Large Filing Separator Sheet

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

File Date : 1/10/08

Section : 2 of 2

Number of Pages : 30

Description of Document : Testimony
: David J. Effron

Ohio Edison Company
Transition Tax Deferral Support

PUCO DR #38 Attachment 1.xls

Company	YearMonth	Monthly Adjust to Book (A)	Principal (B) (B) = (A) acum.	Monthly Interest (C) [(E) prev + (A)] * (Int/12)	Interest (D) (D) = (C) acum.	Total Deferral (E) (E) = (B) + (D)
OE	200105	$ 2,253,882	$ 2,253,882	$ 18,463	$ 18,463	$ 2,272,345
9.83%	200106	$ 2,151,035	$ 4,404,917	$ 36,235	$ 54,698	$ 4,459,615
	200107	$ 2,471,988	$ 6,876,905	$ 56,781	$ 111,479	$ 6,988,384
	200108	$ 2,756,693	$ 9,633,597	$ 79,828	$ 191,308	$ 9,824,905
	200109	$ 2,405,301	$ 12,038,899	$ 100,186	$ 291,493	$ 12,330,392
	200110	$ 2,327,923	$ 14,366,822	$ 120,076	$ 411,570	$ 14,778,391
	200111	$ 2,217,234	$ 16,584,056	$ 139,222	$ 550,792	$ 17,134,848
	200112	$ 2,389,074	$ 18,973,130	$ 159,933	$ 710,725	$ 19,683,855
	200201	$ 3,045,727	$ 22,018,857	$ 186,193	$ 896,919	$ 22,915,775
	200202	$ 3,291,938	$ 25,310,795	$ 214,685	$ 1,111,603	$ 26,422,398
	200203	$ 3,100,826	$ 28,411,621	$ 241,844	$ 1,353,448	$ 29,765,069
	200204	$ 2,914,778	$ 31,326,399	$ 267,702	$ 1,621,150	$ 32,947,549
	200205	$ 2,716,247	$ 34,042,646	$ 292,146	$ 1,913,296	$ 35,955,942
	200206	$ 2,625,276	$ 36,667,921	$ 316,044	$ 2,229,341	$ 38,897,262
	200207	$ 3,256,202	$ 39,924,123	$ 345,307	$ 2,574,648	$ 42,498,771
	200208	$ 3,406,941	$ 43,331,064	$ 376,044	$ 2,950,692	$ 46,281,756
	200209	$ 3,146,663	$ 46,477,726	$ 404,901	$ 3,355,593	$ 49,833,319
	200210	$ 2,749,996	$ 49,227,722	$ 430,745	$ 3,786,338	$ 53,014,060
	200211	$ 2,860,510	$ 52,088,232	$ 457,706	$ 4,244,044	$ 56,332,276
	200212	$ 3,242,110	$ 55,330,341	$ 488,014	$ 4,732,058	$ 60,062,399
	200301	$ 3,725,304	$ 59,055,645	$ 522,528	$ 5,254,585	$ 64,310,230
	200302		$ 59,055,645	$ 526,808	$ 5,781,393	$ 64,837,038
	200303		$ 59,055,645	$ 531,123	$ 6,312,517	$ 65,368,162
	200304		$ 59,055,645	$ 535,474	$ 6,847,991	$ 65,903,636
	200305		$ 59,055,645	$ 539,861	$ 7,387,851	$ 66,443,497
	200306		$ 59,055,645	$ 544,283	$ 7,932,134	$ 66,987,780
	200307		$ 59,055,645	$ 548,742	$ 8,480,876	$ 67,536,521
	200308		$ 59,055,645	$ 553,237	$ 9,034,113	$ 68,089,758
	200309		$ 59,055,645	$ 557,769	$ 9,591,881	$ 68,647,526
	200310		$ 59,055,645	$ 562,338	$ 10,154,219	$ 69,209,864
	200311		$ 59,055,645	$ 566,944	$ 10,721,163	$ 69,776,808
	200312		$ 59,055,645	$ 571,588	$ 11,292,751	$ 70,348,396
	200401		$ 59,055,645	$ 576,271	$ 11,869,022	$ 70,924,667
	200402		$ 59,055,645	$ 580,991	$ 12,450,013	$ 71,505,658
	200403		$ 59,055,645	$ 585,751	$ 13,035,764	$ 72,091,409
	200404		$ 59,055,645	$ 590,549	$ 13,626,312	$ 72,681,958
	200405		$ 59,055,645	$ 595,386	$ 14,221,699	$ 73,277,344
	200406		$ 59,055,645	$ 600,264	$ 14,821,962	$ 73,877,608
	200407		$ 59,055,645	$ 605,181	$ 15,427,143	$ 74,482,788
	200408		$ 59,055,645	$ 610,138	$ 16,037,281	$ 75,092,927
	200409		$ 59,055,645	$ 615,136	$ 16,652,418	$ 75,708,063
	200410		$ 59,055,645	$ 620,175	$ 17,272,593	$ 76,328,238
	200411		$ 59,055,645	$ 625,255	$ 17,897,848	$ 76,953,493
	200412		$ 59,055,645	$ 630,377	$ 18,528,226	$ 77,583,871
OE	200501		$ 59,055,645	$ 635,541	$ 19,163,767	$ 78,219,412
9.83%	200502		$ 59,055,645	$ 640,747	$ 19,804,514	$ 78,860,159
	200503		$ 59,055,645	$ 645,996	$ 20,450,510	$ 79,506,155
	200504		$ 59,055,645	$ 651,288	$ 21,101,798	$ 80,157,443
	200505		$ 59,055,645	$ 656,623	$ 21,758,421	$ 80,814,066
	200506		$ 59,055,645	$ 662,002	$ 22,420,423	$ 81,476,068
	200507		$ 59,055,645	$ 667,425	$ 23,087,848	$ 82,143,493
	200508		$ 59,055,645	$ 672,892	$ 23,760,740	$ 82,816,385
	200509		$ 59,055,645	$ 678,404	$ 24,439,144	$ 83,494,789
	200510		$ 59,055,645	$ 683,961	$ 25,123,106	$ 84,178,751
	200511		$ 59,055,645	$ 689,564	$ 25,812,670	$ 84,868,315
	200512		$ 59,055,645	$ 695,213	$ 26,507,883	$ 85,563,528
	200601		$ 59,055,645	$ 700,908	$ 27,208,791	$ 86,264,436
	200602		$ 59,055,645	$ 706,650	$ 27,915,440	$ 86,971,086
	200603		$ 59,055,645	$ 712,438	$ 28,627,879	$ 87,683,524
	200604		$ 59,055,645	$ 718,274	$ 29,346,153	$ 88,401,798
	200605		$ 59,055,645	$ 724,158	$ 30,070,311	$ 89,125,956
	200606		$ 59,055,645	$ 730,090	$ 30,800,401	$ 89,856,046
	200607		$ 59,055,645	$ 736,071	$ 31,536,472	$ 90,592,117
	200608		$ 59,055,645	$ 742,100	$ 32,278,572	$ 91,334,217
	200609		$ 59,055,645	$ 748,179	$ 33,026,752	$ 92,082,397
	200610		$ 59,055,645	$ 754,308	$ 33,781,060	$ 92,836,705
	200611		$ 59,055,645	$ 760,487	$ 34,541,547	$ 93,597,192
	200612		$ 59,055,645	$ 766,717	$ 35,308,264	$ 94,363,909
	200701		$ 59,055,645	$ 772,998	$ 36,081,262	$ 95,136,907
	200702		$ 59,055,645	$ 779,330	$ 36,860,592	$ 95,916,237
	200703		$ 59,055,645	$ 785,714	$ 37,646,306	$ 96,701,951
	200704		$ 59,055,645	$ 792,150	$ 38,438,456	$ 97,494,101
	200705		$ 59,055,645	$ 798,639	$ 39,237,095	$ 98,292,740

The Toledo Edison Company
Transition Tax Deferral Support

PUCO DR #38 Attachment 1.xls

Company	YearMonth	Monthly Adjust to Book (A)	Principal (B) (B) = (A) acum.	Monthly Interest (C) [(E) prev + (A)] * (Int/12)	Interest (D) (D) = (C) acum.	Total Deferral (E) (E) = (B) + (D)
TE	200105	$ 273,102	$ 273,102	$ 2,051	$ 2,051	$ 275,153
9.01%	200106	$ 283,082	$ 556,185	$ 4,191	$ 6,242	$ 562,426
	200107	$ 270,440	$ 826,625	$ 6,253	$ 12,495	$ 839,120
	200108	$ 284,856	$ 1,111,480	$ 8,439	$ 20,935	$ 1,132,415
	200109	$ 217,683	$ 1,329,164	$ 10,137	$ 31,072	$ 1,360,235
	200110	$ 295,067	$ 1,624,231	$ 12,429	$ 43,500	$ 1,667,731
	200111	$ 327,578	$ 1,951,809	$ 14,981	$ 58,482	$ 2,010,290
	200112	$ 298,178	$ 2,249,987	$ 17,333	$ 75,814	$ 2,325,801
	200201	$ 228,288	$ 2,478,275	$ 19,177	$ 94,991	$ 2,573,266
	200202	$ 410,032	$ 2,888,307	$ 22,400	$ 117,391	$ 3,005,698
	200203	$ 332,981	$ 3,221,288	$ 25,068	$ 142,459	$ 3,363,746
	200204	$ 333,982	$ 3,555,270	$ 27,764	$ 170,223	$ 3,725,492
	200205	$ 300,571	$ 3,855,841	$ 30,229	$ 200,452	$ 4,056,293
	200206	$ 319,692	$ 4,175,533	$ 32,856	$ 233,308	$ 4,408,841
	200207	$ 299,238	$ 4,474,771	$ 35,350	$ 268,658	$ 4,743,428
	200208	$ 300,531	$ 4,775,301	$ 37,872	$ 306,529	$ 5,081,831
	200209	$ 333,345	$ 5,108,646	$ 40,659	$ 347,188	$ 5,455,834
	200210	$ 340,201	$ 5,448,847	$ 43,519	$ 390,707	$ 5,839,554
	200211	$ 321,111	$ 5,769,958	$ 46,256	$ 436,963	$ 6,206,921
	200212	$ 363,924	$ 6,133,882	$ 49,336	$ 486,299	$ 6,620,182
	200301	$ 355,418	$ 6,489,300	$ 52,375	$ 538,675	$ 7,027,975
	200302		$ 6,489,300	$ 52,768	$ 591,443	$ 7,080,743
	200303		$ 6,489,300	$ 53,165	$ 644,607	$ 7,133,907
	200304		$ 6,489,300	$ 53,564	$ 698,171	$ 7,187,471
	200305		$ 6,489,300	$ 53,966	$ 752,137	$ 7,241,437
	200306		$ 6,489,300	$ 54,371	$ 806,508	$ 7,295,808
	200307		$ 6,489,300	$ 54,779	$ 861,288	$ 7,350,588
	200308		$ 6,489,300	$ 55,191	$ 916,478	$ 7,405,778
	200309		$ 6,489,300	$ 55,605	$ 972,083	$ 7,461,383
	200310		$ 6,489,300	$ 56,023	$ 1,028,106	$ 7,517,406
	200311		$ 6,489,300	$ 56,443	$ 1,084,549	$ 7,573,849
	200312		$ 6,489,300	$ 56,867	$ 1,141,416	$ 7,630,716
	200401		$ 6,489,300	$ 57,294	$ 1,198,710	$ 7,688,010
	200402		$ 6,489,300	$ 57,724	$ 1,256,434	$ 7,745,734
	200403		$ 6,489,300	$ 58,158	$ 1,314,592	$ 7,803,892
	200404		$ 6,489,300	$ 58,594	$ 1,373,186	$ 7,862,486
	200405		$ 6,489,300	$ 59,034	$ 1,432,220	$ 7,921,520
	200406		$ 6,489,300	$ 59,477	$ 1,491,698	$ 7,980,998
	200407		$ 6,489,300	$ 59,924	$ 1,551,622	$ 8,040,922
	200408		$ 6,489,300	$ 60,374	$ 1,611,995	$ 8,101,295
	200409		$ 6,489,300	$ 60,827	$ 1,672,823	$ 8,162,123
	200410		$ 6,489,300	$ 61,284	$ 1,734,107	$ 8,223,407
	200411		$ 6,489,300	$ 61,744	$ 1,795,851	$ 8,285,151
	200412		$ 6,489,300	$ 62,208	$ 1,858,058	$ 8,347,358
TE	200501		$ 6,489,300	$ 62,675	$ 1,920,733	$ 8,410,033
9.01%	200502		$ 6,489,300	$ 63,145	$ 1,983,878	$ 8,473,178
	200503		$ 6,489,300	$ 63,619	$ 2,047,498	$ 8,536,798
	200504		$ 6,489,300	$ 64,097	$ 2,111,595	$ 8,600,895
	200505		$ 6,489,300	$ 64,578	$ 2,176,173	$ 8,665,473
	200506		$ 6,489,300	$ 65,063	$ 2,241,237	$ 8,730,537
	200507		$ 6,489,300	$ 65,552	$ 2,306,788	$ 8,796,088
	200508		$ 6,489,300	$ 66,044	$ 2,372,832	$ 8,862,132
	200509		$ 6,489,300	$ 66,540	$ 2,439,372	$ 8,928,672
	200510		$ 6,489,300	$ 67,039	$ 2,506,412	$ 8,995,712
	200511		$ 6,489,300	$ 67,543	$ 2,573,955	$ 9,063,255
	200512		$ 6,489,300	$ 68,050	$ 2,642,004	$ 9,131,304
	200601		$ 6,489,300	$ 68,561	$ 2,710,565	$ 9,199,865
	200602		$ 6,489,300	$ 69,076	$ 2,779,641	$ 9,268,941
	200603		$ 6,489,300	$ 69,594	$ 2,849,235	$ 9,338,535
	200604		$ 6,489,300	$ 70,117	$ 2,919,352	$ 9,408,652
	200605		$ 6,489,300	$ 70,643	$ 2,989,995	$ 9,479,295
	200606		$ 6,489,300	$ 71,174	$ 3,061,169	$ 9,550,469
	200607		$ 6,489,300	$ 71,708	$ 3,132,877	$ 9,622,177
	200608		$ 6,489,300	$ 72,247	$ 3,205,124	$ 9,694,424
	200609		$ 6,489,300	$ 72,789	$ 3,277,913	$ 9,767,213
	200610		$ 6,489,300	$ 73,335	$ 3,351,248	$ 9,840,548
	200611		$ 6,489,300	$ 73,886	$ 3,425,134	$ 9,914,434
	200612		$ 6,489,300	$ 74,441	$ 3,499,575	$ 9,988,875
	200701		$ 6,489,300	$ 75,000	$ 3,574,575	$ 10,063,875
	200702		$ 6,489,300	$ 75,563	$ 3,650,138	$ 10,139,438
	200703		$ 6,489,300	$ 76,130	$ 3,726,268	$ 10,215,568
	200704		$ 6,489,300	$ 76,702	$ 3,802,970	$ 10,292,270
	200705		$ 6,489,300	$ 77,278	$ 3,880,248	$ 10,369,548

Exhibit C-07

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY
Case No. 07-551-EL-AIR
Calculation of Capital Related Distribution Deferrals

	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Total-07
(1) Beginning Cummulative Expenditures (a)	71,598,517	74,664,443	69,144,156	75,405,167	96,065,104	
(2) Eligible Capital Expenditures (b)	3,065,926	(5,520,287)	6,261,011	20,659,937	11,806,125	36,272,712
(3) Ending Cummulative Expenditures (1) + (2	74,664,443	69,144,156	75,405,167	96,065,104	107,871,229	
(4) Depreciation Expense on (3), above (b)	219,997	212,849	220,252	268,604	314,700	1,236,402
(5) Cummulative Depreciation Expense	219,997	432,846	653,098	921,702	1,236,402	
(6) Ending Basis for PISCC accrual (3) - (5)	74,444,446	68,711,310	74,752,069	95,143,402	106,634,827	
(7) Incurred Cost of Debt (b)	6.94%	6.94%	6.77%	6.77%	6.77%	
(8) Post-in-Service Carrying Charges (c)	422,308	414,595	405,907	481,089	571,783	2,295,682
(9) Deferred Depreciation Expense (b)	219,997	25,342	37,519	47,721	60,742	391,321
(10) Deferred Property Tax Expense (b)	471,862	471,862	471,862	471,862	471,862	2,359,310
(11) Capital Related Deferrals (8) + (9) + (10)	1,114,167	911,799	915,288	1,000,672	1,104,387	5,046,313

(a) Refer to 2006 Ending Balance
(b) Staff Data Request No. 33
(c) Calculated: (6) x (7) using mid-month convention

OHIO EDISON COMPANY
Case No. 07-551-EL-AIR
Calculation of Capital Related Distribution Deferrals

	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Total-07
(1) Beginning Cummulative Expenditures (a)	61,490,772	65,614,445	67,731,068	71,903,686	78,075,381	
(2) Eligible Capital Expenditures (b)	4,123,673	2,116,623	4,172,618	6,171,695	11,679,736	28,264,345
(3) Ending Cummulative Expenditures (1) + (2	65,614,445	67,731,068	71,903,686	78,075,381	89,755,117	
(4) Depreciation Expense on (3), above (b)	178,896	182,468	197,197	216,199	237,881	1,012,641
(5) Cummulative Depreciation Expense	178,896	361,364	558,561	774,760	1,012,641	
(6) Ending Basis for PISCC accrual (3) - (5)	65,435,549	67,369,704	71,345,125	77,300,621	88,742,476	
(7) Incurred Cost of Debt (b)	6.09%	6.09%	6.09%	6.09%	6.09%	
(8) Post-in-Service Carrying Charges (c)	322,076	337,447	352,906	378,606	423,300	1,814,335
(9) Deferred Depreciation Expense (b)	178,896	182,468	197,197	216,199	237,881	1,012,641
(10) Deferred Property Tax Expense (b)	316,485	316,485	316,485	316,485	316,485	1,582,425
(11) Capital Related Deferrals (8) + (9) + (10)	817,457	836,400	866,588	911,290	977,666	4,409,401

(a) Refer to 2006 Ending Balance
(b) Staff Data Request No. 33
(c) Calculated: (6) x (7) using mid-month convention

THE TOLEDO EDISON COMPANY
Case No. 07-551-EL-AIR
Calculation of Capital Related Distribution Deferrals

	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Total-07
(1) Beginning Cummulative Expenditures (a)	23,061,304	26,127,230	20,606,943	26,867,954	47,527,891	
(2) Eligible Capital Expenditures (b)	3,065,926	(5,520,287)	6,261,011	20,659,937	11,806,125	36,272,712
(3) Ending Cummulative Expenditures (1) + (2)	26,127,230	20,606,943	26,867,954	47,527,891	59,334,016	
(4) Depreciation Expense on (3), above (b)	73,472	74,837	79,449	88,891	100,971	417,620
(5) Cummulative Depreciation Expense	73,472	148,309	227,758	316,649	417,620	
(6) Ending Basis for PISCC accrual (3) - (5)	26,053,758	20,458,634	26,640,396	47,211,242	58,916,396	
(7) Incurred Cost of Debt (b)	6.32%	6.32%	6.32%	6.32%	6.32%	
(8) Post-In-Service Carrying Charges (c)	129,336	122,676	124,417	195,075	280,303	851,808
(9) Deferred Depreciation Expense (b)	73,472	74,837	79,449	88,891	100,971	417,620
(10) Deferred Property Tax Expense (b)	132,421	132,421	132,421	132,421	132,421	662,105
(11) Capital Related Deferrals (8) + (9) + (10)	335,229	329,934	336,287	416,387	513,695	1,931,533

(a) Staff Exhibit C-06
(b) Staff Data Request No. 33
(c) Calculated: (6) x (7) using mid-month convention

The Cleveland Electric Illuminating Company
Case No 07-551-EL-AIR
Calculation of Direct Company Labor Expense Annualization
For the Twelve Months Ended February 29, 2008

Schedule WPC-3.2a-1

		Full-Time Non-Bargaining	Full-Time Union UWUA 270	Part-Time Non-Bargaining	Student Intern Non-bargaining	Total
(1)	Number of Employees (a)	322	664	3	3	992
(2)	Annual Straight-Time Hours (b)	2,080	2,080	1,146	220	
(3)	Total Straight-Time Hours (1) x (2)	669,760	1,381,120	3,438	660	
(4)	Average Hourly Rate (c)	$32.40	$26.33	$23.91	$18.28	
(5)	Hourly Wage Increase (d)	1.13	0.79	0.84	0.64	
(6)	Average Hourly Rate with Wage Increase	33.53	27.12	24.75	18.92	
(7)	Straight-Time Dollars (3) x (6)	$22,459,732	$37,455,836	$85,080	$12,487	$60,013,135
(8)	Overtime Percentage (e)	10.00%	24.00%	0.00%	0.00%	
(9)	Overtime Dollars (7) x (8)	$2,245,973	$8,989,401	$0	$0	11,235,374
(10)	Incentive Compensation Percentage (f)	12.00%	6.00%	12.00%	0%	
(11)	Incentive Dollars (7) x (10)	$2,695,168	$2,247,350	$10,210	$0	4,952,728
(12)	Total Direct Labor Dollars(7) + (9) + (11)	$27,400,873	$48,692,587	$95,290	$12,487	$76,201,237

(a) Applicant's Response to Staff's Data Request 51
(b) Derived From Staff's Data Request 52. Full-Tme Employees at 2,080 Hours
(c) Derived From Applicant's Response to Staff's Data Request 56
(d) Applicant's Response to Staff's Data Request 25 for Non-Bargaining Employee, Union xx Current Contract for Bargaining Employees.
(e) Derived From Applicant's C-9.1, Three-Year Average 2004-2006
(f) Derived From Applicant's Response to Staff's Data Request 79

Ohio Edison Company
Case No. 07-551-EL-AIR
Calculation of Direct Company Labor Expense Annualization
For the Twelve Months Ended February 29, 2008

Schedule C-3.2a-1

		Non-Bargaining	Union IBEW 1194	Union UWUA 118/126	Part-Time Bargaining UWUA 118/126	Part-Time Non-bargaining	Student Intern	Total
(1)	Number of Employees (a)	502	204	545	7	2	3	1,263
(2)	Annual Straight-Time Hours (b)	2,080	2,080	2,080	691	554	227	
(3)	Total Straight-Time Hours (1) x (2)	1,044,160	424,320	1,133,600	4,837	1,108	681	
(4)	Average Hourly Rate (c)	$29.92	$27.92	$26.16	$17.68	$16.32	$19.53	
(5)	Hourly wage Increase (d)	$0.90	$0.84	$0.78	$0.53	$0.49	$0.59	
(6)	Average Hourly Rate with Wage Increase (4) + (5)	$30.82	$28.76	$26.94	$18.21	$16.81	$20.12	
(7)	Straight-Time Dollars (3) x (6)	32,178,505	$ 12,202,425	$ 30,544,625	$ 88,084	$ 18,625	$ 13,699	$ 75,045,963
(8)	Overtime Percentage (e)	14.67%	28.33%	28.33%	0.00%	0.00%	0.00%	
(9)	Overtime Dollars (7) x (8)	4,719,515	$ 3,457,353	$ 8,654,309	$ 0	$ 0	$ 0	
(10)	Incentive Compensation Percentage (f)	12.00%	6.00%	6.00%	6.00%	12.00%	12.00%	
(11)	Incentive Dollars (7) x (10)	3,861,421	$ 732,146	$ 1,832,678	$ 5,285	$ 2,235	$ 1,644	$ 6,435,409
(12)	Total Direct Labor Dollars(7) + (9) + (11)	40,759,441	$ 16,391,924	$ 41,031,612	$ 93,369	$ 20,860	$ 15,343	$ 98,312,549

(a) Applicant's Response to Staff's Data Request 51
(b) Derived From Staff's Data Request 52 Full-Time Employees at 2,080 hours
(c) Derived From Applicant's Response to Staff's Data Request 56
(d) Applicant's Response to Staff's Data Request 25 For Non-Bargaining Employee, Union as Current Contract For Bargaining Employees.
(e) Derived From Applicant's Schedule C-9.1, Three-Year Average 2004-2006.

The Toledo Edison Company
Case No. 07-551-EL-AIR
Calculation of Direct Company Labor Annualization
For the Twelve Months Ended February 29, 2008

Schedule WPC-3.2a-1

	Non-Bargaining	Union Local 19	Union Local 245	Part-Time Bargaining	Temporary Non-Bargaining	Total
(1) Number of Employees (a)	111	90	228	3	2	434
(2) Annual Straight-Time Hours (b)	2,080	2,080	2,080	751	241	
(3) Total Straight-Time Hours (1) x (2)	230,880	187,200	474,240	2,253	482	
(4) Average Hourly Rate (c)	$36.04	$20.17	$27.48	$14.01	$19.05	
(5) Hourly wage Increase (d)	1.26	0.61	0.82	0.42	0.67	
(6) Average Hourly Rate with Wage Increase	37.30	20.78	28.30	14.43	19.72	
(7) Straight-Time Dollars (3) x (6)	$8,612,147	$3,889,099	$13,423,079	$32,511	$9,503	$25,966,339
(8) Overtime Percentage (e)	14.67%	28.33%	28.33%	0.00%	0.00%	
(9) Overtime Dollars (7) x (8)	$1,263,115	$1,101,911	$3,803,205	$0	$0	6,168,231
(10) Incentive Compensation Percentage (f)	12.00%	6.00%	6.00%	0.00%	0.00%	
(11) Incentive Dollars (7) x (10)	$1,033,458	$233,346	$805,385	$0	$0	2,072,189
(12) Total Direct Labor Dollars(7) + (9) + (	$10,908,720	$5,224,356	$18,031,669	$32,511	$9,503	$34,206,759

(a) Applicant's Response to Staff's Data Request 51
(b) Derived From Staff's Data Request 52, Full-Time Employees at 2,080 hours
(c) Derived From Applicant's Response to Staff's Data Request 56
(d) Applicant's Response to Staff's Data Request 25 for Non-Bargaining Employee, Union xx Current Contract For Bargaining Employees
(e) Derived From Applicant's C-9.1, Three-Year Average 2004-2006
(f) Derived From Applicant's Response to Staff's Data Request 79

The Cleveland Electric Illuminating Company
Case No. 07-551-EL-AIR
Calculation of FE Service Company Labor Annualization
For the Twelve Months Ended February 29, 2008

Schedule WPC-3.2b

	Non-Bargaining	Union Locals 19/245	Part-Time Bargaining	Part-Time Non-bargaining	Student Intern	Temporary Bargaining	Temporary Non-bargaining	Total
(1) Number of Employees (a)	2,798	220	18	25	33	26	82	3,202
(2) Annual Straight-Time Hours (b)	2,080	2,080	1,163	925	144	538	598	
(3) Total Straight-Time Hours (1) x (2)	5,819,840	457,600	20,934	23,125	4,752	13,988	49,036	
(4) Average Hourly Rate (c)	$34.43	$25.62	$19.50	$18.83	$16.35	$18.51	$15.95	
(5) Hourly wage Increase (d)	1.21	0.00	0.00	0.66	0.57	0.00	0.56	
(6) Average Hourly Rate with Wage Increase (4) +	35.64	25.62	19.50	19.49	16.92	18.51	16.51	
(7) Straight-Time Dollars (3) x (6)	$207,390,289	$11,723,712	$408,213	$450,685	$80,415	$258,918	$809,501	
(8) Overtime Percentage (e)	0.91%	2.29%	5.23%	0.00%	0.00%	0.00%	0.00%	
(9) Overtime Dollars (7) x (8)	$1,887,252	$268,473	$21,350	$0	$0	$0	$0	
(10) Incentive Compensation Percentage (f)	12.00%	6.00%	6.00%	12.00%	12.00%	0.00%	12.00%	
(11) Incentive Dollares (7) x (10)	$24,886,835	$703,423	$24,493	$54,082	$9,650	$0	$97,140	$25,775,623
(12) Total Direct Labor Dollars (7) + (9) + (11)	$234,164,376	$12,695,608	$454,056	$504,767	$90,065	$258,918	$906,641	249,074,431
(13) Average Annual Bonus Dollars (g)								4,073,759
(14) Average Annual Severance Dollars (g)								1,983,584
(15) Total Company Labor Dollars (12) + (13) + (14)								$255,131,774
(16) O&M Expense Ratio (h)								74.99%
(17) Total O&M Labor Expense (15) x (16)								$191,323,317
(18) Labor Expense Allocated to CEI (15) x 14.21% (i)								$27,187,043
(19) Labor Expense Allocated to TE (15) x 7.58% (i)								$14,502,307
(20) Labor Expense Allocated to OE (15) x 17.22% (i)								$32,945,875

(a) Derived From Applicant's Response to Staff's Data Request 51
(b) Derived from Staff's Data Request 52. Full-Time Employees at 2,080 Hours
(c) Derived from Applicant's Response to Staff's Data Request 56
(d) Applicant's Response to Staff's Data Request 25 for Non-Bargaining Employee, Union xx Current Contract for Bargaining Employees
(e) Derived From Applicant's C-9.1, Three-Year Average 2004-2006
(f) Derived From Applicant's Response to Staff's Data Request 60
(g) Derived From Applicant's Response to Staff's Data Request 60.
(h) Allocation Ratios for FE Service Co. Costs
(i)

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

Schedule WPC-3.2a

(1) Annualized Test-year Labor Expense (a)	$76,201,237
(2) Average Annual Bonus Dollars (b)	337,682
(3) Average Annual Severance Dollars (b)	649,730
(4) Test-year Employee Discount (c)	527,697
(5) Total Direct Labor (1) through (4)	$77,716,346
(6) O&M Expense Ratio (d)	51.20%
(7) O&M Labor Expense (5) x (6)	$39,790,769
(8) Jurisdictional Allocation Factor (f)	95.15%
(9) Jurisdictional O&M Labor Expense (7) x (8)	$37,860,917
(10) Labor Expense Allocated from FE Service Company (e)	27,187,043
(11) Total O&M Labor Expense (9) + (10)	$65,047,960
(12) Test-year Labor Expense (g)	62,887,639
(13) Adjustment (11) - (12)	$2,160,321

(a) Staff's Schedule WPC-3.2a-1
(b) Derived From Applicant's Response to Staff's Data Request 60
(c) Derived From Staff's Data Request 77
(d) Applicant's Workpaper WPC-3.2m
(e) Staff's Schedule WPC-3.2b
(f) Applicant's Workpaper WPC-3.2q
(g) Applicant's Schedule C-2.1

Ohio Edison Company
Case No. 07-551-EL-AIR
Adjustment for Labor Expense Annualization
For the Twelve Months Ended February 29, 2008

Schedule WPC-3.2a

(1)	Annualized Test-year Labor (a)	$98,312,549
(2)	Average Annual Bonus Dollars (b)	654,147
(3)	Average Annual Severance Dollars (b)	2,883,528
(4)	Total Direct Labor (1) through (3)	$101,850,224
(5)	O&M Expense Ratio (c)	58.64%
(6)	O&M Labor Expense (4) x (5)	$59,724,971
(7)	Jurisdictional Allocation Factor (d)	87.97%
(8)	Jurisdictional O&M Labor Expense (6) x (7)	$52,540,057
(9)	O&M Labor Expense Allocated from FE Service Company (e)	32,945,875
(10)	Total O&M Labor Expense (8) + (9)	$85,485,932
(11)	Test Year Labor Expense (f)	82,606,482
(12)	Adjustment (10) - (11)	$2,879,450

(a) Staff's Schedule C-3.2a-1
(b) Derived From Applicant's Response to Staff's Data Request 60
(c) Applicant's Workpaper C-3.2m.
(d) Applicant's Workpaper C-3.2o.
(e) Staff's Schedule WPC-3.2b
(f) Applicant's Schedule C-2.1

The Toledo Edison Company
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For the Twelve Months Ended February 29, 2008

Schedule WPC-3.2a

(1)	Annualized Test-year Labor Expense (a)	$34,206,759
(2)	Average Annual Bonus Dollars (b)	101,166
(3)	Average Annual Severance Dollars (b)	339,721
(4)	Test-year Employee Discount (c)	122,127
(5)	Total Test Year Expense (1) thru (4)	$34,769,773
(6)	O&M Expense Ratio (d)	53.24%
(7)	O&M Labor Expense (5) x (6)	$18,511,427
(8)	Jurisdictional Allocation Factor (f)	95.87%
(9)	Jurisdictional O&M Labor Expense (7) x (8)	$17,746,905
(10)	Labor Expense Allocated from FE Service Company (e)	14,502,307
(11)	Total O&M Labor Expense (9) + (10)	$32,249,212
(12)	Test-year Labor Expense (g)	31,877,113
(13)	Adjustment (11) - (12)	$372,099

(a) Staff's Schedule C-3.2a-1
(b) Derived From Applicant's Response to Staff's Data Request 60
(c) Staff's Data Request 77
(d) Applicant's Schedule C-3.6b.
(e) Staff's Schedule C-3.2b
(f) Applicant's Workpaper C-3.2o.
(g) Applicant's Schedule C-2.1.

The Cleveland Electric Illuminating Company
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Calculation of Direct Company Labor Expense Annualization
For the Twelve Months Ended February 29, 2008

DJE WPC-1.1
Page 1

	Full-Time Non-Bargaining	Full-Time Union UWUA 270	Part-Time Non-Bargaining	Student Intern Non-bargaining	Total
(1) Number of Employees (a)	322	664	3	3	992
(2) Annual Straight-Time Hours (b)	2,080	2,080	1,146	220	
(3) Total Straight-Time Hours (1) x (2)	669,760	1,381,120	3,438	660	
(4) Average Hourly Rate (c)	$32.40	$26.33	$23.91	$18.28	
(5) Hourly wage Increase (d)	1.13	0.00	0.84	0.64	
(6) Average Hourly Rate with Wage Increase	33.53	26.33	24.75	18.92	
(7) Straight-Time Dollars (3) x (6)	$22,459,732	$36,364,890	$85,080	$12,487	$58,922,189
(8) Overtime Percentage (e)	10.00%	24.00%	0.00%	0.00%	
(9) Overtime Dollars (7) x (8)	$2,245,973	$8,727,574	$0	$0	10,973,547
(10) Incentive Compensation Percentage (f)	12.00%	6.00%	12.00%	0%	
(11) Incentive Dollars (7) x (10)	$2,695,168	$2,181,893	$10,210	$0	4,887,271
(12) Total Direct Labor Dollars(7) + (9) + (11)	$27,400,873	$47,274,357	$95,290	$12,487	$74,783,007
		$48,692,587			

Ohio Edison Company
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For the Twelve Months Ended February 29, 2008

		Non-Bargaining	Union IBEW 1194	Union UWUA 118/126	Part-Time Bargaining UWUA 118/126	Part-Time Non-bargaining	Student Intern	Total
(1)	Number of Employees (a)	502	204	545	7	2	3	1,263
(2)	Annual Straight-Time Hours (b)	2,080	2,080	2,080	691	554	227	
(3)	Total Straight-Time Hours (1) x (2	1,044,160	424,320	1,133,600	4,837	1,108	681	
(4)	Average Hourly Rate (c)	$29.92	$27.92	$26.16	$17.68	$16.32	$19.53	
(5)	Hourly wage Increase (d)	$0.90	$0.00	$0.00	$0.53	$0.49	$0.59	
(6)	Average Hourly Rate with Wage I	$30.82	$27.92	$26.16	$18.21	$16.81	$20.12	
(7)	Straight-Time Dollars (3) x (6)	32,178,505	11,847,014	29,654,976	88,084	18,625	13,699	73,800,903
(8)	Overtime Percentage (e)	14.67%	28.33%	28.33%	0.00%	0.00%	0.00%	
(9)	Overtime Dollars (7) x (8)	4,719,515	3,356,654	8,402,242	0	0	0	
(10)	Incentive Compensation Percent	12.00%	6.00%	6.00%	6.00%	12.00%	12.00%	
(11)	Incentive Dollars (7) x (10)	3,861,421	710,821	1,779,299	5,285	2,235	1,644	6,360,705
(12)	Total Direct Labor Dollars(7) + (9)	40,759,441	15,914,489	39,836,517	93,369	20,860	15,343	96,640,019
				55,751,006				
			16,391,924	41,031,612				
				57,423,536				

The Toledo Edison Company
Case No. 07-551-EL-AIR
Calculation of Direct Company Labor Annualization
For the Twelve Months Ended February 29, 2008

DJE WPC-1.1
Page 3

		Non-Bargaining	Union Local 19	Union Local 245	Part-Time Bargaining	Temporary Non-Bargainin	Total
(1)	Number of Employees (a)	111	90	228	3	2	434
(2)	Annual Straight-Time Hours (b)	2,080	2,080	2,080	751	241	
(3)	Total Straight-Time Hours (1) x (2)	230,880	187,200	474,240	2,253	482	
(4)	Average Hourly Rate (c)	$36.04	$20.17	$27.48	$14.01	$19.05	
(5)	Hourly wage Increase (d)	1.26	0.00	0.82	0.42	0.67	
(6)	Average Hourly Rate with Wage Increase (4) + (5)	37.30	20.17	28.30	14.43	19.72	
(7)	Straight-Time Dollars (3) x (6)	$8,612,147	$3,775,824	$13,423,079	$32,511	$9,503	$25,853,064
(8)	Overtime Percentage (e)	14.67%	28.33%	28.33%	0.00%	0.00%	
(9)	Overtime Dollars (7) x (8)	$1,263,115	$1,069,817	$3,803,205	$0	$0	6,136,137
(10)	Incentive Compensation Percentage (f)	12.00%	6.00%	6.00%	0.00%	0.00%	
(11)	Incentive Dollars (7) x (10)	$1,033,458	$226,549	$805,385	$0	$0	2,065,392
(12)	Total Direct Labor Dollars(7) + (9) + (11)	$10,908,720	$5,072,190	$18,031,669	$32,511	$9,503	$34,054,593

5,224,356

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

Data: 3 Months Actual & 9 Months Estimated
Reference No(s).: See Footnotes

		O&M Allocation Factor	O&M Allocation Factor (c)	O&M Expense	Jurisdictional Allocation Factor (d)	Jurisdictional O&M Expense
(1)	Test-year Pension Expense (a)	$2,693,415	51.20%	$1,379,028	95.15%	$1,312,145
(2)	FE Service Co. Pension Expense (a)	($8,829,877)				
(3)	Allocation Factor (b)	14.21%				
(4)	Allocated FE Service Co. Pension Expense (2) x (3)	($1,254,725)	74.99%	(940,918)	100.00%	(940,918)
(5)	Total Test-year Pension Expense (1) + (4)	1,438,690		438,110		371,227
(6)	Service Cost For Pension Expense (a)	6,024,667	51.20%	3,084,630	95.15%	2,935,025
(7)	Service Cost for FE Service Co. Pension Expense (a)	$18,424,500				
(8)	Allocation Factor (b)	14.21%				
(9)	Allocated FE Service Co. Service Cost (7) x (8)	$2,618,121	74.99%	1,963,329	100.00%	1,963,329
(10)	Total Pension Service Cost (6) + (9)	8,642,788		5,047,959		4,898,354
(11)	Adjustment (10) - (5)	$7,204,098		$4,609,849		$4,527,127
(12)	Test-year OPEB Expense (a)	1,046,993	51.20%	$536,060	95.15%	$510,061
(13)	FE Service Co. OPEB Expense (a)	(10,765,199)				
(14)	Allocation Factor (b)	14.21%				
(15)	Allocated FE Service Co. OPEB Expense (13) x (14)	($1,529,735)	74.99%	(1,147,148)	100.00%	(1,147,148)
(16)	Total Test-year OPEB Expense (12) + (15)	(482,742)		(611,088)		(637,087)
(17)	Service Cost for OPEB Expense (a)	1,160,833	51.20%	594,346	95.15%	565,520
(18)	FE Service Co. Service Cost for OPEB Expense (a)	$4,629,333				
(19)	Allocation Factor (b)	14.21%				
(20)	Allocated FE Service Co. Service Cost (18) x (19)	$657,828	74.99%	493,305	100.00%	493,305
(21)	Total OPEB Service Cost (17) + (20)	1,818,661		1,087,651		1,058,825
(22)	Adjustment (21) - (16)	$2,301,403		$1,698,739		$1,695,912

(a) Staff's Data Request 72
(b) Applicant's WPC-3.6c
(c) Applicant's WPC-3.6b
(d) Applicant's WPC-3.6d

Ohio Edison Company
Case No. 07-551-EL-AIR
Calculation of Pension and OPEB Expense
For the Twelve Months Ended February 29, 2008

Data: 3 Months Actual & 9 Months Estimated
Reference No(s).: See Footnotes

		O&M Allocation Factor	O&M Allocation Factor (c)	O&M Expense	Jurisdictional Allocation Factor (d)	Jurisdictional O&M Expense
(1)	Test Year Pension Expense (a)	($12,047,419)	58.64%	($7,064,607)	87.97%	($6,214,735)
(2)	FE Service Co. Pension Expense (b)	($8,829,877)				
(3)	Allocation Factor (c)	17.22%				
(4)	Allocated FE Service Co. Pension Expens	($1,520,505)	74.99%	(1,140,227)	100.00%	(1,140,227)
(5)	Total Test Year Pension Expense (1) + (	(13,567,924)		(8,204,834)		(7,354,962)
(6)	Service Cost For Pension Expense (a)	6,175,167	58.64%	3,621,118	87.97%	3,185,498
(7)	Service Cost for FE Service Co. Pension	$18,424,500				
(8)	Allocation Factor (c)	17.22%				
(9)	Allocated FE Service Co. Service Cost (	$3,172,699	74.99%	2,379,207	100.00%	2,379,207
(10)	Total Pension Service Cost (6) + (9)	9,347,866		6,000,325		5,564,705
(11)	Adjustment (10) - (5)	$22,915,790		14,205,159		12,919,667
(12)	Test-year OPEB Expense (a)	(5,883,755)	58.64%	($3,450,234)	87.97%	($3,035,171)
(13)	FE Service Co. OPEB Expense (a)	(10,765,199)				
(14)	Allocation Factor (b)	17.22%				
(15)	Allocated FE Service Co. OPEB Expense (1	($1,853,767)	74.99%	(1,390,140)	100.00%	(1,390,140)
(16)	Total Test-year OPEB Expense (12) + (15)	(7,737,522)		(4,840,374)		(4,425,311)
(17)	Service Cost for OPEB Expense (a)	1,604,333	58.64%	940,781	87.97%	827,605
(18)	FE Service Co. Service Cost for OPEB Exp	$4,629,333				
(19)	Allocation Factor (b)	17.22%				
(20)	Allocated FE Service Co. Service Cost (1	$797,171	74.99%	597,799	100.00%	597,799
(21)	Total OPEB Service Cost (17) + (20)	2,401,504		1,538,580		1,425,404
(22)	Adjustment (21) - (16)	$10,139,026		$6,378,954		$5,850,715

(a) Staff's Data Request 72
(b) Applicant's WPC-3.6c
(c) Applicant's WPC-3.6b
(d) Applicant's WPC-3.6d

The Toledo Edison Company
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Adjustment for Pension and OPEB Expense
For the Twelve Months Ended February 29, 2008

Schedule WPC-3.6
Page 1 of 1

Data: 3 Months Actual & 9 Months Estimated
Reference No(s).: See Footnotes

		O&M Allocation Factor	O&M Allocation Factor (c)	O&M Expense	Jurisdictional Allocation Factor (d)	Jurisdictional O&M Expense
(1)	Test Year Pension Expense (a)	$317,804	53.24%	$169,199	95.87%	$162,211
(2)	FE Service Co. Pension Expense (b)	($8,829,877)				
(3)	Allocation Factor (c)	7.58%				
(4)	Allocated FE Service Co. Pension Expense (:	($669,305)	74.99%	(501,912)	100.00%	(501,912)
(5)	Total Test Year Pension Expense (1) + (4)	(351,501)		(332,713)		(339,701)
(6)	Service Cost For Pension Expense (a)	2,523,000	53.24%	1,343,245	95.87%	1,287,769
(7)	Service Cost for FE Service Co. Pension Ex|	18,424,500				
(8)	Allocation Factor (c)	7.58%				
(9)	Allocated FE Service Co. Service Cost (7) :	1,396,577	74.99%	1,047,293	100.00%	1,047,293
(10)	Total Pension Service Cost (6) + (9)	3,919,577		2,390,538		2,335,062
(11)	Adjustment (10) - (5)	4,271,078		2,723,251		2,674,763
(12)	Test-year OPEB Expense (a)	3,080,276	53.24%	$1,639,939	95.87%	$1,572,210
(13)	FE Service Co. OPEB Expense (a)	(10,765,199)				
(14)	Allocation Factor (b)	7.58%				
(15)	Allocated FE Service Co. OPEB Expense (13)	($816,002)	74.99%	(611,920)	100.00%	(611,920)
(16)	Total Test-year OPEB Expense (12) + (15)	2,264,274		1,028,019		960,290
(17)	OPEB Expense Service Cost (a)	655,167	53.24%	348,811	95.87%	334,405
(18)	FE Service Co. OPEB Service Cost (a)	$4,629,333				
(19)	Allocation Factor (b)	7.58%				
(20)	Allocated FE Service Co. OPEB Service Cost	$350,903	74.99%	263,142	100.00%	263,142
(21)	Total OPEB Expense Service Cost (17) + (20)	1,006,070		611,953		597,547
(22)	Adjustment (21) - (16)	($1,258,204)		($416,066)		($362,743)

(a) Staff's Data Request 72
(b) Applicant's WPC-3.6c
(c) Applicant's WPC-3.6b
(d) Applicant's WPC-3.6d

Pension Expense
Test Year Revised [1]

OCC Set 1, RFD 11
Attachment 1g

		FirstEnergy Services		Ohio Edison		Toledo Edison		Cleveland Electric
Net Periodic Pension Cost								
Service Cost	$	18,424,500	$	6,175,167	$	2,523,000	$	6,024,667
Interest Cost		64,135,333		37,849,333		8,950,833		23,268,833
Expected Return on Assets		(101,332,500)		(63,473,500)		(13,820,667)		(36,006,333)
Amortization of Unrecognized:								
Prior Service Costs		1,409,000		2,794,000		577,000		1,455,000
Cumulative Net (Gain) Loss		5,914,667		3,666,667		1,626,667		6,733,500
Net Periodic Pension Cost	$	(11,449,000)	$	(12,988,333)	$	(143,167)	$	1,475,667

[1] Calculation: (10/12) x 2007 Revised Budget + (2/12) x 2008 Revised Budget

Case No. 07-551-EL-AIR
OPEB Service Cost by Operating Company
Test Year Revised Estimate [1]

	Test Year Revised Estimate - Source: Hewitt [2]			
	FirstEnergy Services	Ohio Edison	Toledo Edison	Cleveland Electric
Net Periodic Postretirement Benefit Cost				
Service Cost	$4,629,333	$1,604,333	$655,167	$1,160,833
Interest Cost	11,198,833	8,333,833	4,453,500	7,276,333
Expected Return on Assets	(8,780,000)	(680,333)	(282,500)	(1,471,167)
Amortization of Unrecognized:				
Prior Service Costs	(24,696,167)	(22,021,000)	(4,500,000)	(10,753,000)
Cumulative Net (Gain) Loss	4,645,000	3,642,500	4,548,000	7,613,000
Net Periodic Postretirement Benefit Cost	($13,003,000)	($9,120,667)	$4,874,167	$3,826,000

[1] Calculation for Test Year Amounts: [(10/12) x 2007 Revised Estimate] + [(2/12) x 2008 Revised Estimate].

[2] The OPEB service cost included in the test year revenue requirement is based on revised actuarial reports from Hewitt for calendar years 2007 and 2008.

The Cleveland Electric Illuminating Company
Case No. 07-551-EL-AIR
Calculation of Regulatory Asset Adjustments

Data: 3 Months Actual & 9 Months Estimated
Reference No(s).: Applicant's Schedules WPC-3.5a-c and Staff's Schedule WPC-3.5

Schedule WPC-3.5b
Page 1 of 1

(1) Deferred Fuel (a)	$39,088,212
(2) Interest on Deferred Fuel (a)	4,141,029
(3) Adjustment (1) + (2)	$43,229,241
(4) Distribution Deferral (b)	$69,159,691
(5) Amortization Period (c)	25
(6) Annual Amortization (4) / (5)	$2,766,388
(7) Ohio Line Extension Deferral (b)	$3,756,788
(8) Amortization Period (c)	5
(9) Annual Amortization (7) / (8)	$751,358
(10) Transition Tax Deferral (b)	$8,480,026
(11) Amortization Period (c)	5
(12) Annual Amortization (10) / (11)	$1,696,005
(13) DSM Deferral (b)	$17,017
(14) Amortization Period (c)	3
(15) Annual Amortization (13) / (14)	$5,672

(a) Applicant's Schedule WPC-3.5b
(b) Staff's Schedule B-6
(c) Applicant's Schedule WPC-3.5c

Ohio Edison Company
Case No. 07-551-EL-AIR
Calculation of Regulatory Asset Adjustments
For the Twelve Months Ended February 29, 2008

Data: 3 Months Actual & 9 Months Estimated
Reference No(s).: See Footnotes

Schedule WPC-3.5b
Page 1 of 1

(1)	Elimination of Test Year Fuel Deferral (a)	$57,939,654
(2)	Interest on Deferred Fuel (a)	$5,506,074
(3)	Adjustment (1) + (2)	$63,445,728
(4)	Distribution Deferral (b)	$107,556,500
(5)	Amortization Period (c)	25
(6)	Annual Amortization (4) / (5)	$4,302,260
(7)	Ohio Line Extension Deferral (b)	$6,558,846
(8)	Amortization Period (c)	5
(9)	Annual Amortization (7) / (8)	$1,311,769
(10)	Transition Tax Deferral (b)	$98,292,740
(11)	Amortization Period (c)	5
(12)	Annual Amortization (10) / (11)	$19,658,548
(13)	DSM Deferral (b)	$20,513
(14)	Amortization Period (c)	3
(15)	Annual Amortization (13) / (14)	$6,838
(16)	Municipal Distribution Tax Deferral (b)	(5,768,798)
(17)	Amortization Period (c)	3
(18)	Annual Amortization (13) / (14)	($1,922,933)

(a) Applicant's Schedule WPC-3.5b
(b) Staff's Schedule B-6
(c) Applicant's Schedule WPC-3.5c

The Toledo Edison Company
Case No. 07-551-EL-AIR
Calculation of Regulatory Asset Adjustments
For the Twelve Months Ended February 29, 2008

Data: 3 Months Actual & 9 Months Estimated
Reference No(s).: See Footnotes

Schedule WPC-3.5b
Page 1 of 1

(1)	Elimination of Test Year Fuel Deferral (a)	$16,514,843
(2)	Interest on Deferred Fuel (a)	$1,668,718
(3)	Adjustment (1) + (2)	$18,183,561
(4)	Distribution Deferral (b)	$35,597,771
(5)	Amortization Period (c)	25
(6)	Annual Amortization (4) / (5)	$1,423,911
(7)	Ohio Line Extension Deferral (b)	$1,553,377
(8)	Amortization Period (c)	5
(9)	Annual Amortization (7) / (8)	$310,675
(10)	Transition Tax Deferral (b)	$10,369,548
(11)	Amortization Period (c)	5
(12)	Annual Amortization (10) / (11)	$2,073,910
(13)	DSM Deferral (b)	$9,500
(14)	Amortization Period (c)	3
(15)	Annual Amortization (13) / (14)	$3,167

(a) Applicant's Schedule WPC-3.5b
(b) Staff's Schedule B-6
(c) Applicant's Schedule WPC-3.5c

Attachment DJE-17

2007 VALUATION NOTICE

NAME: CLEVELAND ELECTRIC ILLUMINATING CO
FEIN: 34-0150020
CLASS: ELECTRIC COMPANY

Taxable Property	True Value
Production Plant (Placed in Service on or before 10/4/99)	202,543
Production Plant (Placed in Service after 10/4/99)	0
Transmission Plant	96,355,266
Distribution Plant	611,743,839
General Plant	8,219,659
Account 104 - Electric Plant Leased to Others	0
Account 105 - Electric Plant Held for Future Use	0
Account 114 - Plant Acquisition Adjustment	0
Account 116 - Other Electric Plant Adjustments	0
Account 118 - Other Utility Plant	0
Account 120.6 - Nuclear Fuel	0
Account 121 - Nonutility Property	0
Account 151 - Fuel Stock	0
Account 154 - Plant Materials and Operating Supplies	0
Account 155 - Merchandise	0
Account 156 - Other Materials and Supplies	0
Total True Value:	**716,521,307**

	True Value		Taxable Value
True Value of all Production Plant Property	202,543	24%	48,610
True Value of General Plant & Account 104 - 156 Property	8,219,659	24%	1,972,720
True Value of Transmission & Distribution Plant	708,099,105	85%	601,884,240
Total General, T & D and all Other Property:	**716,318,764**		**603,856,960**
Total Taxable Value of Property			**603,905,570**
(Penalty if applicable) Percent:	0%		0
Total Taxable Value / with Penalty			**603,905,570**

Agent: Clay Gloeckner Date: 07/11/2007

Vintage Year	Ending Balance	Net Amount After Merger Writedown	Capitalized Interest Exemption	Other Exemptions	Net Cost of Taxable Property	Percent Good	True Value of taxable Property
2006	84,070,584	84,070,584	1,059,557	60,078	82,950,949	98.0%	81,291,930
2005	94,408,043	94,408,043	1,538,851		92,869,192	94.0%	87,297,040
2004	40,535,145	40,535,145	113,499		40,421,646	90.0%	36,379,481
2003	53,582,894	53,582,894	171,465		53,411,429	86.0%	45,933,829
2002	32,651,020	32,651,020	323,245		32,327,775	82.0%	26,508,776
2001	28,347,528	28,347,528	209,772		28,137,756	78.0%	21,947,450
2000	33,153,690	33,153,690	500,621		32,653,069	74.0%	24,163,271
1999	15,894,116	15,894,116	240,001		15,654,115	70.0%	10,957,881
1998	44,192,375	44,192,375	667,305		43,525,070	66.0%	28,726,546
1997 post merger	12,341,244	12,341,244	186,353		12,154,891	62.0%	7,536,032
1997 pre merger	31,791,410	20,891,716	0		20,891,716	36.7%	7,667,260
1996 & prior	967,494,003	635,788,401	0		635,788,401	36.7%	233,334,343
					656,680,116		611,743,839
Total Annual Report Distribution							
Total Personal Property	1,438,462,052						
WPC-3.3a	1,466,382,576						
Less:							
Land	(6,800,598)						
Structures and Improvements	(21,119,926)						
Total Personal Property	1,438,462,052						

2007 VALUATION NOTICE

NAME: OHIO EDISON COMPANY
FEIN: 34-0437786
CLASS: ELECTRIC COMPANY

Taxable Property	True Value
Production Plant (Placed in Service on or before 10/4/99)	33,728,502
Production Plant (Placed in Service after 10/4/99)	0
Transmission Plant	51,131,993
Distribution Plant	746,999,570
General Plant	11,262,027
Account 104 - Electric Plant Leased to Others	0
Account 105 - Electric Plant Held for Future Use	0
Account 114 - Plant Acquisition Adjustment	0
Account 116 - Other Electric Plant Adjustments	0
Account 118 - Other Utility Plant	0
Account 120.6 - Nuclear Fuel	0
Account 121 - Nonutility Property	0
Account 151 - Fuel Stock	0
Account 154 - Plant Materials and Operating Supplies	0
Account 155 - Merchandise	0
Account 156 - Other Materials and Supplies	0
Total True Value:	**843,122,092**

	True Value		Taxable Value
True Value of all Production Plant Property	33,728,502	24%	8,094,840
True Value of General Plant & Account 104 - 156 Property	11,262,027	24%	2,702,890
True Value of Transmission & Distribution Plant	798,131,563	85%	678,411,830
Total General, T & D and all Other Property:	**809,393,590**		**681,114,720**
Total Taxable Value of Property			**689,209,560**
(Penalty if applicable)	Percent: 0%		0
Total Taxable Value / with Penalty			**689,209,560**

Agent: Clay Gloeckner Date: 07/25/2007

2007 VALUATION NOTICE

NAME: TOLEDO EDISON COMPANY
FEIN: 34-4375005
CLASS: ELECTRIC COMPANY

Taxable Property	True Value
Production Plant (Placed in Service on or before 10/4/99)	651,110√
Production Plant (Placed in Service after 10/4/99)	0
Transmission Plant	5,774,928 √
Distribution Plant	238,930,824
General Plant	3,792,915
Account 104 - Electric Plant Leased to Others	0
Account 105 - Electric Plant Held for Future Use	0
Account 114 - Plant Acquisition Adjustment	0
Account 116 - Other Electric Plant Adjustments	0
Account 118 - Other Utility Plant	0
Account 120.6 - Nuclear Fuel	0
Account 121 - Nonutility Property	0
Account 151 - Fuel Stock	0
Account 154 - Plant Materials and Operating Supplies	0
Account 155 - Merchandise	0
Account 156 - Other Materials and Supplies	0
Total True Value:	**249,149,777**

	True Value		Taxable Value
True Value of all Production Plant Property	651,110	24%	156,270
True Value of General Plant & Account 104 - 156 Property	3,792,915	24%	910,300
True Value of Transmission & Distribution Plant	244,705,752	85%	207,999,890
Total General, T & D and all Other Property:	**248,498,667**		**208,910,190**
Total Taxable Value of Property			**209,066,460**
(Penalty if applicable)	**Percent:**	**0%**	**0**
Total Taxable Value / with Penalty			**209,066,460**

Agent: Clay Gloeckner **Date:** 06/07/2007

CERTIFICATE OF SERVICE

I certified that a true copy of the foregoing *Direct Testimony of David J. Effron* was served by Regular U.S. Mail Service, postage prepaid, to all parties this 10th day of January, 2008.

Jeffrey L. Small
Assistant Consumers' Counsel

SERVICE LIST

Duane Luckey
John Jones
Thomas McNamee
Attorney General's Office
Public Utilities Section
180 East Broad Street, 9th Floor
Columbus, OH 43215

Stephen L. Feld
Kathy J. Kolich
FirstEnergy Service Company
76 South Main Street
Akron, OH 44308

David Boehm
Boehm, Kurtz & Lowry
36 East Seventh St., Ste. 1510
Cincinnati, OH 45202

Attorney for Ohio Energy Group

Michael Kurtz
Boehm, Kurtz & Lowry
36 East Seventh St., Ste. 1510
Cincinnati, OH 45202

Attorney for Kroger Co.

Samuel C. Randazzo
Joseph M. Clark
McNees Wallace & Nurick Llc
21 East State Street, 17 Floor
Columbus, OH 43215

Attorneys for Industrial Energy Users-Ohio

Thomas L. Froehle
McNees Wallace & Nurick Llc
21 East State Street, 17 Floor
Columbus, OH 43215

Attorneys for Ohio Home Builders Association

Colleen L. Mooney
Ohio Partners for Affordable Energy
P.O. Box 1793
Findlay, OH 45839

Attorney for Ohio Partners for Affordable Energy

Leslie A. Kovacik
Kerry Bruce
City of Toledo
420 Madison Ave., Ste. 100
Toledo, OH 43604

Attorneys for City of Toledo

Lance M. Keiffer
Assistant Prosecuting Attorney
Lucus County
711 Adams St., 2nd Fl.
Toledo, OH 43624

Attorney for Lucas County

John W. Bentine
Mark S. Yurick
Chester, Wilcox & Saxbe LLP
65 East State St., Ste. 1000
Columbus, OH 43215

Attorneys for the City of Cleveland

Glenn K. Krassen
Bricker & Eckler LLP
1375 East Ninth Street, Suite 1500
Cleveland, OH 44114

Attorney for the Ohio Schools Council

Sally W.Bloomfield
Thomas J. O'Brien
Bricker & Eckler LLP
100 South Third Street
Columbus, OH 43215-4291

Attorneys for The Ohio Manufacturers' Association

M. Howard Petricoff
Stephen M. Howard
Vorys, Sater, Seymour & Pease LLP
52 East Gay St., P. O. Box 1008
Columbus, OH 43216-1008

Attorneys for Constellation NewEnergy, Inc.

Garrett A. Stone
Michael K. Lavanga
Brickfield, Burchette, Ritts & Stone, P.C.
1025 Thomas Jefferson Street, N.W.
8th Floor, West Tower
Washington, D.C. 20007

Attorneys for Nucor Steel Marion, Inc.

Cynthia A. Fonner
Senior Counsel
Constellation Energy Group, Inc.
550 W. Washington St., Suite 300
Chicago, IL 60661

Attorney for Constellation NewEnergy, Inc.

Joseph Meissner
The Legal Aid Society of Cleveland
1223 W. 6th Street
Cleveland, OH 44113

Attorney for the Neighborhood Environmental Coalition, Consumers for Fair Utility Rates and The Empowerment Center of Greater Cleveland

Bobby Singh
300 West Wilson Bridge Rd., Ste. 350
Worthington, Ohio 43085

Attorney for Integrys Energy Services, Inc.