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BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO

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

MOTION FOR LEAVE TO FILE SECOND SUPPLEMENTAL TESTIMONY OF GARY D. YOUNG ON BEHALF OF THE APPLICANTS

Pursuant to Rules 4901-1-13, 4901-1-29 and Rule 4901-7-01, Appendix A, Chapter II(A)(6) of the Ohio Administrative Code, Applicants, Ohio Edison Company ("OE"), The Cleveland Electric Illuminating Company ("CEI") and The Toledo Edison Company ("TE") (collectively "Operating Companies"), respectfully request that the Commission grant leave to file the attached Second Supplemental Testimony of Gary D. Young. The Commission should grant this motion for the reasons set forth below.

Mr. Young previously filed direct testimony on behalf of the Operating Companies to address, among other issues, rate base adjustments for accumulated deferred taxes. (*See* Company Exhibits 6, 6-A, 6-B.) On January 10, 2007, Office of the Ohio Consumers' Counsel ("OCC") witness David Effron and Ohio Energy Group ("OEG") witness Lane Kollen filed responsive testimony recommending exclusion of certain of these tax balances from rate base. Upon review and analysis of the issues raised by Messrs. Effron and Kollen, the Operating Companies, while disagreeing with the amount of the proposed adjustments, agree with the general proposition that certain tax balances should be excluded from rate base. The Operating Companies' position is further explained in the attached Second Supplemental Testimony of Mr.

Young, which includes supporting schedules for the Operating Companies' proposed adjustments. Mr. Young's testimony also includes a correction to a previously-filed schedule.

Although the deadline for filing direct testimony has passed (*see* Dec. 21, 2007 Entry, at 2), Rule 4901-1-29(A)(1) expressly permits the Commission to allow the filing of testimony outside of default timeframes. *See id.* (establishing timeframes for the filing of testimony "[u]nless otherwise ordered by the commission"). Additionally, Rule 4901-1-13(A) states that "extensions of time to file pleadings or other papers may be granted upon motion of any party for good cause shown." Likewise, the Standard Filing Requirements provide that "new schedules or adjustments or revisions to previously filed schedules or adjustments" must be supported by testimony:

> Any new schedules or adjustments or revisions to previously filed schedules or adjustments proposed by the utility shall be accompanied by prepared direct testimony which fully supports the utility's proposal.

Ohio Admin. Code § 4901-7-01, Appx. A, Chap. II(A)(6)(a). Lastly, supplemental testimony in support of "revisions" to the Operating Companies' case-in-chief is allowed concerning "matters which the applicant could not reasonably [have] expect[ed] to be raised in the case." *Id.* Chap. II(A)(6)(c). Expressly contemplated by the Standard Filing Requirements is supplemental testimony addressing "matters raised by . . . intervenors during discovery." *Id.* Chap. II(A)(6)(c)(i)–(iv.

Although Mr. Young's Second Supplemental Testimony could be considered in the nature of rebuttal testimony, good cause exists to allow the filing of this testimony as a supplement to the Operating Companies' direct case. Allowing the requested filing will apprise all parties of the Operating Companies' position before the hearing begins. Thus, contrary to prejudicing any party, the Second Supplemental Testimony will clarify (and possibly resolve) issues to be addressed at hearing.

For these reasons, the Operating Companies respectfully request that the Commission grant this motion.

Respectfully submitted,

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Attorneys for Applicants, Ohio Edison Company, The Cleveland Electric Illuminating Company and The Toledo Edison Company

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing Motion for Leave to File Second Supplemental Testimony of Gary D. Young was served electronically and by U.S. Mail to the following persons this 28th day of January, 2008:

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[Company Exhibit 6-B(1)]

BEFORE THE

PUBLIC UTILITIES COMMISSION OF OHIO

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

SECOND SUPPLEMENTAL TESTIMONY OF

GARY D. YOUNG

ON BEHALF OF

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

___ Management policies, practices, and organization

_X_ Operating income

___ Rate base

___ Allocations

___ Rate of return

___ Rates and tariffs

___ Other –Case Overview,
Revenue Requirements
Gross Rev. Conversion Factor

COI-1391928v1

I. Background

Q. PLEASE STATE YOUR NAME.

A. My name is Gary D. Young.

Q. ARE YOU THE SAME GARY D. YOUNG THAT PROVIDED INITIAL, UPDATE AND SUPPLEMENTAL TESTIMONY THAT WAS FILED IN THIS PROCEEDING ON JUNE 7, 2007, AUGUST 6, 2007 AND JANUARY 10, 2008, RESPECTIVELY?

A. Yes, I am.

Q. WHAT IS THE PURPOSE OF YOUR SECOND SUPPLEMENTAL TESTIMONY?

A. The purpose of my Second Supplemental Testimony is twofold: first, to correct an error included on Exhibits GDY-2(A), GDY-2(B) and GDY-2(C) attached to my Supplemental Testimony (Co. Exh. 6-B); and second, to address an issue related to deferred tax asset amounts raised by Messrs. Kollen and Effron in their direct testimony submitted on January 10, 2008 on behalf of The Ohio Energy Group ("OEG") and the Ohio Office of Consumers' Counsel ("OCC"), respectively.

Q. DOES YOUR DISCUSSION OF THESE ISSUES APPLY EQUALLY TO OHIO EDISON COMPANY, THE CLEVELAND ELECTRIC ILLUMINATING COMPANY ("CEI") AND THE TOLEDO EDISON COMPANY (COLLECTIVELY, THE "OPERATING COMPANIES")?

A. Yes, unless otherwise noted.

II. Exhibit GDY-2

Q. PLEASE EXPLAIN THE CORRECTION TO EXHIBITS GDY-2(A), (B) AND (C).

A. When preparing each of these exhibits I inadvertently copied the wrong amount to Line 2, Column B. On Line 2, Column B of Exhibit GDY-2(A), the amount should be changed from $7,777,343 to $7,943,389; on GDY-2(B), from $7,439,173 to $7,478,215; and on GDY-2(C), from $1,432,164 to $1,432,451. I have attached a revised version of these three exhibits to my Second Supplemental testimony, which are labeled GDY-2(A)(Revised), GDY-2(B)(Revised) and GDY-2(C)(Revised).

III. Deferred Tax Asset Balances

Q. PLEASE RESPOND TO OEG WITNESS KOLLEN'S AND OCC WITNESS EFFRON'S TESTIMONY REGARDING DEFERRED TAX ASSET BALANCES.

A. OEG Witness Kollen and OCC Witness Effron discuss a perceived error related to the deferred tax asset balances included in the 190 accounts contained in the Operating Companies' respective Schedule B-6. Both witnesses claim that the deferred tax assets related to accrued reserves giving rise to deferred taxes should not be added to rate base because no corresponding accrued liability was deducted from rate base. The symmetry concept suggested by Messrs. Kollen and Effron also applies to deferred tax liability balances for the 283 accounts. Therefore, during my review of the treatment of the deferred tax asset balances, I also reviewed the deferred tax liability balances. The same lack of symmetry raised by

Messrs. Effron and Kollen with regard to the asset balances also exists with regard to the liability balances. Therefore, I have included a list of both the deferred tax asset *and* tax liability balances that should be adjusted on the attached Exhibits GDY-1.1 (Ohio Edison), GDY-2.1 (CEI) and GDY-3.1 (Toledo Edison).

Q. WHAT DO THESE EXHIBITS SHOW?

A. Exhibits GDY-1.1, GDY-2.1 and GDY-3.1 summarize each of the deferred tax asset and liability balances included on Schedule B-6. These balances can be found in column 5. The fourth column lists the party or parties that are advocating for the adjustment to each line item. Column 6 sets forth the necessary adjustment to each Schedule B-6.

Q. WHY IS THERE IS NO PROPOSED ADJUSTMENT TO THE LINE ITEM LABELED "TAX BENEFIT TRANSFER - NET" INCLUDED ON EXHIBIT GDY-1.1?

A. I am not proposing an adjustment to "Tax Benefit Transfer- Net" because, as shown on Lines 29, 30 and 31 in Column 5 of Ohio Edison Company's Schedule B-6 (Update Filing), Ohio Edison Company included a corresponding liability for Tax Benefit Transfer - Net. Therefore, no adjustment for this item is necessary on Schedule B-6.

Q. DOES THIS CONCLUDE YOUR SECOND SUPPLEMENTAL TESTIMONY?

A. Yes, it does.

Ohio Edison Company
Case No. 07-551-EL-AIR
Calculation of Real Property Taxes
For the Twelve Months Ended February 29, 2008

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

GDY - 2A (Revised)
Witness: Young

Line No.	Description	Jurisdictional Amount					
		Staff Transmission Plant (a)	Ohio Edison Transmission Plant (b)	Staff Distribution Plant (c)	Ohio Edison Distribution Plant (d)	Staff General Plant (e)	Ohio Edison General Plant (f)
1	Jurisdictional Real Property (a)	$10,607,156	$10,607,156	$18,557,667	$18,557,667	$68,351,583	$68,351,583
2	Attachment TJF-1 adjustment	$0	$7,943,389	$0	$0	$0	$0
3	2007/2008 June-February Real Property Additions/Retirements	$0	$980,770	$0	$641,889	$0	($2,425,507)
4	Adjusted Jurisdictional Real Property (1+ 2 + 3)	$10,607,156	$19,531,315	$18,557,667	$19,199,556	$68,351,583	$65,926,076
5	True Value Percentage (b)	43.35%	62.14%	43.35%	62.14%	43.35%	62.14%
6	True Value of Taxable Real Property (4 x 5)	$4,598,343	$12,136,349	$8,044,996	$11,930,201	$29,631,321	$40,965,079
7	Assessment Percentage (b)	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
8	Assessment Value (6 x 7)	$1,609,420	$4,247,722	$2,815,749	$4,175,570	$10,370,962	$14,337,778
9	Real Property Tax Rate (c)	6.04%	6.04%	6.04%	6.04%	6.04%	6.04%
10	Real Property Tax (8 x 9)	$97,209	$256,562	$170,071	$252,204	626,406	866,002
						Staff	Ohio Edison
11	Total Real Property Tax					$893,686	$1,374,769
12	Increase (Decrease) to Real Property Tax Expense						$481,082

		Staff	Ohio Edison	Difference
(a)	Staff's Schedule C-3.10a1			
(b)	Calculated as follows:			
	(1) Real Property Assessed Value (c)	$40,630,670	$40,569,920	60,750
	(2) Assessment Percentage (d)	35.00%	35.00%	
	(3) Real Property True Value (1 / 2)	116,087,629	115,914,057	173,571
	(4) Real Property Capitalized Cost (e)	$267,783,306	$186,543,250	81,240,056
	(5) Real Property True Value Percentage (3 / 4)	43.35%	62.14%	
(c)	Applicant's Supplemental Information C-43			

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

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

GDY - 2B (Revised)
Witness: Young

Line No.	Description	Jurisdictional Amount: Staff Transmission Plant (a)	Cleveland Electric Transmission Plant (b)	Staff Distribution Plant (c)	Cleveland Electric Distribution Plant (d)	Staff General Plant (e)	Cleveland Electric General Plant (f)
1	Jurisdictional Real Property (a)	$17,696,033	$17,696,033	$28,387,290	$28,387,290	$38,626,545	$38,626,545
2	*Attachment TJF-1 adjustment*	*$0*	*$7,478,215*	*$0*	*$0*	*$0*	*$0*
3	2007/2008 June-February Real Property Additions/Retirements	$0	$0	$0	$0	$0	$3,129,487
4	Adjusted Jurisdictional Real Property (1+2+3)	$17,696,033	$25,174,248	$28,387,290	$28,387,290	$38,626,545	$41,756,032
5	True Value Percentage (b)	72.69%	72.69%	72.69%	72.69%	72.69%	72.69%
6	True Value of Taxable Real Property (4 x 5)	12,862,645	18,298,305	20,633,756	20,633,756	28,076,322	30,351,040
7	Assessment Percentage (b)	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
8	Assessment Value (6 x 7)	4,501,926	6,404,407	7,221,815	7,221,815	9,826,713	10,622,864
9	Real Property Tax Rate (c)	7.23%	7.23%	7.23%	7.23%	7.23%	7.23%
10	Real Property Tax (8 x 9)	325,489	463,039	522,137	522,137	710,471	768,033
						Staff	Cleveland Electric
11	Total Real Property Tax					$1,558,097	$1,753,209
12	*Increase (Decrease) to Real Property Tax Expense*						$195,112

(a) Staff's Schedule C-3.10a1
(b) Calculated as follows:

(1) Real Property Assessed Value (c)	$38,609,359
(2) Assessment Percentage (d)	35.00%
(3) Real Property True Value (1 / 2)	$110,312,454
(4) Real Property Capitalized Cost (c)	$151,764,448
(5) Real Property True Value Percentage (3 / 4)	72.69%

(c) Applicant's Supplemental Information C-43

The Toledo Edison Company
Case No. 07-551-EL-AIR
Calculation of Real Property Taxes
For the Twelve Months Ended February 29, 2008

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

GDY - 2C (Revised)
Witness: Young

Line No.	Description	Jurisdictional Amount: Staff Transmission Plant (a)	Toledo Edison Transmission Plant (b)	Staff Distribution Plant (c)	Toledo Edison Distribution Plant (d)	Staff General Plant (e)	Toledo Edison General Plant (f)
1	Jurisdictional Real Property (a)	$196,237	$196,237	$10,065,613	$10,065,613	$44,018,055	$44,018,055
2	Attachment TJF-1 adjustment	$0	$1,432,451	$0	$0	$0	$0
3	2007/2008 June-February Real Property Additions/Retirements	$0	$63,143	$0	$105,243	$0	($119,141)
4	Adjusted Jurisdictional Real Property (1+2+3)	$196,237	$1,691,831	$10,065,613	$10,170,856	$44,018,055	$43,898,914
5	True Value Percentage (b)	49.14%	49.14%	49.14%	49.14%	49.14%	49.14%
6	True Value of Taxable Real Property (4 x 5)	$96,427	$831,333	$4,946,047	$4,997,762	$21,629,620	$21,571,077
7	Assessment Percentage (b)	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
8	Assessment Value (6 x 7)	$33,749	$290,967	$1,731,117	$1,749,217	$7,570,367	$7,549,877
9	Real Property Tax Rate (c)	7.23%	7.23%	7.23%	7.23%	7.23%	7.23%
10	Real Property Tax (8 x 9)	$2,440	$21,037	$125,160	$126,468	$547,338	$545,856
						Staff	Toledo Edison
11	Total Real Property Tax					$674,938	$693,361
12	Increase (Decrease) to Real Property Tax Expense						$18,423

(a) Staff's Schedule C-3.10a1
(b) Calculated as follows:

(1) Real Property Assessed Value (c)	12,313,070
(2) Assessment Percentage (d)	35.00%
(3) Real Property True Value (1) / (2)	35,180,200
(4) Real Property Capitalized Cost (e)	71,594,599
(5) Real Property True Value Percentage (3) / (4)	49.14%

(c) Applicant's Supplemental Information C-43
(d) Statutory Assessment for Real Property
(e) Applicant's Supplemental Information C-4

Ohio Edison Company
Case No. 07 - 551 - EL - AIR
Other Rate Base Items Summary

GDY-1.1
Schedule B-6 Revision
Witness Responsible:
Young

Line No. (1)	Account No. (2)	Description (3)	(4)	Adjusted Jurisdiction (5)	Revisions to B-6 Schedules (6)	Revised Adjusted Jurisdiction (7)
1	190	Reserve for Inventory Obsolescence	OCC	$3,970,423	($3,970,423)	$0
2	190	Other Taxes	OCC/OEG	$2,853,236	($2,853,236)	$0
3	190	Severence Estimate	OEG	$27,004	($27,004)	$0
4	190	Post Retirement Benefits	OCC/OEG	$60,970,262	($60,970,262)	$0
5	190	Banked and Accrued Vacation	OCC/OEG	$4,238,155	($4,238,155)	$0
6	190	Injuries & Damages	OCC/OEG	$2,050,332	($2,050,332)	$0
7	190	Merger Transaction Costs	OEG	$249,911	($249,911)	$0
8	190	Tax Benefit Transfer - Net	OCC	$2,183,785	$0	$2,183,785
9	190	Taxes & Property Tax Reserve	OCC/OEG	$32,556,871	($32,556,871)	$0
10	190	Tree Trimming	OCC	$2,557,739	($2,557,739)	$0
11	190	Executive Deferred Compensation	OCC/OEG	$5,096,018	($5,096,018)	$0
12	190	Executive Deferred Compensation Interest	OCC/OEG	$3,208,320	($3,208,320)	$0
13	190	ESOP - Compensation Expense	OCC/OEG	$14,901,921	($14,901,921)	$0
14	190	Extraordinary Gain FIN 47	OCC/OEG	$9,258,389	($9,258,389)	$0
15	283	Asset retirement obligation	FE	($3,638,421)	$3,638,421	$0
16	283	Pension Expense	OCC/OEG	($73,039,383)	$73,039,383	$0
17	283	Incentive Compensation	OEG	($388,071)	$388,071	$0
18	283	IRS Audit Interest	OEG	($817,398)	$817,398	$0
19	190	GE Settlement	FE	$918,107	($918,107)	$0
20	283	Bad Debts	FE	($547,541)	$547,541	$0
21	283	Savings Plan Minimum Contribution	FE	($278,553)	$278,553	$0
22	283	FICA Tax on Reg. & Banked Vacation	FE	($821,630)	$821,630	$0
23	283	Provision for Unclassified Operations	FE	($7,771,471)	$7,771,471	$0
24	283	Reserve Premium	FE	$83,827	($83,827)	$0
25	283	PA Public Utility Tax	FE	($1,675,993)	$1,675,993	$0
26	283	Thomas Steel Strip	FE	($435,707)	$435,707	$0
27	283	Tax Depletion	FE	($38,292)	$38,292	$0
28	283	Asset Retirement Obligation	FE	($3,638,421)	$3,638,421	$0
29	283	Like Kind Exchange - Scrap Cable	FE	($437,137)	$437,137	$0
30	283	FAS 123R - Restricted Stock	FE	($227,479)	$227,479	$0
31	283	FAS 123R - Performance Shares	FE	($49,808)	$49,808	$0
32	283	VEBA	FE	($192,872)	$192,872	$0
				$51,126,123	($48,942,338)	$2,183,785

(5) Amounts from Ohio Edison Company B-6 schedule, pages 2 through 5 of 5, Column 5.

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Other Rate Base Items Summary

GDY-2.1
Schedule B-6 Revision
Witness Responsible:
Young

Line No. (1)	Account No. (2)	Description (3)	(4)	Adjusted Jurisdiction (5)	Revisions to B-6 Schedules (6)	Revised Adjusted Jurisdiction (7)
1	190	Pension and Rightsizing Costs	OCC/OEG	$53,335,659	($53,335,659)	$0
2	190	Vacation Accrual	OCC/OEG	$3,969,633	($3,969,633)	$0
3	190	Other Taxes	OCC/OEG	$8,640,583	($8,640,583)	$0
4	190	Supp Exec Retirement Program - Def Comp	OCC/OEG	$5,274,111	($5,274,111)	$0
5	190	Asbestos Removal	OCC	$1,868,126	($1,868,126)	$0
6	190	Incentive Compensation	OCC/OEG	$1,104,103	($1,104,103)	$0
7	190	Severance Estimate	OCC/OEG	$5,767,720	($5,767,720)	$0
8	190	Merger Cost Expensed	OCC/OEG	$2,901,085	($2,901,085)	$0
9	190	Customer Energy Management	OCC	$1,515,170	($1,515,170)	$0
10	190	CSC Fas 106 Adj	OEG	$360,109	($360,109)	$0
11	190	FIN 47	OEG	$0	$0	$0
12	190	Asset retirement obligation	FE	$39,050	($39,050)	$0
13	283	Stock Option Expense & Deduction	OEG	($234,107)	$234,107	$0
14	283	Injuries and Damages	OCC/OEG	($932,071)	$932,071	$0
15	283	Health Benefits - Fas 106	OCC/OEG	($2,549,419)	$2,549,419	$0
16	283	System development Cost	FE	($662,854)	$662,854	$0
17	283	FICA Vacation Adj	FE	($163,581)	$163,581	$0
18	283	Like Kind Exchange - Scrap Cable	FE	($369,379)	$369,379	$0
19	283	Performance Shares	FE	($14,162)	$14,162	$0
				$79,849,776	($79,849,776)	$0

(5) Amounts from The Cleveland Electric Company B-6 Schedule, pages 3 and 4 of4, Column 5.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Other Rate Base Items Summary

GDY-3.1
Schedule B-6 Revision
Witness Responsible:
Young

Line No. (1)	Account No. (2)	Description (3)	(4)	Adjusted Jurisdiction (5)	Revisions to B-6 Schedules (6)	Revised Adjusted Jurisdiction (7)
1	190	Asbestos Removal (FIN 47)	OCC	$871,199	($871,199)	$0
2	283	Asset Retirement Obligation	FE	($3,247,505)	$3,247,505	$0
3	190	Contingency - Dura Landfill Clean Up	OCC/OEG	$513,525	($513,525)	$0
4	190	Deferred Compensation	OCC/OEG	$3,778,342	($3,778,342)	$0
5	190	Expense Accruals - FAS 112	OCC/OEG	$1,173,658	($1,173,658)	$0
6	190	Health Benefits - FAS 106 (Postretmt. Benefits)	OCC/OEG	$7,888,983	($7,888,983)	$0
7	190	Incentive Compensation	OEG	$268,776	($268,776)	$0
8	190	Taxes (Misc. 190)	OCC	$2,633,151	($2,633,151)	$0
9	190	Pension and Rightsizing Cost	OCC/OEG	$21,573,382	($21,573,382)	$0
10	190	Property Tax Variance	OCC	$616,254	($616,254)	$0
11	190	Provision for Doubtful Accounts	OEG	$1,002,801	($1,002,801)	$0
12	190	Reserve for Obsolescence - Inventory	OCC	$537,496	($537,496)	$0
13	190	Severance Estimate	OCC/OEG	$1,530,146	($1,530,146)	$0
14	190	Vacation Pay Accrual	OCC/OEG	$1,795,304	($1,795,304)	$0
15	283	Injuries and Damages	OCC	($46,273)	$46,273	$0
16	283	Stock Options/Performance Shares	OEG	($4,306)	$4,306	$0
17	283	Interest Expense (PWC)	FE	($229,137)	$229,137	$0
18	283	Taxes Misc	FE	($7,850,235)	$7,850,235	$0
19	283	Like Kind Exchange - Scrap Cable	FE	($131,717)	$131,717	$0
20	283	Savings Plan Minimum Contribution	FE	($590,067)	$590,067	$0
				$32,083,777	($32,083,777)	$0

(5) Amounts from The Toledo Edison Company B-6 schedule, pages 3 through 5 of 5, Column 5.