SC_GS	10,267
3CP	SC_GP	10,725
3CP	SC_GT_NX	430,219
CUST	RS	278,119
CUST	GS	33,821
CUST	GP	317
CUST	GSUB	5
CUST	GT_NX	26
CUST	GT_PX	18
CUST	TLTG	1.00E-99
CUST	SLTG	1.00E-99
CUST	POL	1.00E-99
CUST	SC_GS	280

Appendix M, Page 5

Appendix M, Page 1

Appendix J, Page 1

Total Excluding

317 TLTG, SLTG, POL

Allocators

Allocator	Rate code	Value
CUST	SC_GP	30
CUST	SC_GT_NX	14
CUST_NORM	RS	278,119 Appendix J, Page 1
CUST_NORM	GS	33,798 Non-Interval Meters
CUST_NORM	GP	177
CUST_NORM	GSUB	1,00E-99
CUST_NORM	GT_NX	1
CUST_NORM	GT_PX	1,00E-99
CUST_NORM	TLTG	421
CUST_NORM	SLTG	575
CUST_NORM	POL	890
CUST_NORM	SC_GS	280
CUST_NORM	SC_GP	27
CUST_NORM	SC_GT_NX	1,00E-99
CUST1	RS	278,119 Appendix J, Page 1
CUST1	GS	33,798 Including TLTG,
CUST1	GP	317 SLTG, POL
CUST1	GSUB	5
CUST1	GT_NX	26
CUST1	GT_PX	18
CUST1	TLTG	421
CUST1	SLTG	575
CUST1	POL	890
CUST1	SC_GS	280
CUST1	SC_GP	30
CUST1	SC_GT_NX	14
D_BASE_REV	RS	73,163,285 WPE-4 1p, Page 5
D_BASE_REV	GS	36,374,332
D_BASE_REV	GP	6,071,059
D_BASE_REV	GSUB	276,831
D_BASE_REV	GT_NX	322,930
D_BASE_REV	GT_PX	1,00E-99
D_BASE_REV	TLTG	105,223
D_BASE_REV	SLTG	5,505,994
D_BASE_REV	POL	1,307,520
D_BASE_REV	SC_GS	1,144,318
D_BASE_REV	SC_GP	200,636
D_BASE_REV	SC_GT_NX	(5,959,397)
DEPOSITS	RS	1,818,898 Appendix Q
DEPOSITS	GS	1,371,113
DEPOSITS	GP	52,466

Allocators

Allocator	Rate code	Value
DEPOSITS	GSUB	270
DEPOSITS	GT_NX	656
DEPOSITS	GT_PX	1.00E-99
DEPOSITS	TLTG	1.00E-99
DEPOSITS	SLTG	1.00E-99
DEPOSITS	POL	1.00E-99
DEPOSITS	SC_GS	5,214
DEPOSITS	SC_GP	562
DEPOSITS	SC_GT_NX	1.00E-99
DSM_RID	RS	278,119 Direct Assign to RS
DSM_RID	GS	1.00E-99
DSM_RID	GP	1.00E-99
DSM_RID	GSUB	1.00E-99
DSM_RID	GT_NX	1.00E-99
DSM_RID	GT_PX	1.00E-99
DSM_RID	TLTG	1.00E-99
DSM_RID	SLTG	1.00E-99
DSM_RID	POL	1.00E-99
DSM_RID	SC_GS	1.00E-99
DSM_RID	SC_GP	1.00E-99
DSM_RID	SC_GT_NX	1.00E-99
INT_METERS	RS	1.00E-99 Appendix J, Page 1
INT_METERS	GS	23 Interval Meters
INT_METERS	GP	140
INT_METERS	GSUB	5
INT_METERS	GT_NX	25
INT_METERS	GT_PX	18
INT_METERS	TLTG	1.00E-99
INT_METERS	SLTG	1.00E-99
INT_METERS	POL	1.00E-99
INT_METERS	SC_GS	1.00E-99
INT_METERS	SC_GP	3
INT_METERS	SC_GT_NX	14
KWH_5	RS	\$9,483,493 WPE-4.1p, Page 5
KWH_5	GS	\$4,395,437
KWH_5	GP	\$3,614,463
KWH_5	GSUB	\$110,892
KWH_5	GT_NX	\$1,523,253
KWH_5	GT_PX	1.00E-99
KWH_5	TLTG	\$13,255
KWH_5	SLTG	\$187,316

Allocators

Allocator	Rate code	Value
KWH_5	POL	\$56,335
KWH_5	SC_GS	\$235,742
KWH_5	SC_GP	\$102,498
KWH_5	SC_GT_NX	\$219,854
KWH_7	RS	\$1,877,427 WPE-4.1p, Page 5
KWH_7	GS	\$4,501,429
KWH_7	GP	\$368,503
KWH_7	GSUB	1.00E-99
KWH_7	GT_NX	\$557,360
KWH_7	GT_PX	1.00E-99
KWH_7	TLTG	1.00E-99
KWH_7	SLTG	1.00E-99
KWH_7	POL	1.00E-99
KWH_7	SC_GS	\$264,450
KWH_7	SC_GP	\$6,073
KWH_7	SC_GT_NX	\$109,714
KWH_7	RS	278,119 Appendix L
MTR_CUST	GS	89,853
MTR_CUST	GP	31,426
MTR_CUST	GSUB	692
MTR_CUST	GT_NX	7,236
MTR_CUST	GT_PX	2,490
MTR_CUST	TLTG	0
MTR_CUST	SLTG	0
MTR_CUST	POL	0
MTR_CUST	SC_GS	744
MTR_CUST	SC_GP	2,974
MTR_CUST	SC_GT_NX	3,896
MTR_RD_STDY	RS	13,547,490 Appendix I
MTR_RD_STDY	GS	1,712,639 Residential - Page 1
MTR_RD_STDY	GP	10,154 Other Rates - Page 2
MTR_RD_STDY	GSUB	1.00E-99
MTR_RD_STDY	GT_NX	54
MTR_RD_STDY	GT_PX	1.00E-99
MTR_RD_STDY	TLTG	1.00E-99
MTR_RD_STDY	SLTG	1.00E-99
MTR_RD_STDY	POL	14,790
MTR_RD_STDY	SC_GS	1,558
MTR_RD_STDY	SC_GP	1.00E-99
MTR_RD_STDY	SC_GT_NX	2,452,835,049 WPE-4.1p, Page 3
MTR_RD_STDY	RS	
MWH_MTR_ALL		

Appendix A

Accounts

Account	Description	Total Code	Method
108_350	AD - Subtrans. Land	RB_PLT_S_D_LAND	RB_PLT_S_O_LAND
108_352	AD - Subtrans. Structures	RB_PLT_S_D_352	RB_PLT_S_O_352
108_353	AD - Subtrans. Station	RB_PLT_S_D_353	RB_PLT_S_O_353
108_354	AD - Subtrans. Towers	RB_PLT_S_D_354L	RB_PLT_S_O_354L
108_355	AD - Subtrans. Poles	RB_PLT_S_D_355L	RB_PLT_S_O_355L
108_356	AD - Subtrans. Conductors	RB_PLT_S_D_356L	RB_PLT_S_O_356L
108_357	AD - Subtrans. Underground Conduit	RB_PLT_S_D_357U	RB_PLT_S_O_357U
108_358	AD - Subtrans. Underground Conductors	RB_PLT_S_D_358U	RB_PLT_S_O_358U
108_360	AD - Dist. Land	RB_PLT_D_D_LAND	RB_PLT_D_D_367
108_361	AD - Dist. Structures	RB_PLT_D_D_361	RB_PLT_D_O_361
108_362	AD - Dist. Station	RB_PLT_D_D_362	RB_PLT_D_O_362
108_364	AD - Dist. Poles	RB_PLT_D_D_364	RB_PLT_D_O_364
108_365	AD - Dist. Conductors	RB_PLT_D_D_365	RB_PLT_D_O_365
108_366	AD - Dist. Underground Conduit	RB_PLT_D_D_366	RB_PLT_D_O_366
108_367	AD - Dist. Underground Conductors	RB_PLT_D_D_367	RB_PLT_D_O_367
108_368	AD - Dist. Transformers	RB_PLT_D_D_368	RB_PLT_D_O_368
108_369	AD - Dist. Services	RB_PLT_D_D_SERV	RB_PLT_D_O_SERV
108_370	AD - Dist. Meters	RB_PLT_D_D_370	RB_PLT_D_O_370
108_371	AD - Dist. Customer Premises	RB_PLT_D_D_371	RB_PLT_D_O_371
108_373	AD - Dist. Streetlights	RB_PLT_D_D_373	RB_PLT_D_O_373
108_374	AD - Dist. Asset Retirement Costs	RB_PLT_D_D_374	RB_PLT_D_O_374
108_389	AD - General Land	RB_PLT_G_D_389	RB_PLT_G_O_389
108_390	AD - General Structures	RB_PLT_G_D_390	RB_PLT_G_O_390
108_391	AD - General Office Equipment	RB_PLT_G_D_391	RB_PLT_G_O_391
108_392	AD - General Transportation	RB_PLT_G_D_392	RB_PLT_G_O_392
108_393	AD - General Stores Equip.	RB_PLT_G_D_393	RB_PLT_G_O_393
108_394	AD - General Tools & Garage Equip.	RB_PLT_G_D_394	RB_PLT_G_O_394
108_395	AD - General Laboratory	RB_PLT_G_D_395	RB_PLT_G_O_395
108_396	AD - General Power Equipment	RB_PLT_G_D_396	RB_PLT_G_O_396
108_397	AD - General Communication Equip.	RB_PLT_G_D_397	RB_PLT_G_O_397
108_398	AD - General Misc. Equipment	RB_PLT_G_D_398	RB_PLT_G_O_398
108_399	AD - General Asset Retirement Cost	RB_PLT_G_D_399	RB_PLT_G_O_399
111_FAS109_D	AD - Intangible Plant - FAS109 Distribution	RB_PLT_I_D_303_FAS	RB_PLT_I_O_303_FAS_D
111_FAS109_T	AD - Intangible Plant - FAS109 Subtransmission	RB_PLT_I_D_303_FAS	RB_PLT_I_O_303_FAS_T
111_SFTWAR	AD - Intangible Plant - Software	RB_PLT_I_D_303_SFTWAR	RB_PLT_I_O_303_SFTWAR
154	Materials and Supplies	RB_OTH_A_MS	O_PLT_SD
182_DIST_REL	RA - Reg Asset - Distribution Reliability Deferral	RCP_DIST1	FORMULA
182_DIST_RELR	RA - Reg Asset - Distribution Reliability Deferral	RECLASS	EXP_?_?_57771
182_DSM	RA - Reg Asset - DSM Deferral	RCP_DSM	DSM
182_FAS109	RA - Reg Asset - Cust Rec for Future Tax	RB_OTH_S	O_PLT_SD
182_FUEL	RA - Reg Asset - Fuel Deferral	RCP_FUEL1	KWH_I

Accounts

Account	Description	Total Code	Method
182_LINE_EXT_GS	RA - Reg Asset - Line Extension Deferral-Gen Ser	RB_OTH_S_LINE	LINES
182_LINE_EXT_RES	RA - Reg Asset - Line Extension Deferral-Res	RB_OTH_S_LINE	LINES
182_POST_BEN	RA - Reg Asset - Post Retirement Benefits	RB_OTH_S	LXP
182_TAX_OTHER	RA - Reg Asset - Transition Tax Deferral Nonresidential	RB_OTH_S_TAX_DEF	TRAN_TAX
182_TAX_RES	RA - Reg Asset - Transition Tax Deferral Residential	RB_OTH_S_TAX_DEF	TRAN_TAX
186_PROP	Account 186 - Other Deferred Debits-Property Tax	RB_OTH_S	N_PLT_GSD
186_RESERVE	Account 186 - Reserve for Uncertain Tax Positions	RB_OTH_S	N_PLT_GSD
186_STOCK	Account 186 - Other Deferred Debits-Stock Awards	RB_OTH_S	LXP
190_Asbestos Removal (FIN 47)	Account 190 - Asbestos Removal (FIN47)	RB_OTH_S	N_PLT_GSD
190_Confingency - Dura Landfill Clean Up	Account 190 - Contingency - Dura Landfill Clean Up	RB_OTH_S	N_PLT_GSD
190_Deferred Compensation	Account 190 - Deferred Compensation	RB_OTH_S	LXP
190_Demand Side Management	Account 190 - Demand Side Management	RB_OTH_S	LXP
190_EDCP Interest	Account 190 - EDCP Interest	RB_OTH_S	DMD_5
190_Expense Accruals - FAS 112	Account 190 - Expense Accruals - FAS 112	RB_OTH_S	LXP
190_FAS 109 Customer Receivable (Deferred Inc Tax)	Account 190 - FAS 109 Customer Receivable (Deferred Inc T	RB_OTH_S	N_PLT_GSD
190_FICA Accrual Estimate	Account 190 - FICA Accrual Estimate	RB_OTH_S	LXP
190_Health Benefits - FAS 106 (Postretmt. Benefits)	Account 190 - Health Benefits - FAS 106 (Postretmt. Benefits)	RB_OTH_S	LXP
190_Incentive Compensation	Account 190 - Incentive Compensation	RB_OTH_S	LXP
190_Other (Misc. 190)	Account 190 - Other (Misc. 190)	RB_OTH_S	RB_OTH_S1
190_Pension and Rightsizing Cost	Account 190 - Pension and Rightsizing Cost	RB_OTH_S	LXP
190_Property Tax Variance	Account 190 - Property Tax Variance	RB_OTH_S	N_PLT_GSD
190_Provision for Doubtful Accounts	Account 190 - Provision for Doubtful Accounts	RB_OTH_S	CUSTOMER
190_Reserve for Obsolescence - Inventory	Account 190 - Reserve for Obsolescence - Inventory	RB_OTH_S	N_PLT_GSD
190_Severance Estimate	Account 190 - Severance Estimate	RB_OTH_S	LXP
190_Vacation Pay Accrual	Account 190 - Vacation Pay Accrual	RB_OTH_S	LXP
235	Customer Deposits	RB_OTH_S	LXP
253_ENVIRONMENT	Account 253 - Environmental Liability	RB_OTH_A_235	CUST_DEP
253_LINE	Account 253 - Line Protect Def Rev	RB_OTH_S	N_PLT_GSD
253_PAY	Account 253 - Down Payment SD Contra	RB_OTH_S	CUSTOMER
253_PROP	Account 253 - Other Deferred Debits-Property Tax	RB_OTH_S	O_PLT_SD
254_ASSET	Account 254 - Asset Removal Cost	RB_OTH_S	N_PLT_GSD
254_FAS109	Account 254 - Cust Rec for Future Tax	RB_OTH_S	N_PLT_GSD
282_Accelerated vs Book Depreciation	Account 282 - Accelerated vs Book Depreciation	RB_OTH_S	O_PLT_GSD
283_Asset Retirement Obligation	Account 283 - Asset Retirement Obligation	RB_OTH_S	N_PLT_GSD
283_Customer Assistance Expense - North Star	Account 283 - Customer Assistance Expense - North Star	RB_OTH_S	CUSTOMER
283_ESOP Compensation	Account 283 - ESOP Compensation	RB_OTH_S2	LXP
283_Injuries and Damages	Account 283 - Injuries and Damages	RB_OTH_S2	LXP
283_Interest Expense (PWC)	Account 283 - Interest Expense (PWC)	RB_OTH_S2	N_PLT_GSD
283_Ohio Line Extensions	Account 283 - Ohio Line Extensions	RB_OTH_S2	RB_OTH_S_LINE
283_Penalties	Account 283 - Penalties	RB_OTH_S2	N_PLT_GSD
283_RCP DSM	Account 283 - RCP DSM	RCP_DSM	DSM

Accounts

Account	Description	Total Code	Method
283_RCP Fuel Deferral	Account 283 - RCP Fuel Deferral	RCP_FUEL2	RCP_FUEL1
283_RCP O&M Deferral	Account 283 - RCP O&M Deferral	RCP_DIST2	RCP_DIST1
283_Savings Plan Minimum Contribution	Account 283 - Savings Plan Minimum Contribution	RB_OTH_S2	LXP
283_Stock Options/Performance Shares	Account 283 - Stock Options/Performance Shares	RB_OTH_S2	LXP
283_Tax Law Change (S.B. 3 Deferral)	Account 283 - Tax Law Change (S.B. 3 Deferral)	RB_OTH_S2	RB_OTH_S_TAX_DEF
283_Taxes (Misc. 283)	Account 283 - Taxes (Misc. 283)	RB_OTH_S	RB_OTH_S2
303_FAS109_D	Intangible Plant - FAS109	RB_PLT_I_O_303_FAS_D	RB_PLT_D_O
303_FAS109_T	Intangible Plant - FAS109	RB_PLT_I_O_303_FAS_T	RB_PLT_S_O
303_SFTWAR	Intangible Plant - Software	RB_PLT_I_O_303_SFTWAR	FORMULA
303_SFTWAR_R	Intangible Plant - Software	RECLASS	EXP
350	P - Subtrans. Land	RB_PLT_S_O_LAND	DMD_5
352	P - Subtrans. Structures	RB_PLT_S_O_352	DMD_4
353_OTHER	P - Subtrans. Station - Other than Pow Transformer	RB_PLT_S_O_353	DMD_4
353_XFORM	P - Subtrans. Station - Power Transformer	RB_PLT_S_O_353	TRANSFORM_T
354	P - Subtrans. Towers	RB_PLT_S_O_354	DMD_4
355	P - Subtrans. Poles	RB_PLT_S_O_355L	DMD_4
356	P - Subtrans. OH Conductors	RB_PLT_S_O_356L	DMD_4
357	P - Subtrans. UG Conduit	RB_PLT_S_O_357U	DMD_4
358	P - Subtrans. UG Conductors	RB_PLT_S_O_358U	DMD_4
360	P - Dist. Land	RB_PLT_D_O_LAND	RB_PLT_D_O_36?
361	P - Dist. Structures	RB_PLT_D_O_361	DMD_1
362_OTHER	P - Dist. Station - Other than Pow Transformer	RB_PLT_D_O_362	DMD_1
362_XFORM	P - Dist. Station - Power Transformer	RB_PLT_D_O_362	TRANSFORM_T
364P	P - Dist. Primary Poles - Trace	RB_PLT_D_O_364PL	POLE_P
364S	P - Dist. Secondary Poles	RB_PLT_D_O_364SL	POLE_S
364Z	P - Dist. Streetlight Poles	RB_PLT_D_O_364ZL	CUSTOMER
365P	P - Dist. OH Prim. Conductors	RB_PLT_D_O_365PL	WIRE_P
365S	P - Dist. OH Sec. Conductors	RB_PLT_D_O_365SL	WIRE_S
366P	P - Dist. U Prim. Conduit	RB_PLT_D_O_366PU	COND_P
366S	P - Dist. U Sec. Conduit	RB_PLT_D_O_366SU	COND_S
367P	P - Dist. U Prim. Conductors	RB_PLT_D_O_367PU	UWIRE_P
367S	P - Dist. U Sec. Conductors	RB_PLT_D_O_367SU	UWIRE_S
368	P - Dist. Transformers	RB_PLT_D_O_368	DMD_2
369	P - Dist. Services	RB_PLT_D_O_SERV	SERV
370	P - Dist. Meters	RB_PLT_D_O_370	METER
371	P - Dist. Customer Premises	RB_PLT_D_O_371	CUSTOMER
373	P - Dist. Streetlight	RB_PLT_D_O_373	CUSTOMER
374	P - Dist. Asset Retirement Costs	RB_PLT_D_O_374	RB_PLT_D_O_36?
389	P - General Land	RB_PLT_G_O_389	O_PLT_SD
390	P - General Structures	RB_PLT_G_O_390	O_PLT_SD
391	P - General Office Equipment	RB_PLT_G_O_391	O_PLT_SD

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Accounts

Account	Description	Total Code	Method
392	P - General Transportation	RB_PLT_G_O_392	O_PLT_SD
393	P - General Stores Equipment	RB_PLT_G_O_393	O_PLT_SD
394	P - General Tools & Garage Equip.	RB_PLT_G_O_394	O_PLT_SD
395	P - General Laboratory	RB_PLT_G_O_395	O_PLT_SD
396	P - General Power Equipment	RB_PLT_G_O_396	O_PLT_SD
397	P - General Communication Equipment	RB_PLT_G_O_397	O_PLT_SD
398	P - General Misc. Equipment	RB_PLT_G_O_398	O_PLT_SD
399	P - General Asset Retirement Costs	RB_PLT_G_O_399	O_PLT_SD
400_D_KWH	Distribution Revenue - KWH Tax	REV_400_CSR_KWH	KWH_TAX
400_D_REG	Distribution Revenue w/o USR	REV_400_DIS_BUD	D_BASE
400_KWH	Kwh Tax Rider	REV_400_CSR_KWH	KWH_TAX2
403_352	DE - Structures	OEX_D_403_352S	RB_PLT_S_O_352
403_353	DE - Station	OEX_D_403_353S	RB_PLT_S_O_353
403_355	DE - Poles	OEX_D_403_355S	RB_PLT_S_O_355L
403_356	DE - OH Conductors	OEX_D_403_356S	RB_PLT_S_O_356L
403_357	DE - Underground Conduit	OEX_D_403_357S	RB_PLT_S_O_357U
403_358	DE - Underground Conductors	OEX_D_403_358S	RB_PLT_S_O_358U
403_361	DE - Structures	OEX_D_403_361D	RB_PLT_D_O_361
403_362	DE - Station	OEX_D_403_362D	RB_PLT_D_O_362
403_364	DE - Poles	OEX_D_403_364D	RB_PLT_D_O_364
403_365	DE - OH Conductors	OEX_D_403_365D	RB_PLT_D_O_365
403_366	DE - Underground Conduit	OEX_D_403_366D	RB_PLT_D_O_366
403_367	DE - Underground Conductors	OEX_D_403_367D	RB_PLT_D_O_367
403_368	DE - Transformers	OEX_D_403_368D	RB_PLT_D_O_368
403_369	DE - Services	OEX_D_403_369D	RB_PLT_D_O_SERV
403_370	DE - Meters	OEX_D_403_370D	RB_PLT_D_O_370
403_371	DE - Customer Premises	OEX_D_403_371D	RB_PLT_D_O_371
403_373	DE - Streetlight	OEX_D_403_373D	RB_PLT_D_O_373
403_390	DE - Structures	OEX_D_403_390G	RB_PLT_G_O_390
403_391	DE - Office Equipment	OEX_D_403_391G	RB_PLT_G_O_391
403_392	DE - Transportation	OEX_D_403_392G	RB_PLT_G_O_392
403_393	DE - Stores Equipment	OEX_D_403_393G	RB_PLT_G_O_393
403_394	DE - Tools & Garage Equip.	OEX_D_403_394G	RB_PLT_G_O_394
403_395	DE - Laboratory	OEX_D_403_395G	RB_PLT_G_O_395
403_396	DE - Power Equipment	OEX_D_403_396G	RB_PLT_G_O_396
403_397	DE - Communications Equipment	OEX_D_403_397G	RB_PLT_G_O_397
403_398	DE - Misc. Equipment	OEX_D_403_398G	RB_PLT_G_O_398
404_303_FAS109	DE - Intangible FAS109 Distribution	OEX_D_404_D109	RB_PLT_I_O_303_FAS
404_303_SFTWAR	DE - Intangible Software	OEX_D_404_SFTWAR	RB_PLT_I_O_303_SFTWAR
407_DIST_REL	AM - Amort Exp - Distribution Reliability Deferral	OEX_A_DIST	RCP_DIST1
407_DSM	AM - Amort Exp - DSM	OEX_A	DSM

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Account	Description	Total Code	Method
407_FAS109	AM - Amort Exp - Cust Rec for Future Tax	OEX_A	O_PLT_SD
407_FUEL	AM - Amort Exp - Fuel Deferral	OEX_A_FUEL	RCP_FUEL1
407_LINE_EXT	AM - Amort Exp - Line Extension Deferral	OEX_A	RB_OTH_S_LINE
407_MUNI	AM - Amort Exp - Municipal Distribution Tax	OEX_A	REV_400
407_POST_BEN	AM - Amort Exp - Post Retirement Benefits	OEX_A	LXP
407_TAX	AM - Amort Exp - Transition Tax Deferral	OEX_A	RB_OTH_S_TAX_DEF
408_1KWH	OT - Kwh Tax	OEX_T_408_1KWH	REV_400_CSR_KWH
408_1LND	OT - Property Tax	OEX_T_408_1LND	O_PLT_GSD
408_1MISC	OT - Misc. Tax	OEX_T_408_1PUC	O_PLT_GSD
408_1PAY	OT - Payroll Tax	OEX_T_408_1PAY	LXP
408_2CAT	OT - CAT Tax	OEX_T_408_2CAT	REV
410_1_A&G Capitalized Overheads UCR	DIT - A&G Capitalized Overheads UCR	TAX_DIT	O_PLT_SD
410_1_AFUDC Deduction	DIT - AFUDC Deduction	TAX_DIT	N_PLT_GSD
410_1_Amortization of Premium/Discount on Debt	DIT - Amortization of Premium/Discount on Debt	TAX_DIT	N_PLT_GSD
410_1_Book Depreciation	DIT - Book Depreciation	TAX_DIT	OEX_D
410_1_Capitalized Interest	DIT - Capitalized Interest	TAX_DIT	N_PLT_GSD
410_1_Contribution in Aid	DIT - Contribution in Aid	TAX_DIT	N_PLT_GSD
410_1_Cost of Removal - Deduction	DIT - Cost of Removal - Deduction	TAX_DIT	N_PLT_GSD
410_1_Customer Assistance Expense - Northstar	DIT - Customer Assistance Expense - Northstar	TAX_DIT	CUSTOMER
410_1_Deferred Compensation Expense	DIT - Deferred Compensation Expense	TAX_DIT	LXP
410_1_Demand Side Management	DIT - Demand Side Management	TAX_DIT	DMD_5
410_1_ESOP Comp Expense	DIT - ESOP Comp Expense	TAX_DIT	LXP
410_1_FAS 109 Adjustment - Account 407	DIT - FAS 109 Adjustment - Account 407	TAX_DIT	N_PLT_GSD
410_1_Federal ITC	DIT - Federal ITC	TAX_DIT	N_PLT_GSD
410_1_Health Benefits - FAS106 (Post-Retmt)	DIT - Health Benefits - FAS106 (Post-Retmt)	TAX_DIT	LXP
410_1_Local Deferred Income Tax	DIT - Local Deferred Income Tax	TAX_DIT	REV_400_DIS_BUD
410_1_MACRS/ACRS Retired Property	DIT - MACRS/ACRS Retired Property	TAX_DIT	N_PLT_GSD
410_1_Municipal ITC	DIT - Municipal ITC	TAX_DIT	N_PLT_GSD
410_1_Ohio Line Extension	DIT - Ohio Line Extension	TAX_DIT	RB_OTH_S_LINE
410_1_Pension Expense	DIT - Pension Expense	TAX_DIT	LXP
410_1_RCP Fuel Deferral	DIT - RCP Fuel Deferral	TAX_DIT	RCP_FUEL1
410_1_RCP O&M Deferral	DIT - RCP O&M Deferral	TAX_DIT	RCP_DIST1
410_1_Scrap Cable - Like Kind Exchange	DIT - Scrap Cable - Like Kind Exchange	TAX_DIT	RB_PLT_D_O_365
410_1_Stock Options/Performance Shares	DIT - Stock Options/Performance Shares	TAX_DIT	LXP
410_1_Tax Accelerated Depreciation	DIT - Tax Accelerated Depreciation	TAX_DIT	OEX_D
410_1_Tax Law Changes S.B. 3	DIT - Tax Law Changes S.B. 3	TAX_DIT	RB_OTH_S_TAX_DEF
411_4	Investment Tax Credit	TAX_ITC	O_PLT_GSD
450_GS	OR - Forfeited Discount Revenue - GS	REV_O_450	CUSTOMER
450_POL	OR - Forfeited Discount Revenue - POL	REV_O_450	CUSTOMER
450_RS	OR - Forfeited Discount Revenue - RS	REV_O_450	CUSTOMER
451	OR - Misc. Service Revenues	REV_O_451	SERV

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Account	Description	Total Code	Method
454POLE	OR - Pole Rent	REV_O_454	RB_PLT_D_O_364
454RENT	OR - Lease Rent	REV_O_454	LXP
456AMP	OR - Misc. Revenue - AMP Distribution Revenues	REV_O_456	RB_PLT_D
456ATSI	OR - Misc. Revenue - ATSI Ground Lease	REV_O_456	RB_PLT_S_O_LAND
456MISC	OR - Misc. Revenue - Miscellaneous	REV_O_456	REV_400_DIS_BUD
555	OP - Deferred Incremental Fuel	EXP_P_O	KWH_1
566	OP - Subtrans. Misc. Expenses	EXP_S_O_566O	RB_PLT_S_O
566L	OP - Subtrans. Misc. Expenses Labor	LXP_S_O_566O	RB_PLT_S_O
568	MN - Subtrans. Supv. & Engineering	EXP_S_M_568	EXP_S_M_577M
568L	MN - Subtrans. Supv. & Engineering Labor	LXP_S_M_568	LXP_S_M_577M
569	MN - Structures	EXP_S_M_569M1	RB_PLT_S_O_352
569L	MN - Structures Labor	LXP_S_M_569M	RB_PLT_S_O_352
571	MN - Subtrans. OH Conductors	EXP_S_M_571M1	RB_PLT_S_O_357L
571L	MN - Subtrans. OH Conductors Labor	LXP_S_M_571M	RB_PLT_S_O_357L
572	MN - Subtrans. Underground Conductors	EXP_S_M_572M	RB_PLT_S_O_357U
572L	MN - Subtrans. Underground Conductors Labor	LXP_S_M_572M	RB_PLT_S_O_357U
580	OP - Dist. Supv. & Engineering	EXP_D_O_580	EXP_D_O_577O
580L	OP - Dist. Supv. & Engineering Labor	LXP_D_O_580	LXP_D_O_577O
581	OP - Dist. Dispatching	EXP_D_O_581O	DMD_3
581L	OP - Dist. Dispatching Labor	LXP_D_O_581O	DMD_3
582	OP - Dist. Station	EXP_D_O_582O1	RB_PLT_D_O_362
582L	OP - Dist. Station Labor	LXP_D_O_582O	RB_PLT_D_O_362
583	OP - Dist. Overhead Line	EXP_D_O_583O1	RB_PLT_D_O_3677L
583L	OP - Dist. Overhead Line Labor	LXP_D_O_583O	RB_PLT_D_O_3677L
584	OP - Dist. Underground Line	EXP_D_O_584O1	RB_PLT_D_O_3677U
584L	OP - Dist. Underground Line Labor	LXP_D_O_584O	RB_PLT_D_O_3677U
586_MV90	OP - Dist. Meter - MV90	EXP_D_O_586O	MV90
586_OTH	OP - Dist. Meter - Other	EXP_D_O_586O	RB_PLT_D_O_370
586L_MV90	OP - Dist. Meter Labor - MV90	LXP_D_O_586O	MV90
586L_OTH	OP - Dist. Meter Labor - Other	LXP_D_O_586O	RB_PLT_D_O_370
588	OP - Dist. Misc. Expenses	EXP_D_O_588O	RB_PLT_D_O
588L	OP - Dist. Misc. Expenses Labor	LXP_D_O_588O	RB_PLT_D_O
590	MN - Dist. Supv. & Engineering	EXP_D_M_590	EXP_D_M_577M
590L	MN - Dist. Supv. & Engineering Labor	LXP_D_M_590	LXP_D_M_577M
592	MN - Dist. Station	EXP_D_M_592M1	RB_PLT_D_O_362
592L	MN - Dist. Station Labor	LXP_D_M_592M	RB_PLT_D_O_362
593	MN - Dist. OH Conductors	EXP_D_M_593M1	RB_PLT_D_O_3677L
593L	MN - Dist. OH Conductors Labor	LXP_D_M_593M	RB_PLT_D_O_3677L
594	MN - Dist. Underground Conductors	EXP_D_M_594M1	RB_PLT_D_O_3677U
594L	MN - Dist. Underground Conductors Labor	LXP_D_M_594M	RB_PLT_D_O_3677U
595	MN - Dist. XFMRs	EXP_D_M_595M1	RB_PLT_D_O_368

Accounts

Account	Description	Total Code	Method
595L	MN - Dist. XFMRs Labor	LXP_D_M_595M	RB_PLT_D_O_368
596	MN - Dist. Streetlights	EXP_D_M_596M	RB_PLT_D_O_373
596L	MN - Dist. Streetlights Labor	LXP_D_M_596M	RB_PLT_D_O_373
597	MN - Dist. Meters	EXP_D_M_597M	RB_PLT_D_O_370
597L	MN - Dist. Meters Labor	LXP_D_M_597M	RB_PLT_D_O_370
598	MN - Dist. Meters Plant	EXP_D_M_598M	RB_PLT_D_O
598L	MN - Dist. Misc. Plant Labor	LXP_D_M_598M	RB_PLT_D_O
901	Supervision	EXP_A_O_9	EXP_A_O_907
901L	Supervision	LXP_A_O_9	LXP_A_O_907
902	Customer Account Meter Reading	EXP_A_O_902A	METER_READ
902L	Customer Account Meter Reading - Labor	LXP_A_O_902A	METER_READ
903_INT	Customer Account Collections - Manual Billings	EXP_A_O_903A	MV90
903_NORM	Customer Account Collections - Normal Billings	EXP_A_O_903A	CUST_NO_INT
903L	Customer Account Collections - Labor	LXP_A_O_903A	EXP_A_O_903A
904	Customer Account Uncollectibles	EXP_A_O_904AU1	FORMULA
904R	Customer Account Uncollectibles Reclassify	RECLASS	REV_400
905	Customer Account Miscellaneous	EXP_A_O_905A	CUSTOMER
905L	Customer Account Miscellaneous - Labor	LXP_A_O_905A	CUSTOMER
908	Customer Info Assistance Dist.	EXP_I_O_908IN	CUSTOMER
908L	Customer Info Assistance Labor	LXP_I_O_908IN	CUSTOMER
909	Customer Info Instructional	EXP_I_O_909IN	CUSTOMER
909L	Customer Info Instructional Labor	LXP_I_O_909IN	CUSTOMER
910	Customer Info Misc. Expense	EXP_I_O_910IN	CUSTOMER
910L	Customer Info Misc. Expense Labor	LXP_I_O_910IN	CUSTOMER
912	Demonstration & Selling Expenses	EXP_X_O_912	CUSTOMER
912L	Demonstration & Selling Expenses Labor	LXP_X_O_912	CUSTOMER
913	Advertising Expenses	EXP_X_O_913	CUSTOMER
913L	Advertising Expenses Labor	LXP_X_O_913	CUSTOMER
920	A&G Salaries	EXP_G_O_920	LABOR_SUM
920L	A&G Salaries Labor	LXP_G_O_920	LABOR_SUM
921	A&G Office Supplies	EXP_G_O_921	LABOR_SUM
921L	A&G Office Supplies Labor	LXP_G_O_921	LABOR_SUM
922	A&G Admin. Expenses	EXP_G_O_922	LABOR_SUM
922L	A&G Admin. Expenses Labor	LXP_G_O_922	LABOR_SUM
923_LABOR	A&G Outside Services Labor	EXP_G_O_923	LABOR_SUM
923_OTL	A&G Outside Services Labor	EXP_G_O_923	O_PLT_GSD
923L	A&G Outside Services Labor	LXP_G_O_923	LABOR_SUM
924	A&G Property Insurance	EXP_G_O_924	O_PLT_GSD
924L	A&G Property Insurance Labor	LXP_G_O_924	O_PLT_GSD
925	A&G Injury and Damages	EXP_G_O_925	LABOR_SUM
925L	A&G Injury and Damages Labor	LXP_G_O_925	LABOR_SUM

Accounts

Account	Description	Total Code	Method
926	A&G Pension and Benefits	EXP_G_O_926	LABOR_SUM
926L	A&G Pension and Benefits Labor	LXP_G_O_926	LABOR_SUM
928	A&G Regulatory Commission Expenses	EXP_G_O_928	O_PLT_GSD
928L	A&G Regulatory Commission Expenses Labor	LXP_G_O_928	O_PLT_GSD
930_1	A&G General Advertising	EXP_G_O_930	LABOR_SUM
930_1L	A&G General Advertising Labor	LXP_G_O_930	LABOR_SUM
930_2	A&G Misc. Expense	EXP_G_O_930	LABOR_SUM
930_2L	A&G Misc. Expense Labor	LXP_G_O_930	LABOR_SUM
931	A&G Misc. Rent	EXP_G_O_931	LABOR_SUM
931L	A&G Rent Labor	LXP_G_O_931	LABOR_SUM
935	A&G Maint. Of General Plant	EXP_G_M_935	RB_PLT_G_O
935L	A&G Maint. Of General Plant Labor	LXP_G_M_935	RB_PLT_G_O
C3_10	Kwh Sales Tax Adjustment	OEX_T_408_1KWH	REV_400_CSR_KWH
C3_11	Vehicle Lease Cost Adjustment	EXP_G_ADJ	RB_PLT_G_O_392
C3_12	Uncollectible Expense Adjustment	EXP_A_O_904AU	EXP_A_O_904AU1
C3_13	Deferred Tax Balance True-up (FAS 109)	OEX_A_ADJ	O_PLT_SD
C3_17	Interest on Customer Deposits Adjustment	EXP_G_ADJ	RB_OTH_A_235
C3_18	Disability Adjustment	EXP_G_ADJ	LXP
C3_19	Rate Case Expense Adjustment	EXP_G_ADJ	LXP
C3_2_O&M	Labor / Payroll Expense Annualization	EXP_G_ADJ	LXP
C3_2_TAX	Labor / Payroll Tax Annualization	OEX_T_408_1PAY	O_PLT_GSD
C3_3	Property Tax Adjustment	OEX_T_408_1LND	OEX_D_40?
C3_4	Depreciation Expense Adjustment	OEX_D	RCP_DIST1
C3_5_407_DIST	IS Adj - Amortization Expense - Dist Reliability Def	OEX_A_DIST	RCP_DSM
C3_5_407_DSM	IS Adj - Amortization Expense - DSM Def	OEX_A_ADJ	RCP_FUEL1
C3_5_407_FUEL	IS Adj - Amortization Expense - Fuel Def	OEX_A_FUEL	RB_OTH_S_LINE
C3_5_407_LINE	IS Adj - Amortization Expense - Line Ext Def	OEX_A_ADJ	REV_400
C3_5_407_MUNI	IS Adj - Amortization Expense - Muni Tax Def	OEX_A_ADJ	RB_OTH_S_TAX_DEF
C3_5_407_TAX	IS Adj - Amortization Expense - Transition Tax Def	EXP_P_ADJ	KWH_1
C3_5_555_FUEL	IS Adj - Fuel	EXP_G_ADJ	LXP
C3_6	Pension & OPEB Adjustment	OEX_T_408_2CAT	REV
C3_9	Commercial Activity Tax Annualization	RB_OTH_A_CASH	FORMULA
CWC	RB-Cash Working Capital	CASH	EXP
CWC_EXP	RB-Cash Working Capital-Expense	CASH	REV
CWC_REV	RB-Cash Working Capital-Revenue	CASH	TOT_TAX
CWC_TAX	RB-Cash Working Capital-Tax	TAX_FEDERAL	FORMULA
FED_CALC	Federal Tax Calculation	IBFT	FORMULA
IBFT_CALC	Federal Taxable Income	IBT	FORMULA
IBT_CALC	Income Before Income Taxes	LINES	FORMULA
LINES_D_S	Subtransmission & Distribution Lines		

Accounts

Account	Description	Total Code	Method
LOCAL_CALC	Local Taxes Calculation	TAX_LOCAL	FORMULA
NI_CALC	Net Income Calculation	NI	FORMULA
O_M_LABOR	Sum of all O&M excl. A&G Labor	LABOR_SUM	FORMULA
SD_O_PLANT	Dist. & Gen. Plant Org. Cost	O_PLT_SD	FORMULA
SDG_NET_PLANT	Net Plant Calculation	N_PLT_GSD	FORMULA
SDG_O_PLANT	Subtrans., Dist. & Gen. Plant Org. Cost	O_PLT_GSD	FORMULA
ST_TAXABLE	State & Local Taxable Income	WORK01	FORMULA
STATE_CALC	State & Local Taxes Calculation	TAX_STATE	FORMULA
TOT_EXPENSE	Total Operating Expense	TOT_EXPENSE_SUM	FORMULA
TOT_RB	Total Rate Base	TOT_RB	FORMULA
TOTAL_TAX	Total Income Tax and General Taxes	TOT_TAX	FORMULA
X01	Tax Deductions - Interest Expense Other	PRE_TAX	FORMULA
X02	Tax Deductions - Interest Expense RCP	PRE_TAX	FORMULA
X03	Tax Deductions - A&G Capitalized Overheads UCR	PRE_TAX	FORMULA
X05	Tax Deductions - AFUDC Deduction	PRE_TAX	FORMULA
X06	Tax Deductions - Amortization of Premium/Discount on Debt	PRE_TAX	N_PLT_GSD
X07	Tax Deductions - Capitalized Interest	PRE_TAX	N_PLT_GSD
X08	Tax Deductions - Contribution in Aid	PRE_TAX	N_PLT_GSD
X09	Tax Deductions - Cost of Removal - Deduction	PRE_TAX	N_PLT_GSD
X10	Tax Deductions - Customer Assistance Expense - Northstar	PRE_TAX	N_PLT_GSD
X11	Tax Deductions - Deferred Compensation Expense	PRE_TAX	CUSTOMER
X12	Tax Deductions - Demand Side Management	PRE_TAX	LXP
X13	Tax Deductions - ESOP Comp Expense	PRE_TAX	DMD_5
X14	Tax Deductions - FAS 109 Adjustment - Account 407	PRE_TAX	LXP
X15	Tax Deductions - Health Benefits - FAS106 (Post-Retmt)	PRE_TAX	O_PLT_SD
X16	Tax Deductions - MACRS/ACRS Retired Property	PRE_TAX	LXP
X17	Tax Deductions - Pension Expense	PRE_TAX	N_PLT_GSD
X18	Tax Deductions - RCP Fuel Deferral	PRE_TAX	LXP
X19	Tax Deductions - RCP O&M Deferral	PRE_TAX	RCP_FUEL1
X20	Tax Deductions - Scrap Cable - Like Kind Exchange	PRE_TAX	RCP_DIST1
X21	Tax Deductions - Stock Options/Performance Shares	PRE_TAX	RB_PLT_D_O_365
X22	Tax Deductions - Tax Law Changes S.B. 3	PRE_TAX	LXP
X23	Tax Deductions - Amortization RAR Adjustment	PRE_TAX	RB_OTH_S_TAX_DEF
X24	Tax Deductions - ESOP Dividends	PRE_TAX	REV_400_DIS_BUD
X27	Tax Deductions - Meal Allowance	PRE_TAX	LXP
X28	Tax Deductions - Medicare Prescription Drug Subsidy	PRE_TAX	LXP
X29	Tax Deductions - Preferred Dividend Deduction	PRE_TAX	RB
X30	Tax Deductions - Tax Accelerated Depreciation	PRE_TAX	OEX_D
X31	Tax Deductions - Book Depreciation	PRE_TAX	OEX_D
X32	Tax Deductions - Ohio Line Extension	PRE_TAX	RB_OTH_S_LINE

Appendix A

Values

Account	Value	Group
108_350	(12)	
108_352	(158)	
108_353	(3,279)	
108_354	(41)	
108_355	(2,163)	
108_356	(2,344)	
108_357	(105)	
108_358	(85)	
108_360	(1)	
108_361	(859)	
108_362	(20,750)	
108_364	(78,461)	
108_365	(68,589)	
108_366	(6,781)	
108_367	(26,391)	
108_368	(47,318)	
108_369	(50,528)	
108_370	(17,175)	
108_371	(2,506)	
108_373	(25,026)	
108_374	(3)	
108_389	2	
108_390	(14,190)	
108_391	(1,464)	
108_392	(2,127)	
108_393	(369)	
108_394	(1,614)	
108_395	(977)	
108_396	(924)	
108_397	2	
108_398	(115)	
108_399	(102)	
111_FAS109_D	(1,595)	Appendix B
111_FAS109_T	(39)	Appendix B
111_SFTWAR	(3,501)	Appendix B
154	5,266	
182_DIST_RELR	79,641	
182_DSM	584	
182_FAS109	22,813	
182_FUEL	61,593	
182_LINE_EXT_GS	1,016	NONRES
		Appendix P

Values

Account	Value	Group	Appendix P
182_LINE_EXT_RES	1,636	RES	
182_POST_BEN	3,503		
182_TAX_RES	1,232	RES	
182_TAX_OTHER	9,138	NONRES	
186_PROP	21,999		
186_RESERVE	4,462		
186_STOCK	46		
190_Abestos Removal (FIN 47)	843		
190_Contingency - Dura Landfill Clean Up	493		
190_Deferred Compensation	3,443		
190_Demand Side Management	114	RES	
190_EDCP Interest	48		
190_Expense Accruals - FAS 112	1,023		
190_FAS 109 Customer Receivable (Deferred Inc Tax)	1,307		
190_FICA Accrual Estimate	180		
190_Health Benefits - FAS 106 (Postreimt. Benefits)	6,251		
190_Incentive Compensation	258		
190_Other (Misc. 190)	2,914		
190_Pension and Rightsizing Cost	20,831		
190_Property Tax Variance	81		
190_Provision for Doubtful Accounts	977		
190_Reserve for Obsolescence - Inventory	515		
190_Severance Estimate	1,472		
190_Vacation Pay Accrual	1,712		
235	(3,942)		
253_LINE	(226)	RES	
253_PAY	(1,244)		
253_PROP	(21,999)		
253_ENVIRONMENT	(129)		
254_ASSET	(5,038)		
254_FAS109	(25,590)		
282_Accelerated vs Book Depreciation	(10,879)		
283_Asset Retirement Obligation	(2,686)		
283_Customer Assistance Expense - North Star	(41)	SC_GT_NX	
283_ESOP Compensation	(175)		
283_Injuries and Damages	(53)		
283_Interest Expense (PWC)	(189)		
283_Ohio Line Extensions	(1,082)		
283_Penalties	(46)		
283_RCP Fuel Deferral	(20,480)		
283_RCP O&M Deferral	(27,903)		

Appendix A

Values

Account	Value	Group
283_RCP_DSM	(200)	
283_Savings Plan Minimum Contribution	(567)	
283_Stock Options/Performance Shares	(4)	
283_Tax Law Change (S.B. 3 Deferral)	(4,321)	
283_Taxes (Misc. 283)	(7,622)	
303_FAS109_D	240	Appendix B
303_FAS109_T	54	Appendix B
303_SFTWAR_R	8,892	Appendix B
350	16,321	
352	196	
353_OTHER	6,593	
353_XFORM	2,569	
354	34	Appendix C
355	2,524	
356	9	GT_NX
356	6	GT_PX
356	5	SC_GT_NX
356	4,078	SUBT
357	369	
358	384	
360	5,161	
361	4,783	
362_OTHER	55,801	
362_XFORM	7,000	
364P	18,017	
364S	107,304	SLTG
364Z	1,651	
365P	16,770	
365S	103,019	
366P	343	
366S	11,478	
367P	2,788	
367S	93,350	
368	111,675	
369	63,504	
370	32,866	
371	5,260	POL
373	42,177	SLTG
374	8	
389	1,839	EX_SLTG
390	42,211	EX_SLTG

Appendix C
Appendix N %
Appendix N %
Appendix N %
Appendix N %
Appendix N %
Appendix N %
Appendix N %

Values

Account	Value	Group
391	6,360	EX_SLTG
392	2,126	EX_SLTG
393	769	EX_SLTG
394	2,903	
395	1,959	
396	1,035	
397	16	
398	490	EX_SLTG
399	265	EX_SLTG
400_D_REG	118,513	
400_D_KWH	19,943	
400_KWH	7,685	
403_352	6	
403_353	182	
403_355	105	
403_356	121	
403_357	8	
403_358	12	
403_361	124	
403_362	1,481	
403_364	5,624	
403_365	4,675	
403_366	256	
403_367	2,750	
403_368	3,659	
403_369	2,516	
403_370	1,170	
403_371	219	
403_373	1,936	
403_390	649	
403_391	164	
403_392	71	
403_393	15	
403_394	64	
403_395	38	
403_396	30	
403_397	1	
403_398	12	
404_303_FAS109	1	
404_303_SFTWAR	1,381	
407_DIST_REL	(26,871)	

Appendix E

Values

Account	Value	Group
407_DSM	(137)	Appendix E
407_FAS109	(1,778)	Appendix E
407_FUEL	(1,691)	Appendix E
407_LINE_EXT	(1,143)	Appendix E
407_MUNI	(118)	Appendix E
407_POST_BEN	913	Appendix E
407_TAX	(1,029)	Appendix E
408_KWH	29,288	Appendix F
408_1LND	22,167	Appendix F
408_1MISC	10	Appendix F
408_1PAY	1,675	Appendix F
408_2CAT	197	Appendix F
410_1_A&G Capitalized Overheads UCR	(33)	Appendix F
410_1_AFUDC Deduction	252	
410_1_Amortization of Premium/Discount on Debt	0	
410_1_Book Depreciation	(8,886)	
410_1_Capitalized Interest	47	
410_1_Contribution in Aid	(1,332)	
410_1_Cost of Removal - Deduction	546	
410_1_Customer Assistance Expense - Northstar	121	SC_GT_NX
410_1_Deferred Compensation Expense	(114)	
410_1_Demand Side Management	(289)	RES
410_1_ESOP Comp Expense	426	
410_1_FAS 109 Adjustment - Account 407	908	
410_1_Health Benefits - FAS106 (Post-Reimt)	3,034	
410_1_Local Deferred Income Tax	114	
410_1_Municipal ITC	4	
410_1_MACRS/ACRS Retired Property	444	
410_1_Ohio Line Extension	(284)	
410_1_Pension Expense	256	
410_1_RCP Fuel Deferral	(847)	
410_1_RCP O&M Deferral	(1,096)	
410_1_Scrap Cable - Like Kind Exchange	19	
410_1_Stock Options/Performance Shares	(1)	
410_1_Tax Accelerated Depreciation	11,556	
410_1_Tax Law Changes S.B. 3	(763)	
410_1_Federal ITC	150	
411_4	(437)	
450_GS	256	GENSERV
450_POL	51	POL
450_RS	2,255	RES
		Appendix G
		Appendix G
		Appendix G

Appendix A

Values

Account	Value	Group
451	2,117	
454POLE	2,709	
454RENT	52	
456ATSI	1,735	Appendix H
456AMP	408	Appendix H
456MISC	1,704	Appendix H
555	(18,359)	Appendix H
566	545	
568L	228	
568	278	
568L	161	
569	64	
569L	32	
571	234	
571L	129	
572	66	
572L	51	
580	81	
580L	72	
581	885	
581L	837	
582	1,167	
582L	817	
583	98	
583L	11	
584	119	
584L	82	
586_MV90	318	
586_OTH	573	
586L_MV90	206	
586L_OTH	372	
588	3,540	
588L	2,475	
590	378	
590L	219	
592	1,541	
592L	1,137	
593	11,880	
593L	4,989	
594	1,054	

Appendix A

Values

Account	Value	Group
594L	374	
595	139	
595L	123	
596	31	
596L	0	
597	1,728	
597L	1,309	
598	1,587	
598L	748	
901	27	
901L	15	
902	2,454	
902L	1,954	
903_INT	87	
903_NORM	6,964	
903L	3,080	
904R	5,259	RS
904R	179	NONRES
905	210	
905L	118	
908	5	RS
908L	3	RS
909	39	RS
909L	0	RS
910	3,356	
910L	1,848	
912	170	
912L	0	
913	1	
913L	0	
920	972	
920L	948	
921	421	
921L	0	
922	(938)	
922L	0	
923_LABOR	8,709	
923_OTL	10,343	
923L	8,709	
924	47	
924L	0	

Appendix K
Appendix K

Appendix A

Values

Account	Value	Group
925	838	
925L	484	
926	4,819	
926L	771	
928	1,088	
928L	0	
930_1	14	
930_1L	0	
930_2	1,351	
930_2L	0	
931	15	
931L	0	
935	1,945	
935L	555	
C3_11	69	
C3_17	197	
C3_2_TAX	132	
C3_2_O&M	1,780	
C3_3	1,961	
C3_4	(1,934) EX_POL	
C3_4	498 POL	
C3_5_407_DIST	30,056	
C3_5_407_DSM	976	
C3_5_407_FUEL	4,154	
C3_5_407_LINE	1,970	
C3_5_407_MUNI	118	
C3_5_407_TAX	3,248	
C3_5_555_FUEL	18,359	
C3_6	2,424	
C3_9	54	
C3_10	(1,660)	
C3_12	1,030	
C3_13	211	
C3_18	378	
C3_19	447	
CWC_EXP	(34,954)	
CWC_REV	59,784	
CWC_TAX	(20,160)	
X03	(97)	
X05	731	

Appendix A

Values

Account	Value	Group
X06	0	
X07	136	
X08	(3,874)	
X09	1,587	
X10	352	SC_GT_NX
X11	(332)	
X12	(839)	RES
X13	1,237	
X14	2,640	
X15	8,820	
X16	1,292	
X17	745	
X18	(2,464)	
X19	(3,186)	
X20	56	
X21	(1)	
X22	(2,218)	
X23	1	
X24	(337)	
X27	(16)	
X28	377	
X29	429	
X30	33,598	
X31	(25,834)	
X32	(826)	

Formulas

Account	Formula
O_M_LABOR	$LXP_I + LXP_A + LXP_D + LXP_S$
IBT_CALC	$REV - TOT_EXPENSE$
X01	$RB * .031926$
X02	$RCP * .0626$
IBFT_CALC	$IBT_CALC - PRE_TAX - TAX_STATE - TAX_LOCAL$
ST_TAXABLE	$IBT_CALC - PRE_TAX$
STATE_CALC	$ST_TAXABLE * 0.016544$
LOCAL_CALC	$ST_TAXABLE * 0.00985$
FED_CALC	$IBFT_CALC * .35$
NI_CALC	$IBT - TAX$
SDG_NET_PLANT	$RB_PLT_D + RB_PLT_G + RB_PLT_S$
SDG_O_PLANT	$RB_PLT_D_O + RB_PLT_G_O + RB_PLT_S_O$
SD_O_PLANT	$RB_PLT_D_O + RB_PLT_S_O$
TOT_EXPENSE	$EXP + OEX$
TOTAL_RB	$RB + RCP$
303_SFTWAR	$303_SFTWAR_R \text{ RECLASSIFY } SDG_O_PLANT$
182_DIST_REL	$"182_DIST_REL" \text{ RECLASSIFY } "182_FUEL"$
LINES_D_S	$364P + "364S" + "365P" + "365S" + "355" + "356"$
TOTAL_TAX	$TAX + OEX_I$
CWC	$CASH \text{ RECLASSIFY } "350"$
904	$"904R" \text{ RECLASSIFY } "905"$

Appendix B

The Toledo Edison Company
Breakout of FAS 109 and 303 - Software

303 - Software			
	Plant In Service	Accumulated Amortization	Amortization Expense
12/31/06 Actual	\$ 8,325,434.25	\$ (2,937,376.68)	
1/1/07 - 5/31/07 Estimated	\$ 566,836.00	(564,317)	
3/1/07 - 5/31/07 Estimated			\$ 340,959.54
6/1/07 - 2/29/08 Estimated			\$ 1,040,093.08
Total	\$ 8,892,270.25	\$ (3,501,693.27)	\$ 1,381,052.62

FAS 109 Transmission			
	Plant In Service	Accumulated Amortization	Amortization Expense
12/31/06 Actual	\$ 54,210.29	\$ (38,184.80)	
1/1/07 - 5/31/07 Estimated		\$ (521.75)	
3/1/07 - 5/31/07 Estimated			\$ 313.05
6/1/07 - 2/29/08 Estimated			\$ 939.15
Total	\$ 54,210.29	\$ (38,706.55)	\$ 1,252.20

FAS 109 Distribution			
	Plant In Service	Accumulated Amortization	Amortization Expense
12/31/06 Actual	\$ 240,093.46	\$ (1,694,935.67)	
1/1/07 - 5/31/07 Estimated		\$ -	
3/1/07 - 5/31/07 Estimated			\$ -
6/1/07 - 2/29/08 Estimated			\$ -
Total	\$ 240,093.46	\$ (1,694,935.67)	\$ -

TOTAL			
	Plant In Service	Accumulated Amortization	Amortization Expense
12/31/06 Actual	\$ 8,619,738.00	\$ (4,670,497.15)	
1/1/07 - 5/31/07 Estimated	\$ 566,836.00	\$ (564,838.34)	
3/1/07 - 5/31/07 Estimated			\$ 341,272.59
6/1/07 - 2/29/08 Estimated			\$ 1,041,032.23
Total	\$ 9,186,574.00	\$ (5,235,335.49)	\$ 1,382,304.82

Appendix C

353 - POWER TRANSFORMERS

AS OF: DEC 2006

Net Value Report By Utility Account
Power Transformers
FirstEnergy

Company	Utility Account	Accum Cost
TECO - Toledo Edison Co.		
	35300 - Station Equipment	\$2,659,970.11
	Company Total:	\$2,659,970.11
	Grand Total:	\$2,659,970.11

362 - POWER TRANSFORMERS

Net Value Report By Utility Account
Power Transformers
FirstEnergy

Company	Utility Account	Accum Cost
TECO - Toledo Edison Co.		
	36200 - Station Equipment	\$6,999,700.94
	Company Total:	\$6,999,700.94
	Grand Total:	\$6,999,700.94

Appendix D

Toledo Edison - ASSIGNMENT OF PLANT ACCOUNT 356

Rate	Number of Identified Transmission Customers	Total Feet of Wire for		Total Feet of Wire in Transm Plant (356 account)	% Transm Wire Footage to Total Wire		Test Year Plant Account 356	Test Year Assigned to Transmission Customers		Test Year Account 356 Allocated
		Only	Customers		(D)	(E)		(F)	(G)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
TE										
GT_NX	26	7,800		0.210%		\$8,605				
GT_PX	18	5,400		0.145%		\$5,942				
SC_GT_NX	14	4,200		0.113%		\$4,630				
Total TE	58	17,400	3,721,651	0.468%	\$4,097,688	\$19,177	\$4,078,511			

Note for (B): The feet of wire for transmission customers is assumed to be 100 feet per phase. The transmission customers are all assumed to be 3 phase. The 100 feet of wire per phase represents the final circuit connection to the distribution facilities that was not transferred to ATSI.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR

From WPB-7.1c

Account 407 - Regulatory Credits/Debits

Current Amortizations

	Budget Test Year Total	Jurisdictional Allocation	Jurisdictional Total	Allocation Factor	
CUSTOMER RECEIVABLES FOR FUTURE INC TAX:					
407400 FAS 109 Amortization	\$ (1,778,104)	100%	\$ (1,778,104)		FAS 109
T & D POSTRETIREMENT BENEFITS:					
407335 FAS 106 Costs	\$ 912,967	100%	\$ 912,967		Post Retirement
REGULATORY TRANSITION CHARGE:					
407410 RTC Customer A/R FTR Tax	\$ (1,073,540)	0%	\$ -		
407320 RTC TE	\$ 63,703,347	0%	\$ -		
TRANSMISSION SERVICE COSTS - MISO:					
407370 MISO 05 Deferral-Exp- Amort	\$ 2,779,011	0%	\$ -		
407375 MISO 06-10 Deferral-Exp-Amort	\$ 5,205,173	0%	\$ -		
DEFERRED SHOPPING INCENTIVE:					
407465 Deferral - Amortization	\$ 32,583,242	0%	\$ -		
TOTAL CURRENT AMORTIZATION	\$ 102,332,097	-0.84542%	\$ (865,136)	REG1	

Deferrals

	Budget Test Year Total	Jurisdictional Allocation	Jurisdictional Total	Allocation Factor	
TRANSMISSION SERVICE COSTS - MISO:					
407475 MISO Transmission Rider	\$ -	0%	\$ -		
407490 MISO Deferral - Exp 01-03/06	\$ -	0%	\$ -		
407500 MISO Deferral - Exp 04/06-03/07	\$ (752,339)	0%	\$ -		
407510 MISO Deferral - Exp 04/07-03/08	\$ (17,776,418)	0%	\$ -		
407520 MISO Deferral - Exp 04/08-03/09	\$ -	0%	\$ -		
RATE CERTAINTY PLAN:					
407555 RCP Deferral	\$ (23,824,874)	100%	\$ (23,824,874)		RCP Distribution
OHIO LINE EXTENSION:					
407445 Deferred Depreciation	\$ (169,974)	100%	\$ (169,974)		Line
407450 Deferred Property Tax	\$ (281,241)	100%	\$ (281,241)		Line
407455 Deferred Capital Costs	\$ (692,051)	100%	\$ (692,051)		Line
TRANSITION TAX DEFERRAL:					
407470 Muni Tax Deferral	\$ (118,448)	100%	\$ (118,448)		Muni Tax
DEFERRED SHOPPING INCENTIVE:					
407420 Deferral - MBU Rev	\$ -		\$ -		
TOTAL DEFERRALS	\$ (43,615,344)	57.51780%	\$ (25,086,588)	REG2	

Carrying Charges

	Budget Test Year Total	Jurisdictional Allocation	Jurisdictional Total	Allocation Factor	
TRANSMISSION SERVICE COSTS - MISO:					
407480 MISO Deferral Interest	\$ (596,123)	0%	\$ -		
407495 MISO Deferral - CC 01-03/06	\$ (7,168)	0%	\$ -		
407505 MISO Deferral - CC 04/06-03/07	\$ (355,443)	0%	\$ -		
407515 MISO Deferral - CC 04/07-03/08	\$ (521,231)	0%	\$ -		
407525 MISO Deferral - CC 04/08-03/09	\$ -	0%	\$ -		
RATE CERTAINTY PLAN:					
407550 RCP Fuel Recovery Interest	\$ (1,690,576)	100%	\$ (1,690,576)		RCP Fuel
407560 RCP Deferral Interest	\$ (3,045,731)	100%	\$ (3,045,731)		RCP Distribution
DEFERRED SHOPPING INCENTIVE:					
407460 Interest	\$ (2,668,894)	0%	\$ -		
DEMAND SIDE MANAGEMENT:					
407580 DSM Carrying Charge	\$ (137,150)	100%	\$ (137,150)		DSM
TRANSITION TAX DEFERRAL:					
407435 Deferral Taxes	\$ (1,029,348)	100%	\$ (1,029,348)		Transition Tax
TOTAL CARRYING CHARGES	\$ (10,049,864)	58.73634%	\$ (5,902,806)	REG3	
GRAND TOTAL 407s	\$ 48,667,089	-65.45394%	\$ (31,854,529)		

\$ (26,870,605) RCP Distribution
 \$ (1,690,576) RCP Fuel
 \$ (1,029,348) Transition Tax
 \$ (137,150) DSM
 \$ (118,448) Muni Tax
 \$ (1,778,104) FAS 109
 \$ 912,967 Post Retirement
 \$ (1,143,266) Line
 \$ (31,854,529) Total

Appendix F

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR

From WPB-7.1f

Account 408 - Taxes Other Than Income Taxes

	TEST YEAR	Jurisdictional Allocation	Jurisdictional Amount	location Factor
408100	TxOthInc - FICA (Payroll)	\$ 25,761	\$ 17,973	PAYROLL
408111	TxOthInc - PA Capital Stock	\$ 356,284	\$ -	PAYROLL
408115	TXOTHINC - OH SALES & USE	\$ 78,005	\$ 12,616	MISC
408140	TXOTHINC - PA LOCAL	\$ 409,293	\$ -	Weighted Avg
408142	TXOTHINC - OH RL & PER (PROPERTY)	\$ 22,178,686	\$ 22,167,397	PROPERTY
408149	TxOthInc - Motor Fuel Tax	\$ 421	\$ 421	MISC
408151	TXOTHINC - FED HWY	\$ 1,792	\$ 1,792	MISC
408152	TXOTHINC - FED EXCISE TAX	\$ 233	\$ 233	MISC
408153	TXOTHINC - OH KWH SALES TAX	\$ 29,287,972	\$ 29,287,972	KWH
408174	TxOthInc - OH CAT Tax	\$ 1,217,967	\$ 196,987	CAT
849042	Tax - HRTE (Payroll)	\$ 1,091,175	\$ 761,302	PAYROLL
Budget reconciliation - SEC accounting module with FERC accounting module				
408100	TxOthInc - FICA (Payroll)	\$ 18,227	\$ 12,717	PAYROLL
849048	Tax - HRTE (Payroll)	\$ 1,266,280	\$ 883,471	PAYROLL
	TOTAL	\$ 55,932,096	\$ 53,342,881	MISC
	Less Other Production Related Taxes		\$ 5,251	
	TOTAL Account 408 Jurisdiction	\$ 55,932,096	\$ 53,337,630	TAX7
			\$ 22,167,397	PROPERTY
			\$ 29,287,972	KWH
			\$ 1,675,463	PAYROLL
			\$ 196,987	CAT
			\$ 9,811	MISC
			\$ 53,337,630	TOTAL

Appendix G

Toledo Edison

FERC 45000 - LPC Customer Count by Rate class through 12/31/2005

Sum of Count			Rate	Count	Class
Class	Total				
GS	11,866	10.0%	TE-GS600F	117	GS
PO	2,350	2.0%	TE-GS614F	11	GS
RS	98,787	88.0%	TE-GS616D	1	GS
ST	27	0.0%	TE-GS616F	59	GS
Grand Total	113,030		TE-GS618D	5	GS
			TE-GS618F	5	GS
			TE-GS628D	16	GS
			TE-GS628F	84	GS
			TE-GS630F	18	GS
			TE-GS632F	2	GS
Test Year Amount (\$000)	\$2,562		TE-GS647D	1	GS
450_GS	10%	\$256	TE-GS647F	7	GS
450_POL	2%	\$51	TE-GS661F	1	GS
450_RS	88%	\$2,255	TE-GS663F	2	GS
450_STL	0%	\$0	TE-GS667D	5,181	GS
			TE-GS667F	4,125	GS
			TE-GS669D	1,074	GS
			TE-GS669F	581	GS
			TE-GS671D	227	GS
			TE-GS671F	128	GS
			TE-GS673D	86	GS
			TE-GS673F	83	GS
			TE-GS690F	3	GS
			TE-GS800F	12	GS
			TE-GSMANF	34	GS
			TE-GSTFLT	3	GS
			TE-POLF	2,350	PO
			TE-RS511D	6,525	RS
			TE-RS511F	64,306	RS
			TE-RS514F	4,362	RS
			TE-RS518F	43	RS
			TE-RS541F	9,544	RS
			TE-RS544F	420	RS
			TE-RS561D	11	RS
			TE-RS561F	84	RS
			TE-RS564F	4	RS
			TE-RS571F	12,056	RS
			TE-RS574F	622	RS
			TE-RS591F	678	RS
			TE-RS594F	52	RS
			TE-RS690F	78	RS
			TE-RS691F	2	RS
			TE-STLTF	27	ST
			Total Count	113,030	

Appendix H

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR

From WPB-7.1b

OTHER REVENUES JURISDICTIONAL ALLOCATION

Account 456 - Other Electric Revenues

	TE01	Jurisdictional Allocation	Jurisdictional Amount	Location Factor
456020	\$	100%	408,000	
456089	\$	0%	-	
456097	\$	100%	1,735,332	
456122	\$	100%	56,333	
456250	\$	100%	-	
456255	\$	100%	-	
456268	\$	100%	1,613,806	
456273	\$	0%	-	
Budget reconciliation - SEC accounting module with FERC				
Cost Element 451101 mapped to G456118 in SEC	\$	100%	34,190	
Interco. Assessment to TE (456273 - Nat. Gypsum Rev - Mansfield Plant)	\$	0%	(49,661)	
Total	\$	63.90809%	3,847,661	REV1
			408,000	AMP
			1,735,332	ATSI
			1,704,329	MISC
			3,847,661	TOTAL

The Toledo Edison Company
 Meter Reading Analysis - Account 902
 Excluding Interval Meters
 All Time is Expressed in Seconds

Year to Date September 2006			Read Time Per	Travel Time Per	Total Time	Total Time Per
Rate	Date	Sum of Premise Sum of Registers	Register	Premise		
TE-GS600	374	392	5	43.87	18,367	49.11
TE-GS605	16	46	5	43.87	932	58.25
TE-GS614	46	131	5	43.87	2,673	58.11
TE-GS616	227	463	5	43.87	12,273	54.07
TE-GS618	93	181	5	43.87	4,985	53.60
TE-GS620	1	3	5	43.87	59	58.87
TE-GS628	325	972	5	43.87	19,118	58.82
TE-GS630	82	90	5	43.87	4,047	49.36
TE-GS632	148	166	5	43.87	7,323	49.48
TE-GS661	11	11	5	43.87	539	48.87
TE-GS663	5	11	5	43.87	274	54.87
TE-GS667	25,504	30,234	5	43.87	1,270,030	49.80
TE-GS669	5,773	11,937	5	43.87	312,947	54.21
TE-GS671	1,772	2,403	5	43.87	89,753	50.65
TE-GS690	5	5	5	43.87	244	48.87
TE-GS800	25	60	5	43.87	1,397	55.87
TE-RS511	203,393	206,353	5	43.87	9,954,616	48.94
TE-RS514	12,576	12,766	5	43.87	615,539	48.95
TE-RS518	164	165	5	43.87	8,020	48.90
TE-RS541	26,798	27,139	5	43.87	1,311,323	48.93
TE-RS544	1,134	1,149	5	43.87	55,494	48.94
TE-RS561	260	517	5	43.87	13,991	53.81
TE-RS564	21	42	5	43.87	1,131	53.87
TE-RS571	29,323	30,207	5	43.87	1,437,435	49.02
TE-RS574	1,439	1,471	5	43.87	70,484	48.98
TE-RS591	1,302	1,339	5	43.87	63,614	49.01
TE-RS594	100	100	5	43.87	4,887	48.87
TE-RS690	216	217	5	43.87	10,561	48.89
TE-RS691	4	4	5	43.87	195	48.87
Grand Total	311,137	328,574	Residential		13,547,490	

TEST YEAR - TOTAL CUSTOMER COUNT

	GS	GP	GSUB	GT_NX	GT_PX	SC_GS	SC_GP	SC_GT_NX	SC_GT_PX	TOTAL
TE-GS600	340	4				20				364
TE-GS605	6	15			2					23
TE-GS614	18	14				16	24			72
TE-GS616	98					157	3			258
TE-GS618	93									93
TE-GS620		2		1						3
TE-GS628	276	180	1	2			1			460
TE-GS630	77	7								84
TE-GS632										0
TE-GS640		1		1						2
TE-GS647	6	51	4	21	15		2	14		113
TE-GS651	20									20
TE-GS663										0
TE-GS667	25,257					58				25,315
TE-GS669	5,623	31		1		9				5,664
TE-GS671	1,974	4				20				1,998
TE-GS690	5									5
TE-GS800	28	8			1					37
Total	33,821	317	5	26	18	280	30	14	0	34,511

The Toledo Edison Company
Meter Reading Analysis - Account 902
Excluding Interval Meters
All Time is Expressed in Seconds

TEST YEAR - INTERVAL METERS

	GS	GP	GSUB	GT_NX	GT_PX	SC_GS	SC_GP	SC_GT_NX	SC_GT_PX	TOTAL
TE-GS600		1								1
TE-GS605	1	4			2					7
TE-GS614							1			1
TE-GS616										0
TE-GS618										0
TE-GS620		1		1						2
TE-GS628	9	73	1	2						85
TE-GS630										0
TE-GS632										0
TE-GS640		1		1						2
TE-GS647		43	4	21	15		2	14		99
TE-GS661										0
TE-GS663										0
TE-GS667										0
TE-GS669	11	11								22
TE-GS671	1	1								2
TE-GS690										0
TE-GS800	1	5			1					7
Total	23	140	5	25	18	0	3	14	0	228

TEST YEAR - TOTAL CUSTOMER COUNT EXCLUDING INTERVAL METERS

	GS	GP	GSUB	GT_NX	GT_PX	SC_GS	SC_GP	SC_GT_NX	SC_GT_PX	TOTAL
TE-GS600	340	3	0	0	0	20	0	0	0	363
TE-GS605	5	11	0	0	0	0	0	0	0	16
TE-GS614	18	14	0	0	0	16	23	0	0	71
TE-GS616	98	0	0	0	0	157	3	0	0	258
TE-GS618	93	0	0	0	0	0	0	0	0	93
TE-GS620	0	1	0	0	0	0	0	0	0	1
TE-GS628	267	107	0	0	0	0	1	0	0	375
TE-GS630	77	7	0	0	0	0	0	0	0	84
TE-GS632	0	0	0	0	0	0	0	0	0	0
TE-GS640	0	0	0	0	0	0	0	0	0	0
TE-GS647	6	8	0	0	0	0	0	0	0	14
TE-GS661	20	0	0	0	0	0	0	0	0	20
TE-GS663	0	0	0	0	0	0	0	0	0	0
TE-GS667	25,257	0	0	0	0	58	0	0	0	25,315
TE-GS669	5,612	20	0	1	0	9	0	0	0	5,642
TE-GS671	1,973	3	0	0	0	20	0	0	0	1,996
TE-GS690	5	0	0	0	0	0	0	0	0	5
TE-GS800	27	3	0	0	0	0	0	0	0	30
Total	33,798	177	0	1	0	280	27	0	0	34,283

TEST YEAR - METER READ TIME - NON-INTERVAL METERS

	GS	GP	GSUB	GT_NX	GT_PX	SC_GS	SC_GP	SC_GT_NX	SC_GT_PX	TOTAL
TE-GS600	16,698	147	0	0	0	982	0	0	0	17,827
TE-GS605	291	641	0	0	0	0	0	0	0	932
TE-GS614	1,046	814	0	0	0	930	1,337	0	0	4,126
TE-GS616	5,299	0	0	0	0	8,489	162	0	0	13,950
TE-GS618	4,985	0	0	0	0	0	0	0	0	4,985
TE-GS620	0	59	0	0	0	0	0	0	0	59
TE-GS628	15,706	6,294	0	0	0	0	59	0	0	22,059
TE-GS630	3,801	346	0	0	0	0	0	0	0	4,146
TE-GS632	0	0	0	0	0	0	0	0	0	0
TE-GS640	0	0	0	0	0	0	0	0	0	0
TE-GS647	353	471	0	0	0	0	0	0	0	824
TE-GS661	977	0	0	0	0	0	0	0	0	977
TE-GS663	0	0	0	0	0	0	0	0	0	0
TE-GS667	1,267,731	0	0	0	0	2,888	0	0	0	1,280,819
TE-GS669	304,219	1,084	0	54	0	488	0	0	0	305,845
TE-GS671	99,933	152	0	0	0	1,013	0	0	0	101,098
TE-GS690	279	0	0	0	0	0	0	0	0	279
TE-GS800	1,321	147	0	0	0	0	0	0	0	1,468
Total	1,712,639	10,154	0	54	0	14,790	1,558	0	0	1,739,195

Allocators for noninterval meters

Appendix J

**Toledo Edison Account 903
Customer Records & Collections**

Test Year Ended 2/08			
	Total Customers	Interval Meters	Non-Interval Meters
RS	278,119		278,119
GS	33,821	23	33,798
GP	317	140	177
GSUB	5	5	0
GT_NX	26	25	1
GT_PX	18	18	0
SC_GS	280		280
SC_GP	30	3	27
SC_GSUB	0		0
SC_GT_NX	14	14	0
SC_GT_PX	0		0
StL	575		575
POL	890		890
Tfltg	421		421
Total	314,516	228	314,288
Account 903	\$ 7,050,802	\$ 86,725	\$ 6,964,077

Appendix J

FERC Actual & Comparative Partner Object Template

			Current Period 06/2006 - 12/2006
Partner object	Co Code for Reg Acct	FERC Mapping	\$
GPU10000509065	TE01	990300	114,067.04
		Result	114,067.04

Statistical Order 170452 tracks time spent billing large customers
 % of Cost Center Costs related to Statistical Order 170452

39%

Amount related to billing large customers:

Annual Amount	2006 Account 903	% Billing	Test Year Account 903	Test Year Billing
\$76,262	\$6,176,525	1.23%	\$7,050,802	\$86,725

Customer Billing - OH
Cost Center 509065
June - December 2006

<u>Cost elements</u>	<u>Amount</u>	<u>Statistical Order 170452</u>	
520050 PayrollSTNonBargain	579,298.77		
520063 P/R-ST-PT-NonBargai	13,730.80		
520150 PayrollOTNonBargain	316.8		
520163 P/R-OT-PT-NonBargai	91.52		
520250 Payroll - Bonuses			
530204 Prescription DrugAc			
540000 Employee Expenses	454.33		
550100 OutContractProNonLeg	660		
550300 OutContract-Other	31.2		
550320 OutContractTempAgnc			
560200 M&S-DirectPurchases			
650100 Postage	819		
842000 StdActAllProfStSvc	237,882.75	220,832.28	
842010 StdActAllINProfStSvc	606,434.10	456,781.15	
842020 StdActAllProfOtSvc	333.71	333.71	
842030 StdActAllINProfOtSvc	113.7	113.7	
850070 Pay Ovh-Benefits-ST	158,612.01		
850080 Pay Ovh-Taxes	44,745.21		
850090 Incentive Comp	74,891.86		
* Total	<u>1,718,415.76</u>	<u>678,060.84</u>	39%

Appendix K

GL 990400 - Uncollectible Accounts - Toledo Edison

Uncollectible Balance by Rate Class - Test Year

Rate Class	2005 Net w/o Ratio	Total \$'s by Class (1)*(3)
	(1)	(2)
Residential	0.96707	\$ 5,259,400
General Service:		
Commercial	0.03293	\$ 179,073
Industrial	-	\$ -
Total General Service		\$ 179,073
Public Serv & Hwy Lighting	-	
Totals	(3)	\$ 5,438,473

Account 370 - Distribution Meters

TOTAL OHIO	Commercial		Industrial		Industrial		Res		PREMISES	AVG COST	WEIGHT
	Total Cost	Premises	Total Cost	Premises	Total Cost	Premises	Total Cost	Premises			
Primary	\$3,756,295	884	\$6,815,806	1,404					2,288	\$4,621	99
Secondary (GS)									268,525	\$124	3
Secondary (RS)	\$31,977,090	266,361	\$1,387,514	3,164					1,964,659	\$47	1
Sub Transmission							\$91,571,533	1,964,659	179	\$6,447	138
Transmission	\$67,406	16	\$1,086,637	163					359	\$12,971	278
	\$354,638	28	\$4,302,086	331							

TE	Rate Code	Forecasted		Weighted	
		Customers	Weight	Customers	Weight
RS		278,119	1	278,119	
GS		33,821	3	89,853	
GP		317	99	31,426	
GSUB		5	138	692	
GT_NX		26	278	7,236	
GT_PX		18	138	2,480	
SC_GS		280	3	744	
SC_GP		30	99	2,974	
SC_GT_NX		14	278	3,896	

The Toledo Edison Company
Coincident Peak Demands

	RS	GS	GP	GSUB	GT_NX	GT_PX
January 18, 2006 - Hour 19	472,901.6	279,909.4	134,438.9	17,071.3	208,232.3	13,077.6
February 8, 2006 - Hour 20	449,859.5	271,440.2	132,758.4	16,739.3	226,183.8	12,930.6
March 10, 2006 - Hour 21	349,192.8	234,227.8	119,599.0	13,905.0	203,331.5	11,961.3
April 4, 2006 - Hour 20	350,850.8	250,777.5	130,138.3	14,208.5	185,255.1	12,969.2
May 30, 2006 - Hour 15	421,011.9	483,936.4	200,019.8	16,080.2	261,439.3	16,774.5
June 19, 2006 - Hour 17	616,499.2	359,153.8	159,630.5	15,829.5	225,777.9	14,385.3
July 31, 2006 - Hour 16	849,646.4	470,649.4	183,907.8	17,176.6	232,173.1	16,460.0
August 7, 2006 - Hour 17	734,595.4	412,746.1	177,563.7	15,102.5	248,345.1	16,783.2
September 7, 2006 - Hour 16	365,117.4	346,458.3	153,210.0	15,561.6	233,057.2	14,725.5
October 23, 2006 - Hour 20	393,046.0	254,478.0	133,059.3	15,038.8	231,602.7	13,208.3
November 2, 2006 - Hour 19	428,534.7	278,238.9	133,370.5	13,485.5	222,596.7	12,245.4
December 4, 2006 - Hour 19	511,242.6	299,429.8	138,140.7	14,060.1	246,328.1	15,063.3
3CP	733,580.3	414,183.1	175,374.0	16,036.2	235,432.0	16,876.2
January 18, 2006 - Hour 19	816.7	10,776.5	2,387.9	11,806.8	7,901.4	357,497.8
February 8, 2006 - Hour 20	789.8	11,456.7	2,387.9	11,355.4	9,342.2	374,931.7
March 10, 2006 - Hour 21	638.8	12,460.2	0.0	8,583.7	7,181.5	367,365.4
April 4, 2006 - Hour 20	772.5	15,335.2	0.0	7,623.4	7,011.3	381,806.7
May 30, 2006 - Hour 15	711.2	0.0	0.0	16,150.7	14,168.9	479,011.9
June 19, 2006 - Hour 17	565.0	0.0	0.0	8,926.9	9,535.3	409,757.6
July 31, 2006 - Hour 16	639.9	0.0	0.0	11,552.4	12,311.7	446,713.5
August 7, 2006 - Hour 17	602.6	0.0	0.0	10,220.5	10,328.7	434,187.1
September 7, 2006 - Hour 16	550.6	0.0	0.0	11,746.9	9,834.5	379,973.6
October 23, 2006 - Hour 20	762.3	13,508.8	2,387.9	8,572.2	8,432.0	373,156.2
November 2, 2006 - Hour 19	783.7	11,402.4	2,387.9	10,127.1	9,197.3	364,014.0
December 4, 2006 - Hour 19	661.4	10,970.4	2,387.9	11,428.3	9,326.0	372,133.2
3CP	602.5	0.0	0.0	10,266.6	10,725.2	430,219.4
						2,040,285.4

Appendix M

The Toledo Edison Company
Maximum Demands for Primary

	RS	GS	GP	TLTG	SLTG	POL	SC_GS	SC_GP	TOTAL
January 18, 2006 - Hour 19	472,901.6	279,909.4	134,438.9	816.7	10,776.5	2,387.9	11,806.8	7,901.4	920,939.0
February 13, 2006 - Hour 19	444,418.7	279,012.2	134,906.3	808.1	11,450.4	2,387.9	11,838.6	9,393.6	894,215.6
March 1, 2006 - Hour 13	255,799.8	340,675.5	132,482.0	750.1	0.0	0.0	18,012.1	10,865.0	758,584.4
April 11, 2006 - Hour 20	336,911.3	261,984.1	130,877.1	740.0	14,389.0	2,387.9	7,808.8	7,612.3	762,710.6
May 30, 2006 - Hour 15	421,011.9	483,936.4	200,019.8	711.2	0.0	0.0	16,150.7	14,168.9	1,135,998.8
June 19, 2006 - Hour 17	616,499.2	359,153.8	158,630.5	565.0	0.0	0.0	8,926.9	9,535.3	1,153,310.7
July 31, 2006 - Hour 17	899,377.2	438,561.5	177,705.0	612.1	0.0	0.0	10,473.4	11,539.7	1,538,268.7
August 1, 2006 - Hour 16	848,891.3	456,469.9	179,387.7	613.2	0.0	0.0	11,393.2	11,946.6	1,508,701.9
September 8, 2006 - Hour 16	370,036.0	347,529.1	150,403.7	549.9	0.0	0.0	11,830.4	9,825.0	890,174.0
October 23, 2006 - Hour 19	392,839.6	265,244.7	133,788.4	768.0	13,394.6	2,387.9	9,286.9	8,873.0	826,583.1
November 2, 2006 - Hour 19	428,534.7	278,238.9	133,370.5	783.7	11,402.4	2,387.9	10,127.1	9,197.3	874,042.5
December 7, 2006 - Hour 19	525,626.9	297,720.2	138,556.1	659.7	10,888.6	2,387.9	11,340.4	9,192.6	996,372.4
3 CP	788,255.9	418,061.7	171,907.7	596.7	0.0	0.0	10,264.5	11,007.2	1,400,093.7

Appendix M

The Toledo Edison Company
Maximum Demands for Secondary

	RS	GS	TLTG	SLTG	POL	SC_GS	TOTAL
January 18, 2006 - Hour 19	472,901.6	279,909.4	816.7	10,776.5	2,387.9	11,806.8	778,598.7
February 8, 2006 - Hour 19	452,146.8	274,585.3	795.6	11,274.0	2,387.9	11,700.8	752,890.4
March 16, 2006 - Hour 21	362,151.3	235,873.2	720.1	11,452.9	2,387.9	8,403.0	620,988.5
April 3, 2006 - Hour 20	354,605.6	245,049.5	761.6	15,113.8	2,387.9	7,591.7	625,509.9
May 30, 2006 - Hour 15	421,011.9	483,936.4	711.2	0.0	0.0	16,150.7	921,810.2
June 19, 2006 - Hour 17	616,499.2	359,153.8	565.0	0.0	0.0	8,926.9	985,144.9
July 31, 2006 - Hour 17	899,377.2	438,561.5	612.1	0.0	0.0	10,473.4	1,349,024.0
August 1, 2006 - Hour 16	848,891.3	456,469.9	613.2	0.0	0.0	11,393.2	1,317,367.6
September 8, 2006 - Hour 19	446,827.8	279,617.5	606.5	8,599.9	2,387.9	8,477.8	746,517.4
October 23, 2006 - Hour 19	392,839.6	265,244.7	768.0	13,394.6	2,387.9	9,286.9	683,921.7
November 2, 2006 - Hour 19	428,534.7	278,238.9	783.7	11,402.4	2,387.9	10,127.1	731,474.7
December 7, 2006 - Hour 19	525,626.9	297,720.2	659.7	10,888.6	2,387.9	11,340.4	848,623.6
3 GP	788,255.9	418,061.7	596.7	0.0	0.0	10,264.5	1,217,178.8

The Toledo Edison Company
Maximum Demands for Subtransmission

	RS	GS	GP	GSUB	TLTG
January 18, 2006 - Hour 19	472,901.6	279,909.4	134,438.9	17,071.3	816.7
February 13, 2006 - Hour 19	444,418.7	279,012.2	134,906.3	16,776.4	808.1
March 2, 2006 - Hour 11	264,528.3	332,463.1	129,636.2	14,921.4	741.4
April 4, 2006 - Hour 20	350,850.8	248,389.6	130,138.3	14,208.5	772.5
May 30, 2006 - Hour 15	421,011.9	483,936.4	200,019.8	16,060.2	711.2
June 19, 2006 - Hour 17	616,499.2	359,153.8	158,630.5	15,829.5	565.0
July 31, 2006 - Hour 17	899,377.2	438,561.5	177,705.0	17,041.5	612.1
August 1, 2006 - Hour 16	848,891.3	456,469.9	179,387.7	16,519.6	613.2
September 8, 2006 - Hour 16	370,036.0	347,529.1	150,403.7	14,217.9	549.9
October 23, 2006 - Hour 19	392,839.6	265,244.7	133,788.4	14,884.3	768.0
November 2, 2006 - Hour 19	428,534.7	278,238.9	133,370.5	13,485.5	783.7
December 7, 2006 - Hour 19	525,626.9	297,720.2	138,556.1	16,033.7	659.7
3 CP	786,255.9	418,061.7	171,907.7	16,463.5	596.7

	SLTG	POL	SC_GS	SC_GP	TOTAL
January 18, 2006 - Hour 19	10,776.5	2,387.9	11,806.8	7,901.4	938,010.3
February 13, 2006 - Hour 19	11,450.4	2,387.9	11,838.6	9,393.6	910,992.0
March 2, 2006 - Hour 11	0.0	2,387.9	17,684.3	10,579.5	772,942.1
April 4, 2006 - Hour 20	15,335.2	2,387.9	7,623.4	7,011.3	776,717.4
May 30, 2006 - Hour 15	0.0	0.0	16,150.7	14,168.9	1,152,059.1
June 19, 2006 - Hour 17	0.0	0.0	8,926.9	9,535.3	1,169,140.1
July 31, 2006 - Hour 17	0.0	0.0	10,473.4	11,539.7	1,556,310.2
August 1, 2006 - Hour 16	0.0	0.0	11,393.2	11,946.6	1,525,221.5
September 8, 2006 - Hour 16	0.0	0.0	11,830.4	9,825.0	904,392.0
October 23, 2006 - Hour 19	13,394.6	2,387.9	9,286.9	8,873.0	841,467.5
November 2, 2006 - Hour 19	11,402.4	2,387.9	10,127.1	9,197.3	887,528.0
December 7, 2006 - Hour 19	10,888.6	2,387.9	11,340.4	9,192.6	1,012,406.0
3 CP	0.0	0.0	10,264.5	11,007.2	1,416,557.3

**The Toledo Edison Company
Maximum Demands for Subtransmission Transformers**

	RS	GS	GP	GSUB	GT_PX	TOTAL
January 18, 2006 - Hour 19	472,901.6	279,909.4	134,438.9	17,071.3	13,077.6	951,087.9
February 13, 2006 - Hour 19	444,418.7	279,012.2	134,906.3	16,776.4	12,644.7	923,636.7
March 2, 2006 - Hour 11	264,528.3	332,463.1	129,636.2	14,921.4	9,966.7	782,908.8
April 4, 2006 - Hour 20	350,850.8	248,389.6	130,138.3	14,208.5	12,969.2	789,686.5
May 30, 2006 - Hour 15	421,011.9	483,936.4	200,019.8	16,060.2	16,774.5	1,168,833.6
June 19, 2006 - Hour 17	616,499.2	359,153.8	158,630.5	15,829.5	14,385.3	1,183,525.4
July 31, 2006 - Hour 17	899,377.2	438,561.5	177,705.0	17,041.5	16,206.1	1,571,516.3
August 1, 2006 - Hour 16	848,891.3	456,469.9	179,387.7	16,519.6	15,586.3	1,540,807.8
September 8, 2006 - Hour 16	370,036.0	347,529.1	150,403.7	14,217.9	14,166.9	918,560.8
October 23, 2006 - Hour 19	392,839.6	265,244.7	133,788.4	14,884.3	12,998.3	854,465.7
November 2, 2006 - Hour 19	428,534.7	278,238.9	133,370.5	13,485.5	12,245.4	899,773.3
December 7, 2006 - Hour 19	525,626.9	297,720.2	138,556.1	16,033.7	14,638.8	1,027,044.8
3 CP	788,255.9	418,061.7	171,907.7	16,463.5	15,382.6	1,431,948.8
January 18, 2006 - Hour 19	816.7	10,776.5	2,387.9	11,806.8	7,901.4	951,087.9
February 13, 2006 - Hour 19	808.1	11,450.4	2,387.9	11,838.6	9,393.6	923,636.7
March 2, 2006 - Hour 11	741.4	0.0	2,387.9	17,684.3	10,579.5	782,908.8
April 4, 2006 - Hour 20	772.5	15,335.2	2,387.9	7,623.4	7,011.3	789,686.5
May 30, 2006 - Hour 15	711.2	0.0	0.0	16,150.7	14,168.9	1,168,833.6
June 19, 2006 - Hour 17	565.0	0.0	0.0	8,926.9	9,535.3	1,183,525.4
July 31, 2006 - Hour 17	612.1	0.0	0.0	10,473.4	11,539.7	1,571,516.3
August 1, 2006 - Hour 16	613.2	0.0	0.0	11,393.2	11,946.6	1,540,807.8
September 8, 2006 - Hour 16	549.9	0.0	0.0	11,830.4	9,825.0	918,560.8
October 23, 2006 - Hour 19	768.0	13,394.6	2,387.9	9,286.9	8,873.0	854,465.7
November 2, 2006 - Hour 19	783.7	11,402.4	2,387.9	10,127.1	9,197.3	899,773.3
December 7, 2006 - Hour 19	659.7	10,888.6	2,387.9	11,340.4	9,192.6	1,027,044.8
3 CP	596.7	0.0	0.0	10,264.5	11,007.2	1,431,948.8

The Toledo Edison Company
Non-Coincident Peak Demands

	RS	GS	GP	GSUB	GT_NX	GT_PX
January-06	472,901.6	373,034.8	144,513.0	17,212.1	227,276.3	12,637.8
February	489,917.7	368,892.3	141,739.1	17,357.3	239,587.9	11,787.3
March	362,465.5	356,468.9	141,119.8	15,657.5	226,380.0	13,372.0
April	354,605.6	360,377.4	146,157.8	17,022.4	234,278.7	12,542.2
May	546,060.6	512,538.6	203,623.3	18,189.9	276,336.2	16,646.0
June	644,639.6	458,777.7	181,922.3	17,442.6	254,412.5	15,582.7
July	899,377.2	539,795.0	196,402.5	18,166.2	248,347.4	14,620.5
August	873,789.5	537,595.0	197,461.4	18,199.2	248,345.1	16,783.2
September	446,827.8	411,687.3	163,215.6	16,424.8	245,104.9	15,210.3
October	399,603.7	369,398.2	156,204.6	17,047.4	243,541.8	13,901.2
November	447,665.7	350,826.5	152,522.4	16,281.4	252,679.0	14,468.2
December	531,429.6	351,342.5	142,367.3	16,931.8	251,794.0	15,070.4
Maximum	899,377.2	539,795.0	203,623.3	18,199.2	276,336.2	16,646.0

	TLTG	SLTG	POL	SC_GS	SC_GP	SC_GT_NX	TOTAL
January-06	886.8	11,040.6	2,387.9	19,876.6	11,635.4	393,235.8	1,686,638.6
February	872.1	11,950.3	2,387.9	19,523.4	12,459.2	393,565.2	1,710,039.8
March	772.3	12,996.6	2,387.9	18,817.0	12,555.9	367,365.4	1,530,458.6
April	776.5	15,705.6	2,387.9	16,286.2	12,075.5	398,010.3	1,571,225.9
May	828.4	20,287.0	2,387.9	20,125.9	16,420.1	481,391.1	2,114,835.0
June	780.7	20,030.9	2,387.9	15,784.2	13,587.2	444,229.2	2,069,577.5
July	816.8	19,548.2	2,387.9	14,658.7	14,273.9	453,950.4	2,422,344.7
August	795.3	16,679.3	2,387.9	17,422.1	14,565.1	459,937.6	2,403,960.7
September	748.4	15,089.9	2,387.9	18,227.5	12,728.2	402,791.2	1,750,443.6
October	787.2	13,983.9	2,387.9	18,188.5	13,377.1	389,917.4	1,638,338.8
November	783.7	12,222.4	2,387.9	18,572.8	13,354.0	387,692.6	1,669,456.5
December	694.9	11,390.5	2,387.9	18,600.3	13,070.1	386,673.6	1,741,752.9
Maximum	886.8	20,287.0	2,387.9	20,125.9	16,420.1	481,391.1	2,495,475.7

Ohio

Primary / Secondary Study

Sub-Functionalization of Distribution Plant Primary & Secondary Study

AM/FM

Throughout this study, the acronym AM/FM will be used. AM/FM or Automatic Mapping / Facilities Management system is the computer system providing a geographically referenced, asset database of the installed distribution plant down to the pole, conductor, fuse, and service drop. It is used primarily for the Distribution System aiding planning and troubleshooting tasks. The AM/FM system is also interfaced to our Customer Care System databases through connection object database keys. With both the AM/FM and Customer Care System, CEI, TE and OE are able to tell the type of customer, customer rate code and where on the system physically the customer is tied. It is this data that is used to create the sub-fictionalizations of the distribution plant.

Poles

The pole plant is used to serve both primary and secondary customers. Using the previously referenced AM/FM system, the pole plant was separated by wood poles which have both primary and secondary attached facilities, poles with secondary attached facilities, poles with secondary attached facilities and wood poles with street lighting facilities as shown in [Appendix A](#). To divide up the value of the account, the raw pole counts were calculated as well as a weighting based upon the cost to install a pole in today dollars.

Poles with only streetlighting facilities are allocated to streetlighting customers exclusively.

Poles with only secondary facilities attached are allocated to secondary customers exclusively.

The poles with both primary and secondary facilities need to be split between the primary and secondary rate customers. A list of primary accounts was extracted from the AM/FM system. By conducting traces in AM/FM, each of the primary accounts and their associated Connection Object was reviewed to determine if multiple primary customers shared primary circuit routes. See [Figure 1](#) for a simplified graphical. [Appendix B](#) contains an excerpt of the summary of the circuits serving primary customers and the number of unique overhead spans on each circuit. Customers who share duplicate primary facilities were removed and the grand totals for only the unique facilities are shown.

A summary on how the wood pole plant is to be divided is as follows:

Company	Primary Customers	Secondary Customers	Streetlight
CEI	1.67%	93.28%	5.05%
OE	19.51%	80.30%	0.19%
TE	14.19%	84.51%	1.30%

Conductors

Conductors are summarized into 4 categories: Overhead Primary, Overhead Secondary, Underground Primary and Underground Secondary. The secondary categories are all allocated to the secondary rates. The primary conductors are divided between primary and secondary rates. To simplify the summations the conductors were divided into two sizes Large and Small. The unique conductor paths were calculated for all the primary customers back to the breaker on each circuit. The primary conductors were separated into small and large size conductors in the Excel files [Appendix D](#) and [Appendix E](#). The length of unique circuit feet is obtained from [Appendix C](#) and then multiplied by 3 to obtain the total conductor feet. [Appendix F](#) and [Appendix G](#) take the total feet of both the primary large and small conductor, and the total feet of secondary conductor found in [Appendix D](#) and [Appendix E](#). A weighting is then calculated to account for the cost to install a foot of conductor today to give the weighted circuit feet length for both the

Appendix N

primary and secondary customers. The weighted circuit feet for primary conductor are then compared to the weighted total length of all conductors to obtain the percentage of conductor used by the primary customers.

	Overhead	Underground
Company	Primary Customers	Primary Customers
CEI	3.2%	2.3%
OE	20.6%	2.2%
TE	14.0%	2.9%

Conduit Systems

Conduit systems are used to supply both the primary and secondary rate customers. The majority of the conduit system is used to protect primary cable (which can be used to serve both primary customers and secondary customers via transformation) and the majority of secondary cables are direct buried.

Appendix N

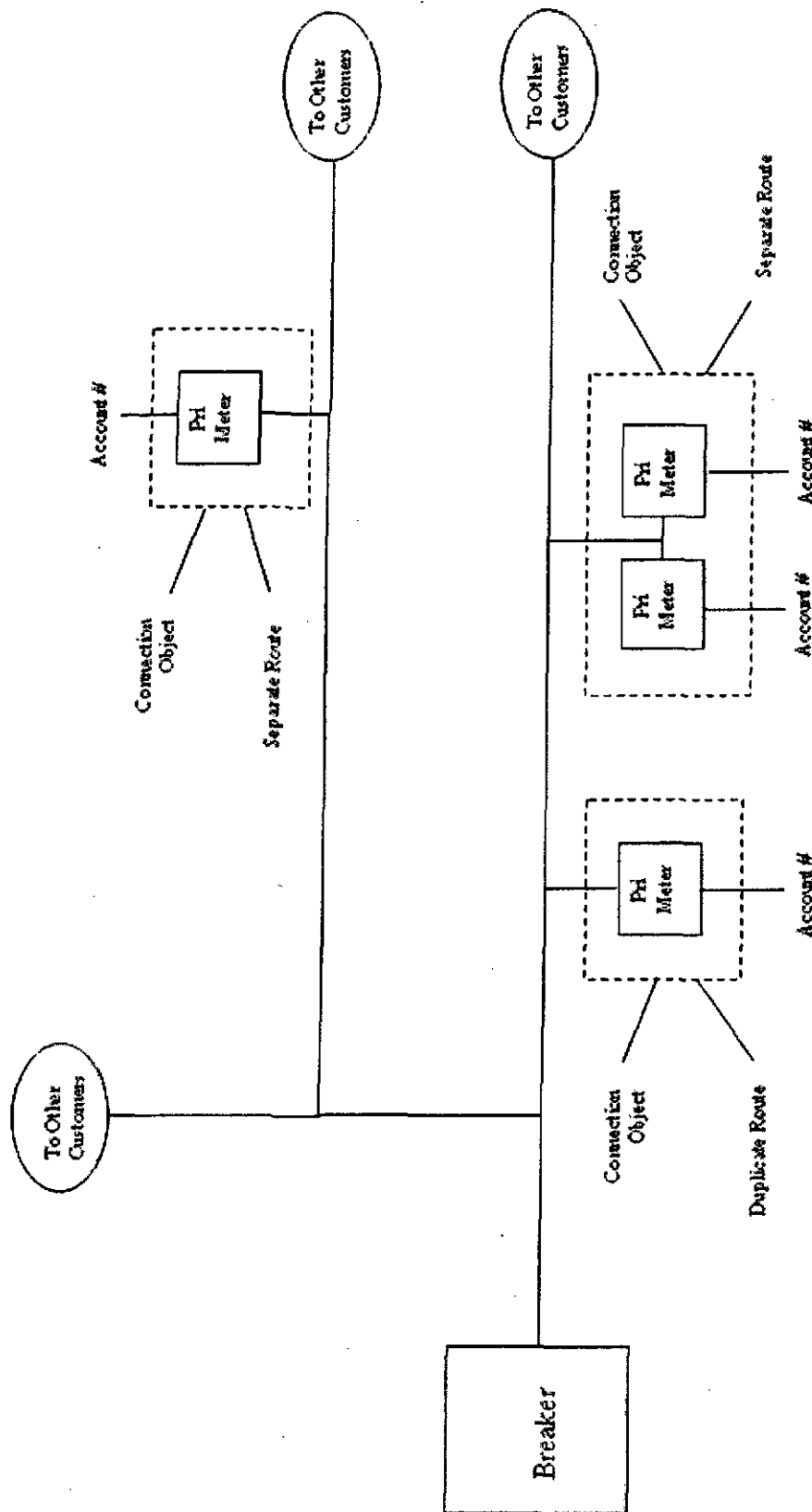


FIGURE 1

OHIO EDISON, THE ILLUMINATING COMPANY and TOLEDO EDISON
PRIMARY and SECONDARY STUDY
Attachment A - Poles Analysis

CED	Height	Primary \ Secondary				Total	Cost	Ext cost	Seed	Secondary \ Streetlight			Ext cost	SutL	Streetlight	
		Prim	PrimSec	PrimSecSutL	PrimSutL					SeedSutL	Total	Cost			Cost	Ext cost
CED	35	22	13	0	0	35	\$904	\$31,640	132	7	139	\$904	\$125,656	12	\$904	\$10,848
CED	30	2,860	798	34	50	3,742	\$1,013	\$3,790,646	5,005	114	5,119	\$1,013	\$5,185,547	474	\$1,013	\$480,162
CED	35	9,573	11,760	824	1,298	23,455	\$1,073	\$25,167,215	14,893	1,515	16,508	\$1,073	\$17,713,084	10,726	\$1,073	\$11,508,988
CED	40	20,996	41,011	2,652	4,278	68,937	\$1,137	\$78,387,369	8,886	3,306	12,192	\$1,137	\$13,862,304	3,885	\$1,137	\$4,530,945
CED	45	18,236	40,908	2,521	5,185	66,850	\$1,422	\$95,060,700	5,971	2,889	8,860	\$1,422	\$12,598,920	1,041	\$1,422	\$1,480,302
CED	50	8,277	20,166	1,534	3,137	33,114	\$1,439	\$47,651,046	2,121	1,673	3,794	\$1,439	\$5,459,566	372	\$1,439	\$535,308
CED	55	3,575	6,844	441	971	11,831	\$1,546	\$18,290,726	602	480	1,082	\$1,546	\$1,672,772	88	\$1,546	\$136,048
CED	60	1,963	2,769	120	288	5,170	\$2,373	\$12,288,410	233	129	362	\$2,373	\$859,028	48	\$2,373	\$113,904
CED	65	1,825	2,486	71	189	4,371	\$2,986	\$13,051,806	158	79	237	\$2,986	\$707,682	19	\$2,986	\$56,734
CED	70	292	351	15	27	685	\$3,004	\$2,057,740	20	17	37	\$3,004	\$111,148	7	\$3,004	\$21,028
CED	75	245	225	7	25	502	\$3,400	\$1,706,800	81	9	90	\$3,400	\$308,000	13	\$3,400	\$44,200
CED	Total	87,684	127,331	8,219	15,458	218,692		\$287,458,098	38,202	10,218	48,420		\$58,601,705	16,785		\$18,918,477
						77.03%		79.33%			17.06%		15.63%	5.91%		5.05%

Poles used to serve primary customers
% pri - sec plant 4.604
\$ pri - sec plant 2.11%

% total plant 1.62%
% dollars total plant 1.67%

TOTAL
283,897

\$374,978,280

OHIO EDISON, THE ILLUMINATING COMPANY and TOLEDO EDISON
PRIMARY and SECONDARY STUDY
Attachment A - Poles Analysis

OED	Height	Primary \ Secondary				Secondary \ Streetlight				Streetlight			
		Prim	PrimSec	PrimSecStrl	PrimStrl	Total	Cost	Ext cost	Secd	SecdStrl	Total	Cost	Ext cost
OED	25	206	89	2	3	300	\$904	\$271,200	250	2	252	\$904	\$272,808
OED	30	5,495	1,298	6	8	6,808	\$1,073	\$6,896,504	7,125	15	7,140	\$1,073	\$7,232,820
OED	35	45,662	16,848	49	94	62,653	\$1,073	\$67,226,669	22,098	100	22,196	\$1,073	\$23,816,308
OED	40	95,812	66,799	186	360	163,157	\$1,137	\$185,508,509	17,036	235	17,271	\$1,137	\$19,637,127
OED	45	36,185	36,183	155	280	72,783	\$1,419	\$103,279,077	5,905	182	6,087	\$1,419	\$8,637,453
OED	50	9,401	12,610	67	115	22,193	\$1,439	\$31,935,727	1,387	73	1,460	\$1,439	\$2,100,940
OED	55	3,529	4,709	18	39	8,295	\$1,546	\$12,824,070	429	22	451	\$1,546	\$697,246
OED	60	1,282	1,613	10	16	2,921	\$2,373	\$6,931,533	177	11	188	\$2,373	\$446,124
OED	65	674	663	3	5	1,345	\$2,986	\$4,016,170	58	4	62	\$2,986	\$185,132
OED	70	309	259	3	3	574	\$3,004	\$1,724,296	21	3	24	\$3,004	\$72,096
OED	75	346	275	0	0	621	\$3,400	\$2,111,400	33	0	33	\$3,400	\$112,200
OED	Total	198,675	141,347	499	923	341,444		\$422,726,155	54,517	647	55,164		\$63,165,254
						85.91%		86.84%			13.88%		12.98%

Poles used to serve primary customers
% pri - sec plant 76,734
\$ pri - sec plant 22.47%
% total plant 19.31%
% dollars total plant 19.51%

TOTAL
397,433.11
\$486,812,597
0.19%

OHIO EDISON, THE ILLUMINATING COMPANY and TOLEDO EDISON
PRIMARY and SECONDARY STUDY
Attachment A - Poles Analysis

TED	Height	Primary \ Secondary					Secondary \ Streetlight					Streetlight				
		Prim	PrimSec	PrimSecSrvL	PrimSrvL	Total	Cost	Ext cost	Serv	SecdSrvL	Total	Cost	Ext cost	SrvL1	Cost	Ext cost
TED	25	4	2	0	0	6	\$904	\$5,424	0	0	0	\$904	\$0	20	\$904	\$18,080
TED	30	210	138	0	0	348	\$929	\$323,292	991	3	994	\$929	\$923,428	33	\$929	\$30,857
TED	35	62,666	40,222	447	602	103,937	\$1,140	\$118,488,180	23,057	694	23,751	\$1,140	\$27,076,140	2,101	\$1,140	\$2,395,140
TED	40	11,047	8,788	96	135	20,066	\$1,150	\$23,075,900	2,871	128	2,999	\$1,150	\$3,448,850	42	\$1,150	\$48,300
TED	45	3,106	4,177	47	76	7,408	\$1,419	\$10,509,114	803	58	861	\$1,419	\$1,221,759	19	\$1,419	\$26,961
TED	50	697	1,424	33	45	2,199	\$1,373	\$3,019,227	210	39	249	\$1,373	\$341,977	4	\$1,373	\$5,492
TED	55	290	447	12	13	762	\$1,434	\$1,082,708	62	13	75	\$1,434	\$107,550	1	\$1,434	\$1,434
TED	60	97	186	10	15	308	\$2,373	\$730,884	21	10	31	\$2,373	\$73,563	0	\$2,373	\$0
TED	65	20	47	1	1	69	\$2,986	\$206,034	9	1	10	\$2,986	\$29,860	0	\$2,986	\$0
TED	70	34	34	0	0	68	\$3,004	\$204,272	3	0	3	\$3,004	\$9,012	0	\$3,004	\$0
TED	75	133	112	2	3	250	\$3,400	\$850,000	15	2	17	\$3,400	\$57,800	0	\$3,400	\$0
TED	Total	78,300	55,577	648	890	135,415			28,042	948	28,990			2,220		
						81.27%		\$158,505,035			10.21%		\$33,289,837	0.78%		\$2,526,064
								81.57%					17,13%			\$194,320,936

Poles used to serve primary customers				23,563
% pri - sec plant				17.40%
\$ pri - sec plant				\$27,580,801
% total plant				14.14%
% dollars total plant				14.19%
				84.51%

Cleveland Electric Spans					Unique Spans	Poles
Substation	Circuit	ConnID	Acct No.			
40265	0005	1000174035	110044282546	12	13	
40034	0008	100000517436	110010397856	132	133	
40034	0008	100001305839	110010646583	140	141	
40034	0008	100001376002	110010703442	141	142	
40034	0008	100001462235	110038159049	143	144	
40242	0003	101010099897	110028341383	120	121	
40135	0002	101060000856	110024146315	100	101	
40002	0002	101120095798	110026570017	193	194	
40150	0506	101140101667	110047195307	252	253	
40094	0013	101160001136	110022084823	29	30	
40106	0003	101180000937	110045138499	39	40	
40118	0001	101210000983	110024769314	124	125	
40112	0003	101210001188	110024152693	121	122	
40141	0006	101220000736	110024702802	37	38	
40008	0001	101240001786	110031624437	86	87	
40157	0003	101250001370	110040546811	97	98	
40110	0020	101260000102	110047217218	93	94	
40052	0003	101280000200	110027707741	60	61	
40050	0004	101280000318	110039676520	52	53	
40037	0001	101280000450	110026703618	107	108	
40013	0001	101280001767	110028675210	43	44	
40008	0002	101330001785	110028453634	69	70	
40230	0005	101370001019	110021624785	18	19	
40131	0004	1013900093493	110025256774	54	55	
40066	0007	101420000602	110025547255	12	13	
40115	0005	101440001155	110024511856	83	84	
40236	0001	101490000671	110022117003	38	39	
40204	0002	101490000760	110021730244	19	20	
40228	0003	101530001788	110028454632	123	124	
40008	0002	101550001980	110028400072	47	48	
40228	0003	101560001983	110028298971	99	100	
40136	0005	101560100172	110024561349	22	23	
40210	0005	101590001106	110023452003	6	7	

Cleveland Electric Spans					Unique Spans	Poles
Substation	Circuit	ConnID	Acct No.			
40057	0003	101630000186	110022778929	19	20	
40119	0007	101650000989	110022167669	7	8	
40049	0004	101660000446	110026475514	25	26	
40124	0006	101670000819	110021721482	67	68	
40067	0001	101680000422	110022558248	32	33	
40051	0005	101690000463	110026556594	31	32	
40132	0003	101700001056	110024288406	78	79	
40187	0001	101710093521	110024653807	7	8	
40043	0004	101730000332	110022188418	93	94	
40136	0004	101750098631	110024437201	74	75	
40033	0006	101770000258	110027600490	44	45	
40123	0002	101770000690	110024769520	37	38	
40029	0017	101800000266	110027471645	93	94	
40106	0009	101800000956	110022801655	30	31	
40047	0006	101820101324	110026874153	90	91	
40049	0004	101830000437	110026874229	21	22	
40198	0004	101850001862	110027645982	257	258	
40012	0008	101870001158	110023681767	58	59	
40012	0002	101880001151	110024066828	34	35	
40079	0007	101910000542	110026246774	14	15	
40244	0001	101910001878	110028362603	13	14	
40012	0004	101920001157	110024067107	35	36	
40173	0001	101920001777	110026906625	149	150	
40177	0005	101930001770	110026926334	121	122	
40142	0003	101940001218	110024210533	123	124	
40126	0002	101970000617	110021004509	42	43	
40124	0004	101980000854	110021824443	31	32	
40079	0006	160000008909	110026311479	22	23	
40008	0001	160000020974	110028365044	32	33	
40057	2	101,980,000,145	110041590347	39	40	
40127	5	101,310,000,824	110021727729	111	112	
				4540	4604	

Ohio Edison Spans		ConnID	Acct No.	Unique Spans	Poles
Substation	Circuit				
20634	0061	100011027	110032192772	68	69
20823	0009	1000044765	110031545665	89	90
20674	0009	1000059880	110032986959	91	92
20618	0002	1000096833	110039928921	83	84
20659	0048	1000107498	110037566319	66	67
20801	0025	1000154278	110041908440	51	52
20653	0014	1000164570	110043203022	36	37
21053	0014	1000173193	110044187661	49	50
20619	0005	1000183248	110045651319	126	127
20650	0042	1000187353	110046157795	104	105
21009	0013	100000233452	110007038414	60	61
21009	0025	100000233459	110007038711	80	81
21009	0025	100000233725	110007198739	56	57
21009	0025	100000233733	110007199075	133	134
21009	0037	100000235393	110006935941	20	21
21009	0025	100000235621	110007204982	76	77
21036	0012	100000235626	110007205229	46	47
21005	0048	100000235655	110047906885	43	44
21017	0013	100000235656	110038642879	56	57
21009	0025	100000236808	110006564444	120	121
21005	0094	100000237343	110006853128	116	117
21009	0025	100000265550	110037719256	90	91
21009	0025	100000265559	110006785072	73	74
21009	0025	100000265560	110006785148	80	81
21009	0025	100000280622	110007480970	117	118
21009	0025	100000280629	110007113803	118	119
21009	0025	100000309499	110008130608	48	49
21032	0013	100000356994	110008032929	73	74
21005	0027	100000391874	110009005932	117	118
21031	0013	100000407313	110009296770	42	43
21001	0020	100000424961	110031786178	75	76
21032	0013	100000431214	110008852441	81	82
21005	0085	100000433708	110008471192	9	10
21034	0013	100000434370	110009293041	16	17
21034	0014	100000434371	110009293124	15	16
21030	0028	100000434372	110034867363	48	49
21018	0050	100000434388	110009294510	87	88
21018	0071	100000434389	110009294569	48	49

Appendix N
Attachment B
(Excerpts)

Toledo Edison Spans						
Substation	Circuit	ConnID	Acct No.	Unique Spans	Poles	
50046	1342	1000038617	110031003392	157	158	
50046	1342	1000039932	110031113308	162	163	
50089	1081	1000060718	110033074037	24	25	
50003	1386	1000063192	1	123	124	
50046	1344	1000068705	110033795359	14	15	
50074	1172	1000155067	110042260445	80	81	
50088	1183	1000178024	110044929716	39	40	
50008	1307	100001402825	110010844410	130	131	
50002	1297	102040026474	110020128358	78	79	
50014	1116	102040092775	110017971471	24	25	
50014	1117	102050001791	110018060423	91	92	
50079	1194	102050093179	110018230745	50	51	
50053	1139	102060090850	110019389862	52	53	
50064	1286	102070090571	110020822265	25	26	
50038	1209	102080094076	1	92	93	
50060	1127	102090093004	110019792339	162	163	
50050	1243	102090093376	110019302147	69	70	
50020	1101	102100024630	110018001567	13	14	
50046	1343	102100092902	110020499601	79	80	
50020	1102	102130090356	110018130317	41	42	
50034	1225	102130093443	110018263621	17	18	
50032	1356	102160090354	110019441861	54	55	
50003	1385	102220004239	110018515863	103	104	
50003	1388	102220005181	110019093373	88	89	
50074	1171	102220005566	110046403215	27	28	
50015	1319	102220006131	110018955309	76	77	
50013	1256	102220007467	110018137700	63	64	
50013	1256	102220007650	110017966455	13	14	
50014	1114	102220008225	110018014529	90	91	
50034	1225	102220009551	110018316890	45	46	
50020	1102	102220010884	110017768570	50	51	
50019	1205	102220013168	110020188527	68	69	
50014	1112	102220014870	110017511145	45	46	
50019	1206	102220016771	110019748364	129	130	
50019	1205	102220016964	110019748430	152	153	
50068	1148	102220019623	110019873840	211	212	
50025	1232	102220022280	110018884657	48	49	
50030	1326	102220022665	110017593226	61	62	
50032	1353	102220023615	110018962925	29	30	

[illegible]

OE Primary Customer Traces - Overhead

Substation	Circuit	Shared Length	Unique Length	77	1	110	1000	1192.5	123.3	1750	2	210	250	3	301	336.4	4	410	447	477	500	6	605	636	638.4	685.4	750	785	854	266.8	5A	8	3100	LINK		
20001	37	0	5030												403	1877	149	2521																		
20003	77	0	1694												2767	11018						83														
20004	186	7665	8936			1507										6655	52					767														
20004	200	1834	6487			629										7285																				
20004	215	0	26348			8443										7594																				
20004	227	0	19617			1525										9070	7757	415																		
20005	30	0	3956			968																														
20005	41	0	7075	60									2398			3563						284														
20008	183	0	7961			821										5951	341																			
20009	205	3124	6577													7096																				
20009	226	6251	0													5653																				
20010	93	0	2365			652										150						33														
20010	97	0	4296			96										1786						293														
20012	106	0	1592													1435																				
20013	27	0	34239																																	
20019	2	34178	4408			23590										13377	338	504				778														
20019	10	0	21560			8340										14866	354																			
20019	60	4286	1663			336										3801	1547	129																		
20020	18	0	9386			117										8040																				
20020	34	7414	13562	118												17091	418	357																		
20021	7	5969	304			1186										5107																				
20021	11	0	880			108										327	445																			
20023	7	0	22840	50		8392										9504	4780	214																		
20023	13	0	15959			9840										4714	88	534																		
20029	13	0	3611			1456										1626	373																			
20029	48	7735	6963			494										796	12418																			
20029	53	14519	544			4948										6225	1715	469																		
20030	7	4935	31978			80										17195	250																			
20030	8	0	22429			3617										17195	250																			
20030	61	0	4821			1017										16506	152																			
20030	112	0	42183			16853																														
20030	161	0	6440			325																														
20031	29	2963	8873																																	
20031	221	0	564																																	
20033	59	0	1367																																	
20033	277	0	5299																																	
20033	277	0	4018																																	
20033	282	0	15064																																	
20035	2	0	30987			1667																														
20035	3	6751	0																																	
20035	62	0	18753																																	
20035	71	0	19508																																	
20036	283	402	8708			6934																														
20036	322	7041	6402			4608																														
20036	323	13094	6361			445																														
20037	15	18742	14423			902																														
20037	15	18742	14423			2646																														
20038	59	1733	4398			717																														
20038	65	1701	1051																																	
20038	65	1701	1051																																	
20038	86	0	9446			1373																														
20038	86	0	9446			1373																														
20040	9	19228	5579			2624																														
20040	9	19228	5579			2624																														
20041	3	0	1166																																	
20042	55	0	14415																																	
20043	11	0	10567																																	
20043	17	0	8449			5094																														
20043	97	8026	2434			87																														

1706

3431

864

1986

195

72

[illegible]

TE Primary Customer Traces - Underground																											
Substation	Circuit	Shared Length	Unique Length	??	250	350	500	100	160	750	1000	2	200	300	335.4'	4	400	6	600	750	1100	1250	1500	2000	300	400	UNK
50001	1365	18291	2409								161	107															
50001	1366	7676	9698								86																
50001	1367	0	4097								60																
50002	1271	2648	11950								502	152															
50002	1272	5158	1981								266																
50002	1297	13055	3596								58	140															
50002	1298	0	4369																								
50003	1384	0	8475								1079																
50003	1385	0	13415								478																
50003	1386	17031	1114								484																
50003	1387	7832	378								83																
50003	1388	0	10984								192	212															
50004	1330	14476	22451								559	82															
50004	1331	0	10517								469																
50004	1332	0	7512								466																
50005	1263	0	7152								897	143															
50005	1266	0	9005								552	1513															
50008	1307	33	52506								33																
50010	1280	22084	10238																								
50010	1281	0	16241																								
50011	1335	1489	0								102																
50011	1336	0	53298								412																
50011	1337	0	14124								198																
50012	1200	10912	11425																								
50012	1201	7082	2443								497																
50012	1202	2751	6128								532																
50013	1254	2856	1631																								
50013	1256	3731	11098								612																
50013	1257	5936	5933								1333	1233															
50013	1258	0	9512								184																
50014	1112	5160	11761																								
50014	1113	0	4898																								
50014	1114	3614	7552								104																
50014	1115	13269	4356								308																
50014	1116	4578	1080								329																
50014	1117	4683	5883								532	110															
50015	1318	0	19732								186																
50015	1319	0	11623								419	106															
50015	1324	29364	2836								794																
50016	1284	8144	417																								
50017	1309	0	25965								85																
50018	1205	8852	10920								63																
50019	1206	0	17109								261																
50020	1100	8972	2591								241	19															
50020	1101	6751	16767								268	105															
50020	1102	2337	8820								839																
50021	1357	0	29484								205																
50021	1358	0	8779								88	715															
50021	1359	12249	7860								471																
50022	1377	18668	328								401																
50022	1378	7780	3825								936	53															
50022	1378	14798	2242								2105																
50023	1142	8400	630								194																
50025	671	0	793																								
50025	1230	0	1987								323																
50025	1232	0	5453								438																
50026	1219	0	39980								117																
50026	1220	0	17978								147																
50026	1316	0	862								95																
50028	1317	189	40069								165																
50030	1325	0	11541								522																
50030	1326	8181	7533								84																
50030	1327	9892	D								571																

**OHIO EDISON, THE ILLUMINATING COMPANY and TOLEDO EDISON
PRIMARY AND SECONDARY STUDY
OVERHEAD CONDUCTORS**

<u>TOTAL WIRE LENGTH</u>			
	CE	OE	TE
Primary - Small	19,164,347	77,518,462	30,646,468
Primary - Large	10,394,583	21,563,858	7,215,321
Secondary	60,316,996	97,103,948	35,308,841
Grand Total	89,875,926	196,186,268	73,170,630

WIRE LENGTH FOR PRIMARY CUSTOMERS

Primary customers circuit feet - small	57,399	1,791,150	401,157
x 3 = conductor length	172,197	5,373,450	1,203,471
Primary customers circuit feet - large	367,757	5,855,344	1,566,519
x 3 = conductor length	1,103,271	17,566,032	4,669,557

WIRE LENGTH FOR SECONDARY CUSTOMERS

Primary - Small	18,992,150	72,145,012	29,442,997
Primary - Large	9,291,312	3,997,826	2,545,764
Secondary	60,316,996	97,103,948	35,308,841
Grand Total	88,600,458	173,246,786	67,297,602

CONDUCTOR COST PER FOOT

Small Primary (1/0)	\$12.83	\$12.83	\$12.83
Large Primary (336)	\$15.34	\$15.34	\$15.34
Secondary	\$3.30	\$3.30	\$3.30

WEIGHTED LENGTH - TOTAL WIRE

Primary - Small	245,878,572	994,561,867	393,194,184
Primary - Large	159,452,903	330,789,582	110,683,024
Secondary	199,046,087	320,443,028	116,519,175
Grand Total	604,377,562	1,645,794,478	620,396,384

WEIGHTED LENGTH - PRIMARY CUSTOMERS

Primary - Small	2,209,288	68,941,364	15,440,533
Primary - Large	16,924,177	269,462,931	71,631,004
Secondary	0	0	0
Grand Total	19,133,465	338,404,294	87,071,537

**PERCENT OF ACCOUNT 365 FOR
PRIMARY CUSTOMERS**

3.2%	20.6%	14.0%
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PRIMARY CONDUCTORS - OVERHEAD						
OPERATING_CO	COND_TYPE	COND_SIZE	LENGTH	INSTALL_YEAR	SIZE	
CED	A	1/0	75	1997	S	
CED	A/ACSR	1/0	85	2003	S	
CED	A/ACSR	1/0	400	2005	S	
CED	A/ACSR	1/0	17710	2006	S	
CED	A/ACSR	1/0	42	2007	S	
CED	A/ACSR	1/0	81		S	
CED	A/ACSR	4	95	2004	S	
CED	AAAC	1	92		S	
CED	AAAC	1/0	793	1986	S	
CED	AAAC	1/0	565	1990	S	
CED	AAAC	1/0	510	1993	S	
CED	AAAC	1/0	1133	1994	S	
CED	AAAC	1/0	473	1995	S	
CED	AAAC	1/0	3551	1996	S	
CED	AAAC	1/0	20645	1997	S	
CED	AAAC	1/0	26914	1998	S	
CED	AAAC	1/0	33638	1999	S	
CED	AAAC	1/0	33908	2000	S	
CED	AAAC	1/0	25704	2001	S	
CED	AAAC	1/0	22005	2002	S	
CED	AAAC	1/0	14520	2003	S	
CED	AAAC	1/0	9556	2004	S	
CED	AAAC	1/0	10695	2005	S	
CED	AAAC	1/0	15916	2006	S	
CED	AAAC	1/0	1352	2007	S	
CED	AAAC	1/0	7312340		S	
CED	AAAC	10	65	2000	S	
CED	AAAC	2	20		S	
CED	AAAC	336.4	672	1998	L	
CED	AAAC	336.4	669	1999	L	
CED	AAAC	336.4	535	2000	L	
CED	AAAC	336.4	4057	2001	L	
CED	AAAC	336.4	12706	2002	L	
CED	AAAC	336.4	376	2004	L	
CED	AAAC	336.4	1663	2005	L	
CED	AAAC	336.4	2381	2006	L	
CED	AAAC	336.4	80	2007	L	
CED	AAAC	336.4	9622		L	

Sum of LENGTH			Total
OPERATING_CO	SIZE		
CED	L		10394583
	S		19184347
CED Total			29558930
OED	L		21563858
	S		77518462
OED Total			99082320
TED	L		7215321
	S		30646468
TED Total			37861789
Grand Total			166503039

SECONDARY CONDUCTORS - OVERHEAD					
OPERATING_CO	COND_TYPE	COND_SIZE	LENGTH	INSTALL_YEAR	
CED	?	1/0	65	2006	
CED	?	4	71	2005	
CED	?	4	215	2006	
CED	?	500	50		
CED	?	6	157	2007	
CED	?	?	43		
CED	A	1/0	124	1994	
CED	A	1/0	118	1998	
CED	A	1/0	150	1999	
CED	A	1/0	3370	2000	
CED	A	1/0	14384	2001	
CED	A	1/0	12324	2002	
CED	A	1/0	10468	2003	
CED	A	1/0	13225	2004	
CED	A	1/0	11027	2005	
CED	A	1/0	3796	2006	
CED	A	1/0	17019		
CED	A	336.4	30	1999	
CED	A	336.4	90	2000	
CED	A	336.4	513	2001	
CED	A	336.4	245	2002	
CED	A	336.4	162	2004	
CED	A	336.4	75	2005	
CED	A	336.4	771		
CED	A	4	1963	2000	
CED	A	4	4023	2001	
CED	A	4	2703	2002	
CED	A	4	5655	2003	
CED	A	4	5681	2004	
CED	A	4	2152	2005	
CED	A	4	4005	2006	
CED	A	4	9565		
CED	A	4/0	140	1995	
CED	A	4/0	1252	2000	
CED	A	4/0	4110	2001	
CED	A	4/0	2311	2002	
CED	A	4/0	2996	2003	
CED	A	4/0	2438	2004	

Sum of LENGTH	OPERATING_CO	Total
CED		60,316,996
OED		97,103,948
TED		35,308,841
Grand Total		192,729,785

**OHIO EDISON, THE ILLUMINATING COMPANY and TOLEDO EDISON
PRIMARY AND SECONDARY STUDY
UNDERGROUND CONDUCTORS**

<u>TOTAL WIRE LENGTH</u>	CE	OE	TE
Primary - Small	15,776,548	30,076,280	7,649,826
Primary - Large	7,111,953	1,073,829	905,746
Secondary	16,015,888	26,807,104	11,952,918
Grand Total	38,904,389	57,957,213	20,508,490

WIRE LENGTH FOR PRIMARY CUSTOMERS

Primary customers circuit feet - small x 3 = conductor length	10,502	163,815	21,620
Primary customers circuit feet - large x 3 = conductor length	31,506	491,445	64,860
	186,447	144,487	99,934
	559,341	433,461	299,802

WIRE LENGTH FOR SECONDARY CUSTOMERS

Primary - Small	15,745,042	29,584,835	7,584,966
Primary - Large	6,552,612	640,368	605,944
Secondary	16,015,888	26,807,104	11,952,918
Grand Total	38,313,542	57,032,307	20,143,828

CONDUCTOR COST PER FOOT

Small Primary (2)	\$9.85	\$9.85
Large Primary (500 Al)	\$16.80	\$16.80
Secondary (2-4/0 Al & 1-2/0 Al)	\$8.92	\$8.92

WEIGHTED LENGTH - TOTAL WIRE

Primary - Small	155,398,998	296,251,358	75,350,786
Primary - Large	119,480,810	18,040,327	15,216,533
Secondary	142,861,721	239,119,368	106,620,029
Grand Total	417,741,529	553,411,053	197,187,347

WEIGHTED LENGTH - PRIMARY CUSTOMERS

Primary - Small	310,334	4,840,733	638,871
Primary - Large	9,396,929	7,282,145	5,036,674
Secondary	0	0	0
Grand Total	9,707,263	12,122,878	5,675,545

**PERCENT OF ACCOUNT 365 FOR
PRIMARY CUSTOMERS**

2.3%	2.2%	2.9%
------	------	------

PRIMARY CONDUCTORS - UNDERGROUND									
OPERATING_CO	COND_TYPE	COND_SIZE	LENGTH	INSTALL_YEAR	SIZE				
CED	?	3/0	887	1999	L				
CED	?	500	290	1999	L				
CED	A	2	2582	2002	S				
CED	A	2	1278	2003	S				
CED	A	2	1968	2004	S				
CED	AAAC	1/0	1374	2006	S				
CED	AAAC	1/0	11		S				
CED	AAAC	2	450	2006	S				
CED	AAC	2	752	2006	S				
CED	AAC	350	735		L				
CED	AAC	4/0	460		L				
CED	AAC	750	1988		L				
CED	ABANDN	1/0	300		S				
CED	ABANDN	10	294		S				
CED	ABANDN	2	73	1994	S				
CED	ABANDN	2	70	1997	S				
CED	ABANDN	2	474	1998	S				
CED	ABANDN	2	99	1999	S				
CED	ABANDN	2	260	2000	S				
CED	ABANDN	2	896	2001	S				
CED	ABANDN	2	140	2002	S				
CED	ABANDN	2	184	2003	S				
CED	ABANDN	2	203	2005	S				
CED	ABANDN	2	70	2006	S				
CED	ABANDN	2	23477		S				
CED	ABANDN	3/0	190	1999	L				
CED	ABANDN	3/0	640	2000	L				
CED	ABANDN	3/0	1757		L				
CED	ABANDN	4/0	76	1997	L				
CED	ABANDN	4/0	80	1998	L				
CED	ABANDN	4/0	1112	1999	L				
CED	ABANDN	4/0	134	2000	L				
CED	ABANDN	4/0	250	2002	L				
CED	ABANDN	4/0	2024		L				
CED	ABANDN	4/0	133		S				
CED	ABANDN	6	1984	1975	L				
CED	ABANDN	750	826		L				
CED	ABANDN	750	1450		S				
CED	ABANDN	??							

Sum of LENGTH				
OPERATING_CO	SIZE	Total		
CED	L	7111953		
	S	15776548		
CED Total		22888501		
OED	L	1073829		
	S	30076280		
OED Total		31150109		
TED	L	905746		
	S	7649826		
TED Total		8555572		
Grand Total		62594182		

Appendix N
Attachment E
(Excerpts)

SECONDARY CONDUCTORS - UNDERGROUND
OPERATING_CO COND_TYPE COND_SIZE LENGTH INSTALL_YEAR

Sum of LENGTH	OPERATING_CO	Total
CED		16015888
OED		26807104
TED		11952918
Grand Total		54775910

CED	-1C	500	70	
CED	1/0	CUPILC	70	
CED	?	1/0	65 2003	
CED	?	1/0	88	
CED	?	500	70	
CED	?	?	739 2006	
CED	?	?	2798 2007	
CED	?	?	55	
CED	?	??	866 2007	
CED	?	UNK	30 1998	
CED	?	UNK	683 2003	
CED	?	UNK	279 2004	
CED	?	UNK	205 2005	
CED	?	UNK	50 2006	
CED	?	UNK	145	
CED	A	4/0	280 2004	
CED	A	6	158	
CED	AAAC	1/0	230	
CED	AAAC	3/0	147 2005	
CED	AAAC	4	160 2001	
CED	AAAC	4	45 2003	
CED	AAAC	4	39 2004	
CED	AAAC	4	318	
CED	AAAC	4/0	75 2006	
CED	AAAC	4/0	157	
CED	AAAC	500	70	
CED	AAAC	6	25 1999	
CED	AAAC	6	48 2006	
CED	AAC	1/0	70	
CED	AAC	336.4	128	
CED	AAC	4	50 2006	
CED	AAC	4/0	70	
CED	ABANDN	1/0	35	
CED	ABANDN	10	105 2002	
CED	ABANDN	10	98	
CED	ABANDN	3/0	9326	
CED	ABANDN	4/0	112 2002	
CED	ABANDN	4/0	112	

The Toledo Edison Company

Customer Component of Account 368

Distribution Line Transformers

FERC Account 368 - LINE TRANSFORMERS

This plant distribution account is predominately made up of the various distribution transformers used to step the distribution voltage down to the service-voltage level delivered to the customer. This account includes both overhead and pad-mounted transformers.

Assumptions and Method

- The Company's GIS system was used to determine the number of overhead and underground distribution transformers to be replaced by the minimum size overhead line transformer (15 KVA).
- The current installed cost for the minimum size line transformer was obtained from CREWS¹, as \$1,356.
- The install years were used to age the minimum size transformer using Handy-Whitman indices, and extended by the number of phase equivalent transformers in service for each year, then summed to develop the customer component for this plant account.

Formula for Customer-related Cost

The formula, used for calculating the customer-related cost is as follows:

$$Cost = \sum_{Year=InstallYear} NoXfmrs_{Year} \times Cost_{2006} \times \frac{HW_{Year}}{HW_{2006}}$$

Where:

Year is the range of years in the account through 2006

Cost is the calculated customer-related value

NoXfmrs_{Year} is the number of line transformers in service for each install year

Cost₂₀₀₆ is the 2006 year cost to install the minimum size line transformer

HW_{Year} is the Handy-Whitman index for the subscript year

HW₂₀₀₆ is the Handy-Whitman index for the construction year used for the minimum size transformer cost estimate.

¹ CREWS is FirstEnergy's work management system, used by the Operating Companies to perform engineering estimates for construction work.

Appendix O

Results**FERC 368 – LINE TRANSFORMERS
SPLIT OF PLANT**

Company	Total Plant Value	Customer Costs		Demand Costs	
		Percent	Value	Percent	Value
TE	\$ 109,422,738	52.2%	\$ 57,159,498	47.8%	\$ 52,263,240

Appendix O
Attachment A

Company: The Toledo Edison Company
 Account FERC Account 368, Line Transformers
 Min Grid Cost 1,356.00
 Cost Year 2006
 HW f/Cost Year 361

Year	Quantity	Handy-Whitman Factor	Cost In Year	Minimum Size Cost
1917	12	46	173	2,073
1918	7	62	233	1,630
1919	3	65	244	732
1920	3	69	259	778
1921	9	70	263	2,366
1922	17	62	233	3,959
1923	2	61	229	458
1924	4	62	233	932
1925	6	61	229	1,375
1928	12	52	195	2,344
1930	28	55	207	5,785
1931	11	54	203	2,231
1932	7	52	195	1,367
1933	8	53	199	1,593
1936	9	56	210	1,893
1937	1	60	225	225
1938	5	61	229	1,146
1939	3	61	229	687
1940	7	61	229	1,604
1941	5	63	237	1,183
1942	19	63	237	4,496
1943	1	59	222	222
1944	3	59	222	665
1945	5	59	222	1,108
1946	7	66	248	1,735
1947	45	82	308	13,860
1948	32	85	319	10,217
1949	39	87	327	12,745
1950	14	92	346	4,838
1951	51	103	387	19,731
1952	76	104	391	29,689
1953	166	110	413	68,589
1954	203	112	421	85,402
1955	426	112	421	179,217
1956	408	115	432	176,242
1957	295	122	458	135,187
1958	375	119	447	167,622
1959	211	114	428	90,352
1960	203	113	424	86,164
1961	306	109	409	125,285
1962	315	100	376	118,321
1963	228	93	349	79,647
1964	342	93	349	119,471

Appendix O
Attachment A

Company The Toledo Edison Company
 Account FERC Account 368, Line Transformers
 Min Grid Cost 1,356.00
 Cost Year 2006
 HW f/Cost Year 361

Year	Quantity	Handy- Whitman Factor	Cost In Year	Minimum Size Cost
1965	290	95	357	103,484
1966	232	96	361	83,659
1967	256	100	376	96,160
1968	250	103	387	96,723
1969	232	101	379	88,016
1970	286	102	383	109,577
1971	3150	102	383	1,206,878
1972	2971	100	376	1,115,977
1973	3684	100	376	1,383,796
1974	4120	109	409	1,686,849
1975	972	130	488	474,638
1976	1131	134	503	569,272
1977	1908	145	545	1,039,199
1978	2002	155	582	1,165,597
1979	1905	164	616	1,173,522
1980	1509	164	616	929,577
1981	1336	192	721	963,519
1982	1140	207	778	886,396
1983	629	210	789	496,161
1984	1492	212	796	1,188,111
1985	1638	214	804	1,316,680
1986	1199	215	808	968,300
1987	1420	214	804	1,141,444
1988	1985	212	796	1,580,698
1989	685	222	834	571,210
1990	1436	227	853	1,224,427
1991	9550	227	853	8,142,949
1992	1862	233	875	1,629,627
1993	129	232	871	112,417
1994	803	239	898	720,885
1995	4231	231	868	3,671,195
1996	2699	233	875	2,362,171
1997	2078	222	834	1,732,810
1998	2049	224	841	1,724,021
1999	2839	225	845	2,399,388
2000	2172	227	853	1,851,988
2001	1397	237	890	1,243,647
2002	1248	247	928	1,157,881
2003	1345	253	950	1,278,190
2004	55	264	992	54,540
2005	897	283	1,063	953,523
2006	3613	361	1,356	4,899,228
TOTAL	78754			57,159,498

Appendix P

The Toledo Edison Company
Line Extension Allocation Between Res and C&I
3/21/2007

Description	Residential	Non-Residential	Total Company	Source
Line Extension Costs	7,120,038	5,548,941	12,668,978	Company Records
Customer Up-Front Payments	1,909,331	2,312,281	4,221,612	Company Records
Net Line Extension Costs	5,210,707	3,236,660	8,447,367	Line 1 - Line 2
Percent of Total Net Line Ext.	61.7%	38.3%	100.0%	

Notes: All cost information based on inception-to-date totals from the Company's
line extension program (2/3/03 through 12/31/06) at 12/31/06.

Appendix Q

Toledo Edison - Customer Deposits

2005 Rate	Total	Customers	\$/Customer
TE-GS600	(\$22,427)	378	(\$59.33)
TE-GS616	(\$1,711)	225	(\$7.60)
TE-GS628	(\$127,505)	473	(\$269.57)
TE-GS667	(\$606,755)	26,684	(\$22.74)
TE-GS669	(\$674,191)	5,784	(\$116.56)
TE-GS671	(\$43,518)	1,866	(\$23.32)
RESIDENTIAL	(\$1,794,838)	274,406	(\$6.54)
Grand Total	(\$3,270,945)		

TEST YEAR - TOTAL CUSTOMER COUNT

	RS	GS	GP	GSUB	GT_NX	GT_PX	SC_GS	SC_GP	SC_GT_NX	SC_GT_PX	TOTAL
TE-GS600		340	4				20				364
TE-GS616		98					157	3			258
TE-GS628		276	180	1	2			2			461
TE-GS667		25,257					58				25,315
TE-GS669		5,623	31		1		9				5,664
TE-GS671		1,974	4				20				1,998
RESIDENTIAL	278,119										278,119
TOTAL	278,119	33,568	219	1	3	0	264	5	0	0	312,179

TEST YEAR - WEIGHTED CUSTOMERS

	RS	GS	GP	GSUB	GT_NX	GT_PX	SC_GS	SC_GP	SC_GT_NX	SC_GT_PX	TOTAL
TE-GS600	0	(20,172)	(237)	0	0	0	(1,187)	0	0	0	(21,596)
TE-GS616	0	(745)	0	0	0	0	(1,193)	(23)	0	0	(1,961)
TE-GS628	0	(74,401)	(48,523)	(270)	(539)	0	0	(539)	0	0	(124,272)
TE-GS667	0	(574,344)	0	0	0	0	(1,319)	0	0	0	(575,663)
TE-GS669	0	(655,417)	(3,613)	0	(117)	0	(1,049)	0	0	0	(660,196)
TE-GS671	0	(46,034)	(93)	0	0	0	(466)	0	0	0	(46,593)
RESIDENTIAL	(1,818,898)	0	0	0	0	0	0	0	0	0	(1,818,898)
TOTAL	(1,818,898)	(1,371,113)	(52,466)	(270)	(656)	0	(5,214)	(562)	0	0	(3,249,179)

Appendix R

The Toledo Edison Company
Transition Tax Deferral Allocators

Rate Schedule (1)	Test year Kwh (2)	% Kwh Not Applicable to Deferral (3)= (See p2)	Kwh Not Applicable to Deferral (4)	Kwh Applicable to Deferral (Allocators) (5)
RS	2,452,835,049			2,452,835,049
GS	2,196,563,054			2,196,563,054
GP	1,094,938,651			1,094,938,651
GSUB_NX	105,842,957			105,842,957
GT_PX	73,325,401			73,325,401
GT_NX	1,761,022,593			1,761,022,593
SC_GS	77,851,545	14.61939%	11,381,420	66,470,125
SC_GP	64,354,883	14.61939%	9,408,290	54,946,593
SC_GT_NX	2,782,090,552	14.61939%	406,724,625	2,375,365,927
SLTG	49,439,736			49,439,736
TLTG	2,927,196			2,927,196
POL	12,488,904			12,488,904
TOTAL	10,673,680,521		427,514,336	10,246,166,186

Appendix R

The Toledo Edison Company
Transition Tax Deferral - Contract Kwh
Deferral Period: 5/01 - 1/03

Rate Code	Total Contract Kwh	Contract Kwh Excluded	% Excluded
628	8,191,300	5,202,100	
667	16,823	13,445	
668	13,082	6,529	
669	2,888,440	2,866,840	
800	1,252,120	58,480	
805	742,400	0	
814	1,827,300	1,603,800	
822	4,588,200	4,588,200	
824	26,438,000	22,873,700	
828	378,196,068	331,249,408	
840	112,921,200	89,701,200	
841	390,073,200	127,238,400	
842	4,516,200	4,516,200	
843	12,636,416	9,354,950	
847	6,656,853,200	297,699,800	
848	281,378,927	107,103,833	
849	111,265,200	96,440,400	
851	424,800	424,800	
864	2,457,590	2,457,590	
869	76,909,858	76,909,858	
Grand Total	8,073,590,324	1,180,309,533	14.61939%