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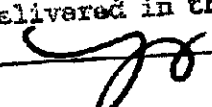
**BEFORE  
THE PUBLIC UTILITIES COMMISSION OF OHIO**

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

**PREFILED TESTIMONY  
OF  
TRISHA J. SMITH  
ACCOUNTING & ELECTRICITY DIVISION  
UTILITIES DEPARTMENT  
PUBLIC UTILITIES COMMISSION OF OHIO**

**STAFF EXHIBIT \_\_\_\_\_**

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February 11, 2008

1 1. Q. Please state your name and business address.

2 A. My name is Trisha J. Smith. My business address is 180 East Broad Street,  
3 Columbus, Ohio 43215-3793.

4

5 2. Q. By who are you employed?

6 A. I am employed by the Public Utilities Commission of Ohio.

7

8 3. Q. What is your current position with the Public Utilities Commission of  
9 Ohio?

10 A. My current position is a Utility Specialist 2 in the Accounting and  
11 Electricity Division of the Utilities Department.

12

13 4. Q. Would you briefly state your educational background?

14 A. I received a Bachelor of Science in Business Administration degree from  
15 the Ohio State University in June 1992, with a major in Accounting. I  
16 began my current employment with the Public Utilities Commission of  
17 Ohio in April 1993.

18

19 5. Q. What are your responsibilities in this proceeding?

20 A. I am responsible for advertising expense, the Staff's calculation of payroll  
21 expense and related taxes, pension and OPEB expenses, and rate case  
22 expense.

1     6.     Q.     What is the purpose of your testimony in this proceeding?

2           A.     The purpose of my testimony is to respond to the following objections to  
3                 the Staff Reports of Investigation filed on December 4, 2007; I will respond  
4                 to the Applicant's Operating Income Objection 1 to advertising expense,  
5                 Applicant's Operating Income Objection 8 and OCC's Operating Income  
6                 Objection 2 to labor expense, the OCC's Operating Income Objection 5 and  
7                 IEU's Operating Income Objection 7 for OE, 20 for CEI and Objection 35  
8                 for TE, relative to pension and OPEB expenses, the OCC's Operating  
9                 Income Objection 3 to incentive compensation, the Applicant's Operating  
10                Income Objection 9 and OCC's Operating Income Objection 7 to FICA tax  
11                expense, OCC's Operating Income Objection 7 relative to FUTA and  
12                SUTA payroll taxes, and Applicant's Operating Income Objection 24 to  
13                rate case expense.

14  
15     7.     Q.     Does your testimony regarding these objections, unless otherwise stated,  
16                 apply to all three operating companies?

17           A.     Yes, it does.  
18

19     8.     Q.     Do you agree with the Applicant's Operating Income Objection 1 that Staff  
20                 eliminated advertising expenses intended to educate and inform customers  
21                 and/or to encourage energy conservation and energy efficiency?

1           A.    The Applicant objects to the exclusion of recruiting expenses, which  
2               includes costs for job placement ads, recruiting brochures and other  
3               recruiting expenses. The Applicant also objects to the exclusion of service  
4               improvements, because it contends these expenses were for radio and tele-  
5               vision spots created to inform ratepayers of improvements that the Com-  
6               panies have made to customer service and service reliability. Utilities  
7               engage in four basic types of advertising: institutional, promotional, con-  
8               sumer informational, and conservational. Staff supports recovery of costs  
9               associated with informational or conservational advertising because those  
10              advertisements provide “obvious” direct, primary benefits to consumers.  
11              *Promotional and institutional advertising don’t provide those benefits.*  
12              Staff would only support recovery of such advertising expenses if the utility  
13              can clearly demonstrate a direct, primary benefit to its customers. The Staff  
14              agrees that the recruiting expenses should be allowed. In our view, these  
15              expenses meet the test for recovery. After reviewing the script of the radio  
16              ads and reviewing the copies of the television spots, Staff determines that  
17              the predominant theme of these ads do not provide any direct customer  
18              benefits and should be disallowed. These advertisements are merely pro-  
19              motional and customers should not be required to pay for the company to  
20              promote itself. The Staff agrees with the Applicant that the recruiting  
21              expenses should be includable in test year expense at \$8,686 for CEI and  
22              \$11,461 for OE.

1 9. Q. Do you agree with the Applicant's Operating Income Objection 8, in part,  
2 that states that Staff erred in the employee levels it used to calculate test  
3 year labor expense?

4 A. No, I do not. The Staff used an average of the most recent six months of  
5 actual employee counts in its labor expense calculation. The Staff used an  
6 average employee count to smooth any variances in employee counts. Only  
7 actual employee counts may be used when calculating labor expense, any  
8 forecasted number is neither known nor measurable. The Commission has  
9 historically relied on the known and measurable requirement when deter-  
10 mining proper employee levels.

11  
12 10. Q. Do you agree with the Applicant's Objection 8, in part, and OCC's Operat-  
13 ing Income Objection 2, that test year labor expense should include hourly  
14 wage increases only for certain employee groups?

15 A. Yes, I do. Test year labor expense should include hourly wage increases  
16 only for employee groups that had not yet received their annual increase as  
17 of the last pay period in August. The last pay period in August was used to  
18 derive hourly rates for each employee group that were used in determining  
19 test year labor. The adjustments are reflected on the attached TJS Exhibits  
20 OE 2, TE 2 and CEI 2.

1 11. Q. Do you agree with the Applicant's Operating Income Objection 8, in part,  
2 in regards to the annual wage increase for non-union Ohio Edison employ-  
3 ees?

4 A. Yes, I do. The annual percentage increase for non-union employees of  
5 Ohio Edison should be reflected at 3 and ½ percent as opposed to 3 percent  
6 as it is reflected in the Ohio Edison Staff Report of Investigation. This  
7 adjustment is reflected on the attached TJS Exhibit OE 2.  
8

9 12. Q. Do you agree with the Applicant's Operating Income Objection 8, in part,  
10 in regards to over time percentages?

11 A. Yes, I do. The proper overtime percentages should be applied to each  
12 applicable operating company. The adjustments are reflected on the  
13 attached TJS Exhibits OE 2 and CEI 2.  
14

15 13. Q. Do you agree with the Applicant's Operating Income Objection 9 regarding  
16 FICA Tax?

17 A. Yes, I do. The Medicare portion of the FICA tax should be calculated by  
18 multiplying the effective tax rate times test year O&M labor expense. This  
19 correction, for all three operating companies, is reflected on the attached  
20 TJS Exhibit FICA.  
21

1 14. Q. Do you agree with the OCC's Operating Income Objection 7 that payroll taxes  
2 should be adjusted to reflect necessary adjustments to labor expense?

3 A. FUTA and SUTA payroll taxes are based on the number of employees. No  
4 change was made to the number of employees; therefore no change is  
5 required to the FUTA and SUTA taxes. FICA payroll tax is based on  
6 O&M labor expense. The FICA tax has been adjusted to reflect the  
7 updated O&M labor expense for each operating company. This adjust-  
8 ment is reflected on TJS Exhibit FICA.

9  
10 15. Q. Do you agree with the OCC's Operating Income Objection 5, IEU's  
11 Objections 7 for OE, 20 for CEI, 35 for TE, and OEG's Operating Income  
12 Objections 1 and 2, that pension expense and OPEB expense should not  
13 have been adjusted to reflect only the service cost component for each?

14 A. No, I do not. If test year pension and OPEB expenses were to reflect the  
15 full accrual, or net periodic cost, for each, then a corresponding asset must  
16 be reflected on the balance sheet to be included in rate base and therefore  
17 earn a return on. FAS 158 requires that the funded status of the pension  
18 plan be reported on the balance sheet. It is to be measured as the difference  
19 between the fair value of the plan assets and its projected benefit obligation.  
20 The Staff was unable to determine the funded status of the plan applicable  
21 to the operating companies. Therefore, the Staff agrees with the Applicant

1 in that only the service cost component of the pension and OPEB expenses  
2 is reflected in test year expense.

3  
4 16. Q. Do you agree with OCC's Operating Income Objection 3 in regards to  
5 incentive compensation?

6 A. The Staff agrees with that some portion of incentive pay should be  
7 excluded from the calculation of labor expense. However, incentive pay  
8 based on the achievement of specific operating goals benefit ratepayers and  
9 should be included in labor expense. Incentive pay based on the achieve-  
10 ment of specific financial goals should be the responsibility of shareholders  
11 and not included in test year labor. The Applicant's response to OCC 4-  
12 179 states that approximately 20% of total incentive compensation is  
13 related to the achievement of financial goals. The Staff agrees that 20% of  
14 incentive compensation should be eliminated from test year expenses for  
15 each operating company and the service company. The adjustments are  
16 reflected on the attached TJS Exhibits OE 2, TE 2, CEI 2, and FESC 1.

17  
18 17. Q. Do you agree with the Applicant's Operating Income Objection 24 regard-  
19 ing rate case expense?

20 A. No, I do not. The Commission has historically amortized rate case expense  
21 over a period of three to five years. This approach assumes that rates are to  
22 be in effect for at least this range.



1 18. Q Does this conclude your testimony?

2 A. Yes, it does.

## PROOF OF SERVICE

I hereby certify that a true copy of the foregoing Prefiled Testimony of Trisha J. Smith, submitted on behalf of the Staff of the Public Utilities Commission of Ohio, was served by regular U.S. mail, postage prepaid, hand-delivered, and/or delivered via electronic mail, upon the following parties of record, this 1<sup>st</sup> day of February, 2008.



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FirstEnergy  
Case No. 07-551-EL-AIR  
Calculation of FICA Tax  
For the Twelve Months Ended February 29, 2008

	OE	TE	CEI
1 Annualized O&M Labor Expense (a)	\$81,930,061	\$31,667,193	\$64,984,500
2 Percentage of OASDI Taxable Wages (b)	<u>97.19%</u>	<u>97.11%</u>	<u>96.38%</u>
3 OASDI Taxable Wages (1 x 2)	\$79,627,826	\$30,752,011	\$62,632,061
4 Effective Tax Rate	<u>6.20%</u>	<u>6.20%</u>	<u>6.20%</u>
5 Old Age, Survivors and Disability Insurance (OASDI) Portion of FICA Tax (3 x 4)	\$4,936,925	\$1,906,625	\$3,883,188
6 Medicare Effective Tax Rate	<u>1.45%</u>	<u>1.45%</u>	<u>1.45%</u>
7 Medicare Expense Portion of FICA Tax (1 x 6)	\$1,187,986	\$459,174	\$942,275
8 FICA Tax Expense (5 + 7)	<u>\$6,124,911</u>	<u>\$2,365,799</u>	<u>\$4,825,463</u>

(a) TJS Exhibit OE 2, TE 2 and CEI 2.

(b) Staff's DR 69

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

(1) Annualized Test-year Labor (a)	\$92,709,869
(2) Average Annual Bonus Dollars (b)	\$654,147
(3) Average Annual Severance Dollars (b)	<u>\$2,883,528</u>
(4) Total Direct Labor (1) through (3)	\$96,247,544
(5) O&M Expense Ratio (c)	<u>58.64%</u>
(6) O&M Labor Expense (4) x (5)	\$56,439,560
(7) Jurisdictional Allocation Factor (d)	<u>87.97%</u>
(8) Jurisdictional O&M Labor Expense (6) x (7)	\$49,649,881
(9) O&M Labor Expense Allocated from FE Service Company (e)	<u>\$32,280,180</u>
(10) Total O&M Labor Expense (8) + (9)	\$81,930,061
(11) Test Year Labor Expense (f)	<u>\$82,606,482</u>
(12) Adjustment (10) - (11)	<u><u>(\$676,421)</u></u>

- (a) TJS Exhibit OE 2
- (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

Bolted items reflect changes.

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

		Union		Part-Time Bargaining		Part-Time Non-bargaining		Student Intern	Total
		Non-Bargaining	IBEW 1194	UMUA 118/126	UMUA 118/126	Non-bargaining	Non-bargaining		
(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)	\$1.05	\$0.84	\$0.00	\$0.00	\$0.57	\$0.68		
(6)	Average Hourly Rate with Wage Increase (4) +	\$30.97	\$28.76	\$26.16	\$17.68	\$16.89	\$20.21		
(7)	Straight-Time Dollars (3) x (6)	\$32,334,712	\$12,202,425	\$29,654,976	\$85,518	\$18,715	\$13,765		\$74,310,111
(8)	Overtime Percentage (e)	10.00%	24.00%	24.00%	0.00%	0.00%	0.00%		
(9)	Overtime Dollars (7) x (8)	\$3,233,471	\$2,928,582	\$7,117,194	\$0	\$0	\$0		\$13,279,247
(10)	Incentive Compensation Percentage (f)	12.00%	6.00%	6.00%	6.00%	12.00%	12.00%		
(11)	Incentive Dollars (7) x (10) x 80%	\$3,104,132	\$585,717	\$1,433,439	\$4,105	\$1,797	\$1,322		\$5,120,511
(12)	Total Direct Labor Dollars (7) + (9) + (11)	\$38,672,315	\$15,716,724	\$38,195,609	\$89,623	\$20,512	\$15,087		\$92,709,869

- (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 Schedule C-9.1, Three-Year Average 2004-2006.  
(f) Derived From Applicant's Response to Staff's Data Request 79

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

(1)	Annualized Test-year Labor Expense (a)	\$33,640,569
(2)	Average Annual Bonus Dollars (b)	\$101,166
(3)	Average Annual Severance Dollars (b)	\$339,721
(4)	Test-year Employee Discount (c)	<u>\$122,127</u>
(5)	Total Test Year Expense (1) thru (4)	\$34,203,583
(6)	O&M Expense Ratio (d)	<u>53.24%</u>
(7)	O&M Labor Expense (5) x (6)	\$18,209,988
(8)	Jurisdictional Allocation Factor (f)	<u>95.87%</u>
(9)	Jurisdictional O&M Labor Expense (7) x (8)	\$17,457,915
(10)	Labor Expense Allocated from FE Service Company (e)	<u>\$14,209,278</u>
(11)	Total O&M Labor Expense (9) + (10)	\$31,667,193
(12)	Test-year Labor Expense (g)	<u>\$31,877,113</u>
(13)	Adjustment (11) - (12)	<u><u>(\$209,920)</u></u>

- (a) TJS Exhibit TE 2
- (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 Toledo Edison Company  
Case No. 07-551-EL-AIR  
Calculation of Direct Company Labor Annualization  
For the Twelve Months Ended February 29, 2008

	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	<b>\$0.00</b>	<b>\$0.82</b>	<b>\$0.00</b>	<b>\$0.67</b>	
(6) Average Hourly Rate with Wage Increase (4) + (5)	\$37.30	<b>\$20.17</b>	\$28.30	<b>\$14.01</b>	\$19.72	
(7) Straight-Time Dollars (3) x (6)	\$8,612,147	<b>\$3,775,824</b>	\$13,423,079	<b>\$31,565</b>	\$9,503	<b>\$25,852,118</b>
(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) x 80%	<b>\$826,766</b>	<b>\$181,239</b>	<b>\$644,308</b>	\$0	\$0	<b>\$1,652,314</b>
(12) Total Direct Labor Dollars (7) + (9) + (11)	\$10,702,028	\$5,026,880	\$17,870,592	\$31,565	\$9,503	<b>\$33,640,569</b>

- (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  
Adjustment for Labor Expense Annualization  
For the Twelve Months Ended February 29, 2008

(1) Annualized Test-year Labor Expense (a)	\$77,198,580
(2) Average Annual Bonus Dollars (b)	\$337,682
(3) Average Annual Severance Dollars (b)	\$649,730
(4) Test-year Employee Discount (c)	<u>\$527,697</u>
(5) Total Direct Labor (1) through (4)	\$78,713,689
(6) O&M Expense Ratio (d)	<u>51.20%</u>
(7) O&M Labor Expense (5) x (6)	\$40,301,409
(8) Jurisdictional Allocation Factor (f)	<u>95.15%</u>
(9) Jurisdictional O&M Labor Expense (7) x (8)	\$38,346,791
(10) Labor Expense Allocated from FE Service Company (e)	<u>\$26,637,709</u>
(11) Total O&M Labor Expense (9) + (10)	\$64,984,500
(12) Test-year Labor Expense (g)	<u>\$62,887,639</u>
(13) Adjustment (11) - (12)	<u><u>\$2,096,861</u></u>

- (a) TJS Exhibit CEI 2  
(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

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

	Full-Time Non-Bargaining	Full-Time Union UUA 270	Part-Time Non-Bargaining	Student Intern	Total
(1) Number of Employees (a)	322	564	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 (4) +	\$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)	13.32%	31.28%	0.00%	0.00%	
(9) Overtime Dollars (7) x (8)	\$2,991,636	\$11,374,938	\$0	\$0	\$14,366,574
(10) Incentive Compensation Percentage (f)	12.00%	6.00%	12.00%	0%	
(11) Incentive Dollars (7) x (10) x 80%	\$2,156,134	\$1,745,514	\$8,168	\$0	\$3,909,817
(12) Total Direct Labor Dollars (7) + (9) + (11)	\$27,607,502	\$49,485,342	\$93,248	\$12,487	\$77,198,580

- (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, 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

**First Energy Service Company**  
Case No. 07-551-EL-AIR  
Calculation of FE Service Company Labor Annualization  
For the Twelve Months Ended February 29, 2008

	Union Locals 19/245	Part-Time Bargaining	Part-Time Non-bargaining	Student Intern	Temporary Bargaining	Temporary Non-bargaining	Total
(1) Number of Employees (a)	220	18	25	33	26	82	3,202
(2) Annual Straight-Time Hours (b)	2,080	1,163	925	144	538	598	
(3) Total Straight-Time Hours (1) x (2)	457,600	20,934	23,125	4,752	13,988	49,036	
(4) Average Hourly Rate (c)	\$25.62	\$19.50	\$18.83	\$16.35	\$18.51	\$15.95	
(5) Hourly wage Increase (d)	0.00	0.00	\$0.66	\$0.57	\$0.00	\$0.56	
(6) Average Hourly Rate with Wage Increase (4) + (5)	\$25.62	\$19.50	\$19.49	\$16.92	\$18.51	\$16.51	
(7) Straight-Time Dollars (3) x (6)	\$11,723,712	\$408,213	\$450,685	\$80,415	\$258,918	\$809,501	
(8) Overtime Percentage (e)	2.29%	5.23%	0.00%	0.00%	0.00%	0.00%	
(9) Overtime Dollars (7) x (8)	\$268,473	\$21,350	\$0	\$0	\$0	\$0	
(10) Incentive Compensation Percentage (f)	6.00%	6.00%	12.00%	12.00%	0.00%	12.00%	
(11) Incentive Dollars (7) x (10) x 80%	\$562,738	\$19,594	\$43,286	\$7,720	\$0	\$77,712	\$20,630,498
(12) Total Direct Labor Dollars (7) + (9) + (11)	\$12,554,923	\$449,157	\$493,951	\$88,135	\$258,918	\$887,213	\$243,919,306
(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)							\$249,976,649
(16) O&M Expense Ratio (h)							74.99%
(17) Total O&M Labor Expense (15) x (16)							\$187,457,489
(18) Labor Expense Allocated to CEI (15) x 14.21% (i)							\$26,637,709
(19) Labor Expense Allocated to TE (15) x 7.58% (i)							\$14,309,378
(20) Labor Expense Allocated to OE (15) x 17.22% (i)							\$32,280,180

(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 Employees, 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