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

BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO

IN THE MATTER OF THE APPLICATION

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

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

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY
VOLUME 1

Standard Filing Requirements

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

12 Months Ending February 29, 2008 Test Year

Update Filing Dated August 6, 2007

Section A

Revenue Requirements

The Cleveland Electric Illuminating Company

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

Test Year: Twelve Months Ended February 29, 2008

Date Certain: May 31, 2007

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Papers Reference No(s).: Schedules B-1, C-1, C-10, D-1, & E-4
and WPA-1.0a-b

Witness Responsible:

W. Ridmann

Line No.	Description	Supporting Schedule Reference	Jurisdiction Proposed Test Year
1	Rate base as of date certain	B-1	$1,295,815,346
2	Current operating income	C-1	$45,704,892
3	Earned rate of return (2 / 1)		3.53%
4	Requested rate of return	WPA-1.0a	9.15%
5	Rate base associated with RCP deferrals (Reg. Asset and DIT Balance)	WPA-1.0b	$212,527,041
6	Requested rate of return on RCP deferrals	D-1	6.65%
7	Required operating income [(1 - 5) x 4] + (5 x 6)		$113,253,928
8	Operating income deficiency (7 - 2)		$67,549,037
9	Gross revenue conversion factor	C-10	1.6030728
10	Revenue deficiency (8 x 9)		$108,286,022
11	Revenue increase requested	E-4	$108,598,923
12	Adjusted operating revenues	C-1	$441,609,827
13	Revenue requirements (11 + 12)		$550,208,751

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Papers Reference No(s).: NONE

Witness Responsible:

W. Ridmann

Line No.	Description	Schedule Reference	Test Year Jurisdiction

The Company has requested no CWIP in this filing.

Section B

Rate Base
(Large Utilities)

The Cleveland Electric Illuminating Company

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

Test Year: Twelve Months Ended February 29, 2008

Date Certain: May 31, 2007

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

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

Schedule B-1
Page 1 of 1
Witness Responsible:

T. Fernandez

Line No.	Rate Base Component	Supporting Schedule Reference		Company Proposed Amount
1	Plant in service	B-2	$	1,986,786,443
2	Reserve for accumulated depreciation	B-3	$	(775,376,611)
3	Net Plant in service (1 + 2)		$	1,211,409,832
4	Construction work in progress 75% complete	B-4	$	-
5	Working capital allowance	B-5	$	-
6	Contributions in aid of construction*	B-6	$	-
7	Other rate base items	B-6	$	84,405,514
8	Jurisdictional rate base (3) thru (7)		$	1,295,815,346

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

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

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

Schedule B-2
Page 1 of 1
Witness Responsible:

P. Chatman

Line No.	Major Property Groupings	Total Company	Allocation % See Note 1	Allocated Total	Adjustments	Adjusted Jurisdiction
1	Production	$153,799,916	0.000000%	$0	$0	$0
2	Transmission	$395,917,540	99.230508%	$392,870,985	$0	$392,870,985
3	Distribution	$1,497,524,974	100.000000%	$1,497,524,974	$0	$1,497,524,974
4	General	$82,750,959	89.630020%	$74,169,702	$0	$74,169,702
5	Common	$0	100.000000%	$0	$0	$0
6	Completed construction not classified	$0	100.000000%	$0	$0	$0
7	Other (specify) Intangible	$22,220,782	100.000000%	$22,220,782	$0	$22,220,782
8	TOTAL	$2,152,214,171	92.313603%	$1,986,786,443	$0	$1,986,786,443

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

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

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

Schedule B-2.1
Page 1 of 5
Witness Responsible:

P. Chatman

Line No.	Account No.	Account Title	Total Company	Allocation %	Allocated Total	Adjustments See Schedule B-2.2	Adjusted Jurisdiction
		PRODUCTION					
1	310	Land & Land Rights	$23,748	0.00000%	$0		$0
2	311	Structures & Improvements	$2,997,093	0.00000%	$0		$0
3	312	Boiler Plant Equipment	$141,309,368	0.00000%	$0		$0
4	314	Turbogenerator Units	$6,186,003	0.00000%	$0		$0
5	315	Accessory Electric Equipment	$1,861,472	0.00000%	$0		$0
6	316	Miscellaneous Power Plant Equipment	$1,392,604	0.00000%	$0		$0
7	317	Asset Retirement Costs for Steam Production Plant	$29,627	0.00000%	$0		$0
8		Total Production	$153,799,916	0.00000%	$0	$0	$0

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

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

Witness Responsible:

P. Chatman

Line No.	Account No.	Account Title	Total Company	Allocation %	Allocated Total	Adjustments See Schedule B-2.2	Adjusted Jurisdiction
		TRANSMISSION PLANT					
9	350	Land & Land Rights	$64,744,646	100.00000%	$64,744,646		$64,744,646
10	352	Structures & Improvements	$17,696,033	100.00000%	$17,696,033		$17,696,033
11	353	Station Equipment	$130,054,999	100.00000%	$130,054,999		$130,054,999
12	354	Towers & Fixtures	$326,171	100.00000%	$326,171		$326,171
13	355	Poles & Fixtures	$35,058,262	100.00000%	$35,058,262		$35,058,262
14	356	Overhead Conductors & Devices	$40,582,070	100.00000%	$40,582,070		$40,582,070
15	357	Underground Conduit	$31,379,585	100.00000%	$31,379,585		$31,379,585
16	358	Underground Conductors & Devices	$73,029,219	100.00000%	$73,029,219		$73,029,219
17	359	Roads & Trails	$0	100.00000%	$0		$0
18	356	Capital Lease	$3,046,555	0.00000%	$0		$0
19		Total Transmission	$395,917,540	99.23051%	$392,870,985	$0	$392,870,985

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

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

Schedule B-2.1

Witness Responsible:

P. Chatman

Line No.	Account No.	Account Title	Total Company	Allocation %	Allocated *Total*	Adjustments See Schedule B-2.2	Adjusted Jurisdiction
		DISTRIBUTION PLANT					
20	360	Land & Land Rights	$6,805,764	100.00000%	$6,805,764		$6,805,764
21	361	Structures & Improvements	$21,581,526	100.00000%	$21,581,526		$21,581,526
22	362	Station Equipment	$193,918,128	100.00000%	$193,918,128		$193,918,128
23	364	Poles, Towers & Fixtures	$223,892,599	100.00000%	$223,892,599		$223,892,599
24	365	Overhead Conductors & Devices	$222,279,153	100.00000%	$222,279,153		$222,279,153
25	366	Underground Conduit	$66,814,249	100.00000%	$66,814,249		$66,814,249
26	367	Underground Conductors & Devices	$250,552,817	100.00000%	$250,552,817		$250,552,817
27	368	Line Transformers	$262,786,172	100.00000%	$262,786,172		$262,786,172
28	369	Services	$67,373,846	100.00000%	$67,373,845		$67,373,845
29	370	Meters	$91,371,838	100.00000%	$91,371,837		$91,371,837
30	371	Installation on Customer Premises	$22,131,615	100.00000%	$22,131,615		$22,131,615
31	373	Street Lighting & Signal Systems	$67,957,190	100.00000%	$67,957,190		$67,957,190
32	374	Asset Retirement Costs for Distribution Plant	$60,079	100.00000%	$60,079		$60,079
33		Total Distribution	$1,497,524,974	100.00000%	$1,497,524,974	$0	$1,497,524,974

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

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

Schedule B-2.1
Page 4 of 5
Witness Responsible:

P. Chatman

Line No.	Account No.	Account Title	Total Company	Allocation %	Allocated Total	Adjustments See Schedule B-2.2	Adjusted Jurisdiction
		GENERAL PLANT					
34	389	Land & Land Rights	$1,949,721	100.00000%	$1,949,721		$1,949,721
35	390	Structures & Improvements	$36,239,975	100.00000%	$36,239,975		$36,239,975
36	390.3	Leasehold Improvements	$436,849	100.00000%	$436,849		$436,849
37	391	Office Furniture & Equipment	$9,356,937	100.00000%	$9,356,937		$9,356,937
38	392	Transportation Equipment	$4,356,378	100.00000%	$4,356,378		$4,356,378
39	393	Stores Equipment	$888,073	100.00000%	$888,073		$888,073
40	394	Tools, Shop & Garage Equipment	$10,718,034	100.00000%	$10,718,034		$10,718,034
41	395	Laboratory Equipment	$5,247,182	100.00000%	$5,247,182		$5,247,182
42	396	Power Operated Equipment	$4,725,623	100.00000%	$4,725,623		$4,725,623
43	397	Communication Equipment	$13,965	100.00000%	$13,965		$13,965
44	398	Miscellaneous Equipment	$1,555	100.00000%	$1,555		$1,555
45	399.1	Asset Retirement Costs for General Plant	$235,410	100.00000%	$235,410		$235,410
46	390	Capital Lease	$8,581,258	0.00000%	$0		$0
47		Total General	$82,750,959	89.63002%	$74,169,702	$0	$74,169,702

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

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

Witness Responsible:

P. Chatman

Line No.	Account No.	Account Title	Total Company	Allocation %	Allocated Total	Adjustments See Schedule B-2.2	Adjusted Jurisdiction
		OTHER PLANT					
48	303	Intangible	$22,220,782	100.00000%	$22,220,782		$22,220,782
49		GRAND TOTAL PLANT	$2,152,214,171	92.31360%	$1,986,786,443	$0	$1,986,786,443

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

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

Schedule B-2.2

Witness Responsible:

P. Chatman

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

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

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

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

Schedule B-2.3
Page 1 of 4
Witness Responsible:

P. Chatman

Line No.	Account No.	Account Title	3/31/1995 Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Explanation of Transfers	Other Accounts Involved	Ending Balance
		TRANSMISSION PLANT					See Note 1		
1	350	Land & Land Rights	$60,267,022	$6,499,826	($1,116,359)	($905,843)			$64,744,646
2	352	Structures & Improvements	$20,857,581	$5,330,031	($35,245)	($8,456,334)			$17,696,033
3	353	Station Equipment	$223,507,564	$57,636,654	($10,232,175)	($140,857,044)			$130,054,999
4	354	Towers & Fixtures	$83,315,748	($629,361)	($44,801)	($82,315,415)			$326,171
5	355	Poles & Fixtures	$59,496,870	$11,892,645	($2,046,109)	($34,285,144)			$35,058,262
6	356	Overhead Conductors & Devices	$87,766,331	$16,508,069	($1,985,017)	($61,707,313)			$40,582,070
7	357	Underground Conduit	$30,599,527	$4,433,903	($182,133)	($3,471,712)			$31,379,585
8	358	Underground Conductors & Devices	$57,004,496	$22,435,330	($559,646)	($5,850,961)			$73,029,219
9	359	Roads & Trails	-	$766	-	($766)			$0
10	356	Capital Lease	3,046,555.00	-	-	-			$3,046,555
11		Total Transmission	$625,861,694	$124,107,864	($16,201,486)	($337,850,532)			$395,917,540

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

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

Schedule B-2.3
Page 2 of 4
Witness Responsible:

P. Chatman

Line No.	Account No.	Account Title	3/31/1995 Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Explanation of Transfers	Other Accounts Involved	Ending Balance
		DISTRIBUTION PLANT					See Note 1		
12	360	Land & Land Rights	$6,212,987	$2,159,291	($50,163)	($1,516,351)			$6,805,764
13	361	Structures & Improvements	$18,584,174	$2,996,224	($13,434)	$14,562			$21,581,526
14	362	Station Equipment	$130,204,520	$66,430,017	($3,982,151)	$1,265,742			$193,918,128
15	364	Poles, Towers & Fixtures	$147,984,783	$85,384,330	($10,898,966)	$1,422,452			$223,892,599
16	365	Overhead Conductors & Devices	$156,140,655	$64,913,929	($7,636,488)	$8,861,057			$222,279,153
17	366	Underground Conduit	$50,386,970	$13,480,278	($514,313)	$3,461,314			$66,814,249
18	367	Underground Conductors & Devices	$94,667,273	$154,444,114	($4,043,488)	$5,484,917			$250,552,817
19	368	Line Transformers	$179,871,265	$114,600,814	($28,231,967)	($3,453,940)			$262,786,172
20	369	Services	$107,622,584	$26,278,943	($35,221,805)	($31,305,876)			$67,373,846
21	370	Meters	$78,130,197	$29,674,922	($16,169,120)	($264,161)			$91,371,838
22	371	Installation on Customer Premises	-	$6,394,914	($1,658,454)	$17,395,155			$22,131,615
23	373	Street Lighting & Signal Systems	$35,538,871	$36,805,442	($4,574,977)	$187,854			$67,957,190
24	374	Asset Retirement Costs for Distribution Plant	-	$60,079	-	$0			$60,079
25		Total Distribution	$1,005,344,279	$603,623,295	($112,995,325)	$1,552,725			$1,497,524,974

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

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

Schedule B-2.3
Page 3 of 4
Witness Responsible:

P. Chatman

Line No.	Account No.	Account Title	3/31/1995 Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Explanation of Transfers	Other Accounts Involved	Ending Balance
		GENERAL PLANT					See Note 1		
26	389	Land & Land Rights	$2,778,499	($337,650)	($299,154)	($191,974)			$1,949,721
27	390	Structures & Improvements	$34,318,770	$15,900,762	($8,941,739)	($5,037,818)			$36,239,975
28	390.3	Leasehold Improvements	-	$63,338	($6,939,250)	$7,312,761			$436,849
29	391	Office Furniture & Equipment	$22,543,364	$22,881,426	($15,171,743)	($20,896,110)			$9,356,937
30	392	Transportation Equipment	$24,131,766	$221,000	($34,194,481)	$14,198,093			$4,356,378
31	393	Stores Equipment	$2,457,114	$1,213	($1,668,002)	$97,748			$888,073
32	394	Tools, Shop & Garage Equipment	$14,764,178	$5,113,911	($7,249,980)	($1,910,075)			$10,718,034
33	395	Laboratory Equipment	$7,000,386	$1,564,561	($1,918,376)	($1,399,389)			$5,247,182
34	396	Power Operated Equipment	$10,243,668	$1,898,901	($5,840,841)	($1,576,105)			$4,725,623
35	397	Communication Equipment	$14,466,654	$3,266,990	($2,367,697)	($15,351,982)			$13,965
36	398	Miscellaneous Equipment	$20,316	$1,812	($38,046)	$17,473			$1,555
37	399.1	Asset Retirement Costs for General Plant	-	$235,410	-	-			$235,410
38	390	Capital Lease	8,581,258.00	-	-	-			$8,581,258
39		Total General	$141,305,973	$50,811,673	($84,629,309)	($24,737,378)			$82,750,959

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

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

Schedule B-2.3
Page 4 of 4
Witness Responsible:

P. Chatman

Line No.	Account No.	Account Title	3/31/1995 Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Transfers/Reclassifications Explanation of Transfers	Transfers/Reclassifications Other Accounts Involved	Ending Balance
		OTHER PLANT					See Note 1		
40	303	Intangible	$65,943,791	$54,333,976	($23,840,376)	($74,216,609)			$22,220,782
41	109	FAS 109 (See Note 2)	$251,523,113	-	$0	($251,523,113)			$0
42		GRAND TOTAL PLANT	$2,089,978,850	$832,876,809	($237,666,496)	($686,774,908)			$1,998,414,255

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

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

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

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

Witness Responsible:

P. Chatman

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

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

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

Witness Responsible:

P. Chatman

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

THERE IS NO PROPERTY TO BE EXCLUDED FROM RATE BASE.

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

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

Schedule B-3
Page 1 of 5
Witness Responsible:

P. Chatman

Line No.	Account No.	Major Property Groupings & Account Titles	Total Company Plant Investment	Reserve Balances: Total Company	Allocation %	Allocated Total	Adjustments See Schedule B-3.1	Adjusted Jurisdiction
		PRODUCTION PLANT						
1	310	Land & Land Rights	$23,748	$0	0%	$0		$0
2	311	Structures & Improvements	$2,997,093	$1,693,727	0%	$0		$0
3	312	Boiler Plant Equipment	$141,309,368	$44,636,693	0%	$0		$0
4	314	Turbogenerator Units	$6,186,003	$2,101,082	0%	$0		$0
5	315	Accessory Electric Equipment	$1,861,472	$1,145,913	0%	$0		$0
6	316	Miscellaneous Power Plant Equipment	$1,392,604	$701,805	0%	$0		$0
7	317	Asset Retirement Costs for Steam Production Plant	$29,627	$9,188	0%	$0		$0
8		Total Production	$153,799,916	$50,288,408	0%	$0	$0	$0

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

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

Witness Responsible:

P. Chatman

Line No.	Account No.	Major Property Groupings & Account Titles	Total Company Plant Investment	Reserve Balances: Total Company	Allocation %	Allocated Total	Adjustments See Schedule B-3.1	Adjusted Jurisdiction
		TRANSMISSION PLANT						
9	350	Land & Land Rights	$64,744,646	$199,526	100%	$199,526		$199,526
10	352	Structures & Improvements	$17,696,033	$10,972,459	100%	$10,972,459		$10,972,459
11	353	Station Equipment	$130,054,999	$52,669,324	100%	$52,669,324		$52,669,324
12	354	Towers & Fixtures	$326,171	$1,577,440	100%	$1,577,440		$1,577,440
13	355	Poles & Fixtures	$35,058,262	$27,029,610	100%	$27,029,610		$27,029,610
14	356	Overhead Conductors & Devices	$40,582,070	$20,208,387	100%	$20,208,387		$20,208,387
15	357	Underground Conduit	$31,379,585	$23,290,186	100%	$23,290,186		$23,290,186
16	358	Underground Conductors & Devices	$73,029,219	$23,380,295	100%	$23,380,295		$23,380,295
17	359	Roads & Trails	$0	$0	100%	$0		$0
18	356	Capital Lease	$3,046,555	$0	0%	$0		$0
19		Total Transmission	$395,917,540	$159,327,227	100%	$159,327,227	$0	$159,327,227

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Witness Responsible:

P. Chatman

Line No.	Account No.	Major Property Groupings & Account Titles	Total Company Plant Investment	Reserve Balances Total Company	Allocation %	Allocated Total	Adjustments See Schedule B-3.1	Adjusted Jurisdiction
		DISTRIBUTION PLANT						
20	360	Land & Land Rights	$6,805,764	$20,696	100%	$20,696		$20,696
21	361	Structures & Improvements	$21,581,526	$13,976,688	100%	$13,976,688		$13,976,688
22	362	Station Equipment	$193,918,128	$53,222,034	100%	$53,222,034		$53,222,034
23	364	Poles, Towers & Fixtures	$223,892,599	$142,582,016	100%	$142,582,016		$142,582,016
24	365	Overhead Conductors & Devices	$222,279,153	$117,287,023	100%	$117,287,023		$117,287,023
25	366	Underground Conduit	$66,814,249	$30,524,837	100%	$30,524,837		$30,524,837
26	367	Underground Conductors & Devices	$250,552,817	$57,856,195	100%	$57,856,195		$57,856,195
27	368	Line Transformers	$262,786,172	$77,332,249	100%	$77,332,249		$77,332,249
28	369	Services	$67,373,846	$8,690,896	100%	$8,690,896		$8,690,896
29	370	Meters	$91,371,838	$35,549,591	100%	$35,549,591		$35,549,591
30	371	Installation on Customer Premises	$22,131,615	$6,739,745	100%	$6,739,745		$6,739,745
31	373	Street Lighting & Signal Systems	$67,957,190	$35,040,261	100%	$35,040,261		$35,040,261
32	374	Asset Retirement Costs for Distribution Plant	$60,079	$31,689	100%	$31,689		$31,689
33		Total Distribution	$1,497,524,974	$578,853,921	100.00000%	$578,853,921	$0	$578,853,921

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Witness Responsible:

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Line No.	Account No.	Major Property Groupings & Account Titles	Total Company Plant Investment	Reserve Balances: Total Company	Allocation %	Allocated Total	Adjustments See Schedule B-3.1	Adjusted Jurisdiction
		GENERAL PLANT						
34	389	Land & Land Rights	$1,949,721	$8,460	100%	$8,460		$8,460
35	390	Structures & Improvements	$36,239,975	$12,910,324	100%	$12,910,324		$12,910,324
36	390.3	Leasehold Improvements	$436,849	$322,356	100%	$322,356		$322,356
37	391	Office Furniture & Equipment	$9,356,937	$2,299,804	100%	$2,299,804		$2,299,804
38	392	Transportation Equipment	$4,356,378	$3,826,261	100%	$3,826,261		$3,826,261
39	393	Stores Equipment	$888,073	$66,590	100%	$66,590		$66,590
40	394	Tools, Shop & Garage Equipment	$10,718,034	$2,286,384	100%	$2,286,384		$2,286,384
41	395	Laboratory Equipment	$5,247,182	$1,609,705	100%	$1,609,705		$1,609,705
42	396	Power Operated Equipment	$4,725,623	$3,507,194	100%	$3,507,194		$3,507,194
43	397	Communication Equipment	$13,965	$47,200	100%	$47,200		$47,200
44	398	Miscellaneous Equipment	$1,555	$89,681	100%	$89,681		$89,681
45	399.1	Asset Retirement Costs for General Plant	$235,410	$88,434	100%	$88,434		$88,434
46	390	Capital Lease	$8,581,258	$0	0%	$0		$0
47		Total General Plant	$82,750,959	$27,062,393	100.00000%	$27,062,393	$0	$27,062,393

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Line No.	Account No.	Major Property Groupings & Account Titles	Total Company Plant Investment	Reserve Balances Total Company	Allocation %	Allocated Total	Adjustments See Schedule B-3.1	Adjusted Jurisdiction
		OTHER PLANT						
48	303	Intangible	$22,220,782	$10,133,070	100%	$10,133,070		$10,133,070
49		GRAND TOTAL PLANT	$2,152,214,171	$825,665,019	93.90934%	$775,376,611	$0	$775,376,611

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

THERE ARE NO ADJUSTMENTS TO BE MADE TO ACCUMULATED DEPRECIATION

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Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction: Plant Investment (D)	Adjusted Jurisdiction: Reserve Balance (E)	Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)	%Net Salvage (H)	Average Service Life (I)	Curve Form (J)
		TRANSMISSION PLANT							
1	350	Land & Land Rights	$64,744,646	$199,526	0.00%	$0			
2	352	Structures & Improvements	$17,696,033	$10,972,459	2.50%	$442,401	-25	50	R4
3	353	Station Equipment	$130,054,999	$52,669,324	1.80%	$2,340,990	10	50	R2
4	354	Towers & Fixtures	$326,171	$1,577,440	2.30%	$7,502	-15	50	R4
5	355	Poles & Fixtures	$35,058,262	$27,029,610	3.89%	$1,363,766	-75	45	R3
6	356	Overhead Conductors & Devices	$40,582,070	$20,208,387	3.33%	$1,351,383	-50	45	R3
7	357	Underground Conduit	$31,379,585	$23,290,186	2.00%	$627,592	-20	60	R2
8	358	Underground Conductors & Devices	$73,029,219	$23,380,295	2.00%	$1,460,584	0	50	O1
9	359	Roads & Trails	$0	$0		$0			
10		Total Transmission	$392,870,985	$159,327,227		$7,594,218			

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Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction Plant Investment (D)	Adjusted Jurisdiction Reserve Balance (E)	Proposed Accrual Rate (See Note 1) (K)	Calculated Depr. Expense (L=DxK)	%Net Salvage (M)	(See Note 1) Average Service Life (N)	Curve Form (O)
		TRANSMISSION PLANT							
11	350	Land & Land Rights	$64,744,646	$199,526	0.00%	$0			
12	352	Structures & Improvements	$17,696,033	$10,972,459	2.33%	$412,318	-25	50	R4
13	353	Station Equipment	$130,054,999	$52,669,324	1.80%	$2,340,990	10	50	R2
14	354	Towers & Fixtures	$326,171	$1,577,440	1.77%	$5,773	-15	65	R4
15	355	Poles & Fixtures	$35,058,262	$27,029,610	3.00%	$1,051,748	-50	50	R3
16	356	Overhead Conductors & Devices	$40,582,070	$20,208,387	2.78%	$1,128,182	-39	50	R3
17	357	Underground Conduit	$31,379,585	$23,290,186	2.00%	$627,592	-20	60	R2
18	358	Underground Conductors & Devices	$73,029,219	$23,380,295	2.00%	$1,460,584	0	50	O1
19	359	Roads & Trails	$0	$0		$0			
20		Total Transmission	$392,870,985	$159,327,227		$7,027,187			

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Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction Plant Investment (D)	Adjusted Jurisdiction Reserve Balance (E)	Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)	%Net Salvage (H)	Average Service Life (I)	Curve Form (J)
		DISTRIBUTION PLANT							
21	360	Land & Land Rights	$6,805,764	$20,696	0.00%	$0			
22	361	Structures & Improvements	$21,581,526	$13,976,688	2.50%	$539,538	-25	50	R3
23	362	Station Equipment	$193,918,128	$53,222,034	2.00%	$3,878,363	10	45	R1
24	364	Poles, Towers & Fixtures	$223,892,599	$142,582,016	5.00%	$11,194,630	-100	40	R1
25	365	Overhead Conductors & Devices	$222,279,153	$117,287,023	4.25%	$9,446,864	-70	40	R1
26	366	Underground Conduit	$66,814,249	$30,524,837	2.17%	$1,449,869	-30	60	R2
27	367	Underground Conductors & Devices	$250,552,817	$57,856,195	2.63%	$6,589,539	-5	40	R1
28	368	Line Transformers	$262,786,172	$77,332,249	3.13%	$8,225,207	-25	40	L0
29	369	Services	$67,373,845	$8,690,896	3.25%	$2,189,650	-30	40	O1
30	370	Meters	$91,371,837	$35,549,591	3.16%	$2,887,350	-20	38	R2
31	371	Installation on Customer Premises	$22,131,615	$6,739,745	3.25%	$719,277	-30	40	O1
32	373	Street Lighting & Signal Systems	$67,957,190	$35,040,261	5.56%	$3,778,420	0	18	R2
33	374	Asset Retirement Costs for Distribution Plant	$60,079	$31,689		$0			
34		Total Distribution	$1,497,524,974	$578,853,921		$50,898,707			

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			Adjusted Jurisdiction					(See Note 1)	
Line No. (A)	Account No. (B)	Account Title (C)	Plant Investment (D)	Reserve Balance (E)	Proposed Accrual Rate (See Note 1) (K)	Calculated Depr. Expense (L=DxK)	%Net Salvage (M)	Average Service Life (N)	Curve Form (O)
		DISTRIBUTION PLANT							
35	360	Land & Land Rights	$6,805,764	$20,696	0.00%	$0			
36	361	Structures & Improvements	$21,581,526	$13,976,688	2.45%	$528,747	-25	50	R3
37	362	Station Equipment	$193,918,128	$53,222,034	1.79%	$3,471,134	10	50	R5
38	364	Poles, Towers & Fixtures	$223,892,599	$142,582,016	4.65%	$10,411,006	-100	43	R2
39	365	Overhead Conductors & Devices	$222,279,153	$117,287,023	3.88%	$8,624,431	-75	45	S5
40	366	Underground Conduit	$66,814,249	$30,524,837	2.17%	$1,449,869	-30	60	R2
41	367	Underground Conductors & Devices	$250,552,817	$57,856,195	2.44%	$6,113,489	-10	45	R4
42	368	Line Transformers	$262,786,172	$77,332,249	2.91%	$7,647,078	-25	43	R0.5
43	369	Services	$67,373,845	$8,690,896	4.64%	$3,126,146	-30	28	S2
44	370	Meters (See Note 2)	$91,371,837	$35,549,591	10.50%	$5,861,336	0	10	
45	371	Installation on Customer Premises (See Note 3)	$22,131,615	$6,739,745	22.50%	$3,463,171	0	5	
46	373	Street Lighting & Signal Systems	$67,957,190	$35,040,261	3.65%	$2,480,437	0	27	R4
47	374	Asset Retirement Costs for Distribution Plant	$60,079	$31,689		$0			
48		Total Distribution	$1,497,524,974	$578,853,921		$53,176,844			

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Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction: Plant Investment (D)	Adjusted Jurisdiction: Reserve Balance (E)	Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)	%Net Salvage (H)	Average Service Life (I)	Curve Form (J)
		GENERAL PLANT							
49	389	Land & Land Rights	$1,949,721	$8,460	0.00%	$0			
50	390	Structures & Improvements	$36,239,975	$12,910,324	2.20%	$797,279	-10	50	R2
51	390.3	Leasehold Improvements (See Note 4)	$436,849	$322,356	22.34%	$25,578			
52	391.1	Office Furniture & Equipment	$2,718,353	$897,984	6.00%	$163,101	10	15	O1
53	391.2	Data Processing Equipment	$6,638,584	$1,401,820	6.00%	$398,315	10	15	O1
54	392	Transportation Equipment	$4,356,378	$3,826,261	8.50%	$370,292	10	10	L2
55	393	Stores Equipment	$888,073	$66,590	5.00%	$44,404	0	20	O3
56	394	Tools, Shop & Garage Equipment	$10,718,034	$2,286,384	3.88%	$415,860	3	25	O2
57	395	Laboratory Equipment	$5,247,182	$1,609,705	2.57%	$134,853	10	35	O1
58	396	Power Operated Equipment	$4,725,623	$3,507,194	5.67%	$267,943	15	15	L2
59	397	Communication Equipment	$13,965	$47,200	5.83%	$814	-5	18	L2
60	398	Miscellaneous Equipment	$1,555	$89,681	5.56%	$86	0	15	O3
61	399.1	Asset Retirement Costs for General Plant	$235,410	$88,434		$0			
62		Total General	$74,169,702	$27,062,393		$2,618,525			

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Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction: Plant Investment (D)	Adjusted Jurisdiction: Reserve Balance (E)	Proposed Accrual Rate (See Note 1) (K)	Calculated Depr. Expense (L=DxK)	(See Note 1) %Net Salvage (M)	(See Note 1) Average Service Life (N)	Curve Form (O)
		GENERAL PLANT							
63	389	Land & Land Rights	$1,949,721	$8,460	0.00%	$0			
64	390	Structures & Improvements	$36,239,975	$12,910,324	2.20%	$797,279	-10	50	R2
65	390.3	Leasehold Improvements (See Note 4)	$436,849	$322,356	22.34%	$25,578			
66	391.1	Office Furniture & Equipment	$2,718,353	$897,984	7.60%	$206,595	5	12.5	L1
67	391.2	Data Processing Equipment	$6,638,584	$1,401,820	10.56%	$701,034	5	9	R2.5
68	392	Transportation Equipment	$4,356,378	$3,826,261	5.86%	$255,284	15	14	L3
69	393	Stores Equipment	$888,073	$66,590	6.23%	$55,327	0	15	O1
70	394	Tools, Shop & Garage Equipment	$10,718,034	$2,286,384	4.62%	$495,173	3	21	O3
71	395	Laboratory Equipment	$5,247,182	$1,609,705	2.31%	$121,210	10	39	R1.5
72	396	Power Operated Equipment	$4,725,623	$3,507,194	4.47%	$211,235	15	19	L0.5
73	397	Communication Equipment	$13,965	$47,200	7.50%	$1,047	-5	14	L1
74	398	Miscellaneous Equipment	$1,555	$89,681	6.67%	$104	0	15	R3
75	399.1	Asset Retirement Costs for General Plant	$235,410	$88,434		$0			
76		Total General	$74,169,702	$27,062,393		$2,869,866			

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Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction Plant Investment (D)	Adjusted Jurisdiction Reserve Balance (E)	Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)	%Net Salvage (H)	Average Service Life (I)	Curve Form (J)
		OTHER PLANT							
77	303	Intangible Software	$19,043,062	7,706,604	14.29%	$2,721,254			
78	303	Intangible FAS 109 Transmission	$1,176,340	827,274	2.32%	$27,291			
79	303	Intangible FAS 109 Distribution	$2,001,380	1,599,192	3.42%	$68,447			
80		CURRENT RATE GRAND TOTAL PLANT	$1,986,786,443	$775,376,611		$63,928,442			

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Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction Plant Investment (D)	Reserve Balance (E)	Proposed Accrual Rate (See Note 1) (K)	Calculated Depr. Expense (L=DxK)	%Net Salvage (M)	(See Note 1) Average Service Life (N)	Curve Form (O)
		OTHER PLANT							
81	303	Intangible Software	$19,043,062	7,706,604	14.29%	$2,721,254			
	303	Intangible FAS 109 Transmission	$1,176,340	827,274	2.14%	$25,174			
	303	Intangible FAS 109 Distribution	$2,001,380	1,599,192	3.52%	$70,449			
82		PROPOSED RATE GRAND TOTAL PLANT	$1,986,786,443	$775,376,611		$65,890,773			

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

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

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

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

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From 1/1/99 to 5/31/07

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Line No.	Account No.	Account Title	01/01/99 Beginning Balance (See Note 1)	Accruals	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications Amount	Explanation of Transfers	Other Accts. Involved	05/31/07 Ending Balance
		TRANSMISSION PLANT							See Note 2		
1	350	Land & Land Rights	$ -	$ -	$ 6,280,164	$ (625,829)	$ (1,198,653)	$ (4,256,156)			$ 199,526
2	352	Structures & Improvements	$ 12,498,815	$ 4,001,272	$ -	$ (2,917)	$ -	$ (5,524,711)			$ 10,972,459
3	353	Station Equipment	$ 68,333,949	$ 26,249,945	$ 6,170,814	$ (2,743,644)	$ (150,869)	$ (45,190,869)			$ 52,669,324
4	354	Towers & Fixtures	$ 41,617,154	$ 3,176,183	$ -	$ (15,150)	$ -	$ (43,200,748)			$ 1,577,440
5	355	Poles & Fixtures	$ 43,953,556	$ 12,724,178	$ 30,141	$ (1,423,331)	$ (594,927)	$ (27,660,007)			$ 27,029,610
6	356	Overhead Conductors & Devices	$ 44,455,969	$ 13,630,562	$ 15,337	$ (1,422,527)	$ (462,064)	$ (36,008,890)			$ 20,208,387
7	357	Underground Conduit	$ 19,211,577	$ 5,431,239	$ -	$ (46,404)	$ (3,492)	$ (1,302,734)			$ 23,290,186
8	358	Underground Conductors & Devices	$ 14,788,495	$ 10,110,334	$ -	$ (169,874)	$ (210,110)	$ (1,138,550)			$ 23,380,295
9	359	Roads & Trails	$ -	$ 9	$ -	$ -	$ -	$ (9)			$ -
10	356	Capital Lease	$ -	$ -	$ -	$ -	$ -	$ -			$ -
11		Total Transmission	$ 244,859,515	$ 75,323,723	$ 12,496,456	$ (6,449,677)	$ (2,620,115)	$ (164,282,674)			$ 159,327,227

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

Data: X Actual ___ Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Papers Reference No(s).: WPB-3.3a - k

Witness Responsible:

P. Chatman

Line No.	Account No.	Account Title	01/01/99 Beginning Balance (See Note 1)	Accruals	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications Amount	Explanation of Transfers	Other Accts. Involved	05/31/07 Ending Balance
		DISTRIBUTION PLANT							See Note 2		
12	360	Land & Land Rights	$ -	$ -	$ 228,799	$ (14,522)	$ (9,671)	$ (183,909)			$ 20,696
13	361	Structures & Improvements	$ 11,604,294	$ 4,397,623	$ -	$ (3,272)	$ -	$ (2,021,958)			$ 13,976,688
14	362	Station Equipment	$ 34,962,127	$ 27,027,966	$ 78,505	$ (1,276,242)	$ (65,243)	$ (7,505,079)			$ 53,222,034
15	364	Poles, Towers & Fixtures	$ 88,627,617	$ 82,335,262	$ 581,151	$ (8,581,981)	$ (128,838)	$ (20,251,194)			$ 142,582,016
16	365	Overhead Conductors & Devices	$ 72,777,688	$ 67,125,157	$ 3,515,507	$ 611,629	$ (7,864,760)	$ (18,878,200)			$ 117,287,023
17	366	Underground Conduit	$ 22,872,155	$ 12,148,690	$ 87,536	$ (72,554)	$ (20,823)	$ (4,490,168)			$ 30,524,837
18	367	Underground Conductors & Devices	$ 28,300,892	$ 41,173,280	$ 208,304	$ (1,994,816)	$ (1,779,540)	$ (8,051,925)			$ 57,856,195
19	368	Line Transformers	$ 52,826,590	$ 57,166,144	$ 207,034	$ (21,736,580)	$ (243,821)	$ (10,887,118)			$ 77,332,249
20	369	Services	$ 16,616,871	$ 19,543,798	$ 135,859	$ (22,869,535)	$ (2,976,468)	$ (1,759,628)			$ 8,690,896
21	370	Meters	$ 33,055,463	$ 22,145,053	$ 125,285	$ (12,590,078)	$ (1,713,496)	$ (5,472,636)			$ 35,549,591
22	371	Installation on Customer Premises	$ 3,174,253	$ 6,538,080	$ 3,153	$ (1,430,242)	$ (383,246)	$ (1,162,252)			$ 6,739,745
23	373	Street Lighting & Signal Systems	$ 22,953,869	$ 24,617,864	$ 48,568	$ (3,214,018)	$ (3,183,509)	$ (6,182,513)			$ 35,040,261
24	374	Asset Retirement Costs for Distribution Plant	$ -	$ 2,588	$ -	$ -	$ -	$ 29,101			$ 31,689
25		Total Distribution	$ 387,771,819	$ 364,221,506	$ 5,219,701	$ (73,172,211)	$ (18,369,416)	$ (86,817,478)			$ 578,853,921

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

Data: X Actual ___ Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Papers Reference No(s).: WPB-3.3a - k

Schedule B-3.3
Page 3 of 4
Witness Responsible:

P. Chatman

Line No.	Account No.	Account Title	01/01/99 Beginning Balance (See Note 1)	Accruals	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications Amount	Transfers/Reclassifications Explanation of Transfers	Transfers/Reclassifications Other Accts. Involved	05/31/07 Ending Balance
		GENERAL PLANT							See Note 2		
26	389	Land & Land Rights	$0	$0	$8,000	($77,645)	$303,783	($225,678)			$ 8,460
27	390	Structures & Improvements	$7,455,699	$5,930,197	$142,391	($13,137)	($150,949)	($453,877)			$ 12,910,324
28	390.3	Leasehold Improvements	$7,054,652	$206,865	$0	($6,939,249)	$88	$0			$ 322,356
29	391	Office Furniture & Equipment	$4,516,603	$6,604,694	($1,288,170)	($3,407,654)	$0	($4,125,669)			$ 2,299,804
30	392	Transportation Equipment	$8,120,713	$5,457,458	($4,147,400)	($6,725,027)	$0	$1,120,517			$ 3,826,261
31	393	Stores Equipment	$60,113	$458,469	($63,889)	($388,104)	$0	$0			$ 66,590
32	394	Tools, Shop & Garage Equipment	$1,982,811	$3,307,530	($331,029)	($2,664,589)	($91)	($8,247)			$ 2,286,384
33	395	Laboratory Equipment	$903,481	$1,990,344	($123,444)	($777,139)	$0	($383,537)			$ 1,609,705
34	396	Power Operated Equipment	$4,932,222	$3,211,834	($2,060,654)	($1,412,311)	$0	($1,163,896)			$ 3,507,194
35	397	Communications Equipment	$8,217,499	$1,785,170	($1,553,965)	($63,779)	$0	($8,337,725)			$ 47,200
36	398	Miscellaneous Equipment	$0	$89,866	$0	($185)	$0	$0			$ 89,681
37	399.1	Asset Retirement Costs for General Plant	$0	$6,381	$0	$0	$0	$82,053			$ 88,434
38	390	Capital Lease	$0	$0	$0	$0	$0	$0			$ -
39		Total General	$43,243,793	$29,048,809	($9,418,161)	($22,468,820)	$152,832	($13,496,059)			$27,062,393

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

Data: X Actual ___ Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Papers Reference No(s).: WPB-3.3a - k

Schedule B-3.3
Page 4 of 4
Witness Responsible:

P. Chatman

Line No.	Account No.	Account Title	01/01/99 Beginning Balance (See Note 1)	Accruals	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications Amount	Explanation of Transfers	Other Accts. Involved	05/31/07 Ending Balance
		OTHER PLANT							See Note 2		
40	303	Intangible	$49,642,027	$42,862,385	($23,230,289)	($1,502,503)	$0	($57,638,550)			$ 10,133,070
41		Total Intangible	$49,642,027	$42,862,385	($23,230,289)	($1,502,503)	$0	($57,638,550)			$10,133,070
42		GRAND TOTAL PLANT	$725,517,154	$511,456,422	($14,932,294)	($103,593,211)	($20,836,700)	($322,234,761)			$775,376,611

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

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

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

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

Witness Responsible:

P. Chatman

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

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

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

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

Schedule B-4
Page 1 of 1
Witness Responsible:

P. Chatman

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

The Company has requested no CWIP in this filing.

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

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

Witness Responsible:

P. Chatman

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

The Company has requested no CWIP in this filing.

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

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

Schedule B-4.2
Page 1 of 1
Witness Responsible:

P. Chatman

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

The Company has requested no CWIP in this filing.

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Papers Reference No(s).: WPB-5.0a-n, Schedule B-5.1

Witness Responsible:

M. Swartz
T. Fernandez

Line No.	Working Capital Component	Description of Methodology Used to Determine Jurisdictional Requirement	Working Paper Reference No.	Total Company	Allocation %	Jurisdiction
1	Cash Working Capital	Lead-Lag Study	WPB-5.0a-n	($49,395,497)	100.00000%	($49,395,497)
2	Fuel Stock	13 Month Average for Test Year	B-5.1	0	0.00000%	0
3	Material & Supplies	13 Month Average for Test Year	B-5.1	25,673,779	77.93718%	20,009,420
4	Customers' Deposits	13 Month Average for Test Year	B-5.1	(8,382,539)	100.00000%	(8,382,539)
5	PIP Uncollectibles Balance	13 Month Average for Test Year	B-5.1	60,998,120	0.00000%	0
6	Total			$28,893,863		($37,768,616)
7	Adjustment to net negative Working Capital to zero					$37,768,616
8	Total					$0

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Papers Reference No(s).: WPB-5.1a-c

Schedule B-5.1
Page 1 of 1
Witness Responsible:

T. Fernandez

		13 Month Average for Test Year			Date Certain Balance		
Line No.	Description	Total Company	Allocation %	Jurisdiction	Total Company	Allocation %	Jurisdiction
		(1)	(2)	(3)	(4)	(5)	(6)
1	Customers' Deposits	($8,382,539)	100.00000%	($8,382,539)	($8,422,778)	100.00000%	($8,422,778)
2	Interest on Customers' Deposits * [(1) x Rate of Interest]	$251,476	0.00000%	$0	$252,683	0.00000%	$0
3	Fuel Stock	$0	0.00000%	$0	$0	0.00000%	$0
4	Plant Materials & Operating Supplies - Total	$25,673,779	77.93718%	$20,009,420	$25,683,591	77.93718%	$20,017,067
5	M&S Held for Construction, Additions and Extensions	$0	77.93718%	$0	$0	77.93718%	$0
6	M&S Held for Normal Operations (4) - (5)	$25,673,779	77.93718%	$20,009,420	$25,683,591	77.93718%	$20,017,067
7	PIP Uncollectibles Balance (By Account)	$60,998,120	0.00000%	$0	$60,998,120	0.00000%	$0
8	Total	$78,540,836		$11,626,881	$78,511,616		$11,594,289

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

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

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

Schedule B-6
Page 1 of 5
Witness Responsible:

H. Wagner
G. Young

Line No.	Account No.	Description	Total Company (1)	Allocation % (2)	Allocated Total (3)	Adjustments (4)	Adjusted Jurisdiction (5)
1		Other Regulatory Assets					
2	182.3	Customer Receivables for Future Inc Tax	$65,462,946	100.00000%	$65,462,946		$65,462,946
3	182.3	T & D Postretirement Benefits	$9,282,219	88.17358%	$8,184,465		$8,184,465
4	182.3	Regulatory Transition Charge	$301,458,530	0.00000%	$0		$0
5	182.3	Nuclear Decontamination/Decommissioning	$111,275	0.00000%	$0		$0
6	182.3	Deferred Shopping Incentive:	$378,172,310	0.00000%	$0		$0
7	182.3	MISO Transmission Service Costs	$32,369,853	0.00000%	$0		$0
8	182.3	Municipal Distribution Tax Deferral	$416,766	100.00000%	$416,766		$416,766
9	182.3	RCP - Fuel Deferral -- (note 1)	$48,968,091	100.00000%	$48,968,091	$90,899,511	$139,867,602
10	182.3	RCP - Distribution O&M Deferral -- (note 1)	$83,403,662	100.00000%	$83,403,662	$108,368,507	$191,772,169
11	182.3	Ohio Line Extension	$5,656,710	100.00000%	$5,656,710		$5,656,710
12	182.3	Transition Tax Deferral	$8,480,026	100.00000%	$8,480,026		$8,480,026
13	182.3	RCP - Demand Side Management	$17,017	100.00000%	$17,017		$17,017
14	182.3	Ohio Rate Case - Incremental Expenses	$32,214	100.00000%	$32,214	($32,214)	$0
15		TOTAL Account 182.3	$933,831,621		$220,621,897	$199,235,804	$419,857,701
16	189	Unamortized Loss on Reacquired Debt	$10,455,870	100.00000%	$10,455,870	($10,455,870)	$0
17	252	Customers' Advances for Construction	$0	100.00000%	$0		$0
18		Contribution in Aid of Construction -- (note 2)	$0	100.00000%	$0		$0
19		Other Deferred Debits:					
20	186	Reserve For Uncertain Tax Positions	$21,974,429	100.00000%	$21,974,429	($21,974,429)	$0
21	186	Ohio Tranche Fees - Admin. Fees for Ohio CBP	$368,177	100.00000%	$368,177	($368,177)	$0
22	186	OH Real & Personal Property Tax - Net	$65,000,000	99.62986%	$64,759,411		$64,759,411
23		TOTAL Account 186	$87,342,606		$87,102,017	($22,342,606)	$64,759,411

(note 1) -- RCP Fuel and O&M Deferral balances estimated as of 12/31/08.
(note 2) -- Contributions in Aid of Construction are netted against gross plant.

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

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

Witness Responsible:

H. Wagner
G. Young

Line No.	Account No.	Description	Total Company (1)	Allocation % (2)	Allocated Total (3)	Adjustments (4)	Adjusted Jurisdiction (5)
24		Other Deferred Credits:					$0
25	253	Line Protect Deferred Revenue	($753,384)	100.00000%	($753,384)		($753,384)
26	253	Environmental Liability	($849,260)	91.32039%	($775,547)		($775,547)
27	253	OH Real & Personal Property Tax	($65,000,000)	99.62986%	($64,759,411)		($64,759,411)
28	253	Down Payments SD - Contra	($1,577,954)	100.00000%	($1,577,954)		($1,577,954)
29	253	Lease Liability -BM	($229,849,677)	0.00000%	$0		$0
30	253	Lease Liability -BV 2	($280,800,000)	0.00000%	$0		$0
31	253	Energy For Education (E4E2)	($42,439,041)	100.00000%	($42,439,041)	$42,439,041	$0
32	253	Environmental Liability - Asbestos Remediation	($528,435)	91.32039%	($482,569)		($482,569)
33		TOTAL Account 253	($621,797,752)		($110,787,906)	$42,439,041	($68,348,865)
34		Other Regulatory Liabilities:					
35	254	Asset Removal Cost	($13,556,454)	100.00000%	($13,556,454)		($13,556,454)
36	254	Customer Receivables for Future Inc Tax	($62,922,214)	100.00000%	($62,922,214)		($62,922,214)
37	254	CX - Def Loss Hedging Payments - BM	$11,837,760	0.00000%	$0		$0
38	254	CX - Unamort Gain - Sale Lease BM	($242,904,192)	0.00000%	$0		$0
39	254	Competitive Transition Chg Transfer	$231,066,432	0.00000%	$0		$0
40		TOTAL Account 254	($76,478,668)		($76,478,668)	$0	($76,478,668)
41		Investment Tax Credits:					
42	255	Pre-1971 3% Credit	$0	32.44757%	$0		$0
43	255	1971 4% Credit	$0	32.44757%	$0		$0
44	255	1975 6% Add'l Credit	($5,280,671)	0.00000%	$0		$0
45	255	1981 10% Credit on Recovery Property	($14,493,757)	0.00000%	$0		$0
46	255	ITC Tax Benefits Sold	($75,154)	0.00000%	$0		$0
47	255	Other	$0	0.00000%	$0		$0
48		TOTAL Investment Tax Credits	($19,849,582)		$0	$0	$0
49	257	Unamortized Gain on Reacquired Debt	($10,582,076)	100.00000%	($10,582,076)	$10,582,076	$0

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

Data: X Actual ___ Estimated
Type of Filing: ___ Original X Updated ___ Revised
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Schedule B-6
Page 3 of 5
Witness Responsible:

H. Wagner
G. Young

Line No.	Account No.	Description	Total Company (1)	Allocation % (2)	Allocated Total (3)	Adjustments (4)	Adjusted Jurisdiction (5)
50		Deferred Income Taxes:					
51	190	Nuclear Fuel Disposal	$1,240,461	0.00000%	$0		$0
52	190	Pension and Rightsizing Costs	$60,489,388	88.17358%	$53,335,659		$53,335,659
53	190	Gain on Sale/Leaseback	$10,226,589	0.00000%	$0		$0
54	190	Vacation Accrual	$4,502,066	88.17358%	$3,969,633		$3,969,633
55	190	Beta Lab Capital Lease	$1,129,165	0.00000%	$0		$0
56	190	Bad Debts Reserve	$839,033	100.00000%	$839,033		$839,033
57	190	Other Taxes	$9,461,833	91.32039%	$8,640,583		$8,640,583
58	190	CAPCO Unit Expense DQE	$2,024,502	0.00000%	$0		$0
59	190	Inventory Write-off	$791,694	91.32039%	$722,978		$722,978
60	190	Capitalized Items	$2,359,701	91.32039%	$2,154,888		$2,154,888
61	190	Non Qualified Trust Gain	$1,549,964	0.00000%	$0		$0
62	190	Dump Site Clean-up Costs	$709,510	91.32039%	$647,927		$647,927
63	190	Supp Exec Retirement Program - Def Comp	$5,981,510	88.17358%	$5,274,111		$5,274,111
64	190	Investment Tax Credit	$0	100.00000%	$0		$0
65	190	Cost of Removal	$0	100.00000%	$0		$0
66	190	Demand Side Management	$299,648	100.00000%	$299,648		$299,648
67	190	Amortization Premium Discount Debt	$12,495,432	100.00000%	$12,495,432	($12,495,432)	$0
68	190	Market Revaluation	$37,957,372	0.00000%	$0		$0
69	190	Asbestos Removal	$1,868,126	100.00000%	$1,868,126		$1,868,126
70	190	VBM	$401,531	88.17358%	$354,044		$354,044
71	190	Reengineering Feature Design	$435,461	91.32039%	$397,665		$397,665
72	190	Transmission Revenue Contingency	$2,853	0.00000%	$0		$0
73	190	Prepaid Customer Revenue	($6,918)	100.00000%	($6,918)		($6,918)
74	190	Energy Management Program	($1,741,271)	100.00000%	($1,741,271)		($1,741,271)
75	190	Incentive Compensation	$1,252,192	88.17358%	$1,104,103		$1,104,103
76	190	R & D Books Capitalization	($850,027)	91.32039%	($776,248)		($776,248)
77	190	Emission Allowances	$1,204,471	0.00000%	$0		$0
78	190	Bond Interest Levelized	$712	91.32039%	$650		$650
79	190	Lease Market Valuation - B. Mansfield	$81,710,131	0.00000%	$0		$0
80	190	Lease Market Valuation - B. Valley #2	$101,279,160	0.00000%	$0		$0
81	190	Fas 109 Adjustment	$33,407,946	100.00000%	$33,407,946		$33,407,946
82	190	Asset Retirement Obligation	$39,050	100.00000%	$39,050		$39,050
83	190	CSU Settlement	$217,134	100.00000%	$217,134		$217,134
84	190	Severance Estimate	$6,541,324	88.17358%	$5,767,720		$5,767,720

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

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

Schedule B-6
Page 4 of 5
Witness Responsible:

H. Wagner
G. Young

Line No.	Account No.	Description	Total Company (1)	Allocation % (2)	Allocated Total (3)	Adjustments (4)	Adjusted Jurisdiction (5)
85	190	Sec 189 Interest Amortized	($44,048)	91.32039%	($40,225)		($40,225)
86	190	Software Cost	($1,126,771)	91.32039%	($1,028,972)		($1,028,972)
87	190	Merger Cost Expensed	$3,176,821	91.32039%	$2,901,085		$2,901,085
88	190	Deferred Comp-EIC Book Ded	$307,472	88.17358%	$271,109		$271,109
89	190	Blue Cross/Blue Shield Close out	($129,434)	88.17358%	($114,127)		($114,127)
90	190	Plant Consulting DB	$63,855	0.00000%	$0		$0
91	190	Customer Energy Management	$1,515,170	100.00000%	$1,515,170		$1,515,170
92	190	CSC Fas 106 Adj	$408,409	88.17358%	$360,109		$360,109
93	190	Bond Issuance Cost	($91,260)	91.32039%	($83,339)		($83,339)
94	190	Installment Sale Interest	$6,795	91.32039%	$6,205		$6,205
95	190	Accounts Receivable Accrual	$208,294	100.00000%	$208,294		$208,294
96	190	kWh tax	$556,360	100.00000%	$556,360		$556,360
97	190	Restricted Stock Units	$38,030	88.17358%	$33,532		$33,532
98	190	FIN 47	$0	100.00000%	$0		$0
99	190	Compensation Expense	$48,062	88.17358%	$42,378		$42,378
100	190	Performance Shares	$15,114	88.17358%	$13,327		$13,327
101	190	Line Protection - Deferred Revenue	$347,596	100.00000%	$347,596		$347,596
102	190	Pension Costs Capitalized	$2,675,407	88.17358%	$2,359,002		$2,359,002
103		TOTAL Account 190	$385,795,615		$136,359,397	($12,495,432)	$123,863,965
104	281	Pollution Control Facilities	($2,958,721)	0.00000%	$0		$0
105	282	Accelerated vs Book Depreciation	($276,315,694)	89.16698%	($246,382,362)		($246,382,362)
106	283	Deferred Gain - Fossil Generation	($57,760,211)	0.00000%	$0		$0
107	283	Deferred Gain - Nuclear Generation	($150,510,469)	0.00000%	$0		$0
108	283	Stock Option Expense & Deduction	($265,507)	88.17358%	($234,107)		($234,107)
109	283	Municipal Distribution Tax Deferral	($798,887)	100.00000%	($798,887)		($798,887)
110	283	RCP - Fuel Deferral -- (note 3)	($17,671,654)	100.00000%	($17,671,654)	($32,720,240)	($50,391,894)
111	283	RCP - Distribution O&M Deferral -- (note 3)	($29,723,337)	100.00000%	($29,723,337)	($39,008,390)	($68,731,727)
112	283	FICA Vacation Adj	($185,521)	88.17358%	($163,581)		($163,581)
113	283	Injuries and Damages	($1,057,086)	88.17358%	($932,071)		($932,071)

(note 3) -- RCP Fuel and O&M Deferred Tax balances estimated as of 12/31/08.

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

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

Schedule B-6
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Witness Responsible:

H. Wagner
G. Young

Line No.	Account No.	Description	Total Company (1)	Allocation % (2)	Allocated Total (3)	Adjustments (4)	Adjusted Jurisdiction (5)
114	283	Non Qual Decomm Trust Interest Income	($126,747)	0.00000%	$0		$0
115	283	Property Tax Variance	($3,330,650)	99.62986%	($3,318,322)		($3,318,322)
116	283	Health Benefits - Fas 106	($2,891,364)	88.17358%	($2,549,419)		($2,549,419)
117	283	Reacquired Debt Expense - Net	($13,082,518)	100.00000%	($13,082,518)	$13,082,518	$0
118	283	System Development Cost	($725,855)	91.32039%	($662,854)		($662,854)
119	283	Savings Plan Min Contrib	$0	88.17358%	$0		$0
120	283	Transition Tax Deferral	($2,652,512)	100.00000%	($2,652,512)		($2,652,512)
121	283	Shopping Credit Incentive Deferral	($166,841,078)	0.00000%	$0		$0
122	283	Like Kind Exchange - Scrap Cable	($369,379)	100.00000%	($369,379)		($369,379)
123	283	Transmission Costs Allocation	$0	0.00000%	$0		$0
124	283	Ohio Restructuring	$0	100.00000%	$0		$0
125	283	ATSI Deferred Gain	($28,344,186)	0.00000%	$0		$0
126	283	Excise Tax	$0	100.00000%	$0		$0
127	283	Ohio Line Extension	($2,040,627)	100.00000%	($2,040,627)		($2,040,627)
128	283	CTC Regulatory Asset Amort.	($68,674,829)	0.00000%	$0		$0
129	283	Interest Income - Qual Decomm ARO	$0	0.00000%	$0		$0
130	283	MISO Transmission Deferral	($11,676,575)	0.00000%	$0		$0
131	283	Nuclear Fuel Trusts - Interest	($18,777,277)	0.00000%	$0		$0
132	283	Avon 8 Decomm Loss	($22,566)	0.00000%	$0		$0
133	283	RCP - Demand Side Management	($6,125)	100.00000%	($6,125)		($6,125)
134	283	Other Taxes	($3,918,517)	0.00000%	$0		$0
135	283	PUCO Deferral	($11,625)	100.00000%	($11,625)	$11,625	$0
136	283	Performance Shares	($16,061)	88.17358%	($14,162)		($14,162)
137	283	FIN 48	($22,407,477)	91.39881%	($20,480,168)	$20,480,168	$0
138		TOTAL Account 283	($603,888,640)		($94,711,348)	($38,154,320)	($132,865,668)
139		TOTAL Deferred Income Taxes	($497,367,440)		($204,734,313)	($50,649,752)	($255,384,065)
140		TOTAL Other Rate Base Items	($194,445,421)		($84,403,179)	$168,808,693	$84,405,514

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

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

Schedule B-6.1A
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Witness Responsible:

H. Wagner

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

DESCRIPTION AND PURPOSE OF ADJUSTMENT

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

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

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

Schedule B-6.1B
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Witness Responsible:

H. Wagner

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

DESCRIPTION AND PURPOSE OF ADJUSTMENT

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

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

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

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

H. Wagner

Line No.	Acct. No.	Account Title	Total Adjustment	Allocation Factor	Jurisdictional Amount
		ADJUSTMENT TITLE			
	182.3	Ohio Line Extension	$0	100.00000%	$0

DESCRIPTION AND PURPOSE OF ADJUSTMENT

This adjustment is no longer necessary because the company's budget numbers have been replaced with actual values.

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

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

Witness Responsible:

H. Wagner

Line No.	Acct. No.	Account Title	Total Adjustment	Allocation Factor	Jurisdictional Amount
		ADJUSTMENT TITLE			
	182.3	Transition Tax Deferral	$0	100.00000%	$0

DESCRIPTION AND PURPOSE OF ADJUSTMENT

This adjustment is no longer necessary because the company's budget numbers have been replaced with actual values.

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

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

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

H. Wagner

Line No.	Acct. No.	Account Title	Total Adjustment	Allocation Factor	Jurisdictional Amount
		ADJUSTMENT TITLE			
	182.3	RCP - Demand Side Management	$0	100.00000%	$0

DESCRIPTION AND PURPOSE OF ADJUSTMENT

This adjustment is no longer necessary because the company's budget numbers have been replaced with actual values.

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

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

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

H. Wagner

Line No.	Acct. No.	Account Title	Total Adjustment	Allocation Factor	Jurisdictional Amount
		ADJUSTMENT TITLE			
	189	Unamortized Loss on Reacquired Debt	($10,455,870)	100.00000%	($10,455,870)

DESCRIPTION AND PURPOSE OF ADJUSTMENT

Unamortized balances is recognized in the D Schedules.

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

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

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

H. Wagner

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

DESCRIPTION AND PURPOSE OF ADJUSTMENT

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

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

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

Schedule B-6.1H
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Witness Responsible:

H. Wagner

Line No.	Acct. No.	Account Title	Total Adjustment	Allocation Factor	Jurisdictional Amount
		ADJUSTMENT TITLE			
	253	Energy For Education	$42,439,041	100.00000%	$42,439,041

DESCRIPTION AND PURPOSE OF ADJUSTMENT

The balance is accounted for in cash working capital.

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

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

Schedule B-6.1l

Witness Responsible:

H. Wagner

Line No.	Acct. No.	Account Title	Total Adjustment	Allocation Factor	Jurisdictional Amount
		ADJUSTMENT TITLE			
	257	Unamortized Gain on Reacquired Debt	$10,582,076	100.00000%	$10,582,076

DESCRIPTION AND PURPOSE OF ADJUSTMENT

Unamortized balance is recognized in the D Schedules.

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

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

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

G. Young

Line No.	Acct. No.	Account Title	Total Adjustment	Allocation Factor	Jurisdictional Amount
		ADJUSTMENT TITLE			
	190	Amortization Premium Discount Debt	($12,495,432)	100.00000%	($12,495,432)

DESCRIPTION AND PURPOSE OF ADJUSTMENT

Unamortized balance is reflected in the D Schedules.

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

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

Schedule B-6.1K
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Witness Responsible:

G. Young

Line No.	Acct. No.	Account Title	Total Adjustment	Allocation Factor	Jurisdictional Amount
		ADJUSTMENT TITLE			
	283	RCP - Fuel Deferral	($32,720,240)	100.00000%	($32,720,240)

DESCRIPTION AND PURPOSE OF ADJUSTMENT

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

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

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

Witness Responsible:

G. Young

Line No.	Acct. No.	Account Title	Total Adjustment	Allocation Factor	Jurisdictional Amount
		ADJUSTMENT TITLE			
	283	RCP - Distribution O&M Deferral	($39,008,390)	100.00000%	($39,008,390)

DESCRIPTION AND PURPOSE OF ADJUSTMENT

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

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

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

Witness Responsible:

G. Young

Line No.	Acct. No.	Account Title	Total Adjustment	Allocation Factor	Jurisdictional Amount
		ADJUSTMENT TITLE			
	283	Reacquired Debt Expense - Net	$13,082,518	100.00000%	$13,082,518

DESCRIPTION AND PURPOSE OF ADJUSTMENT

Unamortized balance is reflected in the D Schedules.

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

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

Schedule B-6.1N
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Witness Responsible:

G. Young

Line No.	Acct. No.	Account Title	Total Adjustment	Allocation Factor	Jurisdictional Amount
		ADJUSTMENT TITLE			
	283	Transition Tax Deferral	$0	100.00000%	$0

DESCRIPTION AND PURPOSE OF ADJUSTMENT

This adjustment is no longer necessary because the company's budget numbers have been replaced with actual values.

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

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

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

G. Young

Line No.	Acct. No.	Account Title	Total Adjustment	Allocation Factor	Jurisdictional Amount
		ADJUSTMENT TITLE			
	283	Ohio Line Extension	$0	100.00000%	$0

DESCRIPTION AND PURPOSE OF ADJUSTMENT

This adjustment is no longer necessary because the company's budget numbers have been replaced with actual values.

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

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

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

G. Young

Line No.	Acct. No.	Account Title	Total Adjustment	Allocation Factor	Jurisdictional Amount
		ADJUSTMENT TITLE			
	283	RCP - Demand Side Management	$0	100.00000%	$0

DESCRIPTION AND PURPOSE OF ADJUSTMENT

This adjustment is no longer necessary because the company's budget numbers have been replaced with actual values.

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

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

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

H. Wagner

Line No.	Acct. No.	Account Title	Total Adjustment	Allocation Factor	Jurisdictional Amount
		ADJUSTMENT TITLE			
	182.3	Ohio Rate Case - Incremental Expenses	($32,214)	100.00000%	($32,214)

DESCRIPTION AND PURPOSE OF ADJUSTMENT

These expenses are being included as an adjustment to O&M expenses in C-3.19. The Illuminating Company is not seeking a return on the net balance.

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

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

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

G. Young

Line No.	Acct. No.	Account Title	Total Adjustment	Allocation Factor	Jurisdictional Amount
		ADJUSTMENT TITLE			
	283	PUCO Deferral	$11,625	100.00000%	$11,625

DESCRIPTION AND PURPOSE OF ADJUSTMENT

The adjustment reflects the amount of deferred taxes on the adjustment made to the regulatory asset. The Illuminating Company is not seeking a return on the net balance.

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

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

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

G. Young

Line No.	Acct. No.	Account Title	Total Adjustment	Allocation Factor	Jurisdictional Amount
		ADJUSTMENT TITLE			
	186	Reserve For Uncertain Tax Positions	($21,974,429)	100.00000%	($21,974,429)

DESCRIPTION AND PURPOSE OF ADJUSTMENT

The Reserve for Uncertain Tax Positions was inappropriately booked in the 186 and 283 accounts. These accounts should have been netted in FERC Account 236 (current and accrued liabilities) and should not affect rate base.

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Deferred Taxes on FIN 48
Adjustments to Other Rate Base Items
As of May 31, 2007

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

Witness Responsible:

G. Young

Line No.	Acct. No.	Account Title	Total Adjustment	Allocation Factor	Jurisdictional Amount
ADJUSTMENT TITLE					
	283	FIN 48	$22,407,477	91.39881%	$20,480,168

DESCRIPTION AND PURPOSE OF ADJUSTMENT

The Reserve for Uncertain Tax Positions was inappropriately booked in the 186 and 283 accounts. These accounts should have been netted in FERC Account 236 (current and accrued liabilities) and should not affect rate base.

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

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

Witness Responsible:

P. Chatman

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

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

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Paper Reference No(s).: Schedule B-7.1

Schedule B-7

Witness Responsible:
T. Fernandez

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

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Paper Reference No(s).: Schedule B-7.1

Witness Responsible:
T. Fernandez

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

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Paper Reference No(s).: Schedule B-7.1

Witness Responsible:
T. Fernandez

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

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		General Plant Reserve for Accumulated Depreciation (Con't)		
45	392	Transportation Equipment	ALLDIST	100% Jurisdictional
46	393	Stores Equipment	ALLDIST	100% Jurisdictional
47	394	Tools, Shop & Garage Equipment	ALLDIST	100% Jurisdictional
48	395	Laboratory Equipment	ALLDIST	100% Jurisdictional
49	396	Power Operated Equipment	ALLDIST	100% Jurisdictional
50	397	Communications Equipment	ALLDIST	100% Jurisdictional
51	398	Miscellaneous Equipment	ALLDIST	100% Jurisdictional
52	399.1	Asset Retirement Costs for General Plant	ALLDIST	100% Jurisdictional
		Allowance for Working Capital		
53		Cash	ALLDIST	100% Jurisdictional
54		Fuel	NODIST	Non-Jurisdictional
55		Materials & Supplies	M&S1	Materials & Supplies Jurisdictional Allocation
56		Customers' Deposits	ALLDIST	100% Jurisdictional
57		PIPP Uncollectibles Balance	NODIST	Non-Jurisdictional
		Miscellaneous Working Capital Items		
58		Customers' Deposits	ALLDIST	100% Jurisdictional
59		Interest on Customers' Deposits	NODIST	Non-Jurisdictional
60		Fuel Stock	NODIST	Non-Jurisdictional
61		Plant Materials & Operating Supplies	M&S1	Materials & Supplies Jurisdictional Allocation
62		M&S Held for Construction, Additions, and Extensions	M&S1	Materials & Supplies Jurisdictional Allocation
63		M&S Held for Normal Operations	M&S1	Materials & Supplies Jurisdictional Allocation
64		PIPP Uncollectibles Balance	NODIST	Non-Jurisdictional

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Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
	Other Rate Base Items			
65	182.3	Customer Receivables for Future Inc Tax	ALLDIST	100% Jurisdictional
66	182.3	T & D Postretirement Benefits	PAYROLL	Labor Jurisdictional Allocation
67	182.3	Regulatory Transition Charge	NODIST	Non-Jurisdictional
68	182.3	Nuclear Decontamination/Decommissioning	NODIST	Non-Jurisdictional
69	182.3	Deferred Shopping Incentive:	NODIST	Non-Jurisdictional
70	182.3	MISO Transmission Service Costs	NODIST	Non-Jurisdictional
71	182.3	Municipal Distribution Tax Deferral	ALLDIST	100% Jurisdictional
72	182.3	RCP - Fuel Deferral	ALLDIST	100% Jurisdictional
73	182.3	RCP - O&M Deferral	ALLDIST	100% Jurisdictional
74	182.3	Ohio Line Extension	ALLDIST	100% Jurisdictional
75	182.3	Transition Tax Deferral	ALLDIST	100% Jurisdictional
76	182.3	Demand Side Management	ALLDIST	100% Jurisdictional
77	182.3	Ohio Rate Case - Incremental Expenses	ALLDIST	100% Jurisdictional
78	189	Unamortized Loss on Reacquired Debt	ALLDIST	100% Jurisdictional
79	252	Customers' Advances for Construction	ALLDIST	100% Jurisdictional
80		Contributions in Aid of Construction	ALLDIST	100% Jurisdictional
81	186	Reserve for Uncertain Tax Positions	ALLDIST	100% Jurisdictional
82	186	Ohio Tranche Fees - Admin. Fees for Ohio CBP	ALLDIST	100% Jurisdictional
83	186	OH Real & Personal Property Tax - Net	PROPTAX	Property Tax Jurisdictional Allocation

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Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
		Other Rate Base Items (Con't)		
84	253	Line Protect Deferred Revenue	ALLDIST	100% Jurisdictional
85	253	Environmental Liability	PLT1	Net Plant Jurisdictional Allocation
86	253	OH Real & Personal Property Tax	PROPTAX	Property Tax Jurisdictional Allocation
87	253	Down Payments SD - Contra	ALLDIST	100% Jurisdictional
88	253	Lease Liability -BM	NODIST	Non-Jurisdictional
89	253	Lease Liability -BV 2	NODIST	Non-Jurisdictional
90	253	Energy For Education (E4E2)	ALLDIST	100% Jurisdictional
91	253	Environmental Liability - Asbestos Remediation	PLT1	Net Plant Jurisdictional Allocation
92	254	Asset Removal Cost	ALLDIST	100% Jurisdictional
93	254	Customer Receivables for Future Inc Tax	ALLDIST	100% Jurisdictional
94	254	CX - Def Loss Hedging Payments - BM	NODIST	Non-Jurisdictional
95	254	CX - Unamort Gain - Sale Lease BM	NODIST	Non-Jurisdictional
96	254	Competitive Transition Chg Transfer	NODIST	Non-Jurisdictional
97	255	Pre-1971	ITC1	Investment Tax Credit Jurisdictional Allocation
98	255	1971	ITC1	Investment Tax Credit Jurisdictional Allocation
99	255	1975	NODIST	Non-Jurisdictional
100	255	1981	NODIST	Non-Jurisdictional
101	255	ITC Tax Benefits Sold	NODIST	Non-Jurisdictional
102	255	Other	NODIST	Non-Jurisdictional
103	257	Unamortized Gain on Reacquired Debt	ALLDIST	100% Jurisdictional

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		Other Rate Base Items (Con't)		
104	190	Nuclear Fuel Disposal	NODIST	Non-Jurisdictional
105	190	Pension and Rightsizing Costs	PAYROLL	Labor Jurisdictional Allocation
106	190	Gain on Sale/Leaseback	NODIST	Non-Jurisdictional
107	190	Vacation Accrual	PAYROLL	Labor Jurisdictional Allocation
108	190	Beta Drive Lab Lease	NODIST	Non-Jurisdictional
109	190	Bad Debts Reserve	ALLDIST	100% Jurisdictional
110	190	Other Taxes	PLT1	Net Plant Jurisdictional Allocation
111	190	CAPCO Unit Expense DQE	NODIST	Non-Jurisdictional
112	190	Inventory Write-off	PLT1	Net Plant Jurisdictional Allocation
113	190	Capitalized Items	PLT1	Net Plant Jurisdictional Allocation
114	190	Non Qualified Trust Gain	NODIST	Non-Jurisdictional
115	190	Dump Site Clean-up Costs	PLT1	Net Plant Jurisdictional Allocation
116	190	Supp Exec Retirement Program - Def Comp	PAYROLL	Labor Jurisdictional Allocation
117	190	Investment Tax Credit	ALLDIST	100% Jurisdictional
118	190	Cost of Removal	ALLDIST	100% Jurisdictional
119	190	Demand Side Management	ALLDIST	100% Jurisdictional
120	190	Amortization Premium Discount Debt	ALLDIST	100% Jurisdictional
121	190	Market Revaluation	NODIST	Non-Jurisdictional
122	190	Asbestos Removal	ALLDIST	100% Jurisdictional

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		Other Rate Base Items (Con't)		
123	190	VBM	PAYROLL	Labor Jurisdictional Allocation
124	190	Reengineering Feature Design	PLT1	Net Plant Jurisdictional Allocation
125	190	Transmission Revenue Contingency	NODIST	Non-Jurisdictional
126	190	Prepaid Customer Revenue	ALLDIST	100% Jurisdictional
127	190	Energy Management Program	ALLDIST	100% Jurisdictional
128	190	Incentive Compensation	PAYROLL	Labor Jurisdictional Allocation
129	190	R & D Books Capitalization	PLT1	Net Plant Jurisdictional Allocation
130	190	Emission Allowances	NODIST	Non-Jurisdictional
131	190	Bond Interest Levelized	PLT1	Net Plant Jurisdictional Allocation
132	190	Lease Market Valuation - B. Mansfield	NODIST	Non-Jurisdictional
133	190	Lease Market Valuation - B. Valley #2	NODIST	Non-Jurisdictional
134	190	Fas 109 Adjustment	ALLDIST	100% Jurisdictional
135	190	Asset Retirement Obligation	ALLDIST	100% Jurisdictional
136	190	CSU Settlement	ALLDIST	100% Jurisdictional
137	190	Severance Estimate	PAYROLL	Labor Jurisdictional Allocation
138	190	Sec 189 Interest Amortized	PLT1	Net Plant Jurisdictional Allocation
139	190	Software Cost	PLT1	Net Plant Jurisdictional Allocation
140	190	Merger Cost Expensed	PLT1	Net Plant Jurisdictional Allocation
141	190	Deferred Comp-EIC Book Ded	PAYROLL	Labor Jurisdictional Allocation
142	190	Blue Cross/Blue Shield Close out	PAYROLL	Labor Jurisdictional Allocation

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		Other Rate Base Items (Con't)		
143	190	Plant Consulting DB	NODIST	Non-Jurisdictional
144	190	Customer Energy Management	ALLDIST	100% Jurisdictional
145	190	CSC Fas 106 Adj	PAYROLL	Labor Jurisdictional Allocation
146	190	Bond Issuance Cost	PLT1	Net Plant Jurisdictional Allocation
147	190	Installment Sale Interest	PLT1	Net Plant Jurisdictional Allocation
148	190	Accounts Receivable Accrual	ALLDIST	100% Jurisdictional
149	190	KWH tax	ALLDIST	100% Jurisdictional
150	190	Restricted Stock Units	PAYROLL	Labor Jurisdictional Allocation
151	190	FIN 47	ALLDIST	100% Jurisdictional
152	190	Compensation Expense	PAYROLL	Labor Jurisdictional Allocation
153	190	Performance Shares	PAYROLL	Labor Jurisdictional Allocation
154	190	Line Protection - Deferred Revenue	ALLDIST	100% Jurisdictional
155	190	Pension Costs Capitalized	PAYROLL	Labor Jurisdictional Allocation
156	281	Pollution Control Facilities	NODIST	Non-Jurisdictional
157	282	Accelerated vs. Book Depreciation	DEP2	Accel. vs. Book Depreciation Jurisdictional Allocation

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		Other Rate Base Items (Con't)		
158	283	Deferred Gain - Fossil Generation	NODIST	Non-Jurisdictional
159	283	Deferred Gain - Nuclear Generation	NODIST	Non-Jurisdictional
160	283	Stock Option Expense & Deduction	PAYROLL	Labor Jurisdictional Allocation
161	283	Municipal Distribution Tax Deferral	ALLDIST	100% Jurisdictional
162	283	RCP - Fuel Deferral	ALLDIST	100% Jurisdictional
163	283	RCP - O&M Deferral	ALLDIST	100% Jurisdictional
164	283	FICA Vacation Adj	PAYROLL	Labor Jurisdictional Allocation
165	283	Injuries and Damages	PAYROLL	Labor Jurisdictional Allocation
166	283	Non Qual Decomm Trust Interest Income	NODIST	Non-Jurisdictional
167	283	Property Tax Variance	PROPTAX	Property Tax Jurisdictional Allocation
168	283	Health Benefits - Fas 106	PAYROLL	Labor Jurisdictional Allocation
169	283	Reacquired Debt Expense - Net	ALLDIST	100% Jurisdictional
170	283	System Development Cost	PLT1	Net Plant Jurisdictional Allocation
171	283	Savings Plan Min Contrib	PAYROLL	Labor Jurisdictional Allocation
172	283	Transition Tax Deferral	ALLDIST	100% Jurisdictional
173	283	Shopping Credit Incentive Deferral	NODIST	Non-Jurisdictional
174	283	Like Kind Exchange - Scrap Cable	ALLDIST	100% Jurisdictional
175	283	Transmission Costs Allocation	NODIST	Non-Jurisdictional
176	283	Ohio Restructuring	ALLDIST	100% Jurisdictional
177	283	ATSI Deferred Gain	NODIST	Non-Jurisdictional

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		Other Rate Base Items (Con't)		
178	283	Excise Tax	ALLDIST	100% Jurisdictional
179	283	Ohio Line Extension Deferred Cap. Cost	ALLDIST	100% Jurisdictional
180	283	CTC Regulatory Asset Amort.	NODIST	Non-Jurisdictional
181	283	Interest Income - Qual Decomm ARO	NODIST	Non-Jurisdictional
182	283	MISO Transmission Deferral	NODIST	Non-Jurisdictional
183	283	Nuclear Fuel Trusts - Interest	NODIST	Non-Jurisdictional
184	283	Avon 8 Decomm Loss	NODIST	Non-Jurisdictional
185	283	RCP Demand Side Management	ALLDIST	100% Jurisdictional
186	283	Other Taxes	NODIST	Non-Jurisdictional
187	283	PUCO Deferral	ALLDIST	100% Jurisdictional
188	283	Performance Shares	PAYROLL	Labor Jurisdictional Allocation
189	283	FIN 48	FIN48	FIN 48 Jurisdictional Allocation
		Depreciation Expense		
190	403	Depreciation Expense	DEP1	Depreciation Expense Jurisdictional Allocation
		Amortization Expense		
191	404	Amortization of Limited-Term Electric Plant	AMOR1	Amortization Expense Jurisdictional Allocation
		Regulatory Credits/Debits		
192	407	Amortization	REG1	Regulatory Credits/Debits Jurisdictional Allocation
193	407	Regulatory Asset Deferrals	REG2	Regulatory Credits/Debits Jurisdictional Allocation
194	407	Carrying Charges on Deferrals	REG3	Regulatory Credits/Debits Jurisdictional Allocation
		Taxes Other than Income		
195	408	Taxes Other than Income	TAX3	Tax Other than Income Jurisdictional Allocation

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Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
	Current Income Taxes			
196	409	Municipal	TAX1	Current Income Tax Jurisdictional Allocation
197	409	PA State	TAX1	Current Income Tax Jurisdictional Allocation
198	409	OH State	TAX1	Current Income Tax Jurisdictional Allocation
199	409	Federal	TAX1	Current Income Tax Jurisdictional Allocation
	Provision for Deferred Income Taxes			
200	410	Municipal	TAX2	Deferred Income Tax Jurisdictional Allocation
201	410	PA State	TAX2	Deferred Income Tax Jurisdictional Allocation
202	410	OH State	ALLDIST	100% Jurisdictional
203	410	Federal	TAX2	Deferred Income Tax Jurisdictional Allocation
	Investment Tax Credit			
204	411.4	Investment Tax Credit Adjustment	ITC1	Investment Tax Credit Jurisdictional Allocation
	Accretion Expense			
205	411.95	Accretion Expense	NODIST	Non-Jurisdictional

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		Revenues		
206	440	Residential		
207		Generation	NODIST	Non-Jurisdictional
208		Transition (RTC)	NODIST	Non-Jurisdictional
209		Transmission	NODIST	Non-Jurisdictional
210		Distribution	ALLDIST	100% Jurisdictional
211		Other Residential	NODIST	Non-Jurisdictional
212	442	Commercial/Industrial		
213		Generation	NODIST	Non-Jurisdictional
214		Transition (RTC)	NODIST	Non-Jurisdictional
215		Transmission	NODIST	Non-Jurisdictional
216		Distribution	ALLDIST	100% Jurisdictional
217		Other Commerical / Industrial	NODIST	Non-Jurisdictional

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Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
	Revenues (Con't)			
218	444	Public Service & Highway Lighting		
219		Generation	NODIST	Non-Jurisdictional
220		Transition (RTC)	NODIST	Non-Jurisdictional
221		Transmission	NODIST	Non-Jurisdictional
222		Distribution	ALLDIST	100% Jurisdictional
223		Other Public Svc. & Highway Lighting	NODIST	Non-Jurisdictional
224	447	Sales for Resale	NODIST	Non-Jurisdictional
225	450	Forfeited Discounts	ALLDIST	100% Jurisdictional
226	451	Miscellaneous Service Reveneus	ALLDIST	100% Jurisdictional
227	454	Rent from Electric Property	RENTREV	Rent from Elec. Prop. Revenue Jurisdictional Allocation
228	456	Other Electric Revenues	OTHERREV	Other Electric Revenue Jurisdictional Allocation

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Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
		Steam Production O&M Expenses		
229	500-515	Steam Production O&M Expenses	NODIST	Non-Jurisdictional
		Nuclear Production O&M Expenses		
230	517-525	Rents	NODIST	Non-Jurisdictional
		Hydro Power Production O&M Expenses		
231	544	Maintenance of Electric Plant	NODIST	Non-Jurisdictional
		Other Production Power Supply Expenses		
232	555	PSA Power Supply	NODIST	Non-Jurisdictional
233	555	Incremental Fuel Expenses	NODIST	Non-Jurisdictional
234	555	Deferred Incremental Fuel Expenses	ALLDIST	100% Jurisdictional
		Transmission O&M Expenses		
235	561.4	Scheduling, System Cntrl & Dispatching	NODIST	Non-Jurisdictional
236	561.8	Reliability Planning & Standard Svcs.	NODIST	Non-Jurisdictional
237	563	Overhead Lines Expenses	ALLDIST	100% Jurisdictional
238	565	Transmission of Electricity by Others	NODIST	Non-Jurisdictional
239	566	Misc. Transmission Expenses	ALLDIST	100% Jurisdictional
240	567	Rents	ALLDIST	100% Jurisdictional
241	568	Maint. Supervision & Engrg	ALLDIST	100% Jurisdictional
242	569.1	Maint. of Computer Hardware	ALLDIST	100% Jurisdictional

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		Transmission O&M Expenses (Con't)		
243	569.2	Maint. of Computer Software	ALLDIST	100% Jurisdictional
244	569.3	Maint. of Communication Equip.	ALLDIST	100% Jurisdictional
245	570	Maint. of Station Equip.	ALLDIST	100% Jurisdictional
245	571	Maint. of Overhead Lines	ALLDIST	100% Jurisdictional
246	575.7	Mrkt. Admin., Monitoring & Compliance	NODIST	Non-Jurisdictional
		Distribution O&M Expenses		
247	580-598	Distribution O&M Expenses	ALLDIST	100% Jurisdictional
		Customer Accounts Operation Expenses		
248	901-905	Customer Accounts Operation Expenses	ALLDIST	100% Jurisdictional
		Customer Service and Information Operation Expenses		
249	907-910	Customer Service and Information Operation Expenses	ALLDIST	100% Jurisdictional
		Sales Operation Expenses		
250	912-913	Sales Operation Expenses	ALLDIST	100% Jurisdictional

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A&G Expenses				
251	920	Administrative and General Salaries	PROD1/PROD1a	A&G Jurisdictional Allocation
252	921	Office Supplies and Expenses	PROD2/PROD2a	A&G Jurisdictional Allocation
253	922	Administrative Expenses Transferred	PAYROLL	Labor Jurisdictional Allocation
254	923	Outside Service Employed	PROD3/PROD3a	A&G Jurisdictional Allocation
255	924	Property Insurance	PROD4/PROD4a	A&G Jurisdictional Allocation
256	925	Injuries and Damages	PROD5/PROD5a	A&G Jurisdictional Allocation
257	926	Employee Pensions and Benefits	PROD6/PROD6a	A&G Jurisdictional Allocation
258	928	Regulatory Commission Expenses	ALLDIST	100% Jurisdictional
259	930.1	General Advertising Expenses	ALLDIST	100% Jurisdictional
260	930.2	Misc.General Expenses	PROD7/PROD7a	A&G Jurisdictional Allocation
261	931	Rents	PROD8/PROD8a	A&G Jurisdictional Allocation
262	935	Maintenance General Plant	PROD9/PROD9a	100% Jurisdictional

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Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
	Jurisdictional Adjustments to Operating Income			
263	C-3.1		ALLDIST	100% Jurisdictional
264	C-3.2		ALLDIST	100% Jurisdictional
265	C-3.3		ALLDIST	100% Jurisdictional
266	C-3.4		ALLDIST	100% Jurisdictional
267	C-3.5		ALLDIST	100% Jurisdictional
268	C-3.6		ALLDIST	100% Jurisdictional
269	C-3.8		ALLDIST	100% Jurisdictional
269	C-3.9		ALLDIST	100% Jurisdictional
270	C-3.10		ALLDIST	100% Jurisdictional
271	C-3.11		VEH1	Vehicle Lease Jurisdictional Allocation
272	C-3.12		ALLDIST	100% Jurisdictional
273	C-3.13		ALLDIST	100% Jurisdictional
274	C-3.15		ALLDIST	100% Jurisdictional
275	C-3.16		ALLDIST	100% Jurisdictional
276	C-3.17		ALLDIST	100% Jurisdictional
277	C-3.18		ALLDIST	100% Jurisdictional
278	C-3.19		ALLDIST	100% Jurisdictional
279	C-3.20		REV451&456	Other Revenue (A/C 451 & 456) Jurisdictional Allocatior
280	C-3.21		ITC1 / ITC2	Investment Tax Credit Jurisdictional Allocation

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		Jurisdictional Income Tax Components		
281		Tax Accelerated Depreciation	TAX4	Tax Accelerated Depreciation Jurisdictional Allocation
282		Book Depreciation	BKDEP	Book Depreciation Jurisdictional Allocation
		Other Reconciling Items		
283		Above Market Leases	NODIST	Non-Jurisdictional
284		Accretion Expense	NODIST	Non-Jurisdictional
285		Accrued Vacation	PAYROLL	Labor Jurisdictional Allocation
286		AFUDC - Deductions	PLT1	Net Plant Jurisdictional Allocation
287		All Other Amortizations A/C 407.3 (Incl FAS 109)	ALLDIST	100% Jurisdictional
288		Bad Debts - Provision	ALLDIST	100% Jurisdictional
289		BM Lease Payment	NODIST	Non-Jurisdictional
290		Contribution in Aid & Customer Advances	ALLDIST	100% Jurisdictional
291		Cost of Removal	ALLDIST	100% Jurisdictional
292		CTC Regulatory Asset Amortization	NODIST	Non-Jurisdictional
293		Decommissioning Trust Income	NODIST	Non-Jurisdictional
294		Deferred Compensation	PAYROLL	Labor Jurisdictional Allocation
295		Deferred Gain on Sale	NODIST	Non-Jurisdictional
296		Demand Side Management	ALLDIST	100% Jurisdictional
297		DOE & Decontamination	NODIST	Non-Jurisdictional

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

Data: 3 Months Actual & 9 Months Estimated
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Witness Responsible:
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Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
		Jurisdictional Income Tax Components (Con't)		
		Other Reconciling Items (Con't)		
298		Dumpsite Cleanup	PLT1	Net Plant Jurisdictional Allocation
299		EDCP Interest	PAYROLL	Labor Jurisdictional Allocation
300		Energy Management Program	ALLDIST	100% Jurisdictional
301		ESOP Compensation Expense	PAYROLL	Labor Jurisdictional Allocation
302		Expense Accruals - FAS 112	PAYROLL	Labor Jurisdictional Allocation
303		FAS 106 Post Retirement Benefits	PAYROLL	Labor Jurisdictional Allocation
304		FASB 109 Adjustment (Netted)	ALLDIST	100% Jurisdictional
305		Gain/Loss - Early Redemption of Debt	ALLDIST	100% Jurisdictional
306		Incentive Compensation	PAYROLL	Labor Jurisdictional Allocation
307		Injuries & Damages	PAYROLL	Labor Jurisdictional Allocation
308		Like Kind Exchange - Scrap Sale	ALLDIST	100% Jurisdictional
309		Line Protection- deferred Revenue	ALLDIST	100% Jurisdictional
310		MACRS/ACRS Retired Property	PLT1	Net Plant Jurisdictional Allocation
311		MISC Transm Deferral	NODIST	Non-Jurisdictional
312		Municipal Distribution Tax Deferral	ALLDIST	100% Jurisdictional
313		Ohio Line Ext Deferred Cap Costs	ALLDIST	100% Jurisdictional
314		Pensions	PAYROLL	Labor Jurisdictional Allocation
315		Performance Shares	PAYROLL	Labor Jurisdictional Allocation
316		Post Ret Ben Capitalized	PAYROLL	Labor Jurisdictional Allocation
317		Post Ret. Deferral	PAYROLL	Labor Jurisdictional Allocation
318		Post Ret Benefit Payment	PAYROLL	Labor Jurisdictional Allocation
319		RCP - Fuel Deferral	ALLDIST	100% Jurisdictional

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
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Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
		Jurisdictional Income Tax Components (Con't)		
		Other Reconciling Items (Con't)		
320		Properrty tax Variance	PROPTAX	Property Tax Jurisdictional Allocation
321		PUCO Deferral - 07 Case	ALLDIST	100% Jurisdictional
322		RCP - OM Deferral	ALLDIST	100% Jurisdictional
323		Restricted Stock Units	PAYROLL	Labor Jurisdictional Allocation
324		S/L Expenses - Bruce Mansfield	NODIST	Non-Jurisdictional
325		S/L Amort Bond Acquisition	NODIST	Non-Jurisdictional
326		Shopping Credit Incentive Deferral	NODIST	Non-Jurisdictional
327		Stock Option Grants	PAYROLL	Labor Jurisdictional Allocation
328		Stock Option Exercise Deduction	PAYROLL	Labor Jurisdictional Allocation
329		Tax Interest Capitalized	PLT1	Net Plant Jurisdictional Allocation
330		Tax Law Changes SB 3 Deferral	ALLDIST	100% Jurisdictional
331		Meal Allowance	PAYROLL	Labor Jurisdictional Allocation
332		Medicare Presc. Drug Subsidy	PAYROLL	Labor Jurisdictional Allocation
333		Manufacturing Deduction	NODIST	Non-Jurisdictional
334		Lobbying	PAYROLL	Labor Jurisdictional Allocation
		Other Deferred Income Tax (Federal, Municipal, and PA)		
335		Above Market Leases	NODIST	Non-Jurisdictional
336		Accretion Expense	NODIST	Non-Jurisdictional
337		Accrued Vacation	PAYROLL	Labor Jurisdictional Allocation
338		AFUDC - Deductions	PLT1	Net Plant Jurisdictional Allocation
339		All Other Amortizations A/C 407.3 (Incl FAS 109)	ALLDIST	100% Jurisdictional
340		Bad Debts - Provision	ALLDIST	100% Jurisdictional
341		BM Lease Payment	NODIST	Non-Jurisdictional

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
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Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
		Jurisdictional Income Tax Components (Con't)		
		Other Deferred Income Tax (Federal, Municipal, and PA) (Con't)		
342		Contribution in Aid & Customer Advances	ALLDIST	100% Jurisdictional
343		Cost of Removal	ALLDIST	100% Jurisdictional
344		CTC Regulatory Asset Amortization	NODIST	Non-Jurisdictional
345		Decommissioning Trust Income	NODIST	Non-Jurisdictional
346		Deferred Compensation	PAYROLL	Labor Jurisdictional Allocation
347		Deferred Gain on Sale	NODIST	Non-Jurisdictional
348		Demand Side Management	ALLDIST	100% Jurisdictional
349		DOE & Decontamination	NODIST	Non-Jurisdictional
350		Dumpsite Cleanup	PLT1	Net Plant Jurisdictional Allocation
351		EDCP Interest	PAYROLL	Labor Jurisdictional Allocation
352		Energy Management Program	ALLDIST	100% Jurisdictional
353		ESOP Compensation Expense	PAYROLL	Labor Jurisdictional Allocation
354		Expense Accruals - FAS 112	PAYROLL	Labor Jurisdictional Allocation
355		FAS 106 Post Retirement Benefits	PAYROLL	Labor Jurisdictional Allocation
356		FASB 109 Adjustment (Netted)	ALLDIST	100% Jurisdictional
357		Gain/Loss - Early Redemption of Debt	ALLDIST	100% Jurisdictional
358		Incentive Compensation	PAYROLL	Labor Jurisdictional Allocation
359		Injuries & Damages	PAYROLL	Labor Jurisdictional Allocation
360		Like Kind Exchange - Scrap Sale	ALLDIST	100% Jurisdictional
361		Line Protection- deferred Revenue	ALLDIST	100% Jurisdictional
362		MACRS/ACRS Retired Property	PLT1	Net Plant Jurisdictional Allocation

The Cleveland Electric Illuminating Company
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Rate Base and Operating Income

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Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
		Jurisdictional Income Tax Components (Con't)		
		Other Deferred Income Tax (Federal, Municipal, and PA) (Con't)		
363		MISC Transm Deferral	NODIST	Non-Jurisdictional
364		Municipal Distribution Tax Deferral	ALLDIST	100% Jurisdictional
365		Ohio Line Ext Deferred Cap Costs	ALLDIST	100% Jurisdictional
366		Pensions	PAYROLL	Labor Jurisdictional Allocation
367		Performance Shares	PAYROLL	Labor Jurisdictional Allocation
368		Post Ret Ben Capitalized	PAYROLL	Labor Jurisdictional Allocation
369		Post Ret. Deferral	PAYROLL	Labor Jurisdictional Allocation
370		Post Ret Benefit Payment	PAYROLL	Labor Jurisdictional Allocation
371		Properrty tax Variance	PROPTAX	Property Tax Jurisdictional Allocation
372		PUCO Deferral - 07 Case	ALLDIST	100% Jurisdictional
373		RCP - Fuel Deferral	ALLDIST	100% Jurisdictional
374		RCP - OM Deferral	ALLDIST	100% Jurisdictional
375		Restricted Stock Units	PAYROLL	Labor Jurisdictional Allocation
376		S/L Expenses - Bruce Mansfield	NODIST	Non-Jurisdictional
377		S/L Amort Bond Acquisition	NODIST	Non-Jurisdictional
378		Shopping Credit Incentive Deferral	NODIST	Non-Jurisdictional
379		Stock Option Grants	PAYROLL	Labor Jurisdictional Allocation
380		Stock Option Exercise Deduction	PAYROLL	Labor Jurisdictional Allocation
381		Tax Interest Capitalized	PLT1	Net Plant Jurisdictional Allocation
382		Tax Law Changes SB 3 Deferral	ALLDIST	100% Jurisdictional
		Investment Tax Credit (Federal, Municipal, and PA)		
383		Investment Tax Credit (Federal, Municipal, and PA)	ITC1	Investment Tax Credit Jurisdictional Allocation

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

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Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
	Adjustments to Other Rate Base Items			
384		B-6.01A-S	ALLDIST	100% Jurisdictional
385		B-6.01 T	FIN48	FIN 48 Jurisdictional Allocation

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

Data: 3 Months Actual & 9 Months Estimated
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Line No. (A)	Allocation Factor (B)		Statistic Total Company (C)	Adjustment to Total Company Statistic (D)	Adjusted Statistic For Total Company (E=C+D)	Statistic For Rate Area (F)	Allocation Factor (G=F/E)	Source
1	ALLDIST	100% Jurisdictional Items					100.00000%	
2	NODIST	Non-Jurisdictional Items					0.00000%	
3	AMOR1	Amortization Expense Jurisdictional Allocation	$12,275,492	$0	$12,275,492	$3,024,781	24.64082%	WPB-7.1e
4	BKDEP	Book Depreciation Jurisdictional Allocation	$74,537,197	$0	$74,537,197	$65,273,762	87.57206%	WPB-7.1j
5	DEP1	Depreciation Expense Jurisdictional Allocation	$62,261,705	$0	$62,261,705	$62,248,981	99.97956%	WPB-7.1d
6	DEP2	Accel. vs. Book Depreciation Jurisdictional Allocation	$147,066,589	$0	$147,066,589	$131,134,837	89.16698%	WPB-7.1l
7	FIN48	FIN 48 Jurisdictional Allocation	($22,407,477)	$0	($22,407,477)	($20,480,168)	91.39881%	WPB-7.1r
8	ITC1	Investment Tax Credit Jurisdictional Allocation	($2,466,367)	$0	($2,466,367)	($800,276)	32.44757%	WPB-7.1q
9	ITC2	Investment Tax Credit Jurisdictional Allocation	($956,229)	$0	($956,229)	($862,726)	90.22169%	WPB-7.1q
10	M&S1	Materials & Supplies Jurisdictional Allocation	$6,268,762,602	$0	$6,268,762,602	$4,885,696,840	77.93718%	WPB-7.1h
11	PAYROLL	Labor Jurisdictional Allocation	$71,322,542	$0	$71,322,542	$62,887,639	88.17358%	WPB-7.1k
12	REVENUE	Total Revenue Jurisdictional Allocation	$1,851,134,796	$0	$1,851,134,796	$443,595,397	23.96343%	WPB-7.1o
13	PLT1	Net Plant Jurisdictional Allocation	$1,326,549,152	$0	$1,326,549,152	$1,211,409,832	91.32039%	WPB-7.1m
14	PROD1	A&G Jurisdictional Allocation	$1,259,858	$0	$1,259,858	$1,206,327	95.75097%	WPB-7.1a
15	PROD1a	A&G Jurisdictional Allocation	$57,905	$0	$57,905	$61,332	105.91782%	WPB-7.1a
16	PROD2	A&G Jurisdictional Allocation	$0	$0	$0	$0	0.00000%	WPB-7.1a
17	PROD2a	A&G Jurisdictional Allocation	$948,961	$0	$948,961	$924,894	97.46384%	WPB-7.1a
18	PROD3	A&G Jurisdictional Allocation	$17,197,919	$0	$17,197,919	$16,420,985	95.48239%	WPB-7.1a
19	PROD3a	A&G Jurisdictional Allocation	$19,149,462	$0	$19,149,462	$18,076,627	94.39757%	WPB-7.1a
20	PROD4	A&G Jurisdictional Allocation	$0	$0	$0	$0	0.00000%	WPB-7.1a
21	PROD4a	A&G Jurisdictional Allocation	$329,917	$0	$329,917	$193,781	58.73643%	WPB-7.1a
22	PROD5	A&G Jurisdictional Allocation	$831,578	$0	$831,578	$831,578	100.00000%	WPB-7.1a
23	PROD5a	A&G Jurisdictional Allocation	$572,238	$0	$572,238	$513,855	89.79747%	WPB-7.1a
24	PROD6	A&G Jurisdictional Allocation	$450,057	$0	$450,057	$372,479	82.76252%	WPB-7.1a
25	PROD6a	A&G Jurisdictional Allocation	$6,448,467	$0	$6,448,467	$6,145,539	95.30233%	WPB-7.1a
26	PROD7	A&G Jurisdictional Allocation	$736	$0	$736	$0	0.00000%	WPB-7.1a
27	PROD7a	A&G Jurisdictional Allocation	$3,907,684	$0	$3,907,684	$3,818,871	97.72723%	WPB-7.1a
28	PROD8	A&G Jurisdictional Allocation	$0	$0	$0	$0	0.00000%	WPB-7.1a
29	PROD8a	A&G Jurisdictional Allocation	$74,968	$0	$74,968	$72,345	96.50166%	WPB-7.1a
30	PROD9	A&G Jurisdictional Allocation	$187,005	$0	$187,005	$186,950	99.97033%	WPB-7.1a
31	PROD9a	A&G Jurisdictional Allocation	$3,243,951	$0	$3,243,951	$3,243,938	99.99959%	WPB-7.1a

The Cleveland Electric Illuminating Company
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Witness Responsible:

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Line No. (A)	Allocation Factor (B)		Statistic Total Company (C)	Adjustment to Total Company Statistic (D)	Adjusted Statistic For Total Company (E=C+D)	Statistic For Rate Area (F)	Allocation Factor (G=F/E)	Source
32	PROPTAX	Property Tax Jurisdictional Allocation	$65,333,334	$0	$65,333,334	$65,091,511	99.62986%	WPB-7.1f
33	REG1	Regulatory Credits/Debits Jurisdictional Allocation	$148,839,638	$0	$148,839,638	$2,444,375	1.64229%	WPB-7.1c
34	REG2	Regulatory Credits/Debits Jurisdictional Allocation	($90,189,034)	$0	($90,189,034)	($61,464,690)	68.15096%	WPB-7.1c
35	REG3	Regulatory Credits/Debits Jurisdictional Allocation	($41,216,845)	$0	($41,216,845)	($12,616,228)	30.60940%	WPB-7.1c
36	RENTREV	Rent from Elec. Prop Revenue Jurisdictional Allocation	$4,025,069	$0	$4,025,069	$3,012,654	74.84726%	WPB-7.1b
37	OTHERREV	Other Electric Revenue Jurisdictional Allocation	$19,539,369	$0	$19,539,369	$10,883,645	55.70111%	WPB-7.1b
38	REV451&456	Other Revenue (A/C 451 & 456 Whtd Avg) Jurisdictional Allocation	$1,687,937	$0	$1,687,937	$976,051	57.82507%	WPB-7.1p
39	TAX1	Current Income Tax Jurisdictional Allocation	$129,088,590	$0	$129,088,590	$17,618,504	13.64838%	WPB-7.1n
40	TAX2	Deferred Income Tax Jurisdictional Allocation	($10,028,365)	$0	($10,028,365)	$37,669,177	-375.62630%	WPB-7.1n
41	TAX3	Tax Other than Income Jurisdictional Allocation	$146,056,492	$0	$146,056,492	$142,415,033	97.50681%	WPB-7.1f
42	TAX4	Tax Accelerated Depreciation Jurisdictional Allocation	$72,556,922	$0	$72,556,922	$65,625,596	90.44705%	WPB-7.1l
43	VEH1	Vehicle Lease Jurisdictional Allocation	$27,529,674	$0	$27,529,674	$26,195,573	95.15395%	WPB-7.1i

The Cleveland Electric Illuminating Company
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Explanation of Changes in Allocation Procedures

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Witness Responsible:

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

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Witness Responsible:

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

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

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

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

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

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Paper Reference No(s).: NONE

Witness Responsible:

T. Fernandez

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

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Paper Reference No(s).: NONE

Witness Responsible:

T. Fernandez

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

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

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

Witness Responsible:

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

This Schedule has received a waiver for this case

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

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

Schedule B-8.1

Witness Responsible:

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

This Schedule has received a waiver for this case

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

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

Witness Responsible:

This Schedule has received a waiver for this case

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

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

Witness Responsible:

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

This schedule has been waived for this case.

Section C

Operating Income
(Large Utilities)

The Cleveland Electric Illuminating Company

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

Test Year: Twelve Months Ended February 29, 2008

Date Certain: May 31, 2007

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

Schedule C-1
Page 1 of 1
Witness Responsible:

T. Fernandez

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Papers Reference No(s).: Schedules B-1, C-2, C-4, C-10, E-4, & WPC-1.0a-b

Line No.	Description	Adjusted Revenue & Expenses	Proposed Increase	Proforma Revenue & Expenses	Riders: Rider DSM Demand-Side Management	Riders: Rider SKT State kWh Tax	Proforma Base Distribution Rev & Exp
1	Operating Revenues	$441,609,827	$108,598,923	$550,208,750	$1,493,562	$67,794,665	$480,920,523
2	Operating Expenses						
3	Operation & Maintenance	$157,318,099	$822,720 (1)	$158,140,819			$158,140,819
4	Depreciation	$65,327,798		$65,327,798			$65,327,798
5	Regulatory Credits/Debits	$23,883,895		$23,883,895	$1,490,508		$22,393,387
6	Other Amortization	$3,024,781		$3,024,781			$3,024,781
7	Taxes Other Than Income Taxes	$149,819,996	$169,414 (1)	$149,989,411	$2,330	$67,794,665	$82,192,416
8	Operating Expenses Before Income Taxes	$399,374,570	$992,135	$400,366,705	$1,492,838	$67,794,665	$331,079,202
9	Local Income Taxes	($86,341)	$1,215,096	$1,128,755			$1,128,755
10	State Income Taxes	$192,929	$2,169,783	$2,362,712			$2,362,712
11	Federal Income Taxes	($2,713,496)	$36,477,668	$33,764,172			$33,764,172
		($2,606,909)	$39,862,547 (1)	$37,255,639	$0	$0	$37,255,639
12	Investment Tax Credit Adjustment	($862,726)		($862,726)	$0	$0	($862,726)
13	Total Operating Expenses and Taxes	$395,904,935	$40,854,682	$436,759,617	$1,492,838	$67,794,665	$367,472,115
14	Net Operating Income	$45,704,892	$67,744,241	$113,449,133	$724	$0	$113,448,408
11	Rate Base	$1,295,815,346		$1,295,815,346	$10,892		$1,295,804,454
12	Rate of Return	3.53%		8.76%	6.65%		8.76%

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

$108,598,923 x (0.00593743 + 0.00134184 + 0.0002965) = $822,720

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

$108,598,923 x .00156 = $169,414

Income Tax changes are calculated on Schedule C-4.

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Papers Reference No(s).: C-2.1, C-3, C-4

Schedule C-2
Page 1 of 2
Witness Responsible:

T. Fernandez

Line No.	Description	Unadjusted Revenue & Expenses	Adjustments	Adjusted Revenue & Expenses
1	OPERATING REVENUE			
2	Generation	$0		$0
3	Transition (RTC)	$0		$0
4	Transmission	$0		$0
5	Distribution	$421,856,480	($1,197,241)	$420,659,239
6	Other Operating Revenue	$21,738,916	($788,329)	$20,950,587
7	Total Operating Revenues	$443,595,396	($1,985,569)	$441,609,827
8				
9	OPERATING EXPENSES			
10	Operation & Maintenance Expense			
11	Fuel Deferral (Credit)	($39,088,212)	$39,088,212	$0
12	Other Operation and Maintenance	$146,025,986	$11,292,112	$157,318,099
13	Total Operation & Maintenance Expense	$106,937,774	$50,380,324	$157,318,099
14				
15	Depreciation Expense	$62,248,981	$3,078,818	$65,327,798
16				
17	Amortization of Limited-Term Electric Plant	$3,024,781		$3,024,781
18				
19	Regulatory Credits/Debits			
20	Amortization Expense	$2,444,375	$21,439,520	$23,883,895
21	Regulatory Asset Deferrals	($61,464,690)	$61,464,690	$0
22	Carrying Charges on Deferrals	($12,616,228)	$12,616,228	$0
23	Total Regulatory Credits/Debits	($71,636,543)	$95,520,438	$23,883,895
24				
25	Taxes Other Than Income Taxes	$142,415,033	$7,404,963	$149,819,996
26				
27	TOTAL O&M EXPENSE EXCL. INCOME TAXES	$242,990,027	$156,384,543	$399,374,570
28				
29	NET INCOME BEFORE INCOME TAX	$200,605,369	($158,370,112)	$42,235,257
30				
31	Local Income Taxes			
32	Normal and Surcharge	$528,058	($371,432)	$156,625
33	Provision for Deferred Income Taxes	$1,190,989	($1,433,956)	($242,967)
34	Total Local Income Tax Expense	$1,719,047	($1,805,388)	($86,341)

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Papers Reference No(s).: C-2.1, C-3, C-4

Schedule C-2
Page 2 of 2
Witness Responsible:

T. Fernandez

Line No.	Description	Unadjusted Revenue & Expenses	Adjustments	Adjusted Revenue & Expenses
1	State Income Taxes (PA & OH)			
2	Normal and Surcharge	$1,657,190	($1,377,506)	$279,684
3	Provision for Deferred Income Taxes	$556,352	($643,107)	($86,755)
4	Total State Income Tax Expense	$2,213,541	($2,020,613)	$192,929
5				
6	Federal Income Taxes			
7	Normal and Surcharge	$15,433,257	($10,731,300)	$4,701,956
8	Provision for Deferred Income Taxes	$35,921,837	($43,337,289)	($7,415,453)
9	Total Federal Income Tax Expense	$51,355,093	($54,068,590)	($2,713,496)
10				
11	Investment Tax Credit Adjustment	($800,276)	($62,450)	($862,726)
12				
13	Total Operating Expenses and Taxes	$297,477,432	$98,427,503	$395,904,935
14				
15	Net Operating Income	$146,117,964	($100,413,072)	$45,704,892

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

Data: 3 *Months Actual & 9 Months Estimated*
Type of Filing: Original X Updated Revised
Work Paper Rerference No(s).: B-7, B-7.1, C-4.1, WPC-2.1a-i & WPC-12.1a-c

Schedule C-2.1
Page 1 of 8
Witness Responsible:
K. Burgess
T. Fernandez

Line No.	Acct. No.	Account Title	Unadjusted Total Utility	Allocation Factor (%)	Unadjusted Jurisdiction	Allocation / Code Description
		Operating Revenues				
		Retail Sales of Electricity				
1	440	Residential				
2		Generation	$227,590,048	0.00000%	$0	NODIST
3		Transition (RTC)	$95,545,176	0.00000%	$0	NODIST
4		Transmission	$33,129,039	0.00000%	$0	NODIST
5		Distribution	$224,209,524	100.00000%	$224,209,524	ALLDIST
6		Other Residential	($976,457)	0.00000%	$0	NODIST
7		Total Residential	$579,497,330	38.690346%	$224,209,524	WEIGHTED AVERAGE
8						
9	442	Commercial/Industria				
10		Generation	$540,433,368	0.00000%	$0	NODIST
11		Transition (RTC)	$308,116,162	0.00000%	$0	NODIST
12		Transmission	$59,551,458	0.00000%	$0	NODIST
13		Distribution	$180,010,836	100.00000%	$180,010,836	ALLDIST
14		Other Commercial/Industria	$11,674,150	0.00000%	$0	NODIST
15		Total Commercial/Industria	$1,099,785,974	16.367806%	$180,010,836	WEIGHTED AVERAGE
16						
17	444	Public Service & Highway Lightin				
18		Generation	$1,188,143	0.00000%	$0	NODIST
19		Transition (RTC)	$1,214,592	0.00000%	$0	NODIST
20		Transmission	$59,566	0.00000%	$0	NODIST
21		Distribution	$17,636,120	100.00000%	$17,636,120	ALLDIST
22		Other Public Svc. & Highway Lightin	$0	0.00000%	$0	NODIST
23		Total Public Svc. & Highway Lightin	$20,098,421	87.74878%	$17,636,120	WEIGHTED AVERAGE
24						
25		Total Retail Sales of Electricity				
26		*Generation*	$769,211,559	0.00000%	$0	NODIST
27		Transition (RTC)	$404,875,930	0.00000%	$0	NODIST
28		Transmission	$92,740,063	0.00000%	$0	NODIST
29		Distribution	$421,856,480	100.00000%	$421,856,480	ALLDIST
30		Other Total Retail Sales	$10,697,692	0.00000%	$0	NODIST
31		Total Retail Sales of Electricity	$1,699,381,724	24.82412%	$421,856,480	WEIGHTED AVERAGE
32						
33		Other Sales of Electricity				
34	447	Sales for Resale	$120,346,017	0.00000%	$0	NODIST
35		Total Sales of Electricity	$1,819,727,741	23.182395%	$421,856,480	WEIGHTED AVERAGE

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original X Updated Revised
Work Paper Rerference No(s).: B-7, B-7.1, C-4.1, WPC-2.1a-i & WPC-12.1a-c
0

Schedule C-2.1
Page 2 of 8
Witness Responsible:
K. Burgess
T. Fernandez

Line No.	Acct. No.	Account Title	Unadjusted Total Utility	Allocation Factor (%)	Unadjusted Jurisdiction	Allocation / Code Description
		Operating Revenues				
1		Other Operating Revenues				
2	450	Forfeited Discounts	$5,371,213	100.00000%	$5,371,213	ALLDIST
3	451	Miscellaneous Service Reveneus	$2,471,404	100.00000%	$2,471,404	ALLDIST
4	454	Rent from Electric Property	$4,025,069	74.84726%	$3,012,654	RENTREV
5	456	Other Electric Revenues	$19,539,369	55.70111%	$10,883,645	OTHERREV
6		Total Other Operating Revenues	$31,407,055	69.216664%	$21,738,916	WEIGHTED AVERAGE
7		TOTAL ELECTRIC OPERATING REVENUES	$1,851,134,797	23.96343%	$443,595,396	REVENUE (Wgt. Avg.)

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original X Updated Revised
Work Paper Rerference No(s).: B-7, B-7.1, C-4.1, WPC-2.1a-i & WPC-12.1a-c
0

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

Line No.	Acct. No.	Account Title		Unadjusted Total Utility	Allocation Factor (%)	Unadjusted Jurisdiction	Allocation / Code Description
		Operation & Maintenance Expenses By Account - Production					
1		Operation & Maintenance					
2	500	Steam -Operation Supervision & Engrg	Labor	$135,656	0.00000%	$0	NODIST
3			Other Than Labor	$71,894	0.00000%	$0	NODIST
4	501	Steam - Fuel	Labor	$208	0.00000%	$0	NODIST
5			Other Than Labor	$63,868,697	0.00000%	$0	NODIST
6	502	Steam - Steam Expenses	Labor	$1,767,337	0.00000%	$0	NODIST
7			Other Than Labor	$2,825,190	0.00000%	$0	NODIST
8	505	Steam - Electric Expenses	Labor	$273,583	0.00000%	$0	NODIST
9			Other Than Labor	$83,627	0.00000%	$0	NODIST
10	506	Steam - Misc. Steam Power Expenses	Labor	$1,001,241	0.00000%	$0	NODIST
11			Other Than Labor	$638,475	0.00000%	$0	NODIST
12	507	Steam - Rents	Labor	$0	0.00000%	$0	NODIST
13			Other Than Labor	$36,780,681	0.00000%	$0	NODIST
14	508	Steam - Operation Supplies and Expenses	Labor	$49,860	0.00000%	$0	NODIST
15			Other Than Labor	$242,124	0.00000%	$0	NODIST
16	510	Steam - Maint. Supervision & Engrg	Labor	$109,270	0.00000%	$0	NODIST
17			Other Than Labor	$61,656	0.00000%	$0	NODIST
18	511	Steam - Maint. Structures	Labor	$27,215	0.00000%	$0	NODIST
19			Other Than Labor	$320,268	0.00000%	$0	NODIST
20	512	Steam - Maint.of Boiler Plant	Labor	$3,440,020	0.00000%	$0	NODIST
21			Other Than Labor	$8,318,712	0.00000%	$0	NODIST
22	513	Steam - Maint. of Electric Plant	Labor	$311,372	0.00000%	$0	NODIST
23			Other Than Labor	$157,366	0.00000%	$0	NODIST
24	514	Steam - Maint. Misc. Steam Plant	Labor	$392,345	0.00000%	$0	NODIST
25			Other Than Labor	$253,671	0.00000%	$0	NODIST
26	515	Steam - Maint. Steam Plant	Labor	$17,963	0.00000%	$0	NODIST
27			Other Than Labor	$25,314	0.00000%	$0	NODIST
28	517	Nuclear -Operation Supervision & Engrg	Labor	$0	0.00000%	$0	NODIST
29			Other Than Labor	($863)	0.00000%	$0	NODIST
30	518	Nuclear - Fuel	Labor	$0	0.00000%	$0	NODIST
31			Other Than Labor	$66,765	0.00000%	$0	NODIST
32	525	Nuclear - Rents	Labor	$0	0.00000%	$0	NODIST
33			Other Than Labor	($31,200,000)	0.00000%	$0	NODIST
34	544	Hydro - Maint. of Electric Plant	Labor	$0	0.00000%	$0	NODIST
35			Other Than Labor	$98,324	0.00000%	$0	NODIST
36							
37		Summary O&M Expenses - Production					
38		Labor - Total		$7,526,070	0.00000%	$0	WEIGHTED AVERAGE
39		Other Than Labor - Total		$82,611,902	0.00000%	$0	WEIGHTED AVERAGE
40							
41	555	Other Power Supply - Production					
42		PSA Power Supply		$590,711,754	0.00000%	$0	NODIST
43		Incremental Fuel Expenses		$260,869,144	0.00000%	$0	NODIST
44		Deferred Incremental Fuel Expenses		($39,088,212)	100.00000%	($39,088,212)	ALLDIST
45		Total Other Power Supply		$812,492,686	-5.227588%	($39,088,212)	WEIGHTED AVERAGE
46							
47							
48		TOTAL PRODUCTION		$902,630,658	-4.33048%	($39,088,212)	WEIGHTED AVERAGE

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original X Updated Revised
Work Paper Rerference No(s).: B-7, B-7.1, C-4.1, WPC-2.1a-i & WPC-12.1a-c
0

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

Line No.	Acct. No.	Account Title		Unadjusted Total Utility	Allocation Factor (%)	Unadjusted Jurisdiction	Allocation / Code Description
		Operation & Maintenance Expenses By Account - Transmission					
1		Operation & Maintenance					
2	561.4	Scheduling, System Cntrl & Dispatchin	Labor	$0	0.00000%	$0	NODIST
3			Other Than Labor	$5,836,856	0.00000%	$0	NODIST
4	561.8	Reliability Planning & Standard Svcs	Labor	$0	0.00000%	$0	NODIST
5			Other Than Labor	$81,739	0.00000%	$0	NODIST
6	563	Overhead Lines Expenses	Labor	$0	100.00000%	$0	ALLDIST
7			Other Than Labor	$6,777	100.00000%	$6,777	ALLDIST
8	565	Transmission of Electricity by Others	Labor	$0	0.00000%	$0	NODIST
9			Other Than Labor	$105,327,813	0.00000%	$0	NODIST
10	566	Misc. Transmission Expenses	Labor	$432,384	100.00000%	$432,384	ALLDIST
11			Other Than Labor	$580,281	100.00000%	$580,281	ALLDIST
12	567	Rents	Labor	$0	100.00000%	$0	ALLDIST
13			Other Than Labor	$19,205	100.00000%	$19,205	ALLDIST
14	568	Maint. Supervision & Engrg	Labor	$336,951	100.00000%	$336,951	ALLDIST
15			Other Than Labor	$248,907	100.00000%	$248,907	ALLDIST
16	569.1	Maint. of Computer Hardware	Labor	$24,332	100.00000%	$24,332	ALLDIST
17			Other Than Labor	$24,161	100.00000%	$24,161	ALLDIST
18	569.2	Maint. of Computer Software	Labor	$148,308	100.00000%	$148,308	ALLDIST
19			Other Than Labor	$147,263	100.00000%	$147,263	ALLDIST
20	569.3	Maint. of Communication Equip	Labor	$19,292	100.00000%	$19,292	ALLDIST
21			Other Than Labor	$20,356	100.00000%	$20,356	ALLDIST
22	570	Maint. of Station Equip.	Labor	$95	100.00000%	$95	ALLDIST
23			Other Than Labor	$118	100.00000%	$118	ALLDIST
24	571	Maint. of Overhead Lines	Labor	$128,870	100.00000%	$128,870	ALLDIST
25			Other Than Labor	$791,356	100.00000%	$791,356	ALLDIST
26							
27		Summary O&M Expenses - Transmissior					
28		Labor - Total		$1,090,231	100.00008%	$1,090,232	WEIGHTED AVERAGE
29		Other Than Labor - Total		$113,084,833	1.62570%	$1,838,424	WEIGHTED AVERAGE
30							
31		Other - Transmission					
32	575.7	Mrkt. Admin., Monitoring & Complianc		$7,913,668	0.00000%	$0	NODIST
33							
34		TOTAL TRANSMISSION		$122,088,732	2.39879%	$2,928,656	WEIGHTED AVERAGE

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original X Updated Revised
Work Paper Rerference No(s).: B-7, B-7.1, C-4.1, WPC-2.1a-i & WPC-12.1a-c
0

Schedule C-2.1
Page 5 of 8
Witness Responsible:
K. Burgess
T. Fernandez

Line No.	Acct. No.	Account Title		Unadjusted Total Utility	Allocation Factor (%)	Unadjusted Jurisdiction	Allocation / Code Description
		Operation & Maintenance Expenses By Account - Distribution					
1		Operation & Maintenance					
2	580	Operation Supervision & Engrg	Labor	$1,049,442	100.00000%	$1,049,442	ALLDIST
3			Other Than Labor	$180,617	100.00000%	$180,617	ALLDIST
4	581	Load Dispatching	Labor	$1,203,283	100.00000%	$1,203,283	ALLDIST
5			Other Than Labor	$71,567	100.00000%	$71,567	ALLDIST
6	582	Station Expenses	Labor	$1,207,180	100.00000%	$1,207,180	ALLDIST
7			Other Than Labor	$756,730	100.00000%	$756,730	ALLDIST
8	583	Overhead Line Expenses	Labor	$142,439	100.00000%	$142,439	ALLDIST
9			Other Than Labor	($577,904)	100.00000%	($577,904)	ALLDIST
10	584	Undergroung Line Expenses	Labor	$15,351	100.00000%	$15,351	ALLDIST
11			Other Than Labor	$207,388	100.00000%	$207,388	ALLDIST
12	586	Meter Expenses	Labor	$617,159	100.00000%	$617,159	ALLDIST
13			Other Than Labor	$449,292	100.00000%	$449,292	ALLDIST
14	588	Misc. Distribution Expenses	Labor	$3,281,997	100.00000%	$3,281,997	ALLDIST
15			Other Than Labor	$1,833,885	100.00000%	$1,833,885	ALLDIST
16	589	Rents	Labor	$0	100.00000%	$0	ALLDIST
17			Other Than Labor	($1,805)	100.00000%	($1,805)	ALLDIST
18	590	Maint. Supervision & Engrg	Labor	$405,919	100.00000%	$405,919	ALLDIST
19			Other Than Labor	$295,919	100.00000%	$295,919	ALLDIST
20	591	Maint. Structures	Labor	$292	100.00000%	$292	ALLDIST
21			Other Than Labor	$200	100.00000%	$200	ALLDIST
22	592	Maint. Station Equipment	Labor	$2,099,227	100.00000%	$2,099,227	ALLDIST
23			Other Than Labor	$604,791	100.00000%	$604,791	ALLDIST
24	593	Maint. Overhead Lines	Labor	$15,766,327	100.00000%	$15,766,327	ALLDIST
25			Other Than Labor	$18,340,613	100.00000%	$18,340,613	ALLDIST
26	594	Maint. Underground Lines	Labor	$434,962	100.00000%	$434,962	ALLDIST
27			Other Than Labor	$204,011	100.00000%	$204,011	ALLDIST
28	595	Maint. Line Transformers	Labor	$163,584	100.00000%	$163,584	ALLDIST
29			Other Than Labor	$16,921	100.00000%	$16,921	ALLDIST
30	596	Maint. Street Lght. & Signal Systems	Labor	$185,971	100.00000%	$185,971	ALLDIST
31			Other Than Labor	$633,159	100.00000%	$633,159	ALLDIST
32	597	Maint. Meters	Labor	$2,598,654	100.00000%	$2,598,654	ALLDIST
33			Other Than Labor	$1,139,288	100.00000%	$1,139,288	ALLDIST
34	598	Maint. Misc. Distribution Plant	Labor	$696,893	100.00000%	$696,893	ALLDIST
35			Other Than Labor	$766,383	100.00000%	$766,383	ALLDIST
36							
37		Summary O&M Expenses - Distribution					
38		Labor - Total	Labor	$29,868,680	100.00000%	$29,868,680	WEIGHTED AVERAGE
39		Other Than Labor - Total	Other Than Labor	$24,921,053	100.00000%	$24,921,053	WEIGHTED AVERAGE
40							
41		TOTAL DISTRIBUTION		$54,789,733	100.00000%	$54,789,733	WEIGHTED AVERAGE

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
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Schedule C-2.1
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Witness Responsible:
K. Burgess
T. Fernandez

Line No.	Acct. No.	Account Title		Unadjusted Total Utility	Allocation Factor (%)	Unadjusted Jurisdiction	Allocation / Code Description
		Customer Accounts Expenses					
1		Operation					
2	901	Supervision	Labor	$35,051	100.00000%	$35,051	ALLDIST
3			Other Than Labor	$28,478	100.00000%	$28,478	ALLDIST
4	902	Meter Reading Expenses	Labor	$4,751,843	100.00000%	$4,751,843	ALLDIST
5			Other Than Labor	$1,088,848	100.00000%	$1,088,848	ALLDIST
6	903	Customer Records & Collection Expenses	Labor	$5,395,509	100.00000%	$5,395,509	ALLDIST
7			Other Than Labor	$8,745,181	100.00000%	$8,745,181	ALLDIST
8	904	Uncollectible Accounts	Labor	$0	100.00000%	$0	ALLDIST
9			Other Than Labor	$10,276,431	100.00000%	$10,276,431	ALLDIST
10	905	Misc. Customer Accounts Expenses	Labor	$198,675	100.00000%	$198,675	ALLDIST
11			Other Than Labor	$226,265	100.00000%	$226,265	ALLDIST
12							
13		Summary Operation Expenses - Customer Accounts					
14		Labor - Total		$10,381,078	100.00000%	$10,381,078	WEIGHTED AVERAGE
15		Other Than Labor - Total		$20,365,203	100.00000%	$20,365,203	WEIGHTED AVERAGE
16							
17		TOTAL CUSTOMER ACCTS. EXPENSES		$30,746,282	100.00000%	$30,746,282	WEIGHTED AVERAGE
18							
19		**Customer Service and Information Expenses**					
20		Operation					
21	907	Supervision	Labor	$0	100.00000%	$0	ALLDIST
22			Other Than Labor	$317	100.00000%	$317	ALLDIST
23	908	Customer Assistance Expenses	Labor	$3,699	100.00000%	$3,699	ALLDIST
24			Other Than Labor	$4,075	100.00000%	$4,075	ALLDIST
25	909	Informational & Instructional Expenses	Labor	$0	100.00000%	$0	ALLDIST
26			Other Than Labor	$65,469	100.00000%	$65,469	ALLDIST
27	910	Misc. Cust. Service & Information Expenses	Labor	$1,751,138	100.00000%	$1,751,138	ALLDIST
28			Other Than Labor	$1,429,600	100.00000%	$1,429,600	ALLDIST
29							
30		Summary Operation Expenses - Customer Svc. & Info. Exp					
31		Labor - Total		$1,754,838	100.00000%	$1,754,838	WEIGHTED AVERAGE
32		Other Than Labor - Total		$1,499,461	100.00000%	$1,499,461	WEIGHTED AVERAGE
33							
34		TOTAL CUST. SERVICE & INFORMATION EXPENSES		$3,254,299	100.00000%	$3,254,299	WEIGHTED AVERAGE
35							
36		**Sales Expenses**					
37		Operation					
38	912	Demonstration & Selling Expenses	Labor	$774,492	100.00000%	$774,492	ALLDIST
39			Other Than Labor	$661,242	100.00000%	$661,242	ALLDIST
40	913	Advertising Expenses	Labor	$0	100.00000%	$0	ALLDIST
41			Other Than Labor	$2,395	100.00000%	$2,395	ALLDIST
42							
43		Summary Operation Expenses - Customer Svc. & Info. Exp					
44		Labor - Total		$774,492	100.00000%	$774,492	WEIGHTED AVERAGE
45		Other Than Labor - Total		$663,637	100.00000%	$663,637	WEIGHTED AVERAGE
46		TOTAL SALES EXPENSES		$1,438,129	100.00000%	$1,438,129	WEIGHTED AVERAGE

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

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Schedule C-2.1
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Witness Responsible:
K. Burgess
T. Fernandez

Line No.	Acct. No.	Account Title		Unadjusted Total Utility	Allocation Factor (%)	Unadjusted Jurisdiction	Allocation / Code Description
		Administrative & General Expenses					
1		Operation & Maintenance					
2	920	Administrative & General Salaries	Labor	$1,259,858	95.75097%	$1,206,327	PROD1
3			Other Than Labor	$57,905	105.91782%	$61,332	PROD1a
4	921	Office Supplies & Expenses	Labor	$0	0.00000%	$0	PROD2
5			Other Than Labor	$948,961	97.46384%	$924,894	PROD2a
6	922	Administrative Expenses Transferred	Labor	$0	100.00000%	$0	ALLDIST
7			Other Than Labor	($1,527,384)	88.17358%	($1,346,749)	PAYROLL
8	923	Outside Services Employed	Labor	$17,197,919	95.48239%	$16,420,985	PROD3
9			Other Than Labor	$19,149,462	94.39757%	$18,076,627	PROD3a
10	924	Property Insurance	Labor	$0	0.00000%	$0	PROD4
11			Other Than Labor	$329,917	58.73643%	$193,781	PROD4a
12	925	Injuries & Damages	Labor	$831,578	100.00000%	$831,578	PROD5
13			Other Than Labor	$572,238	89.79747%	$513,855	PROD5a
14	926	Employee Pensions & Benefits	Labor	$450,057	82.76252%	$372,479	PROD6
15			Other Than Labor	$6,448,467	95.30233%	$6,145,539	PROD6a
16	928	Regulatory Commission Expenses	Labor	$0	100.00000%	$0	ALLDIST
17			Other Than Labor	$2,145,850	100.00000%	$2,145,850	ALLDIST
18	930.1	General Advertising Expenses	Labor	$0	100.00000%	$0	ALLDIST
19			Other Than Labor	$285	100.00000%	$285	ALLDIST
20	930.2	Misc.General Expenses	Labor	$736	0.00000%	$0	PROD7
21			Other Than Labor	$3,907,684	97.72723%	$3,818,871	PROD7a
22	931	Rents	Labor	$0	0.00000%	$0	PROD8
23			Other Than Labor	$74,968	96.50166%	$72,345	PROD8a
24	935	Maint. General Plant	Labor	$187,005	99.97033%	$186,950	PROD9
25			Other Than Labor	$3,243,951	99.99959%	$3,243,938	PROD9a
26							
27		Summary O&M Expenses - A&G Expenses					
28		Labor - Total		$19,927,155	95.43921%	$19,018,319	WEIGHTED AVERAGE
29		Other Than Labor - Total		$35,352,304	95.75209%	$33,850,569	WEIGHTED AVERAGE
30							
31		TOTAL ADMIN. & GENERAL EXPENSES		$55,279,459	95.63930%	$52,868,888	WEIGHTED AVERAGE
32							
33							
34		Summary O&M Expenses Excluding Taxes, Deprec. & Amort					
35		Labor - Total		$71,322,544	88.17358%	$62,887,639	PAYROLL / WGHT AVG
36		Other Than Labor - Total		$278,498,393	29.85236%	$83,138,347	WEIGHTED AVERAGE
37		Other Power Supply - Production		$812,492,686	-4.81090%	($39,088,212)	WEIGHTED AVERAGE
38		Other - Transmission		$7,913,668	0.00000%	$0	WEIGHTED AVERAGE
39		TOTAL O&M EXPENSE EXCL. TAXES, DEPREC. & AMORT.		$1,170,227,291	9.13821%	$106,937,774	WEIGHTED AVERAGE

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original X Updated Revised
Work Paper Rerference No(s).: B-7, B-7.1, C-4.1, WPC-2.1a-i & WPC-12.1a-c
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Schedule C-2.1
Page 8 of 8
Witness Responsible:
K. Burgess
T. Fernandez

Line No.	Acct. No.	Account Title	Unadjusted Total Utility	Allocation Factor (%)	Unadjusted Jurisdiction	Allocation / Code Description
		Operation & Maintenance Expense By Account				
1	403	Depreciation Expense	$62,261,705	99.97956%	$62,248,981	DEP1
2						
3	404	Amortization of Limited-Term Electric Plan	$12,275,491	24.64082%	$3,024,781	AMOR1
4						
5	407	Regulatory Credits/Debits				
6		Amortization	$148,839,638	1.64229%	$2,444,375	REG1
7		Regulatory Asset Deferrals	($90,189,034)	68.15096%	($61,464,690)	REG2
8		Carrying Charges on Deferrals	($41,216,845)	30.60940%	($12,616,228)	REG3
9			$17,433,759	-410.90704%	($71,636,543)	WEIGHTED AVERAGE
10						
11	408	Taxes Other Than Income Taxes	$146,056,492	97.50681%	$142,415,033	TAX3
12						
13	411.95	Accretion Expense	$8,713	0.00000%	$0	NODIST
14						
15		TOTAL O&M EXPENSE EXCL. INCOME TAXES	$1,408,263,451	17.254586%	$242,990,027	WEIGHTED AVERAGE
16						
17		NET INCOME BEFORE INCOME TAXES	$442,871,346	45.296534%	$200,605,369	WEIGHTED AVERAGE
18						
19	410	Provision for Deferred Income Taxes				
20		Municipal	($317,068)	-375.62630%	$1,190,989	TAX2
21		PA State	($148,113)	-375.62630%	$556,352	TAX2
22		OH State	$0	100.00000%	$0	ALLDIST
23		Federal	($9,563,185)	-375.62630%	$35,921,837	TAX2
24			($10,028,365)	-375.62630%	$37,669,177	WEIGHTED AVERAGE
25						
26	411.4	Investment Tax Credit Adjustmen	($2,466,367)	32.44757%	($800,276)	ITC1
27						
28	409	Current Income Taxes				
29		Municipal	$3,869,014	13.64838%	$528,058	TAX1
30		PA State	$1,807,348	13.64838%	$246,674	TAX1
31		OH State	$10,334,676	13.64838%	$1,410,516	TAX1
32		Federal	$113,077,552	13.64838%	$15,433,257	TAX1
33			$129,088,590	13.64838%	$17,618,504	WEIGHTED AVERAGE
34						
35		TOTAL OPERATING EXPENSES	$1,524,857,309	19.50854%	$297,477,432	WEIGHTED AVERAGE
36						
37		NET OPERATING INCOME	$326,277,488	44.78334%	$146,117,964	WEIGHTED AVERAGE

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Paper Reference No(s).: Schedules C-3.1 - C-3.22

Schedule C-3
Page 1 of 2
Witnesses Responsible:
T. Fernandez

Schedule Reference	Account Nos.	Title of Adjustment	Jurisdictional Amount
		Operating Revenue Adjustments	
		Retail Sales	
C-3.1	440-444	Reconciliation between E-4 and C-2 for rate schedule revenue	
		Distribution Revenues	($1,197,241)
C-3.16		Distribution Revenue Adjustment for New Net Metering Rules	$0
		Other Operating Revenues	
C-3.15	451	Miscellaneous Service Revenue, A/C 451 Adjustment	$187,722
C-3.20	451 & 456	Other Operating Revenue Adjustment	($976,051)
		Total Operating Revenue Adjustments	($1,985,569)
		Operating Expense Adjustments	
C-3.5	555	Fuel Deferral (Credit)	$39,088,212
		Other Operating Expense Adjustments	
C-3.2		Labor Wage Annualization	$3,934,140
C-3.6		Pension & OPEB Adjustment	$6,222,000
C-3.7		Social and Service Club Dues Adjustment	($30,484)
C-3.11		Vehicle Lease Cost	$457,334
C-3.12	904	Uncollectible Expense Adjustment	$0
C-3.14		Advertising Expense Adjustment	($733,245)
C-3.15	583	Distribution A/C 583 Adjustment	$743,892
C-3.17		Interest Expense on Customers' Deposits	$251,476
C-3.18		Short-term Disability Adjustment	$0
C-3.19		Rate Case Expense Adjustment	$447,000
		Total Other Operating Expense	$11,292,112
		Total Operating Expense Adjustments	$50,380,324

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Paper Reference No(s).: Schedules C-3.1 - C-3.22

Witnesses Responsible:

T. Fernandez

Schedule Reference	Account Numbers	Title of Adjustment	Jurisdictional Amount
		Depreciation/Amortization Expense Adjustments	
C-3.4	403	Depreciation Expense Annualization	$3,078,818
C-3.5	407	Adjustment for Amortization of Regulatory Assets	$92,367,859
C-3.13	407	Amortization Associated with Deferred Tax Balance True-up	$3,152,579
		Total Depreciation/Amortization Expense Adjustments	$98,599,256
		Taxes Other Than Income Taxes Adjustments	
C-3.2	408	Payroll Tax Annualization	$280,186
C-3.3	408	Property Taxes	$11,374,821
C-3.9	408	Commercial Activities Tax Annualization	$39,032
C-3.10	408	kWh Sales Tax Adjustment	($1,348,971)
C-3.22	408	Prior Year Tax Reserve Adjustment	($2,940,105)
		Total Taxes Other Than Income Taxes Adjustments	$7,404,963
		Income Taxes Adjustments	
C-3.8	409 & 410	Federal, State, and Local Income Tax Adjustment	($57,894,590)
C-3.21	411.4	Budget Adjustment - Investment Tax Credit	($62,450)
		Total Income Taxes Adjustments	($57,957,040)
		TOTAL EXPENSE ADJUSTMENTS	$98,427,503
		NET OPERATING INCOME ADJUSTMENT	($100,413,073)

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

Schedule C-3.1
Page 1 of 1
Witness Responsible:

G. Hussing

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Papers Reference No(s).: Schedules E-4 & C-2

Purpose and Description		Total Adjustment	Allocation Factor	Jurisdictional Amount
To adjust revenues				
Reconciliation between E-4 and C-2 for rate schedule revenue				
Schedule E-4 Total Current Revenues	$441,609,827			
Less: Schedule E-4 Other Misc. Current Revenues	$20,950,586			
Schedule E-4 Distribution Revenues	$420,659,241			
Schedule C-2 Unadjusted Jurisdictional Distribution Revenues	$421,856,482			
Difference	($1,197,241)	($1,197,241)	100.00000%	($1,197,241)

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

Witness Responsible:

J. Kalata

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ *Original* X *Updated* ___ *Revised*
Work Papers Reference No(s).: WPC-3.2a - WPC-3.2q

Purpose and Description	Total Adjustment	Allocation Factor*	Jurisdictional Amount
To adjust test year payroll expenses to reflect annualized staffing levels and wages as of the end of the test year.			
Payroll Expense Adjustment (WPC-3.2m, Column J, Row 23)	$3,934,140	100.00000%	$3,934,140
To adjust test year Payroll Tax to reflect annualized staffing levels and wages as of the end of the test year.			
Payroll Tax Adjustment (WPC-3.2m, Column J, Row 26)	$280,186	100.00000%	$280,186
Total Payroll and Payroll Tax Adjustment	$4,214,326		$4,214,326

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

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Papers Reference No(s).: WPC-3.3a-b

Schedule C-3.3
Page 1 of 1
Witness Responsible:

G. Young

Purpose and Description	Total Company Adjustment	Allocation Factor	Jurisdictional Amount
To annualize property tax to end of test year gross plant balances.	$11,374,821	100.0000%	$11,374,821

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

Witness Responsible:

P. Chatman

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Papers Reference No(s).: WPC-3.4

Purpose and Description	Total Adjustment	Allocation Factor	Jurisdictional Amount
To adjust test year depreciation expense to reflect annualized amounts based on the proposed depreciation accrual rates in this case and balances as of February 29, 2008			
Depreciation Expense	$3,078,818	100.00000%	$3,078,818

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Papers Reference No(s).: WPC-3.5a-c

Witness Responsible:

H. Wagner

Purpose and Description	Total C-3 Adjustment	Allocation Factor	Adj. Jurisdictional Amount
To eliminate the test year impact of the regulatory asset deferrals and recognize the annual amortization of those regulatory assets:			
O & M Adjustment (Acct. 555)			
Fuel Deferral	$39,088,212	100.00000%	$39,088,212
Total O&M Adjustment			$39,088,212
Amortization Expense Adjustment (Acct. 407)			
Fuel Deferral	$9,735,733	100.00000%	$9,735,733
Distribution Deferral	$72,310,603	100.00000%	$72,310,603
Transition Tax Deferral	$3,125,997	100.00000%	$3,125,997
Muni Tax Rider	$1,473,487	100.00000%	$1,473,487
Ohio Line Extension	$4,150,685	100.00000%	$4,150,685
DSM Deferral	$1,571,354	100.00000%	$1,571,354
Total Amortization Expense Adjustment			$92,367,859
Total Adjusted Jurisdictional Amount			$131,456,071

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

Witness Responsible:

J. Kalata

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Papers Reference No(s).: WPC-3.6a - WPC-3.6d

Purpose and Description	Total Adjustment	Allocation Factor*	Jurisdictional Amount
To adjust test year pension expense to reflect the estimated service cost during the test year.			
Pension Expense Adjustment (WPC-3.6a, Row 11, Column E)	$4,527,000	100.000%	$4,527,000
To adjust test year OPEB expense to reflect the estimated service cost during the test period.			
OPEB Expense Adjustment (WPC-3.6a, Row 22, Column E)	$1,695,000	100.000%	$1,695,000
Total Pension and OPEB Adjustment	$6,222,000		$6,222,000

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

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Papers Reference No(s).: Schedule C-5

Witness Responsible:

K. Burgess

Purpose and Description	Total Adjustment	Allocation Factor	Jurisdictional Amount
To remove Social and Service Club dues from O&M expense			
O&M Expense Adjustment	($31,949)	95.41453%	($30,484)

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

Witness Responsible:

G. Young

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Papers Reference No(s).: WPC-3.8a-d

Purpose and Description	Total Company Adjustment	Allocation Factor	Jurisdictional Amount
To reflect Federal, State and Local income taxes on adjusted jurisdictional net income before income tax, and to annualize the Ohio State income tax rate.			
Deferred Income Taxes			
Federal	$ (43,337,289)		
State - OH	$ -		
State - PA	$ (643,107)		
Municipal (Local)	$ (1,433,956)		
	$ (45,414,351)		
Current Income Taxes			
Federal	$ (10,799,419)		
State - OH	$ (992,133)		
State - PA	$ (190,748)		
Municipal (Local)	$ (371,433)		
	$ (12,353,733)		
To Annualize Ohio State Income Tax Rate	$ (126,506)		
	$ (57,894,590)		
ITC Adjustment	$ (62,450)		
Total Adjustment	$ (57,957,040)	100.0000%	($57,957,040)

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

Witness Responsible:

G. Young

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Papers Reference No(s).: Schedule C-2 and WPB-7.1f, WPC-3.9

	Purpose and Description			Total Adjustment	Allocation Factor	Jurisdictional Amount
	To annualize the jurisdictional Commercial Activities Tax for the tax rate that will be in effect at the end of the test year (Feb. 2008) and to reflect the adjustments made to test year jurisdictional operating revenues.					
	Total Adjusted Jurisdictional Electric Operating Revenues (C-2)	$	441,609,827			
	Comm. Activities Tax Rate @ Feb. '08		0.1560%			
	Total Comm. Activities Tax	$	688,911			
	Test Year Jurisdictional Comm. Activities Tax (WPB-7.1f)	$	666,947			
	CAT adjustment due to Revenue	$	21,964			
	CAT adjustment to annualize expense (WPC-3.9)	$	17,068			
A/C 408	Total Adjustment	$	39,032	$ 39,032	100.00000%	$39,032

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

Witness Responsible:
G. Young

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Papers Reference No(s).: WPE-4 And WPB-7.1f

Purpose and Description		Total Company Amount	Allocation Factor	Jurisdictional Amount
To adjust test year kWh sales tax expense equal to rate schedule revenue, thereby removing any effect on revenue requirements due to a mismatch.				
Reconciliation between State kWh Tax Revenue and C-2 State kWh Tax Expense				
WPE-4 State kWh Tax Revenues	$67,688,905			
Schedule C-2 Unadjusted Jurisdictional State kWh Tax Expense	$69,037,876 (WPB-7.1f)			
Difference	($1,348,971)	($1,348,971)	100.00000%	($1,348,971)

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

Schedule C-3.11
Page 1 of 1
Witness Responsible:

K. Burgess

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Papers Reference No(s).: WPC-3.11a-d

Purpose and Description	Total Company O&M Lease Costs	Allocation Factor	Jurisdictional Amount
To adjust test year vehicle lease costs to reflect an annualized increase.	$480,625	95.15395%	$457,334

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

Witness Responsible:

K. Burgess

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Papers Reference No(s).: NONE

Purpose and Description	Total Adjustment	Allocation Factor	Jurisdictional Amount
To adjust test year uncollectible expense to reflect current estimates.			
Adjustment to FERC Account 904 - Uncollectible Accounts	$0	100.000%	$0

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Papers Reference No(s).: WPC-3.13a-b

Schedule C-3.13

Witness Responsible:

G. Young

Purpose and Description	Total Adjustment	Allocation Factor	Jurisdictional Amount
To adjust amortization of Account 407 to reflect current estimate of FAS 109			
Adjustment to FERC Account 407 - Regulatory Debits/Credits	$3,152,579	100.00000%	$3,152,579

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Papers Reference No(s).: WPC-3.14

Schedule C-3.14
Page 1 of 1
Witness Responsible:

K. Burgess

Purpose and Description		Total Company Adjustment	Allocation Factor	Jurisdictional Amount
To remove expenses from the test-year related to promotional advertising. Informational and conservational advertising remains in test-year income.				
	O&M Expense Adjustment	($733,245)	100.0000%	($733,245)

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Papers Reference No(s).: WPC-3.15a-c

Schedule C-3.15

Witness Responsible:

K. Burgess

Purpose and Description		Total Adjustment	Allocation Factor	Jurisdictional Amount
To correct by removing the erroneous posting of test year revenues to the FERC 583 account and apply the Operating Revenue portion of those revenues to the proper FERC 451 account:				
Distribution Operating & Maintenance Expenses:				
FERC 583 - Overhead Line Expenses	WPC-3.15c	$743,892	100.00000%	$743,892
Operating Revenues:				
FERC 451 - Miscellaneous Service Revenue	WPC-3.15c	$187,722	100.00000%	$187,722

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Papers Reference No(s).:

Schedule C-3.16
Page 1 of 1
Witness Responsible:

S. Ouellette

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

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

Schedule C-3.17
Page 1 of 1
Witness Responsible:

T. Fernandez

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Papers Reference No(s).: WPB-5.1a

Purpose and Description	Total Adjustment	Allocation Factor	Jurisdictional Amount
To be consistent with the treatment of customers' deposits as an offset to the Company's working capital allowances, the interest expense associated with these deposits is added to operating expenses.			
Interest Expense on Customers' Deposits (13-month average)	$251,476	100.00000%	$251,476

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

Witness Responsible:

J. Kalata

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Papers Reference No(s).: NONE

Purpose and Description	Total Adjustment	Allocation Factor*	Jurisdictional Amount
To adjust test year expense to reflect current estimates.			
Adjustment for Short-term Disability Costs	$0	100.000%	$0

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Papers Reference No(s).: Schedule C-8 & WPC-8

Witness Responsible:

S. Ouellette

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

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

Witness Responsible:

K. Burgess

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Papers Reference No(s).: WPC-3.20

Purpose and Description	Total Company	Allocation Factor	Jurisdictional Amount
To adjust annual test year other operating revenues to reflect the actual corporate budget.	($1,687,937)	57.82507%	($976,051)

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Papers Reference No(s).: WPC-3.21 & WPB-7.1p

Witness Responsible:
G. Young

Purpose and Description	Total Company Amount	Allocation Factor	Jurisdictional Amount
To adjust the Investment Tax Credit reflecting updated estimation of the annual expense.			
ITC - Three months actual & nine months budget	($2,466,367)	32.44757%	($800,276)
ITC - Revised annual estimated expense	($956,229)	90.22169%	($862,726)
Difference	$1,510,138		($62,450)

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Papers Reference No(s).: WPC-3.22

Witness Responsible:
G. Young

Purpose and Description		Total Company Amount	Allocation Factor	Jurisdictional Amount
To remove an accrual to Taxes Other Than Income Taxes booked in March 2007 but representing a prior year tax reserve adjustment.				
	FERC A/C 408 ADJUSTMENT	($2,940,105)	100.00000%	($2,940,105)

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Papers Reference No.(s).: Schedule C-4.1, WPC-3.8d, WPC-4.1f & WPC-4a-g

Schedule C-4
Page 1 of 5
Witness Responsible:
G. Young

		At Current Rates			At Proposed Rates	
Line No.	Description	Unadjusted (1)	Schedule C-3 Adjustments (2)	Adjusted (3)	Proforma Adjustments (4)	Proforma (5)
1	Operating Income Before Income Tax	200,605,369	(158,370,112)	42,235,257	107,606,789	149,842,045
2	Reconciling Items:					
3	Interest Expense	(50,872,771)		(50,872,771)		(50,872,771)
4	Tax Accelerated Depreciation	(65,625,596)	(8,680,393)	(74,305,989)		(74,305,989)
5	Book Depreciation	65,273,762	3,078,818	68,352,580		68,352,580
6	Excess of Tax Over Book Depr.	(351,834)	(5,601,575)	(5,953,409)		(5,953,409)
7	Other Reconciling Items (Specify & List):					
8	Above Market Leases	-		-		-
9	Accretion Expense	-		-		-
10	Accrued Vacation	1,122,981		1,122,981		1,122,981
11	AFUDC - Deductions	-		-		-
12	All Other Amortizations A/C 407.3 (Incl FAS 109)	172,239		172,239		172,239
13	Bad Debts - Provision	29,569		29,569		29,569
14	BM Lease Payment	-		-		-
15	Contribution in Aid & Customer Advances	10,362,456		10,362,456		10,362,456
16	Cost of Removal	(8,257,582)		(8,257,582)		(8,257,582)
17	CTC Regulatory Asset Amortization	-		-		-
18	Decommissioning Trust Income	-		-		-
19	Deferred Compensation	872,176		872,176		872,176
20	Deferred Gain on Sale	-		-		-
21	Demand Side Management	(80,641)	1,571,149	1,490,508		1,490,508
22	DOE & Decontamination	-		-		-
23	Dumpsite Cleanup	-		-		-
24	EDCP Interest	-		-		-
25	Energy Management Program	(104,882)		(104,882)		(104,882)
26	ESOP Compensation Expense	(2,519,411)		(2,519,411)		(2,519,411)
27	Expense Accruals - FAS 112	830,621		830,621		830,621
28	FAS 106 Post Retirement Benefits	1,053,262		1,053,262		1,053,262
29	FASB 109 Adjustment (Netted)	1,557,352	3,152,579	4,709,931		4,709,931
30	Gain/Loss - Early Redemption of Debt	197,906		197,906		197,906
31	Incentive Compensation	1,270,283		1,270,283		1,270,283
32	Injuries & Damages	(186,047)		(186,047)		(186,047)
33	Like Kind Exchange - Scrap Sale	(190,092)		(190,092)		(190,092)
34	Line Protection - Deferred revenue	(57,219)		(57,219)		(57,219)
35	MACRS/ACRS Retired Property	(2,763,848)		(2,763,848)		(2,763,848)
36	MISO Transm Deferral	-		-		-
37	Municipal Distribution Tax Deferral	(1,473,488)		(1,473,488)		(1,473,488)
38	Ohio Line Ext Deferred Cap Costs	(802,162)	2,519,225	1,717,063		1,717,063
39	Pensions	1,918,178		1,918,178		1,918,178
40	Performance Shares	14,959		14,959		14,959
41	Post Ret Ben Capitalized	(378,714)		(378,714)		(378,714)
42	Post Ret. Deferral	1,488,085		1,488,085		1,488,085
43	Post Ret Benefit Payment	(1,211,146)		(1,211,146)		(1,211,146)
44	Property tax Variance	874,838		874,838		874,838
45	PUCO Deferral - 07 Case	(32,214)	479,214	447,000		447,000
46	RCP - Fuel Deferral	(43,229,240)	48,823,944	5,594,704		5,594,704
47	RCP - OM Deferral	(64,639,717)	72,310,603	7,670,886		7,670,886
48	Restricted Stock Units	68,992		68,992		68,992
49	S/L Expenses - Bruce Mansfield	-		-		-
50	S/L Amort Bond Acquisition	-		-		-
51	Shopping Credit Incentive Deferral	-		-		-
52	Stock Option Grants	3,219		3,219		3,219
53	Stock Option Exercise Deduction	(269,031)		(269,031)		(269,031)
54	Tax Interest Capitalized	2,020,330		2,020,330		2,020,330
55	Tax Law Changes SB 3 Deferral	(891,061)	2,705,177	1,814,116		1,814,116
56	Meal Allowance (Permanent)	317,425		317,425		317,425
57	Medicare Presc. Drug Subsidy (Permanent)	(303,497)		(303,497)		(303,497)
58	Manufacturing Deduction (Permanent)	-		-		-
59	Legislative Activties (Permanent)	114,626		114,626		114,626
60	Total Other Reconciling Items	(103,100,497)	131,561,891	28,461,394	-	28,461,394
61	Total Reconciling Items	(154,325,102)	125,960,316	(28,364,787)	-	(28,364,787)
62	Taxable Income	46,280,267	(32,409,797)	13,870,470	107,606,789	121,477,259

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Papers Reference No.(s).: Schedule C-4.1, WPC-3.8d, WPC-4.1f & WPC-4a-g

Witness Responsible:
G. Young

Line No.	Description		At Current Rates: Unadjusted (1)	At Current Rates: Schedule C-3 Adjustments (2)		At Current Rates: Adjusted (3)	At Proposed Rates: Proforma Adjustments (4)	At Proposed Rates: Proforma (5)
1	Operating Income Before F.I.T. and State & Local Income Tax		200,605,369	(158,370,112)		42,235,257	107,606,789	149,842,045
2	Reconciling Items:		(154,325,102)	125,960,316		(28,364,787)	-	(28,364,787)
3	Federal Taxable Income before State & Local Income Tax to page 3		46,280,267	(32,409,797)		13,870,470	107,606,789	121,477,259
4	Ohio State Taxable Income		46,280,267	(32,409,797)		13,870,470	107,606,789	121,477,259
5	Total Ohio Current Income Tax Expense	3.04777%	(1,410,516)	1,186,758	1.6132%	(223,758)	(1,735,913)	(1,959,671)
6	Municipal Taxable Income		46,280,267	(32,409,797)		13,870,470	107,606,789	121,477,259
7	Current Municipal Income Tax	1.141%	(528,058)	371,432	1.1292%	(156,625)	(1,215,096)	(1,371,721)
8	PA Taxable Income		46,280,267	(32,409,797)		13,870,470	107,606,789	121,477,259
9	Current PA State Income Tax	0.533%	(246,674)	190,748	0.4032%	(55,926)	(433,871)	(489,796)
10	Total State and Local Income Tax Expense		(2,185,248)	1,748,938		(436,310)	(3,384,879)	(3,821,189)

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Papers Reference No.(s).: Schedule C-4.1, WPC-3.8d, WPC-4.1f & WPC-4a-g

Schedule C-4
Page 3 of 5
Witness Responsible:
G. Young

Line No.	Description		At Current Rates: Unadjusted (1)	At Current Rates: Schedule C-3 Adjustments (2)		At Current Rates: Adjusted (3)	At Proposed Rates: Proforma Adjustments (4)	At Proposed Rates: Proforma (5)
	Federal Taxable Income before State							
1	& Local Income Tax deductions		46,280,267	(32,409,797)		13,870,470	107,606,789	121,477,259
2	State and Local Income Tax Deductible		(2,185,248)	1,748,938		(436,310)	(3,384,879)	(3,821,189)
3	Federal Taxable Income		44,095,019	(30,660,858)		13,434,161	104,221,910	117,656,070
4	Federal Income Tax Liability @ 35%		(15,433,257)	10,731,300		(4,701,956)	(36,477,668)	(41,179,625)
5	Federal Income Taxes - Current		(15,433,257)	10,731,300		(4,701,956)	(36,477,668)	(41,179,625)
6	Deferred Income Taxes:							
7	Tax Accelerated Depreciation	34.4141%	(22,584,458)	(3,024,135)	34.4637%	(25,608,593)		(25,608,593)
8	Book Depreciation	34.4141%	22,463,378	1,093,450	34.4637%	23,556,828		23,556,828
9	Excess of Tax Over Book Depr.		(121,080)	(1,930,685)		(2,051,765)		(2,051,765)
10	Other Deferred Income Tax							
		34.4141%			34.4637%			
11	Above Market Leases		-	-		-		-
12	Accretion Expense		-	-		-		-
13	Accrued Vacation		386,464	557		387,021		387,021
14	AFUDC - Deductions		-	-		-		-
15	All Other Amortizations A/C 407.3 (Incl FAS 109)		59,275	85		59,360		59,360
16	Bad Debts - Provision		10,176	15		10,191		10,191
17	BM Lease Payment		-	-		-		-
18	Contribution in Aid & Customer Advances		3,566,146	5,140		3,571,286		3,571,286
19	Cost of Removal		(2,841,773)	(4,096)		(2,845,868)		(2,845,868)
20	CTC Regulatory Asset Amortization		-	-		-		-
21	Decommissioning Trust Income		-	-		-		-
22	Deferred Compensation		300,152	433		300,584		300,584
23	Deferred Gain on Sale		-	-		-		-
24	Demand Side Management		(27,752)	541,436		513,684		513,684
25	DOE & Decontamination		-	-		-		-
26	Dumpsite Cleanup		-	-		-		-
27	EDCP Interest		-	-		-		-
28	Energy Management Program		(36,094)	(52)		(36,146)		(36,146)
29	ESOP Compensation Expense		(867,033)	(1,250)		(868,282)		(868,282)
30	Expense Accruals - FAS 112		285,851	412		286,263		286,263
31	FAS 106 Post Retirement Benefits		362,471	522		362,993		362,993
32	FASB 109 Adjustment (Netted)		535,949	1,087,268		1,623,216		1,623,216
33	Gain/Loss - Early Redemption of Debt		68,108	98		68,206		68,206
34	Incentive Compensation		437,156	630		437,786		437,786
35	Injuries & Damages		(64,026)	(92)		(64,119)		(64,119)
36	Like Kind Exchange - Scrap Sale		(65,418)	(94)		(65,513)		(65,513)
37	Line Protection - Deferred revenue		(19,691)	(28)		(19,720)		(19,720)
38	MACRS/ACRS Retired Property		(951,154)	(1,371)		(952,524)		(952,524)
39	MISC Transm Deferral		-	-		-		-
40	Municipal Distribution Tax Deferral		(507,088)	(731)		(507,818)		(507,818)
41	Ohio Line Ext Deferred Cap Costs		(276,057)	867,820		591,763		591,763
42	Pensions		660,124	951		661,075		661,075
43	Performance Shares		5,148	7		5,155		5,155
44	Post Ret Ben Capitalized		(130,331)	(188)		(130,519)		(130,519)
45	Post Ret. Deferral		512,111	738		512,849		512,849
46	Post Ret Benefit Payment		(416,805)	(601)		(417,406)		(417,406)
47	Property tax Variance		301,068	434		301,501		301,501
48	PUCO Deferral - 07 Case		(11,086)	165,139		154,053		154,053
49	RCP - Fuel Deferral		(14,876,954)	16,805,096		1,928,142		1,928,142
50	RCP - OM Deferral		(22,245,177)	24,888,848		2,643,671		2,643,671
51	Restricted Stock Units		23,743	34		23,777		23,777
52	S/L Expenses - Bruce Mansfield		-	-		-		-
53	S/L Amort Bond Acquisition		-	-		-		-
54	Shopping Credit Incentive Deferral		-	-		-		-
55	Stock Option Grants		1,108	2		1,109		1,109
56	Stock Option Exercise Deduction		(92,585)	(133)		(92,718)		(92,718)
57	Tax Interest Capitalized		695,278	1,002		696,280		696,280
58	Tax Law Changes SB 3 Deferral		(306,651)	931,862		625,211		625,211
59	Total Federal Income Tax Deferred		(35,646,429)	43,359,209		7,712,780	-	7,712,780
60	Federal ITC		(275,408)	(21,919)		(297,327)	-	(297,327)
61	Total Federal Income Tax		(51,355,093)	54,068,590		2,713,496	(36,477,668)	(33,764,172)

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: __ Original X Updated ___ Revised
Work Papers Reference No.(s).: Schedule C-4.1, WPC-3.8d, WPC-4.1f & WPC-4a-g

Schedule C-4
Page 4 of 5
Witness Responsible:
G. Young

			At Current Rates				At Proposed Rates	
Line No.	Description		Unadjusted (1)	Schedule C-3 Adjustments (2)		Adjusted (3)	Proforma Adjustments (4)	Proforma (5)
	Municipal Deferred Taxes							
1	Tax Accelerated Depreciation	1.141%	(748,788)	(90,275)	1.1292%	(839,063)		(839,063)
2	Book Depreciation	1.141%	744,774	27,064	1.1292%	771,837		771,837
3	Excess of Tax Over Book Depr.		(4,014)	(63,211)		(67,226)		(67,226)
4	Other Municipal Deferred Tax	1.141%			1.1292%			
5	Above Market Leases		-	-		-		-
6	Accretion Expense		-	-		-		-
7	Accrued Vacation		12,813	(133)		12,681		12,681
8	AFUDC - Deductions		-	-		-		-
9	All Other Amortizations A/C 407.3 (Incl FAS 109)		1,965	(20)		1,945		1,945
10	Bad Debts - Provision		337	(3)		334		334
11	BM Lease Payment		-	-		-		-
12	Contribution in Aid & Customer Advances		118,236	(1,223)		117,013		117,013
13	Cost of Removal		(94,219)	974		(93,245)		(93,245)
14	CTC Regulatory Asset Amortization		-	-		-		-
15	Decommissioning Trust Income		-	-		-		-
16	Deferred Compensation		9,952	(103)		9,849		9,849
17	Deferred Gain on Sale		-	-		-		-
18	Demand Side Management		(920)	17,751		16,831		16,831
19	DOE & Decontamination		-	-		-		-
20	Dumpsite Cleanup		-	-		-		-
21	EDCP Interest		-	-		-		-
22	Energy Management Program		(1,197)	12		(1,184)		(1,184)
23	ESOP Compensation Expense		(28,746)	297		(28,449)		(28,449)
24	Expense Accruals - FAS 112		9,477	(98)		9,379		9,379
25	FAS 106 Post Retirement Benefits		12,018	(124)		11,893		11,893
26	FASB 109 Adjustment (Netted)		17,769	35,415		53,185		53,185
27	Gain/Loss - Early Redemption of Debt		2,258	(23)		2,235		2,235
28	Incentive Compensation		14,494	(150)		14,344		14,344
29	Injuries & Damages		(2,123)	22		(2,101)		(2,101)
30	Like Kind Exchange - Scrap Sale		(2,169)	22		(2,147)		(2,147)
31	Line Protection - Deferred revenue		(653)	7		(646)		(646)
32	MACRS/ACRS Retired Property		(31,536)	326		(31,209)		(31,209)
33	MISC Transm Deferral		-	-		-		-
34	Municipal Distribution Tax Deferral		(16,812)	174		(16,639)		(16,639)
35	Ohio Line Ext Deferred Cap Costs		(9,153)	28,542		19,389		19,389
36	Pensions		21,886	(226)		21,660		21,660
37	Performance Shares		171	(2)		169		169
38	Post Ret Ben Capitalized		(4,321)	45		(4,276)		(4,276)
39	Post Ret. Deferral		16,979	(176)		16,803		16,803
40	Post Ret Benefit Payment		(13,819)	143		(13,676)		(13,676)
41	Properrty tax Variance		9,982	(103)		9,879		9,879
42	PUCO Deferral - 07 Case		(368)	5,415		5,048		5,048
43	RCP - Fuel Deferral		(493,246)	556,421		63,175		63,175
44	RCP - OM Deferral		(737,539)	824,159		86,620		86,620
45	Restricted Stock Units		787	(8)		779		779
46	S/L Expenses - Bruce Mansfield		-	-		-		-
47	S/L Amort Bond Acquisition		-	-		-		-
48	Shopping Credit Incentive Deferral		-	-		-		-
49	Stock Option Grants		37	(0)		36		36
50	Stock Option Exercise Deduction		(3,070)	32		(3,038)		(3,038)
51	Tax Interest Capitalized		23,052	(238)		22,814		22,814
52	Tax Law Changes SB 3 Deferral		(10,167)	30,652		20,485		20,485
53	Total Municipal Deferred Taxes		(1,181,858)	1,434,566		252,709	-	252,709
54	Municipal ITC		(9,131)	(611)		(9,742)	-	(9,742)
55	Total Municipal Current & Deferred Income Tax		(1,719,047)	1,805,388		86,341	(1,215,096)	(1,128,755)

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Papers Reference No.(s).: Schedule C-4.1, WPC-3.8d, WPC-4.1f & WPC-4a-g

Schedule C-4

Witness Responsible:
G. Young

Line No.	Description		At Current Rates: Unadjusted (1)	At Current Rates: Schedule C-3 Adjustments (2)		At Current Rates: Adjusted (3)	At Proposed Rates: Proforma Adjustments (4)	At Proposed Rates: Proforma (5)
	PA Deferred Tax							
1	Tax Accelerated Depreciation	0.533%	(349,784)	50,183	0.4032%	(299,602)		(299,602)
2	Book Depreciation	0.533%	347,909	(72,312)	0.4032%	275,598		275,598
3	Excess of Tax Over Book Depr.		(1,875)	(22,129)		(24,004)		(24,004)
4	Other PA Deferred Tax	0.533%			0.4032%			
5	Above Market Leases		-	-		-		-
6	Accretion Expense		-	-		-		-
7	Accrued Vacation		5,985	(1,458)		4,528		4,528
8	AFUDC - Deductions		-	-		-		-
9	All Other Amortizations A/C 407.3 (Incl FAS 109)		918	(224)		694		694
10	Bad Debts - Provision		158	(38)		119		119
11	BM Lease Payment		-	-		-		-
12	Contribution in Aid & Customer Advances		55,232	(13,450)		41,781		41,781
13	Cost of Removal		(44,013)	10,718		(33,295)		(33,295)
14	CTC Regulatory Asset Amortization		-	-		-		-
15	Decommissioning Trust Income		-	-		-		-
16	Deferred Compensation		4,649	(1,132)		3,517		3,517
17	Deferred Gain on Sale		-	-		-		-
18	Demand Side Management		(430)	6,440		6,010		6,010
19	DOE & Decontamination		-	-		-		-
20	Dumpsite Cleanup		-	-		-		-
21	EDCP Interest		-	-		-		-
22	Energy Management Program		(559)	136		(423)		(423)
23	ESOP Compensation Expense		(13,428)	3,270		(10,158)		(10,158)
24	Expense Accruals - FAS 112		4,427	(1,078)		3,349		3,349
25	FAS 106 Post Retirement Benefits		5,614	(1,367)		4,247		4,247
26	FASB 109 Adjustment (Netted)		8,301	10,690		18,990		18,990
27	Gain/Loss - Early Redemption of Debt		1,055	(257)		798		798
28	Incentive Compensation		6,771	(1,649)		5,122		5,122
29	Injuries & Damages		(992)	241		(750)		(750)
30	Like Kind Exchange - Scrap Sale		(1,013)	247		(766)		(766)
31	Line Protection - Deferred revenue		(305)	74		(231)		(231)
32	MACRS/ACRS Retired Property		(14,731)	3,587		(11,144)		(11,144)
33	MISC Transm Deferral		-	-		-		-
34	Municipal Distribution Tax Deferral		(7,854)	1,913		(5,941)		(5,941)
35	Ohio Line Ext Deferred Cap Costs		(4,276)	11,199		6,923		6,923
36	Pensions		10,224	(2,490)		7,734		7,734
37	Performance Shares		80	(19)		60		60
38	Post Ret Ben Capitalized		(2,019)	492		(1,527)		(1,527)
39	Post Ret. Deferral		7,931	(1,932)		6,000		6,000
40	Post Ret Benefit Payment		(6,455)	1,572		(4,883)		(4,883)
41	Properrty tax Variance		4,663	(1,136)		3,527		3,527
42	PUCO Deferral - 07 Case		(172)	1,974		1,802		1,802
43	RCP - Fuel Deferral		(230,412)	252,970		22,558		22,558
44	RCP - OM Deferral		(344,530)	375,459		30,929		30,929
45	Restricted Stock Units		368	(90)		278		278
46	S/L Expenses - Bruce Mansfield		-	-		-		-
47	S/L Amort Bond Acquisition		-	-		-		-
48	Shopping Credit Incentive Deferral		-	-		-		-
49	Stock Option Grants		17	(4)		13		13
50	Stock Option Exercise Deduction		(1,434)	349		(1,085)		(1,085)
51	Tax Interest Capitalized		10,768	(2,622)		8,146		8,146
52	Tax Law Changes SB 3 Deferral		(4,749)	12,064		7,315		7,315
53	Total PA State Deferred		(552,086)	642,320		90,234	-	90,234
54	PA ITC		(4,265)	787		(3,479)	-	(3,479)
55	Total PA Current and Deferred Income Tax		(803,025)	833,855		30,830	(433,871)	(403,041)

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Papers Reference No.(s).: Schedule C-2.1, WPC-4.1a-f, WPB-7.1j, WPB-7.1l

Schedule C-4.1
Page 1 of 5
Witness Responsible:

G. Young

Line No.	Account Title	Total Utility (1)	Allocation % (2)	Jurisdiction (3)	Allocation Code/ Explanation (4)
1	Operating Income Before Income Tax	442,871,346		200,605,369	C-2.1
2	Reconciling Items:				
3	Interest Expense	(126,685,812)		(50,872,771)	WPC-4.1e (Juris. Rate Base x Cost)
4	Tax Accelerated Depreciation	(72,556,922)	90.4471%	(65,625,596)	TAX4 (WPB-7.1l)
5	Book Depreciation	74,537,196	87.5721%	65,273,762	BKDEP (WPB-7.1j)
6	Excess of Tax Over Book Depr.	1,980,274		(351,834)	
7	Other Reconciling Items (Specify & List):				
8	Above Market Leases	(60,116,665)	0.0000%	-	NODIST
9	Accretion Expense	8,644	0.0000%	-	NODIST
10	Accrued Vacation	1,273,602	88.1736%	1,122,981	PAYROLL
11	AFUDC - Deductions	-	91.3204%	-	PLT1
12	All Other Amortizations A/C 407.3 (Incl FAS 109)	172,239	100.0000%	172,239	ALLDIST
13	Bad Debts - Provision	29,569	100.0000%	29,569	ALLDIST
14	BM Lease Payment	(56,170,978)	0.0000%	-	NODIST
15	Contribution in Aid & Customer Advances	10,362,456	100.0000%	10,362,456	ALLDIST
16	Cost of Removal	(8,257,582)	100.0000%	(8,257,582)	ALLDIST
17	CTC Regulatory Asset Amortization	135,813,726	0.0000%	-	NODIST
18	Decommissioning Trust Income	-	0.0000%	-	NODIST
19	Deferred Compensation	989,158	88.1736%	872,176	PAYROLL
20	Deferred Gain on Sale	103,488,647	0.0000%	-	NODIST
21	Demand Side Management	(80,641)	100.0000%	(80,641)	ALLDIST
22	DOE & Decontamination	(1,046,461)	0.0000%	-	NODIST
23	Dumpsite Cleanup	-	91.3204%	-	PLT1
24	EDCP Interest	-	88.1736%	-	PAYROLL
25	Energy Management Program	(104,882)	100.0000%	(104,882)	ALLDIST
26	ESOP Compensation Expense	(2,857,330)	88.1736%	(2,519,411)	PAYROLL
27	Expense Accruals - FAS 112	942,029	88.1736%	830,621	PAYROLL
28	FAS 106 Post Retirement Benefits	1,194,532	88.1736%	1,053,262	PAYROLL
29	FASB 109 Adjustment (Netted)	1,557,352	100.0000%	1,557,352	ALLDIST
30	Gain/Loss - Early Redemption of Debt	197,906	100.0000%	197,906	ALLDIST
31	Incentive Compensation	1,440,661	88.1736%	1,270,283	PAYROLL
32	Injuries & Damages	(211,001)	88.1736%	(186,047)	PAYROLL
33	Like Kind Exchange - Scrap Sale	(190,092)	100.0000%	(190,092)	ALLDIST
34	Line Protection- deferred Revenue	(57,219)	100.0000%	(57,219)	ALLDIST
35	MACRS/ACRS Retired Property	(3,026,540)	91.3204%	(2,763,848)	PLT1
36	MISO Transm Deferral	(24,441,043)	0.0000%	-	NODIST
37	Municipal Distribution Tax Deferral	(1,473,488)	100.0000%	(1,473,488)	ALLDIST
38	Ohio Line Ext Deferred Cap Costs	(802,162)	100.0000%	(802,162)	ALLDIST
39	Pensions	2,175,456	88.1736%	1,918,178	PAYROLL
40	Performance Shares	16,965	88.1736%	14,959	PAYROLL
41	Post Ret Ben Capitalized	(429,510)	88.1736%	(378,714)	PAYROLL
42	Post Ret. Deferral	1,687,676	88.1736%	1,488,085	PAYROLL
43	Post Ret Benefit Payment	(1,373,592)	88.1736%	(1,211,146)	PAYROLL
44	Properrty tax Variance	878,088	99.6299%	874,838	PROPTAX
45	PUCO Deferral - 07 Case	(32,214)	100.0000%	(32,214)	ALLDIST
46	RCP - Fuel Deferral	(43,229,240)	100.0000%	(43,229,240)	ALLDIST
47	RCP - OM Deferral	(64,639,717)	100.0000%	(64,639,717)	ALLDIST
48	Restricted Stock Units	78,246	88.1736%	68,992	PAYROLL
49	S/L Expenses - Bruce Mansfield	59,605,467	0.0000%	-	NODIST
50	S/L Amort Bond Acquisition	(10,521)	0.0000%	-	NODIST
51	Shopping Credit Incentive Deferral	(26,106,711)	0.0000%	-	NODIST
52	Stock Option Grants	3,651	88.1736%	3,219	PAYROLL
53	Stock Option Exercise Deduction	(305,115)	88.1736%	(269,031)	PAYROLL
54	Tax Interest Capitalized	2,212,353	91.3204%	2,020,330	PLT1
55	Tax Law Changes SB 3 Deferral	(891,061)	100.0000%	(891,061)	ALLDIST
56	Meal Allowance (Permanent)	360,000	88.1736%	317,425	PAYROLL
57	Medicare Presc. Drug Subsidy (Permanent)	(344,204)	88.1736%	(303,497)	PAYROLL
58	Manufacturing Deduction (Permanent)	(7,496,505)	0.0000%	-	NODIST
59	Legislative Activties (Permanent)	130,000	88.1736%	114,626	PAYROLL
60	Total Other Reconciling Items	20,923,949		(103,100,497)	
61	Total Reconciling Items	(103,781,589)		(154,325,102)	
62	Taxable Income	339,089,757		46,280,267	

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Papers Reference No.(s).: Schedule C-2.1, WPC-4.1a-f, WPB-7.1j, WPB-7.1l

Schedule C-4.1
Page 2 of 5
Witness Responsible:

G. Young

Line No.	Account Title		Total Utility (1)	Allocation % (2)	Jurisdiction (3)	Allocation Code/ Explanation (4)
1	Operating Income Before F.I.T. and State & Local Income Tax		442,871,346		200,605,369	
2	Reconciling Items:		(103,781,589)		(154,325,102)	
3	Federal Taxable Income before State & Local Income Tax to page 3		339,089,757		46,280,267	
4	Ohio State Taxable Income		339,089,757		46,280,267	
5	Total Ohio Current Income Tax Expense	3.04777%	(10,334,676)		(1,410,516)	
6	Municipal Taxable Income		339,089,757		46,280,267	
7	Current Municipal Income Tax	1.141%	(3,869,014)		(528,058)	
8	PA Taxable Income		339,089,757		46,280,267	
9	Current PA State Income Tax	0.533%	(1,807,348)		(246,674)	
10	Total State and Local Income Tax Expense		(16,011,038)		(2,185,248)	

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Papers Reference No.(s).: Schedule C-2.1, WPC-4.1a-f, WPB-7.1j, WPB-7.1l

Schedule C-4.1

Witness Responsible:

G. Young

Line No.	Account Title		Total Utility (1)	Allocation % (2)	Jurisdiction (3)	Allocation Code/ Explanation (4)
1	Federal Taxable Income before State & Local Income Tax deductions		339,089,757		46,280,267	
2	State & Local Income Tax Deductible		(16,011,038)		(2,185,248)	
3	Federal Taxable Income		323,078,719		44,095,019	
4	Federal Income Tax Liability @ 35%		(113,077,552)		(15,433,257)	
5	Federal Income Taxes - Current		(113,077,552)		(15,433,257)	
6	Deferred Income Taxes:					
7	Tax Accelerated Depreciation	34.4141%	(24,969,812)	90.4471%	(22,584,458)	TAX4
8	Book Depreciation	34.4141%	25,651,305	87.5721%	22,463,378	BKDEP
9	Excess of Tax Over Book Depr.		681,494		(121,080)	
10	Other Deferred Income Tax					
11	Above Market Leases	34.4141%	(20,688,609)	0.0000%	-	NODIST
12	Accretion Expense		2,975	0.0000%	-	NODIST
13	Accrued Vacation		438,299	88.1736%	386,464	PAYROLL
14	AFUDC - Deductions		-	91.3204%	-	PLT1
15	All Other Amortizations A/C 407.3 (Incl FAS 109)		59,275	100.0000%	59,275	ALLDIST
16	Bad Debts - Provision		10,176	100.0000%	10,176	ALLDIST
17	BM Lease Payment		(19,330,737)	0.0000%	-	NODIST
18	Contribution in Aid & Customer Advances		3,566,146	100.0000%	3,566,146	ALLDIST
19	Cost of Removal		(2,841,773)	100.0000%	(2,841,773)	ALLDIST
20	CTC Regulatory Asset Amortization		46,739,071	0.0000%	-	NODIST
21	Decommissioning Trust Income		-	0.0000%	-	NODIST
22	Deferred Compensation		340,410	88.1736%	300,152	PAYROLL
23	Deferred Gain on Sale		35,614,686	0.0000%	-	NODIST
24	Demand Side Management		(27,752)	100.0000%	(27,752)	ALLDIST
25	DOE & Decontamination		(360,130)	0.0000%	-	NODIST
26	Dumpsite Cleanup		-	91.3204%	-	PLT1
27	EDCP Interest		-	88.1736%	-	PAYROLL
28	Energy Management Program		(36,094)	100.0000%	(36,094)	ALLDIST
29	ESOP Compensation Expense		(983,324)	88.1736%	(867,033)	PAYROLL
30	Expense Accruals - FAS 112		324,191	88.1736%	285,851	PAYROLL
31	FAS 106 Post Retirement Benefits		411,087	88.1736%	362,471	PAYROLL
32	FASB 109 Adjustment (Netted)		535,949	100.0000%	535,949	ALLDIST
33	Gain/Loss - Early Redemption of Debt		68,108	100.0000%	68,108	ALLDIST
34	Incentive Compensation		495,791	88.1736%	437,156	PAYROLL
35	Injuries & Damages		(72,614)	88.1736%	(64,026)	PAYROLL
36	Like Kind Exchange - Scrap Sale		(65,418)	100.0000%	(65,418)	ALLDIST
37	Line Protection- deferred Revenue		(19,691)	100.0000%	(19,691)	ALLDIST
38	MACRS/ACRS Retired Property		(1,041,557)	91.3204%	(951,154)	PLT1
39	MISO Transm Deferral		(8,411,165)	0.0000%	-	NODIST
40	Municipal Distribution Tax Deferral		(507,088)	100.0000%	(507,088)	ALLDIST
41	Ohio Line Ext Deferred Cap Costs		(276,057)	100.0000%	(276,057)	ALLDIST
42	Pensions		748,664	88.1736%	660,124	PAYROLL
43	Performance Shares		5,838	88.1736%	5,148	PAYROLL
44	Post Ret Ben Capitalized		(147,812)	88.1736%	(130,331)	PAYROLL
45	Post Ret. Deferral		580,799	88.1736%	512,111	PAYROLL
46	Post Ret Benefit Payment		(472,709)	88.1736%	(416,805)	PAYROLL
47	Property tax Variance		302,186	99.6299%	301,068	PROPTAX
48	PUCO Deferral - 07 Case		(11,086)	100.0000%	(11,086)	ALLDIST
49	RCP - Fuel Deferral		(14,876,954)	100.0000%	(14,876,954)	ALLDIST
50	RCP - OM Deferral		(22,245,177)	100.0000%	(22,245,177)	ALLDIST
51	Restricted Stock Units		26,928	88.1736%	23,743	PAYROLL
52	S/L Expenses - Bruce Mansfield		20,512,685	0.0000%	-	NODIST
53	S/L Amort Bond Acquisition		(3,621)	0.0000%	-	NODIST
54	Shopping Credit Incentive Deferral		(8,984,390)	0.0000%	-	NODIST
55	Stock Option Grants		1,256	88.1736%	1,108	PAYROLL
56	Stock Option Exercise Deduction		(105,003)	88.1736%	(92,585)	PAYROLL
57	Tax Interest Capitalized		761,361	91.3204%	695,278	PLT1
58	Tax Law Changes SB 3 Deferral		(306,651)	100.0000%	(306,651)	ALLDIST
59	Total Federal Income Tax Deferred		10,411,963		(35,646,429)	
60	Federal ITC		(848,778)	32.44757%	(275,408)	ITC1
61	Total Federal Income Tax		(103,514,367)		(51,355,093)	

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Papers Reference No.(s).: Schedule C-2.1, WPC-4.1a-f, WPB-7.1j, WPB-7.1l

Schedule C-4.1

Witness Responsible:

G. Young

Line No.	Account Title		Total Utility (1)	Allocation % (2)	Jurisdiction (3)	Allocation Code/ Explanation (4)
	Municipal Deferred Taxes:					
1	Tax Accelerated Depreciation	1.141%	(827,874)	90.4471%	(748,788)	TAX4
2	Book Depreciation	1.141%	850,469	87.5721%	744,774	BKDEP
3	Excess of Tax Over Book Depr.		22,595		(4,014)	
4	Other Municipal Deferred Tax:					
5	Above Market Leases	1.141%	(685,931)	0.0000%	-	NODIST
6	Accretion Expense		99	0.0000%	-	NODIST
7	Accrued Vacation		14,532	88.1736%	12,813	PAYROLL
8	AFUDC - Deductions		-	91.3204%	-	PLT1
9	All Other Amortizations A/C 407.3 (Incl FAS 109)		1,965	100.0000%	1,965	ALLDIST
10	Bad Debts - Provision		337	100.0000%	337	ALLDIST
11	BM Lease Payment		(640,911)	0.0000%	-	NODIST
12	Contribution in Aid & Customer Advances		118,236	100.0000%	118,236	ALLDIST
13	Cost of Removal		(94,219)	100.0000%	(94,219)	ALLDIST
14	CTC Regulatory Asset Amortization		1,549,635	0.0000%	-	NODIST
15	Decommissioning Trust Income		-	0.0000%	-	NODIST
16	Deferred Compensation		11,286	88.1736%	9,952	PAYROLL
17	Deferred Gain on Sale		1,180,805	0.0000%	-	NODIST
18	Demand Side Management		(920)	100.0000%	(920)	ALLDIST
19	DOE & Decontamination		(11,940)	0.0000%	-	NODIST
20	Dumpsite Cleanup		-	91.3204%	-	PLT1
21	EDCP Interest		-	88.1736%	-	PAYROLL
22	Energy Management Program		(1,197)	100.0000%	(1,197)	ALLDIST
23	ESOP Compensation Expense		(32,602)	88.1736%	(28,746)	PAYROLL
24	Expense Accruals - FAS 112		10,749	88.1736%	9,477	PAYROLL
25	FAS 106 Post Retirement Benefits		13,630	88.1736%	12,018	PAYROLL
26	FASB 109 Adjustment (Netted)		17,769	100.0000%	17,769	ALLDIST
27	Gain/Loss - Early Redemption of Debt		2,258	100.0000%	2,258	ALLDIST
28	Incentive Compensation		16,438	88.1736%	14,494	PAYROLL
29	Injuries & Damages		(2,408)	88.1736%	(2,123)	PAYROLL
30	Like Kind Exchange - Scrap Sale		(2,169)	100.0000%	(2,169)	ALLDIST
31	Line Protection- deferred Revenue		(653)	100.0000%	(653)	ALLDIST
32	MACRS/ACRS Retired Property		(34,533)	91.3204%	(31,536)	PLT1
33	MISO Transm Deferral		(278,872)	0.0000%	-	NODIST
34	Municipal Distribution Tax Deferral		(16,812)	100.0000%	(16,812)	ALLDIST
35	Ohio Line Ext Deferred Cap Costs		(9,153)	100.0000%	(9,153)	ALLDIST
36	Pensions		24,822	88.1736%	21,886	PAYROLL
37	Performance Shares		194	88.1736%	171	PAYROLL
38	Post Ret Ben Capitalized		(4,901)	88.1736%	(4,321)	PAYROLL
39	Post Ret. Deferral		19,256	88.1736%	16,979	PAYROLL
40	Post Ret Benefit Payment		(15,673)	88.1736%	(13,819)	PAYROLL
41	Property tax Variance		10,019	99.6299%	9,982	PROPTAX
42	PUCO Deferral - 07 Case		(368)	100.0000%	(368)	ALLDIST
43	RCP - Fuel Deferral		(493,246)	100.0000%	(493,246)	ALLDIST
44	RCP - OM Deferral		(737,539)	100.0000%	(737,539)	ALLDIST
45	Restricted Stock Units		893	88.1736%	787	PAYROLL
46	S/L Expenses - Bruce Mansfield		680,098	0.0000%	-	NODIST
47	S/L Amort Bond Acquisition		(120)	0.0000%	-	NODIST
48	Shopping Credit Incentive Deferral		(297,878)	0.0000%	-	NODIST
49	Stock Option Grants		42	88.1736%	37	PAYROLL
50	Stock Option Exercise Deduction		(3,481)	88.1736%	(3,070)	PAYROLL
51	Tax Interest Capitalized		25,243	91.3204%	23,052	PLT1
52	Tax Law Changes SB 3 Deferral		(10,167)	100.0000%	(10,167)	ALLDIST
53	Total Municipal Deferred Taxes		345,209		(1,181,858)	
54	Municipal ITC		(28,141)	32.44757%	(9,131)	ITC1
55	Total Municipal Current & Deferred Income Tax		(3,551,947)		(1,719,047)	

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Papers Reference No.(s).: Schedule C-2.1, WPC-4.1a-f, WPB-7.1j, WPB-7.1l

Schedule C-4.1
Page 5 of 5
Witness Responsible:

G. Young

Line No.	Account Title		Total Utility (1)	Allocation % (2)	Jurisdiction (3)	Allocation Code/ Explanation (4)
	PA Deferred Tax:					
1	Tax Accelerated Depreciation	0.533%	(386,728)	90.4471%	(349,784)	TAX4
2	Book Depreciation	0.533%	397,283	87.5721%	347,909	BKDEP
3	Excess of Tax Over Book Depr.		10,555		(1,875)	
4	Other PA Deferred Tax:					
5	Above Market Leases	0.533%	(320,422)	0.0000%	-	NODIST
6	Accretion Expense		46	0.0000%	-	NODIST
7	Accrued Vacation		6,788	88.1736%	5,985	PAYROLL
8	AFUDC - Deductions		-	91.3204%	-	PLT1
9	All Other Amortizations A/C 407.3 (Incl FAS 109)		918	100.0000%	918	ALLDIST
10	Bad Debts - Provision		158	100.0000%	158	ALLDIST
11	BM Lease Payment		(299,391)	0.0000%	-	NODIST
12	Contribution in Aid & Customer Advances		55,232	100.0000%	55,232	ALLDIST
13	Cost of Removal		(44,013)	100.0000%	(44,013)	ALLDIST
14	CTC Regulatory Asset Amortization		723,887	0.0000%	-	NODIST
15	Decommissioning Trust Income		-	0.0000%	-	NODIST
16	Deferred Compensation		5,272	88.1736%	4,649	PAYROLL
17	Deferred Gain on Sale		551,594	0.0000%	-	NODIST
18	Demand Side Management		(430)	100.0000%	(430)	ALLDIST
19	DOE & Decontamination		(5,578)	0.0000%	-	NODIST
20	Dumpsite Cleanup		-	91.3204%	-	PLT1
21	EDCP Interest		-	88.1736%	-	PAYROLL
22	Energy Management Program		(559)	100.0000%	(559)	ALLDIST
23	ESOP Compensation Expense		(15,230)	88.1736%	(13,428)	PAYROLL
24	Expense Accruals - FAS 112		5,021	88.1736%	4,427	PAYROLL
25	FAS 106 Post Retirement Benefits		6,367	88.1736%	5,614	PAYROLL
26	FASB 109 Adjustment (Netted)		8,301	100.0000%	8,301	ALLDIST
27	Gain/Loss - Early Redemption of Debt		1,055	100.0000%	1,055	ALLDIST
28	Incentive Compensation		7,679	88.1736%	6,771	PAYROLL
29	Injuries & Damages		(1,125)	88.1736%	(992)	PAYROLL
30	Like Kind Exchange - Scrap Sale		(1,013)	100.0000%	(1,013)	ALLDIST
31	Line Protection- deferred Revenue		(305)	100.0000%	(305)	ALLDIST
32	MACRS/ACRS Retired Property		(16,131)	91.3204%	(14,731)	PLT1
33	MISO Transm Deferral		(130,271)	0.0000%	-	NODIST
34	Municipal Distribution Tax Deferral		(7,854)	100.0000%	(7,854)	ALLDIST
35	Ohio Line Ext Deferred Cap Costs		(4,276)	100.0000%	(4,276)	ALLDIST
36	Pensions		11,595	88.1736%	10,224	PAYROLL
37	Performance Shares		90	88.1736%	80	PAYROLL
38	Post Ret Ben Capitalized		(2,289)	88.1736%	(2,019)	PAYROLL
39	Post Ret. Deferral		8,995	88.1736%	7,931	PAYROLL
40	Post Ret Benefit Payment		(7,321)	88.1736%	(6,455)	PAYROLL
41	Properrty tax Variance		4,680	99.62986%	4,663	PROPTAX
42	PUCO Deferral - 07 Case		(172)	100.0000%	(172)	ALLDIST
43	RCP - Fuel Deferral		(230,412)	100.0000%	(230,412)	ALLDIST
44	RCP - OM Deferral		(344,530)	100.0000%	(344,530)	ALLDIST
45	Restricted Stock Units		417	88.1736%	368	PAYROLL
46	S/L Expenses - Bruce Mansfield		317,697	0.0000%	-	NODIST
47	S/L Amort Bond Acquisition		(56)	0.0000%	-	NODIST
48	Shopping Credit Incentive Deferral		(139,149)	0.0000%	-	NODIST
49	Stock Option Grants		19	88.1736%	17	PAYROLL
50	Stock Option Exercise Deduction		(1,626)	88.1736%	(1,434)	PAYROLL
51	Tax Interest Capitalized		11,792	91.3204%	10,768	PLT1
52	Tax Law Changes SB 3 Deferral		(4,749)	100.0000%	(4,749)	ALLDIST
53	Total PA State Deferred		161,259		(552,086)	
54	PA ITC		(13,146)	32.44757%	(4,265)	ITC1
55	Total PA Current and Deferred Income Tax		(1,659,235)		(803,025)	

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Papers Reference No.(s).: Schedule B-7.1

Schedule C-5

Witness Responsible:

K. Burgess

Line No.	Account No.	Social Organization/ Service Club	Total Utility	Allocation %	Jurisdiction
1	930.2	The Club	$ 9,758	97.72723%	$ 9,536
2	923	Firestone Country Club	$ 13,903	94.39757%	$ 13,124
3	923	Pepper Pike Club	$ 1,140	94.39757%	$ 1,076
4	923	Prestwick Country Club	$ 3,387	94.39757%	$ 3,197
5	923	Union Club	$ 2,510	94.39757%	$ 2,369
6		Total greater than $1,000	$ 30,698	95.45597%	$ 29,303
7	923	Total less than $1,000	$ 1,251	94.39757%	$ 1,181
8		Total	$ 31,949	95.41453%	$ 30,484

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Papers Reference No.(s).: NONE

Witness Responsible:

K. Burgess

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

Costs not included in test year operating expenses.

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

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Papers Reference No.(s).: C-2.1

Schedule C-7
Page 1 of 2
Witness Responsible:

K. Burgess

Line No.	Account No.	Description of Expenses	Labor O-T-L	Total Utility	Allocation %	Jurisdiction By Labor/O-T-L	Total Jurisdiction
1		CUSTOMER SERVICE AND INFORMATIONAL EXPENSES					
2	907	Supervision					
3		Labor	$0		100.00000%	$0	
4		Other Than Labor	$317		100.00000%	$317	
5		Total Supervision		$317			$317
6	908	Customer Assistance					
7		Labor	$3,699		100.00000%	$3,699	
8		Other Than Labor	$4,075		100.00000%	$4,075	
9		Total Customer Assistance		$7,774			$7,774
10	909	Informational & Instructional Advertising					
11		Labor	$0		100.00000%	$0	
12		Other Than Labor	$65,468		100.00000%	$65,468	
13		Total Informational & Instructional Advertising		$65,468			$65,468
14	910	Misc. Customer Service & Informational					
15		Labor	$1,751,138		100.00000%	$1,751,138	
16		Other Than Labor	$1,429,600		100.00000%	$1,429,600	
17		Total Misc. Customer Service & Informational		$3,180,739			$3,180,739

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Papers Reference No.(s).: C-2.1

Schedule C-7
Page 2 of 2
Witness Responsible:

K. Burgess

Line No.	Account No.	Description of Expenses	Labor O-T-L	Total Utility	Allocation %	Jurisdiction By Labor/O-T-L	Total Jurisdiction
18		SALES EXPENSE					
19	911	Supervision					
20		Labor	$0		100.00000%	$0	
21		Other Than Labor	$0		100.00000%	$0	
22		Total Supervision		$0			$0
23	912	Demonstration & Selling					
24		Labor	$774,492		100.00000%	$774,492	
25		Other Than Labor	$661,242		100.00000%	$661,242	
26		Total Demonstrating & Selling		$1,435,734			$1,435,734
27	913	Advertising					
28		Labor	$0		100.00000%	$0	
29		Other Than Labor	$2,396		100.00000%	$2,396	
30		Total Advertising		$2,396			$2,396
31	916	Misc. Sales Expense					
32		Labor	$0		100.00000%	$0	
33		Other Than Labor	$0		100.00000%	$0	
34		Total Misc. Sales Expense		$0			$0
35	930.1	General Advertising Expense					
36		Labor	$0		100.00000%	$0	
37		Other Than Labor	$285		100.00000%	$285	
38		Total General Advertising Expense		$285			$285
39		Total	$4,692,713	$4,692,713		$4,692,713	$4,692,713

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Papers Reference No.(s).: WPC-8

Schedule C-8
Page 1 of 1
Witness Responsible:

S. Ouellette

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

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

Schedule of Rate Case Expense Amortization

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

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

(a) Breakdown by category not available.

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Papers Reference No.(s).: WPC-9a-f, C-2.1, C-3.2, C-3.6, C-3.18

Schedule C-9
Page 1 of 1
Witness Responsible:

K. Burgess

		OPERATION AND MAINTENANCE EXPENSE						
Line No.	Description	Unadjusted Total Utility		Allocation Factor (%)	Unadjusted Jurisdiction		C-3 Adjustments	Jurisdictional Adjusted
1	Payroll Costs:							
2	Labor	$71,322,544	(1)	88.17358%	$62,887,639	(1)	$3,934,140	$66,821,779
3								
4	Employee Benefits:							
5	Pension Expense	371,227	(2)	100.00000%	371,227		4,527,000	4,898,227
6	OPEB - Medical/Health Insurance	(637,685)	(2)	100.00000%	(637,685)		1,695,000	1,057,315
7	Medical Insurance	4,948,643	(2)	100.00000%	4,948,643		0	4,948,643
8	Life Insurance	127,934	(2)	100.00000%	127,934		0	127,934
9	Savings Plan Match	2,921,503	(2)	100.00000%	2,921,503		0	2,921,503
10	Workers Compensation / LTD	910,135	(2)	100.00000%	910,135		0	910,135
11	Severance	185,593	(2)	100.00000%	185,593		0	185,593
12	Short-Term/Long-Term Disability (FAS 112)	611,551	(2)	100.00000%	611,551		0	611,551
13	Other	648,313	(2)	100.00000%	648,313		0	648,313
14								
15	Total Benefits	10,087,214	(2)	100.00000%	10,087,214		6,222,000	16,309,214
16								
17	Payroll Taxes	5,214,509	(3)	88.17358%	4,597,819	(3)	280,186	4,878,005
18								
19	Total Payroll Costs	$86,624,267			$77,572,672		$10,436,326	$88,008,998
20								

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

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

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Papers Reference No.(s).: Schedule C-9, Supplemental Information Item Chapter II C-25, WPC-9.1a-l, Schedule C-2.1

Schedule C-9.1

Witness Responsible:

K. Burgess

Line No.	Description	2002	2003	2004	2005	2006	Adjusted Test Year
		MOST RECENT FIVE CALENDAR YEARS					
	Summary						
1	Manhours						
2	Straight-Time Hours	1,954,693	2,016,677	1,932,036	1,908,454	1,932,618	1,901,663
3	Overtime Hours	180,632	251,946	207,656	428,880	202,763	244,684
4	Total Manhours	2,135,326	2,268,623	2,139,692	2,337,334	2,135,381	2,146,347
5	Ratio of Overtime Hours to Straight-Time Hours	0.09	0.12	0.11	0.22	0.10	0.13
6	Labor Dollars						
7	Straight-Time Dollars	$49,993,081	$50,117,501	$50,867,163	$50,022,108	$52,914,654	$55,461,721
8	Overtime Dollars	$7,208,080	$10,292,562	$8,703,477	$18,381,758	$9,715,042	$11,360,058
9	Total Labor Dollars	$57,201,161	$60,410,063	$59,570,640	$68,403,866	$62,629,696	$66,821,779
10	Ratio of Overtime Dollars to Straight-Time Dollars	0.14	0.21	0.17	0.37	0.18	0.20
11	O&M Labor Dollars	$39,789,128	$41,610,451	$35,498,144	$36,890,205	$29,354,538	$34,212,532
12	Ratio of O&M Labor Dollars to Total Labor Dollars	0.70	0.69	0.60	0.54	0.47	0.51
13	Total Employee Benefits	$23,111,698	$27,805,290	$25,534,024	$21,309,868	$15,504,078	$16,309,214
14	Employee Benefits Expensed	$16,076,497	$19,152,284	$15,215,725	$11,492,412	$7,266,761	$8,350,318
15	Ratio of Benefits Expensed to Total Benefits	0.70	0.69	0.60	0.54	0.47	0.51
16	Total Payroll Taxes	$4,750,300	$4,912,577	$4,673,019	$5,259,132	$5,112,096	$4,878,005
17	Payroll Taxes Expensed	$3,304,309	$3,383,783	$2,784,652	$2,836,250	$2,396,039	$2,498,122
18	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	0.70	0.69	0.60	0.54	0.47	0.51
19	Average Employees Levels*	976	959	910	924	943	1,034
20	Year End Employees Levels*	972	948	904	944	956	1,065

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

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

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Papers Reference No.(s).: Schedule C-9, Supplemental Information Item Chapter II C-25, WPC-9.1a-l, Schedule C-2.1

Witness Responsible:

K. Burgess

Line No.	Description	MOST RECENT FIVE CALENDAR YEARS 2002	2003	2004	2005	2006	Adjusted Test Year
	Bargaining						
1	Manhours						
2	Straight-Time Hours	1,329,191	1,371,340	1,342,551	1,330,087	1,317,839	1,407,231
3	Overtime Hours	148,119	206,596	162,690	296,686	168,173	181,066
4	*Total Manhours*	1,477,310	1,577,936	1,505,240	1,626,772	1,486,012	1,588,297
5	Ratio of Overtime Hours to Straight-Time Hours	0.11	0.15	0.12	0.22	0.13	0.13
6	Labor Dollars						
7	Straight-Time Dollars	$29,495,918	$29,569,326	$30,594,643	$29,970,484	$31,495,101	$41,041,674
8	Overtime Dollars	$5,982,706	$8,542,826	$7,113,510	$13,418,166	$8,136,021	$8,406,443
9	Total Labor Dollars	$35,478,624	$38,112,152	$37,708,153	$43,388,650	$39,631,122	$49,448,116
10	Ratio of Overtime Dollars to Straight-Time Dollars	0.20	0.29	0.23	0.45	0.26	0.20
11	O&M Labor Dollars	$24,678,931	$26,251,650	$22,470,288	$23,399,499	$18,575,107	$25,317,273
12	Ratio of O&M Labor Dollars to Total Labor Dollars	0.70	0.69	0.60	0.54	0.47	0.51
13	Total Employee Benefits	$17,102,657	$20,575,915	$18,895,178	$15,769,302	$11,473,018	$12,068,818
14	Employee Benefits Expensed	$11,896,608	$14,172,690	$11,259,636	$8,504,385	$5,377,403	$6,179,235
15	Ratio of Benefits Expensed to Total Benefits	0.70	0.69	0.60	0.54	0.47	0.51
16	Total Payroll Taxes	$2,945,186	$3,094,923	$2,944,002	$3,313,253	$3,220,621	$3,609,724
17	Payroll Taxes Expensed	$2,048,671	$2,131,783	$1,754,331	$1,786,837	$1,509,505	$1,848,610
18	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	0.70	0.69	0.60	0.54	0.47	0.51
19	Average Employees Levels*	683	671	673	667	679	681
20	Year End Employees Levels*	680	676	669	692	684	699

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

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

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Papers Reference No.(s).: Schedule C-9, Supplemental Information Item Chapter II C-25, WPC-9.1a-l, Schedule C-2.1

Schedule C-9.1
Page 3 of 3
Witness Responsible:

K. Burgess

Line No.	Description	MOST RECENT FIVE CALENDAR YEARS 2002	2003	2004	2005	2006	Adjusted Test Year
	Non-Bargaining						
1	Manhours						
2	Straight-Time Hours	625,502	645,337	589,486	578,368	614,779	494,432
3	Overtime Hours	32,514	45,350	44,966	132,194	34,590	63,618
4	Total Manhours	658,016	690,687	634,452	710,562	649,369	558,050
5	Ratio of Overtime Hours to Straight-Time Hours	0.05	0.07	0.08	0.23	0.06	0.13
6	Labor Dollars						
7	Straight-Time Dollars	$20,497,163	$20,548,176	$20,272,520	$20,051,623	$21,419,553	$14,420,048
8	Overtime Dollars	$1,225,374	$1,749,736	$1,589,967	$4,963,592	$1,579,020	$2,953,615
9	Total Labor Dollars	$21,722,537	$22,297,911	$21,862,487	$25,015,215	$22,998,573	$17,373,663
10	Ratio of Overtime Dollars to Straight-Time Dollars	0.06	0.09	0.08	0.25	0.07	0.20
11	O&M Labor Dollars	$15,110,197	$15,358,801	$13,027,856	$13,490,706	$10,779,431	$8,895,258
12	Ratio of O&M Labor Dollars to Total Labor Dollars	0.70	0.69	0.60	0.54	0.47	0.51
13	Total Employee Benefits	$6,009,041	$7,229,375	$6,638,846	$5,540,566	$4,031,060	$4,240,396
14	Employee Benefits Expensed	$4,179,889	$4,979,594	$3,956,088	$2,988,027	$1,889,358	$2,171,083
15	Ratio of Benefits Expensed to Total Benefits	0.70	0.69	0.60	0.54	0.47	0.51
16	Total Payroll Taxes	$1,805,114	$1,817,653	$1,729,017	$1,945,879	$1,891,476	$1,268,281
17	Payroll Taxes Expensed	$1,255,637	$1,252,000	$1,030,321	$1,049,412	$886,535	$649,512
18	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	0.70	0.69	0.60	0.54	0.47	0.51
19	Average Employees Levels*	293	288	237	260	264	353
20	Year End Employees Levels*	292	272	235	252	256	366

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

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Paper Reference No(s).: WPC-10a-d

Schedule C-10
Page 1 of 1
Witness Responsible:

W. Ridmann

Line No.	Description	% of Incremental Gross Revenues
(1)	Operating Revenues	100.000%
(2)	Less:	
(3)	Uncollectible Accounts	0.593743%
(4)	PUCO Annual Assessment	0.134184%
(5)	OCC Annual Assessment	0.02965%
(6)	CATT Tax	0.156%
(7)	Income Before Federal Income Tax = (1) - (2) - (3)	99.086%
(8)	State and Municipal Income Tax (3.1456% x 99.086%)	3.117%
(9)	Income Before Federal Income Tax	95.970%
(10)	Federal Income Tax = Line (9) * 35%	33.589%
(11)	Operating Income Percentage (Line 9 - Line 10)	62.380%
(12)	Gross Revenue Conversion Factor (100.000% / Line 11)	1.603073

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

Type of Filing: ___ Original _X_ Updated ___ Revised
Work Paper Reference No(s).:

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

Line No.	ASSETS and OTHER DEBITS	Date Certain May 31, 2007	Most Recent Five Calendar Years 2006*	2005*	2004*	2003*	2002*
1	PROPERTY, PLANT and EQUIPMENT						
2	Utility Plant in Service	$ 2,162,175	$ 2,130,012	$ 2,024,420	$ 4,209,609	$ 4,045,194	$ 3,896,288
3	Construction Work in Progress	47,613	46,385	51,129	85,258	159,897	153,103
4	Less: Accumulated Depreciation and Amortization	844,100	826,179	873,225	1,879,418	1,789,266	1,714,485
5	Nuclear Fuel in Process	-	-	-	30,827	-	45,312
6	Nuclear Fuel Materials and Assemblies	-	-	-	-	21,338	-
7	Nuclear Fuel Assemblies in Reactor	-	-	-	135,598	138,622	135,521
8	Spent Nuclear Fuel	-	-	-	66,830	42,482	8,237
9	Less: Accumulated Amortization of Nuclear Fuel	-	-	-	155,007	127,006	110,115
10	Net Utility Plant	$ 1,365,688	$ 1,350,218	$ 1,202,324	$ 2,493,697	$ 2,491,261	$ 2,413,861
11	OTHER PROPERTY AND INVESTMENTS						
12	Nonutility Property	$ 8,129	$ 8,129	$ 10,045	$ 21,020	$ 21,892	$ 22,027
13	Less: Accumulated Depreciation and Amortization	824	819	3,398	10,070	5,044	5,070
14	Investments in Associated Companies	353,293	486,634	1,057,338	91,378	102,978	103,425
15	Investment in Subsidiary Companies	315,734	357,044	382,492	518,112	429,524	73,894
16	Other Investments	3,442	3,456	3,538	3,404	4,137	475,371
17	Sinking Funds	-	-	-	-	-	-
18	Other Special Funds	-	-	-	383,875	313,618	260,623
19	Special Funds	14,568	-	-	-	-	-
20	Total Other Property and Investments	$ 694,342	$ 854,444	$ 1,450,015	$ 1,007,719	$ 867,105	$ 930,270
21	CURRENT AND ACCRUED ASSETS						
22	Cash	$ -	$ -	$ -	$ -	$ -	$ 125
23	Special Deposits	528	570	-	-	-	-
24	Working Fund	27	27	27	27	30	30
25	Temporary Cash Investments	100	100	100	100	24,692	129
26	Notes Receivable	31	30	58	34	-	1,738
27	Customer Accounts Receivable	1,036	1,010	16,456	9,136	6,343	9,187
28	Other Accounts Receivable	2,464	3,086	4,298	4,492	135,612	5,222
29	Less: Accumulated Provision for Uncollectible Accounts	30	-	-	293	1,765	1,015
30	Notes Receivable from Associated Companies	260,144	140,651	63,339	6,631	13,799	334
31	Accounts Receivable from Associated Companies	128,634	255,867	92,812	47,807	74,982	125,008
32	Fuel Stock	-	-	-	308	(20)	147
33	Plant Materials and Operating Supplies	-	-	-	58,614	50,416	18,122
34	Allowances	-	-	-	-	219	24
35	Prepayments	1,835	1,628	140,915	49,273	1,983	2,701

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

Type of Filing: ___ Original X Updated ___ Revised
Work Paper Reference No(s).:

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

Line No.	ASSETS and OTHER DEBITS	Date Certain May 31, 2007	Most Recent Five Calendar Years 2006*	2005*	2004*	2003*	2002*
36	CURRENT AND ACCRUED ASSETS, continued						
37	Interest and Dividends Receivable	58	12	12	12	12	7,942
38	Rents Receivable	406	111	75	343	1,227	295
39	Accrued Utility Revenues	-	-	-	2,787	4,300	3,000
40	Total Current and Accrued Assets	$ 395,233	$ 403,092	$ 318,092	$ 179,271	$ 311,830	$ 172,987
41	DEFERRED DEBITS						
42	Unamortized Debt Expense	$ 11,125	$ 9,527	$ 11,849	$ 10,830	$ 9,796	$ 8,058
43	Other Regulatory Assets	933,832	936,882	1,039,811	1,130,036	1,229,249	1,321,783
44	Other Preliminary Survey and Investigation Charges	-	-	-	-	-	-
45	Clearing Accounts	(337)	(113)	(38)	30	(1,422)	28
46	Temporary Facilities	651	616	478	441	392	129
47	Miscellaneous Deferred Debits	1,799,968	1,776,684	1,767,791	1,761,974	1,716,378	1,796,753
48	Unamortized Loss on Reacquired Debt	10,456	11,077	11,646	13,272	14,440	15,676
49	Accumulated Deferred Income Taxes	392,723	405,249	366,746	522,532	570,181	602,781
50	Total Deferred Debits	$ 3,148,418	$ 3,139,922	$ 3,198,283	$ 3,439,115	$ 3,539,014	$ 3,745,208
51	TOTAL ASSETS AND OTHER DEBITS	$ 5,603,681	$ 5,747,676	$ 6,168,714	$ 7,119,802	$ 7,209,210	$ 7,262,326

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

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

Type of Filing: ___ Original _X_ Updated ___ Revised
Work Paper Reference No(s).:

Line No.	CAPITALIZATION and LIABILITIES	Date Certain May 31, 2007	Most Recent Five Calendar Years 2006*	2005*	2004*	2003*	2002*
1	PROPRIETARY CAPITAL						
2	Common Stock Issued	$ 860,192	$ 860,133	$ 1,354,924	$ 1,281,962	$ 1,281,962	$ 981,962
3	Preferred Stock Issued	-	-	-	100,413	101,419	102,425
4	Premium on Capital Stock	-	-	-	-	-	-
5	Other Paid-in-Capital	-	-	-	-	-	-
6	Retained Earnings	694,374	701,457	580,411	552,870	490,389	262,142
7	Unappropriated Undistributed Subsidiary Earnings	14,533	11,744	6,740	871	3,823	182
8	Accumulated Other Comprehensive Income	(103,020)	(104,431)	-	17,859	2,653	(44,284)
9	Total Proprietary Capital	$ 1,466,079	$ 1,468,903	$ 1,942,075	$ 1,953,975	$ 1,880,246	$ 1,302,427
10	LONG-TERM DEBT						
11	Bonds	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 675,000
12	*Advances from Associated Companies*	-	-	-	-	-	103,093
13	Other Long-Term Debt	1,876,386	1,626,386	1,702,522	1,704,221	1,910,111	1,633,688
14	Unamortized Premium on Long-Term Debt	5,947	6,529	7,929	21,981	29,901	48,953
15	Less: Unamortized Discount on Long-Term Debt	3,803	3,542	2,218	2,477	2,736	1,801
16	Total Long-Term Debt	$ 2,003,530	$ 1,754,373	$ 1,833,233	$ 1,848,725	$ 2,062,276	$ 2,458,933
17	OTHER NONCURRENT LIABILITIES						
18	Obligations Under Capital Leases - Noncurrent	$ 3,526	$ 3,802	$ 4,421	$ 4,983	$ 5,496	$ 5,961
19	Accumulated Provision for Injuries and Damages	2,803	3,632	4,406	2,842	3,482	7,351
20	Accumulated Provision for Pensions and Benefits	110,404	123,072	83,414	129,443	105,101	171,968
21	Accumulated Miscellaneous Operating Provisions	1,948	2,135	1,862	3,775	5,912	5,662
22	Asset Retirement Obligations	2,449	2,411	8,023	272,123	254,834	-
23	Total Other Noncurrent Liabilities	$ 121,130	$ 135,052	$ 102,126	$ 413,166	$ 374,825	$ 190,942
24	CURRENT AND ACCRUED LIABILITIES						
25	Notes Payable	$ -	$ -	$ -	$ -	$ -	$ -
26	Accounts Payable	6,734	7,165	4,627	9,271	7,343	14,583
27	Notes Payable to Associated Companies	1,768	126,728	175,666	479,145	175,253	293,083
28	Accounts Payable to Associated Companies	155,412	362,255	71,196	139,922	241,245	262,753
29	*Customer Deposits*	-	-	-	6,697	6,792	6,649
30	Taxes Accrued	131,893	129,684	121,487	129,454	194,515	95,658
31	Interest Accrued	34,318	19,028	18,489	22,102	37,872	51,767

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

Type of Filing: ___ Original _X_ Updated ___ Revised
Work Paper Reference No(s).:

Schedule C-11.1
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Witness Responsible:
K. Burgess

Line No.	CAPITALIZATION and LIABILITIES	Date Certain May 31, 2007	Most Recent Five Calendar Years 2006*	2005*	2004*	2003*	2002*
32	CURRENT AND ACCRUED LIABILITIES, continued						
33	Dividends Declared	-	-	-	830	829	829
34	Tax Collections Payable	11	8	(3)	3	(594)	(622)
35	Miscellaneous Current and Accrued Liabilities	83,757	100,473	110,842	113,476	128,973	113,419
36	Obligations Under Capital Lease - Current	592	569	518	471	429	390
37	Derivative Instrument Liabilities - Hedges	-	-	-	-	-	-
38	Total Current and Accrued Liabilities	$ 414,485	$ 745,910	$ 502,822	$ 901,371	$ 792,657	$ 838,509
39	DEFERRED CREDITS						
40	Customer Advances for Construction	$ -	$ -	$ -	$ -	$ -	$ -
41	Accumulated Deferred Investment Tax Credits	19,565	20,277	23,908	60,901	65,996	70,803
42	Deferred Gains for Disposition of Utility Plant	-	-	-	-	-	-
43	Other Deferred Credits	621,798	667,135	744,485	758,475	839,116	1,240,152
44	Other Regulatory Liabilities	61,809	69,162	86,805	105,358	122,918	140,477
45	Unamortized Gain on Reacquired Debt	10,582	10,909	11,685	15,089	14,947	10,005
46	Accum. Deferred Income Taxes - Accel. Amortization	2,959	3,125	3,516	3,916	4,315	4,713
47	Accum. Deferred Income Taxes - Other Property	277,862	277,163	270,709	574,045	546,123	513,263
48	Accum. Deferred Income Taxes - Other	603,882	595,667	647,350	484,781	505,791	492,102
49	Total Deferred Credits	$ 1,598,457	$ 1,643,438	$ 1,788,458	$ 2,002,565	$ 2,099,206	$ 2,471,515
50	TOTAL CAPITALIZATION AND LIABILITIES	$ 5,603,681	$ 5,747,676	$ 6,168,714	$ 7,119,802	$ 7,209,210	$ 7,262,326

*Source: FERC FORM 1 (2002-2006)

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

Type of Filing: ___ Original _X_ Updated ___ Revised
Work Paper Reference No(s).: WPC-2.1f-h

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

Line No.		Test Year February 29, 2008	Most Recent Five Calander Years 2006*	2005*	2004*	2003*	2002*
1	OPERATING REVENUES	$ 1,851,135	$ 1,767,887	$ 1,857,591	$ 1,802,470	$ 1,709,489	$ 1,838,142
2	OPERATING EXPENSES:						
3	Operation Expenses	$ 1,107,020	$ 952,264	$ 963,634	$ 934,101	$ 929,122	$ 940,287
4	Maintenance Expenses	63,207	53,919	123,101	77,121	143,485	131,760
5	Depreciation Expense	62,262	60,424	90,409	102,452	98,997	153,264
6	Depreciation Expense for Asset Retirement Costs	-	-	993	1,194	1,227	-
7	Amort. & Depl. of Utility Plant	12,275	3,059	17,477	8,916	7,057	8,177
8	Regulatory Debits **	166,399	127,403	249,143	216,801	186,317	168,122
9	(Less) Regulatoy Credits **	147,409	90,707	180,804	135,026	110,903	84,387
10	Taxes Other Than Income taxes	146,056	134,663	152,678	146,276	136,434	147,804
11	Income Taxes - Federal	113,078	148,201	66,005	51,923	53,830	66,458
12	- Other	16,011	27,676	17,837	21,617	13,778	12,256
13	Provision for Deferred Income Taxes **	(11,586)	(16,725)	42,402	39,890	(7,771)	(5,202)
14	Investment Tax Credit Adj. - Net	(2,466)	(2,999)	(3,160)	(3,755)	(3,754)	(4,325)
15	Accretion Expense	9	105	17,388	17,289	16,183	-
16	TOTAL OPERATING EXPENSE	$ 1,524,856	$ 1,397,283	$ 1,557,103	$ 1,478,799	$ 1,464,002	$ 1,534,214
17	OPERATING INCOME	$ 326,279	$ 370,604	$ 300,488	$ 323,671	$ 245,487	$ 303,928
18	OTHER INCOME						
19	Revenues from Merchandising, Jobbing and Contract Work	$ 3,965	$ 2,850	$ 3,461	$ 2,967	$ 10,533	$ 3,433
20	(Less) Costs and Exp. Of Merchandising, Job. & Contract Work	502	1,383	1,746	1,027	7,421	2,277
21	Revenues from Nonutility Operations	-	-	1,575	3,218	2,428	2,512
22	(Less) Expenses of Nonutility Oeprations	-	-	-	-	7	-
23	Nonoperating Rental Income	(17)	(23)	(81)	(1,026)	(10)	(10)
24	Equity in Earnings of Subsidiary Companies	669	5,004	5,869	2,179	6,465	2,662
25	Interest and Dividend Income (see page 3 of 3)	67,684	91,839	73,645	60,896	48,426	45,131
26	Allowance for Other Funds Used During Construction	1,936	-	-	-	-	-
27	Miscellaneous Nonoperating Income (see page 3 of 3)	3,002	855	673	522	131,401	2,378
28	Gain on Disposition of Property	9	6,388	2,083	1,682	762	-
29	TOTAL OTHER INCOME	$ 76,746	$ 105,530	$ 85,479	$ 69,411	$ 192,577	$ 53,829
30	OTHER DEDUCTIONS						
31	Loss on Disposition of Property	$ -	$ 18	$ 1	$ -	$ -	$ -
32	Miscellaneous Amortization	-	-	1,289	1,583	1,583	1,583
33	Donations	1,698	1,684	2,404	2,276	-	-
34	Life Insurance	(1,539)	(1,785)	(824)	(403)	-	-
35	Penalties	-	-	1,801	2	-	-
36	Exp. for Certain Civic, Political, & Related Activities	80	116	130	157	-	-
37	Other Deductions	20,180	23,603	14,947	10,217	14,299	22,238
38	TOTAL OTHER DEDUCTIONS	$ 20,419	$ 23,636	$ 19,748	$ 13,832	$ 15,882	$ 23,821

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

Type of Filing: ___ Original _X_ Updated ___ Revised
Work Paper Reference No(s).: WPC-2.1f-h

Schedule C-11.2
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Witness Responsible:
K. Burgess

Line No.		Test Year February 29, 2008	Most Recent Five Calander Years 2006*	2005*	2004*	2003*	2002*
39	TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS						
40	Taxes Other Than Income Taxes	$ -	$ 107	$ 765	$ -	$ -	$ -
41	Income Taxes - Federal	3,220	22,680	18,987	19,173	52,621	8,631
42	Income Taxes - Other	478	4,559	5,005	5,845	15,568	2,466
43	Provision for Deferred Income Taxes	140	3,263	398	2,013	2,587	1,656
44	(Less) Provision for Deferred Income Taxes - Cr.	-	-	-	-	-	-
45	Investment Tax Credit Adj. - Net	(187)	(632)	(1,578)	(1,341)	(1,052)	(308)
46	(Less) Investment Tax Credits	-	-	-	-	-	-
47	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	$ 3,651	$ 29,977	$ 23,577	$ 26,690	$ 69,724	$ 12,445
48	INTEREST CHARGES						
49	Interest on Long-Term Debt	$ 119,251	$ 107,618	$ 110,419	$ 120,058	$ 153,467	$ 179,140
50	Amort. of Debt Disc. and Expense	1,491	4,187	1,065	1,063	719	647
51	Amortization of Loss on Reacquired Debt	1,654	1,609	1,626	2,387	2,015	3,167
52	(Less) Amort. of Premium on Debt - Credit	923	1,351	10,105	2,621	6,419	7,626
53	(Less) Amortization of Gain on Reacquired Debt - Credit	779	776	4,407	3,864	895	624
54	Interest on Debt to Associated Companies	5,787	7,147	13,634	3,208	12,601	13,143
55	Other Interest Expense	1,306	654	1,884	1,908	2,169	1,023
56	(Less) Allow. for Borrowed Funds Used During Construction - Cr.	1,101	2,618	2,533	5,110	8,232	4,331
57	TOTAL INTEREST CHARGES	$ 126,686	$ 116,470	$ 111,583	$ 117,029	$ 155,425	$ 184,539
58	INCOME BEFORE EXTRAORDINARY ITEMS	$ 252,269	$ 306,051	$ 231,059	$ 236,531	$ 197,033	$ 136,952
59	EXTRAORDINARY ITEMS:						
60	Extraodinary Income	$ -	$ -	$ -	$ -	$ 72,546	$ -
61	(Less) Extraordinary Deductions	-	-	(5,825)	-	-	-
62	Income Taxes - Federal and Other	-	-	(2,101)	-	30,168	-
63	EXTRAORDINARY ITEMS AFTER TAXES	$ -	$ -	$ (3,724)	$ -	$ 42,378	$ -
64	NET INCOME	$ 252,269	$ 306,051	$ 227,335	$ 236,531	$ 239,411	$ 136,952

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

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

Type of Filing: ___ Original X Updated ___ Revised
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Schedule C-11.2
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Witness Responsible:
K. Burgess

Line No.		Test Year February 29,2008	Most Recent Five Calander Years 2006	2005	2004	2003	2002
1	Other Income Detail - Interest & Dividend Income						
2	Accrued Interest Shippingport Trust	$ 22,728	$ 25,126	$ 27,333	$ 28,571	$ 30,767	$ 32,887
3	Interest Income - Fossil Generation Asset Transfer Note	12,933	18,653	4,276	436	800	872
4	Interest Income - Nuclear Generation Asset Transfer Note	22,978	38,460	1,522	-	-	-
5	Interest Income - Centerior Funding Promisory Notes Rec.	5,190	6,838	3,592	1,508	840	-
6	Interest Income - FE Service Company Note	3,237	-	-	-	-	-
7	Interest Income - ATCO	-	-	885	7,110	7,218	7,178
8	Inventory Sale	-	-	-	-	1,218	2,537
9	Tax Consulting	-	-	2,487	-	-	-
10	Interest & Dividend Income - Other Interest Income	618	2,762	2,100	2,219	1,384	1,657
11	Interest & Dividend Income - Decommissioning Trust	-	-	31,450	21,052	6,199	-
12	Totals - Interest & Dividend Income	$ 67,684	$ 91,839	$ 73,645	$ 60,896	$ 48,426	$ 45,131
13	Miscellaneous Nonoperating Income - NRG Settlement					130,662	

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

Type of Filing: ___ Original X Updated ___ Revised
Work Paper Reference No(s).: WPC-12.1a-c

Schedule C-12.1
Page 1 of 1
Witness Responsible:

G. Hussing

Line No.	Description	Most Recent Five Cycle Years 2002	2003	2004	2005	2006	Test Year 3/07-2/08	Five Projected Cycle Years 2008	2009	2010	2011	2012
1	DISTRIBUTION REVENUE BY CUSTOMER CLASS ($)											
2	Residential	218,259,208	212,722,079	213,436,110	229,378,557	221,291,391	224,209,524	226,137,664	229,048,448	230,144,346	232,614,709	235,115,032
3	Commercial	100,229,950	103,963,351	109,741,446	111,424,755	106,004,940	113,791,451	116,396,494	118,370,494	119,205,098	121,336,360	122,704,106
4	Industrial	80,908,070	79,015,575	77,291,265	68,038,434	66,593,465	66,219,384	66,357,543	66,478,921	66,329,689	66,643,270	66,790,088
5	Streetlighting	25,041,072	21,742,501	16,946,472	17,197,310	17,132,639	17,636,120	17,662,125	17,713,067	17,713,067	17,713,048	17,662,700
6	Total	424,438,299	417,443,506	417,415,292	426,039,055	411,022,436	421,856,479	426,553,826	431,610,930	433,392,199	438,306,388	442,271,926
7	AVERAGE NUMBER OF CUSTOMERS BY CLASS:											
8	Residential	675,180	671,595	670,035	674,151	674,463	677,360	678,154	679,108	680,063	681,020	681,978
9	Commercial	71,221	77,981	80,702	84,773	84,952	84,147	84,242	84,356	84,470	84,584	84,698
10	Industrial	4,739	2,468	2,288	2,310	2,284	2,334	2,334	2,334	2,334	2,334	2,334
11	Streetlighting	290	287	290	325	298	297	297	297	297	297	297
12	Total	751,430	752,331	753,315	761,559	761,997	764,138	765,027	766,095	767,164	768,235	769,307
13	YEAR END NUMBER OF CUSTOMERS BY CLASS:											
14	Residential	677,095	669,337	674,292	675,071	674,392	679,450	679,129	680,082	681,038	681,996	682,953
15	Commercial	73,966	80,596	81,093	85,033	85,015	84,200	84,295	84,408	84,522	84,636	84,750
16	Industrial	2,652	2,318	2,211	2,304	2,270	2,334	2,334	2,334	2,334	2,334	2,334
17	Streetlighting	289	286	293	295	295	297	297	297	297	297	297
18	Total	754,002	752,537	757,889	762,703	761,972	766,281	766,055	767,121	768,191	769,262	770,334
19	AVERAGE DISTRIBUTION REVENUE PER CUSTOMER ($/customers)											
20	Residential	323	317	319	340	328	331	333	337	338	342	345
21	Commercial	1,407	1,333	1,360	1,314	1,248	1,352	1,382	1,403	1,411	1,434	1,449
22	Industrial	17,073	32,016	33,781	29,454	29,157	28,372	28,431	28,483	28,419	28,553	28,616

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

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

Type of Filing: ___ Original X Updated ___ Revised
Work Paper Reference No(s).: WPC-12.1a-c

Schedule C-12.2
Page 1 of 1
Witness Responsible:

G. Hussing

Line No.	Description	Most Recent Five Cycle Years 2002	2003	2004	2005	2006	Test Year 3/07-2/08	Five Projected Cycle Years 2008	2009	2010	2011	2012
1	DISTRIBUTION REVENUE BY CUSTOMER CLASS ($)											
2	Residential	218,259,208	212,722,079	213,436,110	229,378,557	221,291,391	224,209,524	226,137,664	229,048,448	230,144,346	232,614,709	235,115,032
3	Commercial	100,229,950	103,963,351	109,741,446	111,424,755	106,004,940	113,791,451	116,396,494	118,370,494	119,205,098	121,335,360	122,704,106
4	Industrial	80,908,070	79,015,575	77,291,265	68,038,434	66,593,465	66,219,384	66,357,543	66,478,921	66,329,689	66,643,270	66,790,088
5	Streetlighting	25,041,072	21,742,501	16,946,472	17,197,310	17,132,639	17,636,120	17,662,125	17,713,067	17,713,067	17,713,048	17,662,700
6	Total	424,438,299	417,443,506	417,415,292	426,039,055	411,022,436	421,856,479	426,553,826	431,610,930	433,392,199	438,306,388	442,271,926
7	AVERAGE NUMBER OF CUSTOMERS BY CLASS:											
8	Residential	675,180	671,595	670,035	674,151	674,463	677,360	678,154	679,108	680,063	681,020	681,978
9	Commercial	71,221	77,981	80,702	84,773	84,962	84,147	84,242	84,356	84,470	84,584	84,698
10	Industrial	4,739	2,468	2,288	2,310	2,284	2,334	2,334	2,334	2,334	2,334	2,334
11	Streetlighting	290	287	290	325	298	297	297	297	297	297	297
12	Total	751,430	752,331	753,315	761,559	761,997	764,138	765,027	766,095	767,164	768,235	769,307
13	YEAR END NUMBER OF CUSTOMERS BY CLASS:											
14	Residential	677,095	669,337	674,292	675,071	674,392	679,450	679,129	680,082	681,038	681,995	682,953
15	Commercial	73,966	80,696	81,093	85,033	85,015	84,200	84,295	84,408	84,522	84,636	84,750
16	Industrial	2,652	2,318	2,211	2,304	2,270	2,334	2,334	2,334	2,334	2,334	2,334
17	Streetlighting	289	286	293	295	295	297	297	297	297	297	297
18	Total	754,002	752,537	757,889	762,703	761,972	766,281	766,055	767,121	768,191	769,262	770,334
19	AVERAGE DISTRIBUTION REVENUE PER CUSTOMER ($/customers)											
20	Residential	323	317	319	340	328	331	333	337	338	342	345
21	Commercial	1,407	1,333	1,360	1,314	1,248	1,352	1,382	1,403	1,411	1,434	1,449
22	Industrial	17,073	32,016	33,781	29,454	29,157	28,372	28,431	28,483	28,419	28,553	28,616

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

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

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

Schedule C-12.3
Page 1 of 1
Witness Responsible:

G. Hussing

Line No.	Description	Most Recent Five Cycle Years 2002	2003	2004	2005	2006	Test Year 3/07-2/08	Five Projected Cycle Years 2008	2009	2010	2011	2012
1	SALES BY CUSTOMER CLASS (kWh x 1,000,000)											
2	Residential	5,388	5,234	5,256	5,702	5,458	5,604	5,622	5,710	5,739	5,832	5,889
3	Commercial	4,701	4,715	4,864	4,990	4,787	4,956	4,979	5,070	5,106	5,201	5,265
4	Industrial	9,028	9,003	9,023	8,989	8,900	8,982	8,979	9,050	9,031	9,073	9,094
5	Other	167	169	162	172	170	173	174	174	174	174	174
6	Total	19,285	19,121	19,305	19,853	19,315	19,714	19,754	20,004	20,049	20,280	20,422
7	AVERAGE NUMBER OF CUSTOMERS BY CLASS											
8	Residential	675,180	671,595	670,035	674,151	674,463	677,360	678,154	679,108	680,063	681,020	681,978
9	Commercial	71,221	77,981	80,702	84,773	84,952	84,147	84,242	84,356	84,470	84,584	84,698
10	Industrial	4,739	2,468	2,288	2,310	2,284	2,334	2,334	2,334	2,334	2,334	2,334
11	Other	290	287	290	325	298	297	297	297	297	297	297
12	Total	751,430	752,331	753,315	761,559	761,997	764,138	765,027	766,095	767,164	768,235	769,307
13	YEAR END NUMBER OF CUSTOMERS BY CLASS:											
14	Residential	677,095	669,337	674,292	675,071	674,392	679,450	679,129	680,082	681,038	681,995	682,953
15	Commercial	73,966	80,596	81,093	85,033	85,015	84,200	84,295	84,408	84,522	84,636	84,750
16	Industrial	2,652	2,318	2,211	2,304	2,270	2,334	2,334	2,334	2,334	2,334	2,334
17	Other	289	286	293	295	295	297	297	297	297	297	297
18	Total	754,002	752,537	757,889	762,703	761,972	766,281	766,055	767,121	768,191	769,262	770,334
19	AVERAGE SALES PER CUSTOMER (kWh/Customer)											
20	Residential	7,980	7,793	7,844	8,458	8,093	8,273	8,290	8,409	8,438	8,564	8,635
21	Commercial	66,006	60,465	60,276	58,861	56,353	58,897	59,098	60,101	60,444	61,491	62,161
22	Industrial	1,905,110	3,647,845	3,943,590	3,891,507	3,896,801	3,848,142	3,847,238	3,877,479	3,869,190	3,887,446	3,896,474

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

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

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

Schedule C-12.4
Page 1 of 1
Witness Responsible:

G. Hussing

Line No.	Description	Most Recent Five Cycle Years 2002	2003	2004	2005	2006	Test Year 3/07-2/08	Five Projected Cycle Years 2008	2009	2010	2011	2012
1	SALES BY CUSTOMER CLASS (kWh x 1,000,000)											
2	Residential	5,388	5,234	5,256	5,702	5,456	5,604	5,622	5,710	5,739	5,832	5,889
3	Commercial	4,701	4,715	4,864	4,990	4,787	4,956	4,979	5,070	5,106	5,201	5,265
4	Industrial	9,028	9,003	9,023	8,989	8,900	8,982	8,979	9,050	9,031	9,073	9,094
5	Other	167	169	162	172	170	173	174	174	174	174	174
6	Total	19,285	19,121	19,305	19,853	19,315	19,714	19,754	20,004	20,049	20,280	20,422
7	AVERAGE NUMBER OF CUSTOMERS BY CLASS											
8	Residential	675,180	671,595	670,035	674,151	674,463	677,360	678,154	679,108	680,063	681,020	681,978
9	Commercial	71,221	77,981	80,702	84,773	84,952	84,147	84,242	84,356	84,470	84,584	84,698
10	Industrial	4,739	2,468	2,288	2,310	2,284	2,334	2,334	2,334	2,334	2,334	2,334
11	Other	290	287	290	325	298	297	297	297	297	297	297
12	Total	751,430	752,331	753,315	761,559	761,997	764,138	765,027	766,095	767,164	768,235	769,307
13	YEAR END NUMBER OF CUSTOMERS BY CLASS:											
14	Residential	677,095	669,337	674,292	675,071	674,392	679,450	679,129	680,082	681,038	681,995	682,953
15	Commercial	73,966	80,596	81,093	85,033	85,015	84,200	84,295	84,408	84,522	84,636	84,750
16	Industrial	2,652	2,318	2,211	2,304	2,270	2,334	2,334	2,334	2,334	2,334	2,334
17	Other	289	286	283	295	295	297	297	297	297	297	297
18	Total	754,002	752,537	757,889	762,703	761,972	766,281	766,055	767,121	768,191	769,262	770,334
19	AVERAGE SALES PER CUSTOMER (kWh/Customer)											
20	Residential	7,980	7,793	7,844	8,458	8,093	8,273	8,290	8,409	8,438	8,564	8,635
21	Commercial	66,006	60,465	60,276	58,861	56,353	58,897	59,099	60,101	60,444	61,491	62,161
22	Industrial	1,905,110	3,647,845	3,943,590	3,891,507	3,896,801	3,848,142	3,847,238	3,877,479	3,869,190	3,887,446	3,896,474

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

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

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

Schedule C-13
Page 1 of 1
Witness Responsible:

K. Burgess

Line No.	Description	Most Recent Three Calendar Years 2006	2005	2004	Test Period 2/29/2008
(1)	Reserve at Beginning of Year	$ 3,345,668	$ 3,177,083	$ 3,459,411	$ 3,978,268
(2)	Current Year's Provision	$ 9,101,095	$ 8,235,278	$ 7,564,549	$ 10,276,431
(3)	Recoveries	$ 6,525,697	$ 5,831,149	$ 4,675,986	$ 6,999,063 *
(4)	Amount Charged Against Reserve	$ 14,751,217	$ 13,897,843	$ 12,522,863	$ 17,003,669 *
(5)	Reserve at End of Year	$ 4,221,243	$ 3,345,668	$ 3,177,083	$ 4,250,093
(6)	Net Write-Off Ratio [(4) - (3)] / (5)	194.86%	241.11%	246.98%	235.40%
(7)	Uncollectible Expense/Provision Ratio (2) / (5)	215.60%	246.15%	238.10%	241.79%

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

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

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

Section D

Rate of Return
(Large Utilities)

The Cleveland Electric Illuminating Company

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

Test Year: Twelve Months Ended February 29, 2008

Date Certain: May 31, 2007

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

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

Witness Responsible:

J.F. Pearson

Line No. (a)	Class of Capital (b)	Reference (c)	($) Amount (d)	% of Total (e)	% Cost (f)	Weighted Cost (%) (g)
1	Long-Term Debt	D-3	$1,989,586,139	57.58%	6.65% (A)	3.83%
2	Preferred Stock	D-4	$0	0.00%	0.00%	0.00%
3	Common Equity		$1,466,078,426	42.43%	11.75%	4.98%
4	TOTAL CAPITAL		$3,455,664,566	100.00%		8.81% (B)
5	Deferred Investment Tax Credit Account 255	B-6	($19,849,582)			
6	Accumulated Deferred Income Taxes Account 190	B-6	$385,795,615			
7	Accumulated Deferred Income Taxes Account 281	B-6	($2,958,721)			
8	Accumulated Deferred Income Taxes Account 282	B-6	($276,315,694)			
9	Accumulated Deferred Income Taxes Account 283	B-6	($603,888,640)			

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

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

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

Date of Capital Structure: May 31, 2007
Type of Filing: ___ Original _X_ Updated ___ Revised
Work Paper Reference Nos.: Schedules D-3A, D-4A

Schedule: D-1A
Page: 1 of 1
Witness Responsible:
J.F. Pearson

FirstEnergy Corp (Parent Consolidated)

Line No.	Class of Capital	Reference	($) Amount	% of Total	% Cost	Weighted Cost (%)
(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Long-Term Debt	D-3A	$10,920,839,629	56.25%	6.22%	3.50%
2	Preferred Stock	D-4A	$0	0.00%	0.00%	0.00%
3	Common Equity		$8,493,079,313	43.75%	11.75%	5.14%
4	TOTAL CAPITAL		$19,413,918,942	100.00%		8.64%

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

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

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

J.F. Pearson

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

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

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

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

J.F. Pearson

FirstEnergy Corp (Parent Consolidated)

Line No.	Issue (A)	Amount Outstanding (B)	Interest Rate (C)	Interest Requirement (D)
1	Notes Payable	$1,919,000,000	5.81%	$111,474,710

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

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

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

J.F. Pearson

Line No.	Debt Issue Type Coupon Rate	% Rate	Date Issued Mo/Day/Yr	Maturity Date Mo/Day/Yr	Principal Amount	Face Amount Outstanding	Unamortized (Discount) or Premium	Unamortized Debt Expense	Unamortized Gain or (Loss) on Reacquired Debt	Carrying Value	Annual Interest Cost
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H=D+E-F+G)	(I)
	Bonds:										
1	7.43% Series Sec. Note (FMB)	7.430%	11/1/1997	11/1/2009	$ 150,000,000	$ 150,000,000	$ (166,431)	$ 33,234		$ 149,800,335	$ 11,227,620
2	7.88% Series Sec. Note (FMB)	7.880%	11/1/1997	11/1/2017	$ 300,000,000	$ 300,000,000	$ 457,625	$ 163,125		$ 300,294,500	$ 23,611,728
3	6.86% Series	6.860%	9/29/1998	10/1/2008	$ 125,000,000	$ 125,000,000		$ 231,392		$ 124,768,608	$ 8,748,544
4											
5	Notes:										
6	5.65% Senior Notes	5.650%	12/11/2003	12/1/2013	$ 300,000,000	$ 300,000,000	$ (690,948)	$ 1,405,485		$ 297,903,568	$ 17,268,445
7	5.95% 2006 Series A	5.950%	12/11/2006	12/15/2036	$ 300,000,000	$ 300,000,000	$ (1,561,988)	$ 2,987,738		$ 295,450,274	$ 18,003,794
8	5.70% Senior Notes	5.700%	3/27/2007	4/1/2017	$ 250,000,000	$ 250,000,000	$ (387,645)	$ 1,663,355		$ 247,949,000	$ 14,458,575
9											
10	Loss on Reacquisition of Debt								$ (10,455,870)	$ (10,455,870)	$ 1,656,536
11											
12	Gain on Reacquisition of Debt								$ 10,582,076	$ 10,582,076	$ (786,468)
13	Total Excluding Pollution Control Notes and Other[1]				$ 1,425,000,000	$ 1,425,000,000	$ (2,349,387)	$ 6,484,329	$ 126,206	$ 1,416,292,490	$ 94,188,774
14											
15	Embedded Cost of Long-Term Debt- Excluding Pollution Control Notes and Other[1] (I/H)										6.65%
16											
17	Pollution Control Notes:										
18	1997 OAQDA Series A	6.100%	8/26/1997	8/1/2020	$ 15,900,000	$ 15,900,000	$ (129,402)			$ 15,770,598	$ 979,728
19	1997 OAQDA Series B	6.000%	8/26/1997	8/1/2020	$ 62,560,000	$ 62,560,000	$ (424,072)	$ 41,870		$ 62,094,058	$ 3,788,988
20	1997 OWDA	6.100%	8/26/1997	8/1/2020	$ 54,600,000	$ 54,600,000	$ (442,716)			$ 54,157,284	$ 3,364,224
21	1998 BCIDA Series A	5.375%	6/1/1998	6/1/2028	$ 5,993,376	$ 5,993,376		$ 260,036		$ 5,733,340	$ 334,576
22	1998 OAQDA Series B	3.750%	10/6/1998	10/1/2030	$ 12,085,000	$ 12,085,000		$ 55,982		$ 12,029,018	$ 455,587
23	1998 OWDA Series A	3.750%	10/6/1998	10/1/2030	$ 23,255,000	$ 23,255,000		$ 109,656		$ 23,145,344	$ 876,762
24	1998 BCIDA Series	3.750%	10/6/1998	10/1/2030	$ 46,300,000	$ 46,300,000		$ 213,875		$ 46,086,125	$ 1,745,416
25	2002 OAQDA	6.000%	7/1/2002	12/1/2013	$ 78,700,000	$ 78,700,000	$ 5,445,154	$ 500,292		$ 83,644,862	$ 3,971,856
26	2005 BCIDA Series A- Variable	3.800%	4/1/2005	4/15/2035	$ 53,900,000	$ 53,900,000		$ 425,003		$ 53,474,997	$ 2,230,560 [2]
27											
28	Other:[1]										
29	7.13% Secured Trust Notes	7.130%	6/11/1997	7/1/2007	$ 120,000,000	$ 120,000,000	$ 43,892			$ 120,043,892	$ 8,512,108
30	$25 Par-Trust Preferred	9.000%	12/19/2001	12/15/2031	$ 100,000,000	$ 100,000,000		$ 2,885,869		$ 97,114,131	$ 9,117,612
31	Total Pollution Control Notes and Other:				$ 573,293,376	$ 573,293,376	$ 4,492,856	$ 4,492,583		$ 573,293,649	$ 35,377,416
32											
33	Total Cleveland Electric Illuminating Company				$ 1,998,293,376	$ 1,998,293,376	$ 2,143,469	$ 10,976,912	$ 126,206	$ 1,989,586,139	$ 129,566,190

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

[2] Includes insurance fees

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FirstEnergy Corp (Parent Consolidated)

Line No.	Debt Issue Type Coupon Rate	% Rate	Date Issued Mo/Day/Yr	Maturity Date Mo/Day/Yr	Principal Amount	Face Amount Outstanding	Unamortized (Discount) or Premium	Unamortized Debt Expense	Unamortized Gain or (Loss) on Reacquired Debt	Carrying Value	Annual Interest Cost
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H=D+E-F+G)	(I)
1	FirstEnergy Corp.										
2											
3	6.45% Series Notes Series B	6.450%	11/15/2001	11/15/2011	$ 1,500,000,000	$ 1,500,000,000	$ (6,823,652)	$ 1,554,658		$ 1,491,621,690	$ 99,841,192
4	7.375% Series Notes Series C	7.375%	11/15/2001	11/15/2031	$ 1,500,000,000	$ 1,500,000,000	$ (12,755,043)	$ 2,843,402		$ 1,484,401,555	$ 111,262,732
5	Total FirstEnergy Corp.				$ 3,000,000,000	$ 3,000,000,000	$ (19,578,695)	$ 4,398,060	$ -	$ 2,976,023,245	$ 211,103,925

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6	The Cleveland Electric Illuminating Company										
7											
8	Bonds:										
9	7.43% Series Sec. Note (FMB)	7.430%	11/1/1997	11/1/2009	$ 150,000,000	$ 150,000,000	$ (166,431)	$ 33,234		$ 149,800,335	$ 11,227,620
10	7.88% Series Sec. Note (FMB)	7.880%	11/1/1997	11/1/2017	$ 300,000,000	$ 300,000,000	$ 457,625	$ 163,125		$ 300,294,500	$ 23,611,728
11	6.86% Series	6.860%	9/29/1998	10/1/2008	$ 125,000,000	$ 125,000,000		$ 231,392		$ 124,768,608	$ 8,748,544
12											
13	Notes:										
14	5.65% Senior Notes	5.650%	12/11/2003	12/1/2013	$ 300,000,000	$ 300,000,000	$ (690,948)	$ 1,405,485		$ 297,903,568	$ 17,268,445
15	5.95% 2006 Series A	5.950%	12/11/2006	12/15/2036	$ 300,000,000	$ 300,000,000	$ (1,561,988)	$ 2,987,738		$ 295,450,274	$ 18,003,794
16	5.70% Senior Notes	5.700%	3/27/2007	4/1/2017	$ 250,000,000	$ 250,000,000	$ (387,645)	$ 1,663,355		$ 247,949,000	$ 14,458,575
17											
18	Loss on Reaquisition of Debt								$ (10,455,870)	$ (10,455,870)	$ 1,656,536
19											
20	Gain on Reacquisition of Debt								$ 10,582,076	$ 10,582,076	$ (786,468)
21	Total Excluding Pollution Control Notes and Other [1]				$ 1,425,000,000	$ 1,425,000,000	$ (2,349,387)	$ 6,484,329	$ 126,206	$ 1,416,292,490	$ 94,188,774
22											
23											
24	Pollution Control Notes:										
25	1997 OAQDA Series A	6.100%	8/26/1997	8/1/2020	$ 15,900,000	$ 15,900,000	$ (129,402)			$ 15,770,598	$ 979,728
26	1997 OAQDA Series B	6.000%	8/26/1997	8/1/2020	$ 62,560,000	$ 62,560,000	$ (424,072)	$ 41,870		$ 62,094,058	$ 3,788,988
27	1997 OWDA	6.100%	8/26/1997	8/1/2020	$ 54,600,000	$ 54,600,000	$ (442,716)			$ 54,157,284	$ 3,364,224
28	1998 BCIDA Series A	5.375%	6/1/1998	6/1/2028	$ 5,993,376	$ 5,993,376		$ 260,036		$ 5,733,340	$ 334,576
29	1998 OAQDA Series B	3.750%	10/6/1998	10/1/2030	$ 12,085,000	$ 12,085,000		$ 55,982		$ 12,029,018	$ 455,587
30	1998 OWDA Series A	3.750%	10/6/1998	10/1/2030	$ 23,255,000	$ 23,255,000		$ 109,656		$ 23,145,344	$ 876,762
31	1998 BCIDA Series	3.750%	10/6/1998	10/1/2030	$ 46,300,000	$ 46,300,000		$ 213,875		$ 46,086,125	$ 1,745,416
32	2002 OAQDA	6.000%	7/1/2002	12/1/2013	$ 78,700,000	$ 78,700,000	$ 5,445,154	$ 500,292		$ 83,644,862	$ 3,971,856
33	2005 BCIDA Series A- Variable	3.800%	4/1/2005	4/15/2035	$ 53,900,000	$ 53,900,000		$ 425,003		$ 53,474,997	$ 2,230,560 [2]
34											
35	Other: [1]										
36	7.13% Secured Trust Notes	7.130%	6/11/1997	7/1/2007	$ 120,000,000	$ 120,000,000	$ 43,892			$ 120,043,892	$ 8,512,108
37	$25 Par-Trust Preferred	9.000%	12/19/2001	12/15/2031	$ 100,000,000	$ 100,000,000		$ 2,885,869		$ 97,114,131	$ 9,117,612
38	Total Pollution Control Notes and Other:				$ 573,293,376	$ 573,293,376	$ 4,492,856	$ 4,492,583		$ 573,293,649	$ 35,377,416
39											
40	Total Cleveland Electric Illuminating Company				$ 1,998,293,376	$ 1,998,293,376	$ 2,143,469	$ 10,976,912	$ 126,206	$ 1,989,586,139	$ 129,566,190

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

[2] Includes insurance fees

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41	Ohio Edison Company										
42											
43	Notes:										
44	4.000% Series	4.000%	4/21/2003	5/1/2008	$ 175,000,000	$ 175,000,000	$ (173,821)	$ 229,174		$ 174,597,005	$ 7,402,995
45	5.450% Series	5.450%	4/21/2003	5/1/2015	$ 150,000,000	$ 150,000,000	$ (49,736)	$ 791,445		$ 149,158,819	$ 8,281,254
46	6.400% Series	6.400%	6/26/2006	7/15/2016	$ 250,000,000	$ 250,000,000	$ (1,506,047)	$ 507,105		$ 247,986,848	$ 16,219,616
47	6.875% Series	6.875%	6/26/2006	7/15/2036	$ 350,000,000	$ 350,000,000	$ (4,231,277)	$ 214,268		$ 345,554,455	$ 24,214,916
48											
49	Loss on Reacquisition of Debt								$ (23,628,861)	$ (23,628,861)	$ 1,742,749
50											
51	Gain on Reacquisition of Debt								$ 9,291	$ 9,291	$ (5,868)
52	Total Excluding Pollution Control Notes				$ 925,000,000	$ 925,000,000	$ (5,960,881)	$ 1,741,992	$ (23,619,570)	$ 893,677,558	$ 57,855,663
53											
54											
55	Pollution Control Notes:										
56	1988 OWDA Series B- Variable	3.940%	9/18/1988	9/1/2018	$ 33,000,000	$ 33,000,000	$ (61,965)	$ 283,635		$ 32,654,400	$ 1,901,603 [1]
57	1988 OAQDA Series C- Variable	3.930%	9/18/1988	9/1/2018	$ 23,000,000	$ 23,000,000	$ (42,525)	$ 214,785		$ 22,742,690	$ 1,324,521 [1]
58	1989 OAQDA Series A- Variable	3.730%	2/9/1989	2/1/2014	$ 50,000,000	$ 50,000,000		$ 288,874		$ 49,711,126	$ 2,766,719 [1]
59	1998 BCIDA Series A	5.375%	6/1/1998	6/1/2028	$ 13,521,974	$ 13,521,974		$ 553,140		$ 12,968,834	$ 753,146
60	2000 OAQDA Series C- Variable	3.930%	6/29/2000	6/1/2023	$ 50,000,000	$ 50,000,000		$ 340,992		$ 49,659,008	$ 2,844,696 [1]
61	2005 OAQDA Series A- Variable	3.760%	4/6/2005	4/1/2029	$ 100,000,000	$ 100,000,000		$ 989,977		$ 99,010,023	$ 4,039,342 [2]
62	2005 OWDA Series A- Variable	3.750%	4/6/2005	4/1/2029	$ 6,450,000	$ 6,450,000		$ 68,255		$ 6,381,745	$ 261,126 [2]
63	Total Pollution Control Notes				$ 275,971,974	$ 275,971,974	$ (104,490)	$ 2,739,658	$ -	$ 273,127,826	$ 13,891,154
64											
65	Total Ohio Edison				$ 1,200,971,974	$ 1,200,971,974	$ (6,065,371)	$ 4,481,650	$ (23,619,570)	$ 1,166,805,383	$ 71,746,817

[1] Includes LOC fees

[2] Includes insurance fees

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			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H=D+E-F+G)	(I)
66	The Toledo Edison Company										
67											
68	Notes:										
69	7.13% Secured Trust Notes	7.13%	6/18/1997	7/1/2007	$ 30,000,000	$ 30,000,000	$ 11,034			$ 30,011,034	$ 2,127,966
70	6.15% 2006 Series A	6.15%	11/16/2006	5/15/2037	$ 300,000,000	$ 300,000,000	$ (442,623)	$ 2,946,191		$ 296,611,187	$ 18,562,960
71											
72	Loss on Reacquisition of Debt								$ (2,873,858)	$ (2,873,858)	$ 373,725
73											
74	Gain on Reacquisition of Debt								$ 6,459,661	$ 6,459,661	$ (382,781)
75	Total Excluding Pollution Control Notes				$ 330,000,000	$ 330,000,000	$ (431,589)	$ 2,946,191	$ 3,585,803	$ 330,208,023	$ 20,681,871
76											
77											
78	Pollution Control Notes:										
79	1997 OAQDA Series	6.100%	8/26/1997	8/1/2027	$ 10,100,000	$ 10,100,000	$ (183,678)	$ 39,204		$ 9,877,118	$ 627,152
80	1998 BCIDA Series A	5.375%	6/1/1998	6/1/2028	$ 3,750,754	$ 3,750,754		$ 165,911		$ 3,584,843	$ 209,535
81	2005 BCIDA Series A- Variable	3.750%	4/6/2005	4/1/2035	$ 45,000,000	$ 45,000,000		$ 302,209		$ 44,697,791	$ 1,877,247 [1]
82	Total Pollution Control Notes				$ 58,850,754	$ 58,850,754	$ (183,678)	$ 507,324	$ -	$ 58,159,752	$ 2,713,934
83											
84	Total Toledo Edison				$ 388,850,754	$ 388,850,754	$ (615,267)	$ 3,453,514	$ 3,585,803	$ 388,367,775	$ 23,395,805

[1] Includes insurance fees

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85	Pennsylvania Power Company										
86											
87	Bonds:										
88	9.740% Series [1]	9.740%	11/1/1989	11/1/2019	$ 20,000,000	$ 12,208,000		$ 52,150		$ 12,155,850	$ 1,193,259
89	7.625% Series	7.625%	7/1/1993	7/1/2023	$ 40,000,000	$ 6,500,000	$ (34,547)	$ 38,986		$ 6,426,467	$ 500,197
90											
91	Pollution Control Notes:										
92	1993 BCIDA Series A	5.400%	10/1/1993	10/1/2013	$ 1,000,000	$ 1,000,000		$ 25,080		$ 974,920	$ 57,960
93	1998 BCIDA Series A	5.375%	6/1/1998	6/1/2028	$ 1,733,896	$ 1,733,896		$ 69,552		$ 1,664,344	$ 96,509
94											
95	Loss on Reacquisition of Debt								$ (6,656,724)	$ (6,656,724)	$ 417,012
96											
97	Gain on Reacquisition of Debt								$ 320,573	$ 320,573	$ (19,932)
98	Total Pennsylvania Power				$ 62,733,896	$ 21,441,896	$ (34,547)	$ 185,768	$ (6,336,151)	$ 14,885,430	$ 2,245,005

[1] Sinking Fund Issue

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			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H=D+E-F+G)	(I)
99	Metropolitan Edison Company										
100											
101	Notes:										
102	5.93% Series D MTN	5.930%	6/3/2002	6/1/2007	$ 50,000,000	$ 50,000,000				$ 50,000,000	$ 2,965,000
103	4.45% Senior Notes	4.450%	3/20/2003	3/15/2010	$ 100,000,000	$ 100,000,000	$ (107,250)	$ 333,947		$ 99,558,803	$ 4,606,864
104	4.95% Senior Notes	4.950%	3/20/2003	3/15/2013	$ 150,000,000	$ 150,000,000	$ (247,538)	$ 883,161		$ 148,869,302	$ 7,621,643
105	4.875% Senior Notes	4.875%	3/25/2004	4/1/2014	$ 250,000,000	$ 250,000,000	$ (524,458)	$ 1,499,904		$ 247,975,637	$ 12,483,748
106											
107	Pollution Control Notes:										
108	1997 ICIDA Series A	5.950%	5/22/1997	5/11/2027	$ 13,690,000	$ 13,690,000	$ 748,880			$ 14,438,880	$ 776,954
109	2005 BCIDA Series A- Variable	3.740%	12/6/2005	7/15/2021	$ 28,500,000	$ 28,500,000		$ 253,613		$ 28,246,387	$ 1,129,404 [1]
110											
111	Loss on Reacquisition of Debt								$ (13,458,812)	$ (13,458,812)	$ 1,757,027
112											
113	Gain on Reacquisition of Debt								$ 2,675,445	$ 2,675,445	$ (337,579)
114	Total Metropolitan Edison				$ 592,190,000	$ 592,190,000	$ (130,366)	$ 2,970,626	$ (10,783,367)	$ 578,305,641	$ 31,003,061

[1] Includes insurance fees

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			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H=D+E-F+G)	(I)
115	Pennsylvania Electric Company										
116											
117	Notes:										
118	6.125% Series B	6.125%	4/1/1999	4/1/2009	$ 100,000,000	$ 100,000,000	$ (2,332,885)			$ 97,667,115	$ 7,397,483
119	6.625% Series C	6.625%	4/1/1999	4/1/2019	$ 125,000,000	$ 125,000,000	$ (1,111,716)			$ 123,888,284	$ 8,375,198
120	7.77% Series E	7.770%	8/1/2000	8/1/2010	$ 35,000,000	$ 35,000,000	$ 1,000,444			$ 36,000,444	$ 2,403,570
121	5.125% Senior Notes	5.125%	3/29/2004	4/1/2014	$ 150,000,000	$ 150,000,000	$ (167,075)	$ 805,015		$ 149,027,910	$ 7,829,557
122											
123	Pollution Control Notes:										
124	1995 ICIDA Series	5.350%	11/1/1995	11/1/2010	$ 12,000,000	$ 12,000,000	$ 474,455			$ 12,474,455	$ 503,135
125	1995 CCIDA Series	5.350%	11/1/1995	11/1/2010	$ 12,310,000	$ 12,310,000	$ 464,047			$ 12,774,047	$ 522,766
126	2005 BCIDA Series B- Variable	3.950%	11/30/2005	11/1/2025	$ 25,000,000	$ 25,000,000		$ 207,578		$ 24,792,422	$ 1,038,771 [1]
127	2005 BCIDA Series A- Variable	3.850%	11/30/2005	11/1/2020	$ 20,000,000	$ 20,000,000		$ 180,180		$ 19,819,820	$ 815,430 [1]
128											
129	Loss on Reacquisition of Debt								$ (10,438,972)	$ (10,438,972)	$ 1,506,192
130											
131	Gain on Reacquisition of Debt								$ 1,562,014	$ 1,562,014	$ (94,714)
132	Total Pennsylvania Electric Company				$ 479,310,000	$ 479,310,000	$ (1,672,730)	$ 1,192,773	$ (8,876,958)	$ 467,567,539	$ 30,297,387

[1] Includes insurance fees

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Line No.	Debt Issue Type Coupon Rate	% Rate	Date Issued Mo/Day/Yr (A)	Maturity Date Mo/Day/Yr (B)	Principal Amount (C)	Face Amount Outstanding (D)	Unamortized (Discount) or Premium (E)	Unamortized Debt Expense (F)	Unamortized Gain or (Loss) on Reacquired Debt (G)	Carrying Value (H=D+E-F+G)	Annual Interest Cost (I)
133	Jersey Central Power and Light										
134											
135	Notes:										
136	6.75% Series	6.750%	10/23/1993	11/1/2025	150,000,000	150,000,000	(8,778,839)			141,221,161	10,601,679
137	4.80% Senior Unsecured Notes	4.800%	5/19/2003	6/15/2018	150,000,000	150,000,000	(836,217)	993,036		148,170,747	7,366,876
138	5.625% Series	5.625%	4/23/2004	5/1/2016	300,000,000	300,000,000	(1,194,833)	1,828,185		296,976,982	17,214,030
139	6.40% Senior Notes	6.400%	5/12/2006	5/15/2036	200,000,000	200,000,000	(1,173,778)	2,256,948		196,569,274	12,918,471
140	5.65% Uns. Notes	5.650%	5/16/2007	6/1/2017	250,000,000	250,000,000	(2,500,000)	45,000		247,455,000	14,146,208
141	6.15% Uns Notes	6.150%	5/16/2007	6/1/2037	300,000,000	300,000,000	(3,693,000)	50,000		296,257,000	18,460,397
142											
143	Pollution Control Notes:										
144	1985 7.1% Series - NJ ED Authority	7.100%	7/1/1985	7/1/2015	12,200,000	12,200,000	242,524			12,442,524	836,197
145											
146	Securitization Bonds :[1]										
147	2002 Series Class A-1	4.190%	6/11/2002	12/5/2007	91,111,000	9,927,568				9,927,568	415,965
148	2002 Series Class A-2	5.390%	6/11/2002	9/5/2010	52,297,000	52,297,000				52,297,000	2,818,808
149	2002 Series Class A-3	5.810%	6/11/2002	12/5/2013	77,075,000	77,075,000				77,075,000	4,478,058
150	2002 Series Class A-4	6.160%	6/11/2002	6/5/2017	99,517,000	99,517,000				99,517,000	6,130,247
151											
152	2006 Series Class A-1	5.250%	8/10/2006	6/5/2012	56,348,000	46,549,412				46,549,412	2,443,844
153	2006 Series Class A-2	5.410%	8/10/2006	9/5/2014	25,693,000	25,693,000				25,693,000	1,389,991
154	2006 Series Class A-3	5.520%	8/10/2006	6/5/2018	49,220,000	49,220,000				49,220,000	2,716,944
155	2006 Series Class A-4	5.610%	8/10/2006	6/5/2021	51,139,000	51,139,000				51,139,000	2,868,898
156											
157	Loss on Reacquisition of Debt								(17,714,949)	(17,714,949)	1,527,681
158											
159	Gain on Reacquisition of Debt								3,444,432	3,444,432	(1,186,492)
160	Total Jersey Central Power and Light				1,864,600,000	1,773,617,980	(17,934,143)	5,173,169	(14,270,517)	1,736,240,151	105,147,803

[1] Sinking Fund Issues

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Line No.	Debt Issue Type Coupon Rate	% Rate	Date Issued Mo/Day/Yr (A)	Maturity Date Mo/Day/Yr (B)	Principal Amount (C)	Face Amount Outstanding (D)	Unamortized (Discount) or Premium (E)	Unamortized Debt Expense (F)	Unamortized Gain or (Loss) on Reacquired Debt (G)	Carrying Value (H=D+E-F+G)	Annual Interest Cost (I)
161	FirstEnergy Generation Corp.										
162											
163	Pollution Control Notes:										
164	2002 PEDFA Shippingport	5.000%	7/1/2002	6/1/2028	$ 15,000,000	$ 15,000,000	$ (62,496)	$ 281,540		$ 14,655,964	$ 766,383
165	2005 PEDFA Series A- Variable	3.860%	12/8/2005	12/1/2040	$ 43,000,000	$ 43,000,000		$ 631,451		$ 42,368,549	$ 1,961,504 [1]
166	2006 OWDA Series A- Variable	3.900%	4/3/2006	5/15/2019	$ 90,140,000	$ 90,140,000		$ 617,084		$ 89,522,916	$ 4,158,572 [1]
167	2006 BCIDA Series A- Variable	3.880%	4/3/2006	4/1/2041	$ 56,600,000	$ 56,600,000		$ 297,639		$ 56,302,361	$ 2,576,384 [1]
168	2006 PEDFA Series A- Variable	3.860%	11/16/2006	11/1/2041	$ 26,000,000	$ 26,000,000		$ 275,144		$ 25,724,856	$ 1,156,024 [1]
169	2006 OAQDA Series A-Variable	3.720%	12/5/2006	12/1/2023	$ 234,520,000	$ 234,520,000		$ 1,436,964		$ 233,083,036	$ 10,114,257 [1]
170	2006 BCIDA Series B-Variable	3.790%	12/5/2006	12/1/2041	$ 129,610,000	$ 129,610,000		$ 745,529		$ 128,864,471	$ 5,653,767 [1]
171	2006 BCIDA Series C-Variable	3.930%	12/5/2006	3/1/2017	$ 28,525,000	$ 28,525,000		$ 189,791		$ 28,335,209	$ 1,298,768 [1]
172	Total FirstEnergy Generation Corp.				$ 623,395,000	$ 623,395,000	$ (62,496)	$ 4,475,141	$ -	$ 618,857,363	$ 27,685,659

[1] Includes LOC Fees

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FirstEnergy Corp (Parent Consolidated)

Line No.	Debt Issue Type Coupon Rate	% Rate	Date Issued Mo/Day/Yr (A)	Maturity Date Mo/Day/Yr (B)	Principal Amount (C)	Face Amount Outstanding (D)	Unamortized (Discount) or Premium (E)	Unamortized Debt Expense (F)	Unamortized Gain or (Loss) on Reacquired Debt (G)	Carrying Value (H=D+E-F+G)	Annual Interest Cost (I)
173	FirstEnergy Nuclear Generation Corp.										
174											
175	Pollution Control Notes:										
176	2005 OWDA Series A- Variable	3.800%	12/16/2005	8/1/2033	$ 99,100,000	$ 99,100,000		$ 588,683		$ 98,511,317	$ 4,563,969 [1]
177	2005 OWDA Series B- Variable	3.790%	12/16/2005	1/1/2034	$ 82,800,000	$ 82,800,000		$ 495,699		$ 82,304,301	$ 3,804,855 [1]
178	2005 OAQDA Series A- Variable	3.800%	12/16/2005	8/1/2033	$ 8,000,000	$ 8,000,000		$ 136,836		$ 7,863,164	$ 371,858 [1]
179	2005 OAQDA Series B- Variable	3.810%	12/16/2005	1/1/2034	$ 7,200,000	$ 7,200,000		$ 124,842		$ 7,075,158	$ 335,381 [1]
180	2005 BCIDA Series A- Variable	3.810%	12/16/2005	1/1/2035	$ 72,650,000	$ 72,650,000		$ 368,313		$ 72,281,687	$ 3,349,949 [1]
181	2006 OWDA Series A- Variable	3.840%	4/3/2006	6/15/2033	$ 46,500,000	$ 46,500,000		$ 419,912		$ 46,080,088	$ 2,107,033 [1]
182	2006 BCIDA Series A- Variable	3.870%	4/3/2006	1/1/2035	$ 60,000,000	$ 60,000,000		$ 301,281		$ 59,698,719	$ 2,726,802 [1]
183	2006 OWDA Series B- Variable	3.750%	12/5/2006	12/1/2033	$ 135,550,000	$ 135,550,000		$ 675,105		$ 134,874,895	$ 5,998,446 [1]
184	2006 OWDA Series C- Variable	3.780%	12/5/2006	6/1/2033	$ 107,500,000	$ 107,500,000		$ 559,868		$ 106,940,132	$ 4,790,745 [1]
185	2006 BCIDA Series B- Variable	3.750%	12/5/2006	12/1/2035	$ 163,965,000	$ 163,965,000		$ 694,732		$ 163,270,268	$ 7,251,271 [1]
186	2006 OAQDA Series A- Variable	3.800%	12/5/2006	6/1/2033	$ 62,500,000	$ 62,500,000		$ 245,171		$ 62,254,829	$ 2,794,717 [1]
187	2006 OAQDA Series B- Variable	3.780%	12/5/2006	12/1/2033	$ 15,500,000	$ 15,500,000		$ 65,099		$ 15,434,901	$ 690,108 [1]
188	Total FirstEnergy Nuclear Generation Corp.				$ 861,265,000	$ 861,265,000	$ -	$ 4,675,542	$ -	$ 856,589,458	$ 38,785,134

[1] Includes LOC Fees

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FirstEnergy Corp (Parent Consolidated)

Line No.	Debt Issue Type Coupon Rate	% Rate	Date Issued Mo/Day/Yr	Maturity Date Mo/Day/Yr	Principal Amount	Face Amount Outstanding	Unamortized (Discount) or Premium	Unamortized Debt Expense	Unamortized Gain or (Loss) on Reacquired Debt	Carrying Value	Annual Interest Cost
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H=D+E-F+G)	(I)
189	Bayshore Power										
190											
191	Pollution Control Notes:										
192	5.875% Series A Term Bonds [1]	5.875%	3/1/1998	9/1/2020	$ 73,400,000	$ 65,500,000		$ 2,388,498		$ 63,111,502	$ 4,028,389
193	6.625% Series B Term Bonds [1]	6.625%	3/1/1998	9/1/2020	$ 71,300,000	$ 64,500,000				$ 64,500,000	$ 4,273,125
194	Total Bayshore Power				$ 144,700,000	$ 130,000,000	$ -	$ 2,388,498	$ -	$ 127,611,502	$ 8,301,514
	[1] Sinking Fund Issue										
195	Total FirstEnergy Consolidated				$ 11,216,310,000	$ 11,069,335,980	$ (43,950,145)	$ 44,371,652	$ (60,174,555)	$ 10,920,839,629	$ 679,278,300
196											
197	Embedded Cost of Debt										6.22%

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

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FirstEnergy Corp (Parent Consolidated)

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

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Line No.	Description	Test Year*	2006**	2005**	2004**	2003**	2002**	2001**	2000	1999	1998	1997
1	PLANT DATA (Electric) [1]											
2	Production	$0	$160,176,517	$134,051,064	$994,729,996	$894,356,784	$795,592,185	$782,520,825	$2,033,783,010	$4,446,209,637	$4,809,832,557	$4,713,580,355
3	Transmission	$392,870,985	$392,646,400	$378,907,470	$381,063,187	$374,184,135	$369,137,508	$368,667,055	$386,808,546	$696,431,065	$704,053,610	$691,367,997
4	Distribution	$1,497,524,974	$1,466,382,578	$1,395,512,480	$1,324,349,416	$1,275,851,432	$1,229,107,265	$1,198,441,922	$1,174,303,763	$1,160,605,076	$1,125,430,155	$1,115,153,621
5	General	$74,169,702	$73,381,317	$72,611,084	$77,673,996	$74,228,311	$75,510,775	$75,767,313	$80,477,782	$121,657,445	$128,576,729	$133,879,519
6	Intangible [2]	$22,220,782	$20,613,616	$26,400,919	$157,600,859	$141,150,214	$141,285,127	$141,285,127	$152,231,960	$324,429,757	$329,186,735	$319,145,992
7	Purchases	$0	$0	$0	$0	$0	$33,122	$33,122	$33,122	$184,410,075	$0	$0
8	Held for Future Use, Leased to Others, & Acquisition Adjustments	$0	$16,811,646	$16,936,646	$1,274,191,384	$1,285,423,521	$1,285,621,885	$1,355,656,779	$51,967,808	$19,526,352	$18,659,703	$18,907,731
9	Construction Work in Progress	$0	$46,385,096	$51,128,901	$85,257,998	$159,897,375	$153,103,652	$66,266,247	$66,904,091	$58,213,549	$45,639,609	$43,624,809
10	Total Plant in Service	$1,986,786,443	$2,176,397,170	$2,075,548,564	$4,294,866,836	$4,205,091,772	$4,049,391,519	$3,988,638,390	$3,946,510,082	$7,011,482,956	$7,161,379,098	$7,035,660,024
11	Less Accumulated Provision for Depreciation	$775,376,611	$826,178,714	$873,224,769	$1,879,418,196	$1,789,265,876	$1,714,485,348	$1,637,206,381	$1,533,364,798	$2,954,430,847	$2,791,666,213	$2,305,623,131
13	Nuclear Fuel Materials (Net)	$0	$0	$0	$78,248,259	$75,435,199	$78,954,638	$76,355,649	$83,095,646	$68,353,741	$76,028,947	$79,091,158
13	Net Utility Plant (Test Year = Rate Base) [3]	$1,295,815,346	$1,350,218,456	$1,202,323,795	$2,493,696,899	$2,491,261,095	$2,413,860,809	$2,427,787,658	$2,496,240,930	$4,125,405,850	$4,445,741,832	$4,809,128,051
14	% of Construction Exp. Financed Internally	-90.16%	95.79%	126.46%	198.63%	396.67%	234.03%	-91.72%	212.81%	143.16%	141.05%	229.21%
15	CAPITAL STRUCTURE (dollars based upon year-end) ($ MILLIONS) [4]											
16	Long-term debt	$1,558	$1,754	$1,833	$1,849	$2,062	$2,459	$2,664	$2,627	$2,736	$2,880	$3,090
17	Peferred and Preference Stock	$0	$0	$0	$100	$101	$102	$263	$345	$376	$410	$424
18	Common Equity	$1,466	$1,469	$1,942	$1,854	$1,779	$1,200	$1,082	$1,096	$631	$845	$980
19	Total	$3,024	$3,223	$3,775	$3,803	$3,942	$3,761	$4,009	$4,068	$3,743	$4,135	$4,494
20	CONDENSED INCOME STATEMENT DATA ($ MILLIONS)											
21	Operating Revenue	$442	$1,363	$1,245	$1,209	$1,118	$1,194	$1,429	$1,876	$1,850	$1,782	$1,783
22	Operating Expense (excluding F.I.T)	$403	$1,080	$1,009	$946	$1,034	$1,088	$1,256	$1,371	$1,644	$1,632	$1,381
23	Federal Income Tax (Current)	$4	($16)	($131)	($136)	($134)	($137)	($15)	$93	$80	$80	$43
24	F.I.T. & Investment tax credit (Deferred)	($9)	$70	$133	$197	$126	$127	$150	$29	($92)	($123)	$25
25	Operating Income	$44	$229	$234	$202	$92	$116	$38	$383	$218	$193	$334
26	AFUDC	$0	$3	$3	$5	$8	$4	$2	$2	$2	$2	$3
27	Other Income (net)	$0	$52	$42	$30	$107	$18	$25	$26	$29	$28	$3

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Line No.	Description	Test Year*	2006**	2005**	2004**	2003**	2002**	2001**	2000	1999	1998	1997
28	INCOME AVAILABLE FOR FIXED CHARGES ($ MILLIONS)											
29	Interest Charge	$51	$120	$114	$122	$163	$189	$191	$201	$227	$250	$250
30	Net Income [5]	$44	$164	$160	$116	$87	($51)	($125)	$210	$21	($26)	$90
31	Preferred dividends	$0	$0	$2	$7	$7	$13	$26	$30	$34	$22	$36
32	Earnings availiable for common equity	$44	$164	$158	$109	$80	($64)	($151)	$180	($13)	($48)	$54
33	AFUDC % of Earnings avail. for common eq.	0.00%	1.83%	1.90%	4.59%	10.00%	-6.25%	-1.32%	1.11%	-15.38%	-4.17%	5.56%
34	COSTS OF CAPITAL											
35	Embedded cost of long-term debt [6]	6.65%	6.63%	6.12%	6.22%	6.56%	7.30%	7.88%	8.07%	7.92%	7.99%	7.48%
36	Embedded cost of preferred stock	N/A	N/A	N/A	7.34%	7.34%	8.30%	8.38%	8.25%	8.35%	8.39%	8.49%
37	FIXED CHARGE COVERAGE											
38	Pre-tax interest coverage	1.77	2.82	2.43	2.45	1.48	0.68	1.05	2.65	1.04	0.72	1.63
39	Pre-tax interest coverage (excl. AFUDC)	1.77	2.79	2.40	2.41	1.44	0.66	1.04	2.64	1.03	0.71	1.62
40	After tax interest coverage	1.86	2.37	2.40	1.95	1.53	0.73	0.35	2.04	1.09	0.90	1.36
41	After tax fixed charge coverage	1.86	2.39	2.39	1.88	1.52	0.70	0.31	1.79	0.96	0.83	1.20
42	Indenture provision coverage [7]	1.95	10.77	8.64	8.21	5.37	3.62	4.22	3.72	3.54	3.19	3.11
43	STOCK AND BOND RATINGS											
44	Moody's Bond Rating	Baa2	Baa2	Baa2	Baa2	Baa2	Baa2	Baa2	Baa3	Ba1	Ba1	Ba1
45	S&P Bond Rating	BBB	BBB	BBB	BBB-	BBB-	BBB	BBB	BB+	BB+	BB+	BB+
46	Moody's Preferred Stock Rating	N/A	N/A	N/A	Ba2	Ba2	Ba2	Ba2	Ba1	B1	B1	B1
47	S&P Preferred Stock Rating	N/A	N/A	BB+	BB	BB	BB+	BB+	B+	B+	BB-	BB-
48	COMMON STOCK RELATED DATA											
49	Shares outstanding - year end	67,930,743	67,930,743	79,590,689	79,590,689	79,590,689	79,590,689	79,590,689	79,590,689	79,590,689	79,590,689	79,590,689
50	Shares outstanding-weighted average	67,930,743	73,760,716	79,590,689	79,590,689	79,590,689	79,590,689	79,590,689	79,590,689	79,590,689	79,590,689	79,590,689
51	Earning per share-weighted average	no par value	no par value	no par value	no par value	no par value	no par value	no par value	no par value	no par value	no par value	no par value
52	Dividend paid per share	no par value	no par value	no par value	no par value	no par value	no par value	no par value	no par value	no par value	no par value	no par value
53	Dividend declared per share	no par value	no par value	no par value	no par value	no par value	no par value	no par value	no par value	no par value	no par value	no par value
54	Dividend payout ratio (declared)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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Line No.	Description	Test Year*	2006**	2005**	2004**	2003**	2002**	2001**	2000	1999	1998	1997
55	Market Price:											
56	1st Quarter High	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
57	Low	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
58	2nd Quarter High	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
59	Low	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
60	3rd Quarter High	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
61	Low	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
62	4th Quarter High	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
63	Low	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
64	Book value per share	21.58	21.62	24.40	23.29	22.35	15.08	13.59	13.77	7.93	10.62	12.31
65	RATE OF RETURN MEASURES											
66	Return on common equity (avg.)	2.99%	9.63%	8.32%	6.00%	5.37%	-5.61%	-13.87%	20.85%	-1.76%	-5.26%	5.51%
67	Return on total capital (avg.)	1.56%	7.79%	6.66%	5.67%	6.12%	3.38%	1.61%	10.36%	6.15%	5.10%	7.46%
68	Return on plant in service (avg.)	3.61%	17.96%	12.66%	8.10%	3.75%	4.79%	1.54%	11.57%	5.09%	4.17%	6.95%
69	OTHER FINANCIAL AND OPERATING DATA											
70	Mix of Sales											
71	Electric	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
72	Mix of Fuel	Waiver Granted for Mix of Fuel										
73	Composite Depreciation Rates											
74	Electric [8]	3.25%	3.28%	3.28%	3.28%	3.28%	3.28%	3.28%	3.28%	3.28%	3.28%	3.28%

NOTES:

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

(2) Includes FAS 109.

(3) Test Year Net Plant includes $84,405,514 of other rate base (see Sch. B-1)

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

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

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

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

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

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

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

Section F

Projected Financial Data
(Large Utilities)

The Cleveland Electric Illuminating Company

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

Test Year: Twelve Months Ended February 29, 2008

Date Certain: May 31, 2007

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

File Date: May 31, 2007
Projected from March 1, 2008 to February 28, 2009
Type of Filing: ___ Original X Updated ___ Revised
Work Paper Reference No(s)., WPF-1a - m

Schedule F-1
Page 1 of 1
Witness Responsible:

W. Ridmann

Line No.	Description	Total Utility	Working Paper Reference for Assumptions
1	OPERATING REVENUES		
2	Sales of electricity	$426,369,719	WPF-1a
3	Other operating revenues	$21,061,441	WPF-1a
4	TOTAL ELECTRIC OPERATING REVENUES	$447,431,160	
5	OPERATING EXPENSES		
6	Fuel and purchased power	$0	WPF-1a
7	Other operation and maintenance	$169,213,910	WPF-1a
8	Depreciation (403, 404)	$59,979,662	WPF-1a
9	Regulatory Debits / Credits (407)	$23,883,895	WPF-1a
10	Taxes, other than federal income taxes	$142,894,415	WPF-1a
11	Deferred operating expenses	$0	WPF-1a
12	Federal income taxes - credit (expenses)	($20,187,198)	WPF-1a
13	TOTAL OPERATING EXPENSE	$375,784,684	
14	Operating Income	$71,646,476	
15	NONOPERATING INCOME		
16	Allowance for equity funds used during construction	$1,592,728	WPF-1a
17	Other income and deductions, net	$0	WPF-1a
18	Deferred carrying charges	$0	WPF-1a
19	Federal income taxes - credit (expense)	$0	WPF-1a
20	TOTAL NONOPERATING INCOME	$1,592,728	WPF-1a
21	Income Before Interest Charges	$73,239,204	
22	INTEREST CHARGES		
23	Debt interest	$109,235,484	WPF-1a
24	Allowance for borrowed funds used during construction	($1,380,662)	WPF-1a
25	TOTAL NET INTEREST CHARGES	$107,854,822	
26	Net Income	($34,615,618)	
27	Preferred Dividend	$0	
28	Balance Available for Common Stock	($34,615,618)	

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

File Date: May 31, 2007
Projected from March 1, 2008 to February 28, 2009
Type of Filing: ___ Original X Updated ___ Revised
Work Paper Reference No(s). WPF-1d - f, WPF-1k, WPF-1m, WPF-1Aa - h

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

W. Ridmann

Line No.	Description	Total Utility	Working Paper Reference for Assumptions
1	OPERATING REVENUES		
2	Sales of electricity	$534,968,642	WP F-1Aa
3	Other operating revenues	$21,061,441	WP F-1Aa
4	TOTAL ELECTRIC OPERATING REVENUES	$556,030,083	
5	OPERATING EXPENSES		
6	Fuel and purchased power	$0	WP F-1Aa
7	Other operation and maintenance	$169,213,910	WP F-1Aa
8	Depreciation (403, 404)	$61,065,193	WP F-1Aa
9	Regulatory Debits / Credits (407)	$23,883,895	WP F-1Aa
10	Taxes, other than federal income taxes	$143,176,772	WP F-1Aa
11	Deferred operating expenses	$0	WP F-1Aa
12	Federal income taxes - credit (expenses)	$18,926,947	WP F-1Aa
13	TOTAL OPERATING EXPENSE	$416,266,717	
14	Operating Income	$139,763,366	
15	NONOPERATING INCOME		
16	Allowance for equity funds used during construction	$1,592,728	WP F-1Aa
17	Other income and deductions, net	$0	WP F-1Aa
18	Deferred carrying charges	$0	WP F-1Aa
19	Federal income taxes - credit (expense)	$0	WP F-1Aa
20	TOTAL NONOPERATING INCOME	$1,592,728	WP F-1Aa
21	Income Before Interest Charges	$141,356,094	
22	INTEREST CHARGES		
23	Debt interest	$108,051,505	WP F-1Aa
24	Allowance for borrowed funds used during construction	($1,380,386)	WP F-1Aa
25	TOTAL NET INTEREST CHARGES	$106,671,118	
26	Net Income	$34,684,976	
27	Preferred Dividend	$0	
28	Balance Available for Common Stock	$34,684,976	

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

Projected Date Certain: May 31, 2008
Type of Filing: ___ Original X Updated ___ Revised
Work Paper Reference No(s).:WPF-2, F-2.1, B-5, B-6

Schedule F-2

Witness Responsible:

W. Ridmann

Line No.	Rate Base Component	Reference to *Supporting* Schedule/WP	Company *Projected* Amount
1	Plant in service	F-2.1	$2,092,903,735
2	Less reserve for accumulated depreciation	WPF-2	$827,175,226
3	Net plant in service		$1,265,728,510
4	Plus construction work in progress seventy - five percent complete		$0
5	Plus working capital allowance	B-5	$0
6	Less: contributions in aid of construction		$0
7	Other items	B-6	$84,405,514
8	Jurisdictional rate base		$1,350,134,024

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

Projected Date Certain: May 31, 2008
Type of Filing: ___ Original X Updated ___ Revised
Work Paper Reference No(s).:WPF-2, F-2.1, B-5, B-6

Witness Responsible:

W. Ridmann

Line No.	Rate Base Component	Reference to Supporting Schedule/WP	Company Projected Amount
1	Plant in service	F-2.1	$2,092,903,735
2	Less reserve for accumulated depreciation	WPF-2	$827,175,226
3	Net plant in service		$1,265,728,510
4	Plus construction work in progress seventy - five per cent complete		$0
5	Plus working capital allowance	B-5	$0
6	Less: contributions in aid of construction		$0
7	Other items	B-6	$84,405,514
8	Jurisdictional rate base		$1,350,134,024

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

Projected Date Certain: May 31, 2008
Type of Filing: ___ Original X Updated ___ Revised
Work Paper Reference No(s).: WPF-2, B-2

Schedule F-2.1
Page 1 of 1
Witness Responsible:

W. Ridmann

Line No.	Major Property Groupings		Projected Plant in Service: Total Utility (A)	Working Paper Reference for Assumptions (B)	Allocation Percentage (C)	Allocation Calculation References (D)	Allocated Total (E=AxC)
1	Production		$0	WPF-2	0.00000%	B-2	$0
2	Transmission		$391,485,391	WPF-2	99.23051%	B-2	$388,472,941
3	Distribution		$1,615,847,698	WPF-2	100.00000%	B-2	$1,615,847,698
4	General		$72,916,659	WPF-2	89.63002%	B-2	$65,355,216
5	Other (specify)	Intangible	$23,227,880	WPF-2	100.00000%	B-2	$23,227,880
6	Total		$2,103,477,628				$2,092,903,735

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

Schedule F-2.1A
Page 1 of 1
Witness Responsible:

W. Ridmann

Projected Date Certain: May 31, 2008
Type of Filing: ___ Original X Updated ___ Revised
Work Paper Reference No(s).: WPF-2A, B-2

Line No.	Major Property Groupings	Projected Plant in Service: Total Utility (A)	Working Paper Reference for Assumptions (B)	Allocation Percentage (C)	Allocation Calculation References (D)	Allocated Total (E=AxC)
1	Production	$0	WPF-2A	0.00000%	B-2	$0
2	Transmission	$391,485,391	WPF-2A	99.23051%	B-2	$388,472,941
3	Distribution	$1,615,847,698	WPF-2A	100.00000%	B-2	$1,615,847,698
4	General	$72,916,659	WPF-2A	89.63002%	B-2	$65,355,216
5	Other (specify) Intangible	$23,227,880	WPF-2A	100.00000%	B-2	$23,227,880
6	Total	$2,103,477,628				$2,092,903,735

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

Schedule F-3
Page 1 of 1
Witness Responsible:

W. Ridmann

Date of Capital Structure: May 31, 2008
Type of Filing: ___ Original X Updated ___ Revised
Work Paper Reference No(s).: WPF-3a - b

		Utility Projected				
Line No.	Class of Capital	Working Paper Reference (A)	Amount (B)	% of Total (C)	Cost (D)	Weighted Cost (E)
1	Long-term debt	WPF-3b	$1,558,635,254	51.87%	6.62%	3.43%
2	Preferred stock		$0	0.00%	0.00%	0.00%
3	Common equity	WPF-3a	1,446,296,465	48.13%	11.75%	5.66%
4	Total capital		$3,004,931,719	100.00%		9.09%

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

Date of Capital Structure: May 31, 2008
Type of Filing: ___ Original X Updated ___ Revised
Work Paper Reference No(s).: WPF-3a - b

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

W. Ridmann

Line No.	Class of Capital	Working Paper Reference (A)	Utility Projected Amount (B)	% of Total (C)	Cost (D)	Weighted Cost (E)
1	Long-term debt	WP F-3b	$1,558,635,254	51.62%	6.62%	3.42%
2	Preferred stock		$0	0.00%	0.00%	0.00%
3	Common equity	WP F-3a	1,460,731,199	48.38%	11.75%	5.68%
4	Total capital		$3,019,366,453	100.00%		9.10%

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

Projected period from March 1, 2008 to February 28, 2009
Type of Filing: ___ Original X Updated ___ Revised
Work Paper Reference No(s).: F-1, WPF-1g, WPF-1i - j, WPF-4a - b

Schedule F-4
Page 1 of 1
Witness Responsible:

W. Ridmann

Line No.	Description		Working Paper Reference
1	Source of Funds		
2			
3	Retained Earnings	(34,615,618)	F-1
4	AFUDC	1,592,728	WPF-1i
5	Depreciation	59,979,662	WPF-1g
6	Deferred Income Taxes	(4,361,215)	WPF-1j
7	Regulatory Amortization	23,883,895	F-1
8	Changes in Working Capital	0	
9	Net Change in Debt	125,000,000	WPF-4a
10	Net Change in Short Term Debt	108,404,301	See Note
11	Net Change in Investments	85,849,053	WPF-4a
12	Nuclear Fuel Obligation	0	
13	Net Change in Preferred Stock	0	
14		365,732,806	
15			
16	Application of funds		
17			
18	Cash Construction	153,099,430	WPF-4b
19	Redemption of Securities	212,633,376	WPF-4a
20		365,732,806	

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

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

Projected period from March 1, 2008 to February 28, 2009
Type of Filing: ___ Original X Updated ___ Revised
Work Paper Reference No(s).: F-1A, WPF-1Ae - f, WPF-1Ah, WPF-4a - b

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

W. Ridmann

Line No.	Description		Working Paper Reference
1	Source of Funds		
2			
3	Retained Earnings	34,684,976	F-1A
4	AFUDC	1,592,728	WPF-1Af
5	Depreciation	61,065,193	WPF-1Ah
6	Deferred Income Taxes	(4,167,398)	WPF-1Ae
7	Regulatory Amortization	23,883,895	F-1A
8	Changes in Working Capital	0	
9	Net Change in Debt	125,000,000	WPF4-a
10	Net Change in Short Term Debt	65,572,339	See Note A
11	Net Change in Investments	85,849,053	WPF4-a
12	Nuclear Fuel Obligation	0	
13	Net Change in Preferred Stock	0	
14		393,480,786	
15			
16	Application of funds		
17			
18	Cash Construction	153,099,430	WPF4-b
19	Dividends paid to Parent	27,747,980	See Note B
20	Redemption of Securities	212,633,376	WPF4-a
		393,480,786	

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

Section I

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

The Cleveland Electric Illuminating Company

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

Test Year: Twelve Months Ended February 29, 2008

Date Certain: May 31, 2007

[1] All schedules waived

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

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

Schedule I-1
Page 1 of 1
Witness Responsible:

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

This Schedule has been waived for this case

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

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

Schedule I-1.1
Page 1 of 1
Witness Responsible:

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

This Schedule has been waived for this case

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

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

Schedule I-2

Witness Responsible:

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

This Schedule has been waived for this case.

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

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

Witness Responsible:

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

This Schedule has been waived for this case.

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

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

Witness Responsible:

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

This Schedule has been waived for this case.

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

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

Schedule I-3
Page 1 of 1
Witness Responsible:

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

This Schedule has been waived for this case

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

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

Witness Responsible:

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

This Schedule has been waived for this case

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

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

Schedule I-4.1

Witness Responsible:

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

This Schedule has been waived for this case

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

The Cleveland Electric Illuminating Company

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

Test Year: Twelve Months Ended February 29, 2008

Date Certain: May 31, 2007

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

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

Witness Responsible:

W. Ridmann

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

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

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

Source: Company budget

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

Data: 5 Years Estimated
Type of Filing: ___ Original X Updated ___ Revised
Work Papers Reference No(s).: WPS-2.1a - 1

Witness Responsible:

W. Ridmann

Line No.	*Description*	*2008*	*2009*	*2010*	*2011*	*2012*
1	Operating Revenues					
2	Sales of Electricity	$426,580,932	$467,358,571	$533,631,455	$539,913,971	$546,231,127
3	Other Operating Revenues	$21,152,121	$21,213,970	$21,227,618	$21,241,700	$21,354,931
4	Total Electric Operating Revenues	$447,733,053	$488,572,541	$554,859,073	$561,155,672	$567,586,059
5	Operating Expenses					
6	Operation & Maintenance	$166,944,145	$176,008,081	$184,068,956	$193,931,969	$200,836,307
7	Depreciation / Amortization	$60,656,121	$63,110,554	$67,225,267	$69,803,185	$74,220,991
8	Regulatory Credits/Debits	$23,883,895	$23,883,895	$23,883,895	$23,883,895	$22,379,266
9	Taxes Other Than Income Taxes	$142,730,225	$145,135,038	$150,737,484	$153,153,445	$155,867,490
10	Operating Expenses Before Income Taxes	$394,214,386	$408,137,568	$425,915,603	$440,772,494	$453,304,054
11	Local Income Taxes	($1,453)	$267,969	$787,315	$655,805	$552,857
12	State Income Taxes	$364,167	$92,086	$275,610	$229,138	$192,758
13	Federal Income Taxes	($162,129)	$8,103,187	$23,787,864	$19,816,012	$16,706,679
14	Total Taxes	$200,586	$8,463,243	$24,850,789	$20,700,955	$17,452,294
15	Investment Tax Credit Adjustment	($862,726)	($862,726)	($862,726)	($862,726)	($862,726)
16	Total Operating Expenses and Taxes	$393,552,246	$415,738,085	$449,903,666	$460,610,724	$469,893,622
17	Net Operating Income	$54,180,807	$72,834,456	$104,955,407	$100,544,948	$97,692,436
18	Required Operating Income	$120,919,584	$129,478,332	$138,493,383	$147,438,686	$156,159,115
19	Operating Income Deficiency	$66,738,777	$56,643,876	$33,537,976	$46,893,738	$58,466,678
20	Gross Revenue Conversion Factor	1.603072	1.576809	1.576809	1.576809	1.576809
21	Revenue Deficiency	$106,987,092	$89,316,583	$52,882,988	$73,942,476	$92,190,795
22	Revenue Requirements	$554,720,145	$577,889,124	$607,742,061	$635,098,147	$659,776,853

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

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

Schedule S-2.2
Page 1 of 1
Witness Responsible:

W. Ridmann

Line No.	Description	2008	2009	2010	2011	2012
1	Rate Base					
2	Gross Plant in Service	$2,151,872,499	$2,322,445,194	$2,488,396,848	$2,656,420,225	$2,826,186,473
3	Accumulated Depreciation	($853,071,041)	($904,521,563)	($960,541,673)	($1,019,407,629)	($1,083,186,740)
4	Net Plant	$1,298,801,458	$1,417,923,631	$1,527,855,175	$1,637,012,597	$1,742,999,733
5	Deferred Income Taxes (Non-RCP)	($139,235,343)	($137,436,599)	($135,637,854)	($133,839,110)	($132,040,366)
6	Cash Working Capital*	($11,626,881)	($11,626,881)	($11,626,881)	($11,626,881)	($11,626,881)
7	Customer Deposits	($8,382,539)	($8,382,539)	($8,382,539)	($8,382,539)	($8,382,539)
8	Materials & Supplies	$20,009,420	$20,009,420	$20,009,420	$20,009,420	$20,009,420
9	Other Rate Base Items	($17,145,908)	($17,145,908)	($17,145,908)	($17,145,908)	($17,145,908)
10	Regulatory Assets (Non-RCP)	$33,560,220	$28,563,167	$23,566,114	$18,569,061	$13,572,008
11	Total Non-RCP Rate Base	$1,175,980,428	$1,291,904,292	$1,398,637,527	$1,504,596,640	$1,607,385,467
12	Regulatory Assets (RCP)	$335,124,883	$320,368,784	$305,612,686	$290,856,586	$277,590,995
13	Deferred Income Taxes (RCP)	($120,378,126)	($115,066,506)	($109,754,886)	($104,443,266)	($99,668,170)
14	Total RCP Rate Base	$214,746,757	$205,302,278	$195,857,800	$186,413,321	$177,922,825
15	Total Rate Base	$1,390,727,185	$1,497,206,570	$1,594,495,327	$1,691,009,960	$1,785,308,293
16	Capital Structure					
17	Long-Term Debt	$1,472,062,938	$1,474,258,034	$1,422,256,172	$1,423,768,519	$1,425,280,866
18	Common Equity	$1,410,806,601	$1,379,856,763	$1,379,495,745	$1,368,144,272	$1,351,751,337
19	Total Capital	$2,882,869,539	$2,854,114,797	$2,801,751,917	$2,791,912,791	$2,777,032,203
20	Debt Weight	51.00%	51.00%	51.00%	51.00%	51.00%
21	Equity Weight	49.00%	49.00%	49.00%	49.00%	49.00%
22	Cost of Debt	6.53%	6.37%	6.37%	6.37%	6.37%
23	Return on Equity	11.75%	11.75%	11.75%	11.75%	11.75%
24	Rate of Return Required	9.09%	9.01%	9.01%	9.01%	9.01%
25	Required Operating Income	$120,919,584	$129,478,332	$138,493,383	$147,438,686	$156,159,115

* Because Working Capital was zero in the test year, the Cash Working Capital number here represents the value needed to make total Working Capital zero in 2008-12.

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

Projected period from January 1, 2008 to December 31, 2012
Type of Filing: ___ Original X Updated ___ Revised
Work Paper Reference No(s).: S-1, S-2.1, WPS-2.3a - c, WPS-2.1h, WPS-2.2c

Witness Responsible:

W. Ridmann

	2008	2009	2010	2011	2012
Source of Funds					
Retained Earnings	(53,811,614)	(30,949,838)	(361,019)	(11,351,472)	(16,392,935)
AFUDC	1,460,767	2,314,300	2,343,420	2,315,000	3,130,642
Depreciation / Amortization	60,656,121	63,110,554	67,225,267	69,803,185	74,220,991
Deferred Income Taxes	(8,380,761)	(8,303,890)	(8,175,021)	(8,094,283)	(7,955,921)
Regulatory Amortization	23,883,895	23,883,895	23,883,895	23,883,895	22,379,266
Changes in Working Capital	0	0	0	0	0
Net Change in Debt	125,000,000	150,000,000	0	0	0
Net Change in Short Term Debt	136,625,840	125,937,692	86,332,926	97,908,252	96,803,508
Net Change in Investments	85,849,053	0	53,900,000	0	0
Nuclear Fuel Obligation	0	0	0	0	0
Net Change in Preferred Stock	0	0	0	0	0
	371,283,301	325,992,713	225,149,469	174,464,577	172,185,551
Application of funds					
Cash Construction	158,649,925	175,992,713	171,249,469	174,464,577	172,185,551
Redemption of Securities	212,633,376	150,000,000	53,900,000	0	0
	371,283,301	325,992,713	225,149,469	174,464,577	172,185,551

Schedule S-3

FORM OF PROPOSED NOTICE
FOR NEWSPAPER PUBLICATION

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

TO WHOM IT MAY CONCERN:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Changes in Rate Design

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

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

Residential Rates

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

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

General Service Rates

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

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

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

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

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

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

Any interested party seeking detailed information with respect to all affected rates, charges, regulations, and practices may inspect a copy of the application (including supporting schedules and present and proposed rate sheets) at the offices of the Commission at 180 East Broad Street, 13th floor, Columbus, Ohio, 43215-3793; visit the Commission's web site at http://www.puco.ohio.gov, select DIS, input 07-0551 in the case lookup box, and select the date the application was filed; or call the Commission at 1-800-686-7826. Additionally, a copy of the application and supporting documents may be viewed at the business office of the Company: The Cleveland Electric Illuminating Company, 6896 Miller Road, Brecksville, Ohio 44141.

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

(a) Accept this Application and Exhibits for filing;

(b) Find that this Application and the attached Schedules filed herewith and incorporated herein, are in accordance with Sections 4909.18, Ohio Revised Code, and Section 4901-7-01 of the Commission's Rules and Regulations;

(c) Find that the current rates, prices and charges for electric service are unjust, unreasonable and insufficient to yield reasonable compensation to the Company for the electric distribution service rendered;

(d) Find that the proposed rates, prices and charges are just and reasonable based upon the test period for the twelve months ending February 29, 2008, and approve such schedules in the form tendered herewith;

(e) Approve the Company's requested accounting treatment;

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

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY