Large Filing Separator Sheet

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

File Date : 2/12/2008

Section : 4 of 4

Number of Pages : 46

Description of Document : Transcript

The Cleveland Electric lituration to Company Crace Ma. 17-531-El. A.R. Calculations of Real Property Trace For the Twelve Months Ended February 29, 2008

Data: 3 Months Actual & 9 Months Estimated Reference No(a): See Formonz

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GDY ~ 2B (Revised) Winnes: Young

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옷 튼	Description	Juristicional Amount					
		Staff Transmission	Geveland Electric Transmission	Stuff Distribution	Cleveland Electric Distribution	Stuff General	Cleveland Electric General
		Place	Plant	Fibras	Plant	Plant	Plant
		1	(q)	(c)	(g)	(c)	φ
1	Jurisdictional Real Property (#)	517,696,033	\$17,696,033	062,785,828	962,782,852	\$38,626,545	\$38,626,545
**	Atlachancii TJF-1 ağluztarıt	8	\$7,478,215	8	8	8	8
•	2007/2006 June February Real Property AdditionalReliterments	8	8	8	8	8	53,129,487
۳	Adjusted Jurisdictional Real Puspeny (1+2+3)	\$17,696,033	\$25,174,248	062,736,852	\$28,387,290	538,626,545	\$41,756,032
43	Frue Value Percentage (5)	969971	72.69%	72.69%	72,69%	72.69%	72.09%
•	True Value of Lanable Real Property (4 x 5)	12,862,645	(8,298,305	20,633,756	28,633,756	28,076,322	30,351,040
r.	Assessment Percentage (b)	35 (0%	35.00%	35.00%	35.00%	35.00%6	1600.80
-	Assensentent Value (6 x 7)	4,501,926	6,404,407	7,221,815	7,221,815	9,306,713	10,422,864
3	Real Proporty Tax Same (c)	1617 L	1.254	7.23%	T.23%	22.4	%171L
ç	Real Property Tax (8 x 9)	325.489	660,634	522,137	522,137	710,471	768,003
						Staff	Cleveland Electric
÷	Tatai Real Property Tax				-	190,855,12	407°E\$L'IS
5	Increase (Decrease) to Real Property Tox Expense						3196,112
3 ð	Staff's Schedals C.3. (det Csinchemi es follows:						
	 Real Property Assessed Value (s) Assessment Permittion (A) 	955,909,958 - 200 34					
	 (3) Real Property True Value (1/2) (4) Real Property Castielized Cost (c) 	5110,312,454 5151,764,448					
(c)	(5) Real Property Tau Vaine Percentage (3 / 4) Applicant's Supplemental information C-43	12.69%					

The Toledo Edison Company Case Nu. 03-651-EL-AIR Calculation of Real Property Taxes For the Twelve Monthe Feder February 29, 2008

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

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GDY - 2C (Revised) Witness: Young

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<u>I</u> 2	Description	Juried cross Anoun					
		Staff Transmission [2]@4 (#)	Toledo Edison Tracsmitsion Elant (b)	Steff Distribution [littel (c)	Toledo Edison Distribution Plant (d)	Staff General (c)	Telecto Edisco _l General Plant U)
	Jurísdictional Real Property (a)	122,3918	5196,237	\$10,065,613	\$10,065,613	544,018,055	344,018,053
~	Attachment 73F-1 edjustaten	5	51,432,451	3	3	3	Ş
m	2007/2008 Auta-February Roat Property Additional Relations	80	563,143	8	\$105,243	\$	111.9.121
•	Adjusted Jurisdictional Real Property (1+2+3)	213612	109'15	\$10,063,613	\$10,170,856	\$44.018.055	\$43,898,914
ŝ	True Value Percentage (b)	49.14%	49.14%	49.14%	49.14%	49.14%	Set 1.64
8	True Value of Thoughte Real Property (4 x 5)	\$96.427	565,1582	54,946,047	291,702,142	521,629,620	121,571,077
r.	Assessment Percentage (b)	35.40%	35.00%	35,00%	33.00%	75.00%	35.00%
•	Assessment Vakue (6 x 7)	671.EEX	2390,967	11,191,187	\$1,249,217	\$7,570,367	57,549,877
Ð	Real Property Tax Rate (c)	9662/1	7.23%	¥12.1	A22.7	7.23%	%£71
ţ	Real Property Tax (5 x 9)	52,440	521,03 7	\$125,160	\$126,468	866 [°] 7 85	\$545,856
						Staff	Toledo Edisen
£	Total Real Property Tax				•	\$674,938	191'669\$
12	Increase (Decrease) to Real Property Tax Expense						516.42¢
9 8 9	Staff's Settedule (C.3. 10a) Calentined as follows: (1) Real Property Assessed Value (c) (2) Assessment Percentage (d) (2) Real Property True Value (1)./(2) (4) Real Property True Value Percentage (3).(4) Appleart's Septemental Information (-43)	12,518,200 35,802,00 35,180,200 71,259,459					

(d) Statutory Assessment for Real Property.
 (e) Applicants Supplemented Information C-4

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

GDY-1,1 Schedale B-6 Revision Witness Responsible: Young

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No.	Account	Describeion		Adjusted	Revisions to B.K. Schuduler	Revised Adjusted
E	Ð	(0)	(9)	(s)	(9)	
-	661	Reserve for Inventory Obsolescence	ğ	53,970,623	(\$3,970,423)	3
5	8	Other Taxes	OCC/OBC	\$2,853,236	(\$2,853,236)	8
m	8	Severence Extimate	0EC	\$27,004	(\$27,004)	8
4	8	Post Retirement Benefits	0000060	\$60,970,262	(\$60,970,262)	8
5	<u>8</u>	Banked and Accrued Vacation.	COCIOEC	54,238,155	(54,238,155)	3
•	8	fajuries & Damages	0000080	52.050,332	(200,050,23)	2
-	8	Merger Transaction Costs	DEG	\$249,911	(116,64525)	95
90	8	Tax Benefit Transfer - Net	80	\$2,183,785	3	S2.183.785
3.	061	Taxes & Property Tax Reserve	OCCOEC	\$32,556,871	(132,556,871)	25
9	8	Tree Trintraing	20	907,735,122	(\$2,337,739)	05
1	8	Executive Defensed Compensation	OCCIDED	\$5,096,018	(\$10,060,23)	8
33	8	Executive Deferred Compensation Interest	OCC/OEG	53,208,320	(026,805,68)	2
2	<u> 8</u>	ESOP - Compensation Expense	OCCIVED	514,901,921	(14,901,921)	3
M	<u>96</u>	Extracreditiony Grain FEN 47	OCCIDEG	59,258,389	(685,358,389)	8
15	283	Asset retirement obligation	н Н	(53,638,421)	53,638,421	8
2	283	Pension Expense	OCC/OEC	(ESE, 950, 572)	\$73,039,383	3
5	283	Incentive Compensation	080	(170,3853)	110,828.83	95
<u>∞</u> ·	582	IRS Audit Interest	OEG	(\$817,398)	865,7182	3
\$	8	GE Settlement	5	\$918,107	(2018165)	20
ន	182	Bad Deltis	33	(\$\$47,541)	\$547,541	2
~	183	Savings Plan Minimum Contribution	FE	(635'84'28)	\$278,553	8
ដ	283	FICA Tax on Rug. & Banbed Vacation	H	(069'1285)	5821,630	9
ជៈ	283	Provision for Unclassified Operations	FE.	(171,171,471)	125,177,72	3
<u>ج</u>	283	Reserve Premium	FE	128,632	(\$83,827)	3
X	283	PA Public Unlify Tax	H	(\$1,675,993)	E00,273, IS	3
\$	283	Thomas Steel Strip	£	(707,2542)	5435,707	3
5	283	Tax Depterion	94 194	(202,862)	\$38,292	8
×	283	Assel Rehitement Obligation	32	(\$3,638,421)	\$3,638,421	8
2,	383	Like Kind Exchange - Sonap Cable	Ξł	(S437, 137)	5437,137	3
8	583	FAS 123R - Restricted Sanck	FE	(\$227,479)	\$227,479	3
ñ	283	FAS 123R - Performance Shares	33	(\$49,808)	808,642	3
8	283	VEBA	5 <u>6</u>	(\$192,872)	\$ 192,872	3

\$51,126,123 (\$48,942,138) \$2,183,785

(5) Amounts from Dhio Edison Company 8-8 schedule, pages 2 through 5 of 5, Column 5.

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

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

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Description Lurisoliction Be Schedules Ju (3) (4) (5) (6) Ju (3) (4) (5) (6) (6) Ju Persion and Rightsizing Coers (5) (6) </th <th></th> <th></th> <th></th> <th>Adjusted</th> <th>Revisions to</th> <th>Adjusted</th> <th></th>				Adjusted	Revisions to	Adjusted	
Persion and Rightsizing Casts OCC/0EG \$53,335,659 (\$53,335,659) Vacation Accruel Other Taxes OCC/0EG \$53,335,659 (\$53,335,659) Other Taxes OCC/0EG \$53,335,659 (\$53,335,659) (\$53,335,659) Supp Exce Retirement Program - Def Comp OCC/0EG \$53,74,111 (\$53,743,111) Adoctos Removal OCC/0EG \$53,74,111 (\$57,771,111) Adoctos Removal OCC/0EG \$53,74,111 (\$53,735,659) Adoctos Removal OCC/0EG \$53,74,111 (\$53,74,111) Adoctos Removal OCC/0EG \$53,74,111 (\$53,7720) Adoctos Removal OCC/0EG \$53,747,720 \$53,767,720) Merger Cost Expensed OCC/0EG \$53,61,109 \$51,170) Screature Estimate OCC/0EG \$53,91,090 \$53,61,109 \$51,51,70) Merger Cost Expensed OCC/0EG \$53,90,109 \$51,51,70) \$51,51,70) \$51,51,70) CSC Fas 106 Adj CSC Fas 106 Adj \$51,61,720 \$53,60,109 \$53,60,109 Fin 47 T <td< th=""><th></th><th>Description (3)</th><th>(4)</th><th>Jurisdiction (S)</th><th>B-6 Schedules (6)</th><th>Jurisdiction (7)</th><th></th></td<>		Description (3)	(4)	Jurisdiction (S)	B-6 Schedules (6)	Jurisdiction (7)	
Vacation Accruit Other Taxes OccOBC 53,969,533 (3),969,633	Pere	on and Richtsizine Costs	OCC/DEG	5 53,315,659	(533 335 659)		9
Other Taxes Occ/0EG \$\$,640,583 (\$\$,640,583) Surp Exce Retirement Program - Def Comp 0CC/0EG \$\$,747,111 (\$\$,774,111 Asbestos Removal 0CC \$\$,574,111 (\$\$,774,111 Asbestos Removal 0CC \$\$,574,111 (\$\$,774,111 Asbestos Removal 0CC \$\$,767,720 \$\$,767,720 Incensive Compensation 0CC/0EG \$\$1,104,103 \$\$1,104,103 Severance Estimate 0CC/0EG \$\$1,104,103 \$\$1,04,103 Merger Cost Expensed 0CCC/0EG \$\$1,50,109 \$\$5,767,720 Merger Cost Expensed 0CCC/0EG \$\$1,004,103 \$\$1,04,103 CS Susteme Energy Management 0CCC/0EG \$\$1,004,103 \$\$1,004,103 CS Fas 10b Adj 0CC \$\$1,55,170 \$\$2,501,085 \$\$2,501,085 CS Fas 10b Adj 0CC \$\$1,55,170 \$\$2,501,085 \$\$2,501,085 CS Fas 10b Adj FI \$\$34,007 \$\$1,551,710 \$\$2,540,419 CS Fas 10b Adj FI \$\$34,007 \$\$2,540,419 \$\$2,540,419 Stock Op	Vacu	tion Accrual	OCC/DEC	53,969,633	(\$3,969,633)		9
Supp Exce Retirement Program - Def Comp OCC/DEG \$5,274,111 (\$5,274,111) Asbestos Removal OCC \$1,868,126 \$1,868,126 \$1,964,103 Asbestos Removal OCC \$1,868,126 \$1,964,103 \$1,104,103 \$2,14,117 \$2,74,117 \$2,74,1720 \$5,173,109 \$2,15,170 \$1,51,170 \$1,51,170 \$1,51,170 \$2,15,170	Othe	r Taxes	000/000	58,640,583	(\$8,640,583)		9
Advestos Removal OCC \$1,868,126 \$68,126 Incentive Compensation OCC \$1,104,103 \$2,767,720 \$5,760,109 \$1,10 \$1,10 \$1,10 \$1,10 \$1,10 </td <td>Supp</td> <td>Exec Retirement Program - Def Comp</td> <td>000000</td> <td>\$5,274,111</td> <td>(111,42,22)</td> <td></td> <td>3</td>	Supp	Exec Retirement Program - Def Comp	000000	\$5,274,111	(111,42,22)		3
Incentive Compensation OCC/OEG \$1,104,103 (104,103) Sevenance Estimate OCC/OEG \$5,767,720 \$5,767,720 \$5,767,720 Merger Cost Expensed OCC/OEG \$1,515,170 \$5,15,170 \$5,15,170 CSC Fas 10b Adj DCC \$5,317,100 \$5,15,170 \$5,15,170 Statuation DCC \$5,317,000 \$5,170 \$5,15,170 Statuation DCC \$5,317,000 \$5,92,070 \$5,92,070 Statuation DCC \$5,234,010 \$5,92,070 \$5,92,070	Ash	stos Renoval	000	51,868,126	(\$1,868,126)		8
Severance Estimate OCC/OEG \$5,767,720 \$5,515,170 \$5,16,10 \$5,16,10 \$5,16,10 \$5,16,10	Incer	tive Compensation	OCCIOEC	\$1,104,103	(51,104,103)		3
Merger Cost Expensed OCC/OEG \$2,901,085 \$2,901,085 \$2,901,085 \$2,515,170 \$1,512,170 \$1,515,170 \$1,515,170 \$1,515,170 \$1,515,170 \$1,524,100 \$1,524,100 \$1,524,100 \$1,524,100 \$1,524,100 \$1,524,100 \$1,524,100 \$1,524,100 \$1,524,100 \$1,524,100 \$1,524,510 \$1,524,510 \$2,549,419	Seve	ance Estimate	OCCIOED	\$5,767,720	(\$5,767,720)		2
Customer Energy Management OCC \$1,515,170 \$1,515,170 \$1,515,170 \$1,515,170 \$1,515,170 \$1,515,170 \$1,515,170 \$1,515,170 \$1,515,170 \$2,155,170 \$2,155,170 \$2,155,170 \$2,155,170 \$2,155,170 \$2,155,170 \$2,155,170 \$2,155,170 \$2,155,170 \$2,155,170 \$2,155,170 \$2,156,109 \$2,06,201 \$2,06,219 \$2,06,219 \$2,06,219 \$2,06,2,264 \$2,06,2,264 \$2,06,2,264 \$2,06,2,264 \$2,06,2,264 \$2,06,2,264 \$2,06,2,264 \$2,06,2,264 \$2,06,2,264 \$2,06,2,264 \$2,06,2,264 \$2,06,2,264 \$2,06,2,264 \$2,06,2,264 \$2,06,2,264 \$2,06,2,264 \$2,06,2,264 \$2,06,2,264 \$2,06,2,264	Merg	er Cost Expensed	OCC/OEG	\$2,901,085	(52,901,085)		8
CSC Fas 106 Adj OEG \$360,109 \$536,109 \$536,109 \$536,109 \$536,109 \$50,109 \$50 \$0	Casi	amer Energy Management	000	\$1,515,170	(31,515,170)		8
FIN 47 0EG \$0 <t< td=""><td>SS</td><td>Fas 106 Adj</td><td>080</td><td>\$360,109</td><td>(\$360,109)</td><td></td><td>2</td></t<>	SS	Fas 106 Adj	080	\$360,109	(\$360,109)		2
Asset retinement obligation FE \$39,050 (\$39,050) Stock Option Expense & Deduction DEG (\$234,107) \$224,107 Stock Option Expense & Deduction DEG (\$234,107) \$393,071) Injuries and Damages DOCCIDEG (\$23,494,19) \$234,419 Intertub Benefits - Fas 106 OCCIDEG (\$2,549,419) \$25,549,419 System development Coast FE (\$163,581) \$662,854 FICA Veration Adj FE (\$163,581) \$166,381 Like Kind Exchange - Strap Cable FE (\$163,581) \$163,581 Performance Stares FE (\$16,162) \$14,162 \$14,162	ENN NE	1	OEG	3	8		3
Stock Option Expense & Deduction OEG (\$234,107) \$234,107 \$234,107 \$234,107 \$234,107 \$932,071 \$993,020 \$104,020	Asse	t retinement obligation	FE	050,953	(050,952)		3
bijuries and Dumages OCC/DEG (\$932,071) \$932,071 Health Benefits - Fas 106 OCC/DEG (\$2,549,419) \$2,549,419 System development Cost FE (\$662,854) \$662,854 FICA Vacation Adj FE (\$163,581) \$163,581 Like Kind Exchange - Scrap Cable FE (\$163,581) \$163,581 Performance Shares FE (\$163,581) \$163,581	Stoci	t Option Expense & Deduction	OEC	(234,107)	101,107		8
Health Benefits - Fas 106 OCC/0EG (\$2,549,419) \$2,549,419 \$2,549,419 \$2,549,419 \$2,549,419 \$2,549,419 \$2,549,419 \$5,510 \$1,62,824 \$6,2,854 \$6,0,2,854 \$6,0,2,854 \$6,0,2,854 \$6,0,2,854 \$6,0,2,854 \$6,0,2,854 \$1,62,739 \$1,62,739 \$1,62,739 \$2,69,,379 \$2,	mjul	ics and Dumages	OCCIDEG	(\$932,071)	110,2592		2
System development Cast 5554 562,854 5662,854 5662,854 562,854 51CA Vacation Adj 75 (\$163,581 5163,581 5163,581 Like Kind Exchange - Scrap Cable 75 (\$153,581 5169,379 5269,379 Performance Shares 75 (\$14,162 \$1460 \$14	Heal	th Benefits - Fas 106	OCCIDEC	(\$2,549,419)	52,549,419		03
FICA Vacation Adj FE (\$163,581) \$163,581 Like Kind Exchange - Scrap Cable FE (\$369,379) \$269,379 Performance Shares FE (\$14,162) \$14,162	Syste	un development Cost	55	(\$662,854)	\$662,854		3
Like Kind Exchange - Scrap Cable FE (\$369,379) \$369,379 Performance Shares FE (\$14,162) \$14,162	FIC	Vacation Adj	H	(\$163,581)	S163,581		3
Performance Shares FE (\$14,162) \$14,162	Like	Kind Exchange - Scrap Cable	33	(676,962)	616,952		8
	Peri	ermance Shares	FE	(\$14,162)	\$14,162		8

(5) Amounts from The Cleveland Electric Company B-8 Schedule, pages 3 and 4 of4, Column 5.

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

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Revised	Adjusted	(1)																				
	Revisions to R. 6 Schedules	(9)	(\$87),199)	\$3,247.505	(\$513,525)	(\$3,778,342)	(\$1,173,658)	(\$7,888,983)	(\$268,776)	(\$2,633,151)	(\$21,573,382)	(\$616,254)	(\$1,002,801)	(\$537,496)	(\$1,530,146)	(\$1,795,304)	\$46,273	\$4,306	\$229,137	\$7,850,235	\$131,717	\$590,067
	Adjusted Invisdiction	(2)	\$871.199	(\$3,247,505)	\$513,525	\$3,778,342	\$1,173,658	\$7,888,983	\$268,776	\$2,633,151	\$21,573,382	S616,254	\$1,002,801	\$537,496	\$1,530,146	\$1,795,304	(\$46,273)	(\$4,306)	(\$229,137)	(\$7,850,235)	(\$131,717)	(\$590,067)
		(4)	occ	H	OCC/OEG	OCC/OEG	OCC/OEG	OCC/OEG	OEG	200	OCC/OEG	000	OEG	200	OCC/OEG	OCC/OEG	200	OEG	FE	FE	FE	FE
	Description	(3)	Asbestos Removal (FIN 47)	Asset Retirement Obligation	Contingency - Dura Landfill Clean Up	Deferred Compensation	Expense Accruals - FAS 112	Health Benefits ~ FAS 106 (Postretmt. Benefits)	Incentive Compensation	Taxes (Misc. 190)	Pension and Rightsizing Cost	Property Tax Variance	Provision for Doubtful Accounts	Reserve for Obsolescence - inventory	Severance Estimate	Vacation Pay Accrual	Injuries and Damages	Stock Options/Performance Shares	Interest Expense (PWC)	Taxes Misc	Like Kind Exchange - Scrap Cable	Savings Plan Minimum Contribution
	Account No.	(3	061	283	190	190	190	190	61	061	061	061	190	06	061	190	283	283	283	283	283	283
	Line No.	Ξ	-	7	3	4	ŝ	9	-	×	•	10	=	12	13	4	15	16	17	8	19	8

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

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(\$32,083,777)

\$32,083,777

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 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

DIRECT TESTIMONY OF

EDWARD B. STEIN

ON BEHALF OF

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

- ____ Management policies, practices, and organization
- _ Operating income
- Rate base
- _____ Allocations
 - ____ Rate of return
 - Rates and tariffs
- X Other Cost of Service

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PLEASE STATE YOUR NAME AND BUSINESS ADDRESS

A. My name is Edward B. Stein. My business address is 76 S. Main St. Akron, Ohio 44308.

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Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?

 A. I am employed by FirstEnergy Service Company as Manager of Regional Transmission Organization ("RTO") Operations Settlements in the Rates and Regulatory Affairs Department.

10 Q. PLEASE SUMMARIZE YOUR EDUCATIONAL AND PROFESSIONAL
 11 BACKGROUND.

A. Please see Appendix A of this testimony for a description of my educational and professional background.

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Q. PLEASE DESCRIBE YOUR RESPONSIBILITIES AS MANAGER OF RTO OPERATIONS SETTLEMENTS.

A. My responsibilities include ensuring customer load data is accurately aggregated and submitted for state programs such as Pennsylvania's Alternative Energy Portfolio Standards Act and for financial settlement purposes with both PJM and the Midwest Independent Transmission System Operator ("MISO"). Under my direction, my staff also performs various financial analyses and analytical work in support of both internal and external clients and other departments. These analyses include the support of regulatory initiatives such as the development of cost of service studies.

Q. WHAT SCHEDULES ARE YOU SPONSORING?

A. I am sponsoring the COSS for the Companies as set forth in Schedule E-3.2 of the Standard Filing Requirements. The COSS is an allocated cost of service study by rate schedule for the test period ended February 29, 2008.

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?

A. The purpose of my testimony is to describe the methodology used to prepare the cost of service study ("COSS") for Ohio Edison Company ("OE"), The Toledo Edison Company ("TE") and The Cleveland Electric Illuminating Company ("CEI") (collectively, "Companies").

Q. WHICH COSS METHOD, AS PRESENTED IN SCHEDULE E-3.2 OF THE
 STANDARD FILING REQUIREMENTS, HAVE YOU CHOSEN TO USE
 FOR THE STUDY?

A. The Standard Filing Requirements provide the option of choosing from one of the
following COSS methodologies: (i) Coincident Peak Demand, (ii) NonCoincident Peak Demand or (iii) Average and Excess. Based on customer and
distribution system information gathered from the Company's databases and
using the National Association of Regulatory Utility Commissioners ("NARUC")

- 2 -

Electric Utility Cost Allocation Manual ("NARUC Manual") as a guide, I have chosen the Coincident Peak Demand method, more aptly termed Voltage Peaks, for the COSS presented in this proceeding. The remainder of my testimony describes implementation of the Coincident Peak methodology in greater detail.

Q. WHAT ADDITIONAL INFORMATION HAVE YOU INCLUDED WITH THE COST OF SERVICE STUDY?

Ą. The COSS includes output reports, summarized and detailed by FERC Account for existing revenues under new rate schedules. The COSS also includes the special studies conducted in support of the methodology used in the COSS, including the "TACOS GOLD" input file. The special studies are included with the COSS as Appendices A - R.

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WHAT IS "TACOS GOLD"? Q.

15 Α. The software used to develop the COSS is named "TACOS GOLD". TACOS is an acronym for Threshold Associates Cost Of Service. It is a PC-based program 16 developed by Threshold Associates that uses a reporting platform based on 18 Microsoft Excel. The software package also tracks rate base, revenue and 19 expenses by function and rate schedule. The inputs of the model include 20 allocators derived in special studies as well as balance sheet and income statement items. 21

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Q. PLEASE DESCRIBE GENERALLY THE PROCESS OF DEVELOPING A COST OF SERVICE STUDY.

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A. The COSS first separates or *functionalizes* items such as plant investment, operating expenses and taxes between the generation, transmission and distribution functions to determine the particular rate schedules that should share responsibility for each of the costs. This process is done through the grouping of Federal Energy Regulatory Commission ("FERC") Accounts according to the function they represent as described by the FERC Uniform System of Accounts. Next, FERC Accounts are sub-functionalized, which separates FERC accounts 1 into sub-functions and provides further granularity in the allocation of costs to customer rate schedules. For example, I have developed a Primary/Secondary Study that sub-functionalizes FERC Accounts 364, 365, 366 and 367 to Primary Distribution and Secondary Distribution sub-functions. These costs are then *classified* as customer, demand or energy-related in order to facilitate the process of assigning them to various rate classes in accordance with identifiable characteristics. In some cases, such as Account 368 (Distribution Line Transformers), the account has both a Customer Component and a Demand Component. Next, those costs that have been determined to be distribution-related are *allocated* or assigned to the various rate classes based upon measurable characteristics. In my study for example, Account 365 has been functionalized to the Distribution Function, Sub-Functionalized into Primary 365 and Secondary 365 and classified as demand-related. Since Account 365 is classified on demand, voltage-based peak demands of each rate schedule were used to allocate costs.

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Finally, the COSS calculates the rate of return each of the rate schedules is currently earning.

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Q. PLEASE EXPLAIN WHY SOME TRANSMISSION-RELATED FERC ACCOUNTS WERE INCLUDED IN YOUR STUDY.

A. American Transmission Systems, Inc. (ATSI), a wholly owned electric transmission subsidiary of FirstEnergy Corp., maintains ownership and control of the Ohio utility operating companies' transmission system assets. These assets, identified by FERC as performing transmission-related functions, are 69kV or greater. However, there are still certain transmission-related assets, voltages of 11KV, 23KV or 33KV (depending on Company), in transmission-related FERC accounts on the utility operating companies' balance sheet and income statement. As a result, these remaining assets make up the "Sub-Transmission" systems referenced in the COSS.

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 Q.
 ARE COSTS ASSOCIATED WITH THESE TRANSMISSION ASSETS

 17
 RECOVERED THROUGH TRANSMISSION RATES SET BY THE

 18
 FERC?

A. No. Costs associated with these assets must be recovered through distribution rates.

Q. HOW ARE THE TRANSMISSION FERC ACCOUNT BALANCES
 ALLOCATED?

- 5 -

These transmission assets are allocated on the basis of coincident peak demands or sub-transmission voltage peak demands. In this case, I have chosen to use (3) three Summer peaks averaged together for the purpose of achieving "normal" peaks in both cases. In addition, all customer rate schedules share in the costs of the sub-transmission system because all utilize the system to a certain degree.

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7 Q. YOU MENTIONED PREVIOUSLY THAT IN THE SUB8 FUNCTIONALIZATION PROCESS, A PRIMARY/SECONDARY STUDY 9 WAS UTILIZED. PLEASE DESCRIBE THE PRIMARY SECONDARY 10 STUDY.

Α. The Primary/Secondary Study, shown in Appendix N of the COSS, was 11 developed utilizing the Company's Automatic Mapping/Facilities Management 12 System (AM/FM). This system graphically depicts the assets and interconnections 13 14 of the distribution system that serves our customers. With the AM/FM system, the Company is able to accurately identify which assets are primary distribution 15 16 assets and which are secondary distribution assets. The Company's SAP 17 Customer Care System (CCS) identifies customers as secondary and primary distribution customers. Utilizing the CCS and AM/FM systems, the Company 18 can identify and physically locate customers receiving service at primary 19 distribution voltage - thereby determining which assets are utilized by those 20 customers. Through a process of "tracing" the electric service path for primary 21 22 customers on a particular circuit back to the originating distribution substation in 23 the AM/FM system, the Company can identify the wires, poles and conduit used

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to serve them. The costs associated with these assets are then allocated to customers receiving service at either primary or secondary voltages. Customers receiving secondary service are included in this allocation since they also make use of these facilities. When conducting these traces, the distribution system is "switched" to be in a steady state operation – i.e. in a condition where it operates most of the time and under normal conditions. This means that equipment and facilities are not set for operation during contingencies such as during storm restoration or maintenance.

10Q.PLEASE EXPLAIN THE PROCESS OF DETERMINING WHICH11CUSTOMERS ARE SERVED BY THE PRIMARY DISTRIBUTION12SYSTEM AND WHICH CUSTOMERS ARE SERVED BY THE13SECONDARY DISTRIBUTION SYSTEM?

A. Customer-specific information in the CCS and AM/FM systems includes information on the customer's delivered voltage as well as information on transformer ownership. These customer-specific sources of data allow the Company to determine the voltage class of each customer.

19 Q. WHICH ACCOUNTS WERE SUB-FUNCTIONALIZED WITH THE 20 PRIMARY/SECONDARY STUDY?

A. Accounts 364, 365, 366 and 367 were sub-functionalized into either the primary
or secondary distribution sub-function.

Q.

HOW WAS ACCOUNT 364 SUB-FUNCTIONALIZED?

A. For Account 364 (Poles, Towers and Fixtures), the Company's AM/FM system was used to determine how many poles, weighted by cost, are being utilized by customers of the primary and secondary distribution system as well as street lighting customers. Sub-account 364P contains those assets utilized by customers of both the primary and secondary distribution system. Sub-Account 364S contains those assets utilized only by customers of the secondary distribution system. Sub-Account 364Z contains those assets utilized by street lighting customers.

Q. HOW WAS ACCOUNT 365 SUB-FUNCTIONALIZED?

A. For Account 365 (Overhead Conductors and Devices), the Company's AM/FM system was used to determine the length of conductor feet, split between large and small primary conductors, serving customers receiving service at primary distribution voltage. The conductor length was then multiplied by large and small primary conductor cost per foot in recognition of the fact that larger cable is more expensive than smaller cable. The weighted cost of conductor length was then determined to be the portion of Account 365 to be allocated to only customers receiving service at either primary or secondary voltages (designated as Account 365P). Customers receiving service are also included in this allocation since they also make use of this conductor. The remaining portion of Account 365, which includes both primary and secondary facilities, was allocated to customers of the street lighting and secondary distribution system.

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Q. HOW WAS ACCOUNT 366 SUB-FUNCTIONALIZED?

A. Account 366, Underground Conduit, was sub-functionalized in manner similar to that of Account 367, Underground Conductors and Devices, because conduit typically protects buried primary conductor. Therefore, account 366 follows the sub-functionalization percentages generated in the Account 367 analysis.

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Q. HOW WAS ACCOUNT 367 SUB-FUNCTIONALIZED?

9 A. Account 367, Underground Conductors and Devices, was functionalized using 10 similar methodology as that of Account 365. The conductor length associated with customers of the primary distribution system was determined by using the 12 tracing process discussed earlier - conducted in the AM/FM system. The 13 remaining conductor length was determined to serve customers of the secondary 14 distribution system. The costs associated with conductor lengths were then 15 weighted by current installed cost. Using the weighted costs associated with conductor lengths, Account 367 was then allocated to Account 367P (the portion 16 of Account 367 that is utilized by customers receiving service at either primary or 17 18 secondary distribution voltages) and Account 367S (the portion of account 367 19 that is utilized by only customers of the secondary distribution system).

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Q. ARE THERE ANY OTHER FERC ACCOUNTS THAT HAVE BEEN SUB-**FUNCTIONALIZED?**

Yes. FERC Account 356, Overhead Conductors and Devices (for transmission plant), was sub-functionalized. This account includes both the facilities associated with sub-transmission plant retained by the Company as well as the last span of transmission line to customers in the GT rate class served directly off the transmission system. Appendix D - Assignment of Plant Account 356 - illustrates the amount of Account 356 that is transmission-related and directly assigned to rate GT customers. The remainder of Account 356, the sub-transmission system, was allocated to those customers utilizing the sub-transmission system.

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PLEASE EXPLAIN HOW YOU CLASSIFIED ACCOUNT 368.

A study, designated as Appendix O, was developed to determine the customer component and the demand-related portion of Account 368 - Distribution Line Transformers.

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15 Q. WHY WAS ACCOUNT 368 (LINE TRANSFORMERS) CLASSIFIED AS 16 BOTH CUSTOMER AND DEMAND-RELATED?

17 A. Using the NARUC Manual as a guide, it states that "...Accounts 364 to 370 18 involve demand and customer costs." This means the assets represented by these 19 accounts are required when adding customers to the system. This is true for 20 assets such as Account 368 - Transformers - where not only is a transformer 21 needed when adding a customer to the system but the transformer must also be 22 sized to accommodate the customer's load.

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HOW WERE ACCOUNTS 360 TO 362 CLASSIFIED?

The NARUC Manual states Accounts 360 (Land), 361 (Structures and Improvements) and 362 (Station Equipment) should be classified as demand only to recognize "substations are normally built to serve a particular load and their size is not affected by the numbers of customers to be served." Using this as a guide, these accounts have been classified as demand.

8 Q. HOW ARE ACCOUNTS 364 TO 367, INCLUSIVE OF RESPECTIVE SUB9 ACCOUNTS, CLASSIFIED?

A. Recognizing that primary distribution lines are installed to deliver the load of the
 distribution system in much the same way as substations and that FERC Account
 364 to 367 values consist mostly of primary related assets, FERC Account 364 to
 367, including their respective sub-accounts, have been classified as demand only.

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Q. DO ACCOUNTS 369 (SERVICES) AND 370 (METERS) RECEIVE THE SAME TREATMENT AS ACCOUNT 368 (TRANSFORMERS) AND GET A DEMAND AND CUSTOMER COMPONENT?

A. No. The NARUC Manual states Account 369 is "generally classified as customer related" and including a demand component is optional. Using the NARUC Manual as a guide, Account 369 is classified as customer-related because only one service is needed per customer and Account 370, Meters, is classified as customer-related only.

23

Q. PLEASE DESCRIBE HOW ACCOUNTS 364 – 367 (POLES, OVERHEAD CONDUCTORS, UNDERGROUND CONDUIT AND UNDERGROUND CONDUCTORS) WERE ALLOCATED?

A. These accounts were classified as demand-related. For this study, voltage peak demands were developed and used to allocate these accounts to the rate schedules.

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Q. WHY ARE VOLTAGE PEAK DEMANDS CHOSEN RATHER THAN A SINGLE DEMAND ALLOCATOR FOR ALL RATE SCHEDULES?

A. Voltage Peak demands are utilized to ensure rate schedules grouped by voltage level served are allocated the proper amount of assets when sub-functionalized by voltage level in the Primary/Secondary Study. For example, the secondary voltage rate schedules (RS, GS, TLTG, SLTG and POL) were allocated secondary voltage assets (sub account designated with an 'S' as determined by the Primary/Secondary study) based on the secondary voltage peak allocator. The secondary voltage peak allocator is based on the demands of the secondary rate schedules coincident only with the peak of the secondary rate schedules.

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Q. CAN THE USE OF VOLTAGE-BASED RATES AND VOLTAGE PEAKS BE VIEWED AS A DIRECT ASSIGNMENT OF THE DISTRIBUTION SYSTEM TO CUSTOMERS?

21 A. Yes. The Primary/Secondary Study determines which assets are utilized by 22 customers according to voltage served as customers are grouped by the voltage by 23 which they are served. As a result, Accounts 364 to 367 can be viewed as having directly assigned assets by voltage level and allocating those assets to customers who use them. For example, the Primary/Secondary Study determined the amount of distribution assets used only by secondary voltage rate schedules and the assets used only by customers of the primary distribution system (which would include secondary customers). The secondary voltage assets (sub-accounts designated with an S) are allocated only to secondary voltage rate schedules based on the Secondary Voltage Peak Demand allocator. Primary voltage assets (sub-accounts designated with a P) are allocated to all customers utilizing the primary distribution system which include both primary and secondary voltage customers. Secondary voltage assets (sub-accounts designated with an S) were assigned to the secondary rate schedules using the Primary/Secondary Study, while the Secondary Voltage Peak Demand allocator determined the amount of secondary assets used by each secondary rate schedule.

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15 Q. ARE THE VOLTAGE PEAKS BASED ON SINGLE COINCIDENT 16 VOLTAGE PEAKS?

A. No. The voltage peaks are based on the average of three summer coincident voltage peaks. The voltage peak demands for the various rate schedules can be found in Appendix M of the COSS.

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Q. ARE THERE OTHER VOLTAGE PEAKS USED IN THE COSS?

A. Yes. A voltage peak was used for the allocation of sub-transmission assets as
well. All rate schedules other than the transmission voltage level rate schedules

are part of the calculation of this peak and subsequently share in the plant assets where this allocator is used.

Q. PLEASE EXPLAIN HOW THE ALLOCATOR FOR ACCOUNT 370 WAS DEVELOPED.

A. While Account 370 was classified as customer-related only, the study, as shown in Appendix L, recognizes there is significant difference in the type and value of equipment required to meter, for example, a 100MW Industrial Plant and a 1KW home. Therefore, the customer allocator developed for this account was a cost weighted customer allocator.

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Q. WHY ARE THERE MULTIPLE RATE SCHEDULES IN THE COSS FOR THE TRANSMISSION CUSTOMERS AT TE AND TRANSMISSION AND SUB-TRANSMISSION CUSTOMERS AT CEI?

15 Α. In some cases, customers that are served at the transmission-level/sub-16 transmission-level own their own step-down transformers and in other cases the 17 Company owns the step-down transformer. To account for this, in CEI for example, a rate schedule ("GSUB NX") was created to allocate costs to those 18 19 • . sub-transmission customers who own their own transformer and a different rate 20 schedule ("GSUB PX") was used for those customers who are taking sub-21 transmission service where the Company owns the transformer. Similar 22 schedules were created for transmission-level customers and are designated "GT_NX" and "GT PX" in the study. In the COSS however, GSUB NX and 23

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GSUB_PX were combined for presentation purposes to the GSUB rate schedule to incorporate rate schedules proposed by Company Witness Hussing.

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Q. DOES THIS MEAN THE GT RATE SCHEDULE IN TE AND THE GT AND GSUB RATE SCHEDULES IN CEI ARE ALLOCATED DISTRIBUTION SUBSTATION TRANSFORMER ASSETS?

A. Yes. Rate Schedule GT (GT_PX), for both CEI and TE, was allocated a portion of Account 362, Station Equipment and Account 353, Station Equipment (Transmission Plant). Additionally, rate schedule GSUB (GSUB_PX) in CEI was allocated a portion of Account 368, Line Transformers, as well as a portion of Accounts 362 and 353. The portion of the transformer accounts allocated to these schedules is shown in Appendix C of the COSS and the account number is designated with a "_XFORM" after the account number (except for Account 368) in the COSS.

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16 Q. HOW WAS THE ALLOCATION OF THE TRANSFORMER PORTION
17 OF ACCOUNTS 353, 363 AND 368 UTILIZED IN THE COSS FOR TE
18 AND CEI?

A. This information was used in the development of the transformer charge for rate
 schedule GT at TE and CEI rate schedules GT and GSUB.

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22 Q. PLEASE EXPLAIN WHY YOU HAVE INCLUDED A RATE SCHEDULE
23 REFERRED TO AS "CONTRACT" IN YOUR STUDY?

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A The rate schedule "Contract" includes all customers with electric service contracts in effect through the end of the test year. This schedule was implemented to ensure that rate base and income statement related items were allocated to contract customers in the same manner as was allocated to those customers on similar rate schedules who do not have an electric service contract with the Company.

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Q. WHAT ARE THE RESULTS OF THE COSS?

A. The results below show the rate of return for each of the rate schedules at each of the Companies. This information represents existing rates of return under proposed rate schedules.

CE	i i	0	E	TE	
TOTAL	3.61%	TOTAL	2.26%	TOTAL	0.04%
RS	5.52%	RS	2.64%	RS	-1.08%
ĠS	0.03%	GS	2.20%	GS	3.56%
GP	5.36%	GP	1.19%	GP	6.69%
GSUB	9.23%	GSUB	3.35%	GSUB	11.64%
GT	10.25%	GT	-3.72%	GT	-3.21%
TLTG	10.32%	TLTG	1.54%	TLTG	14.51%
SLTG	8.67%	SLTG	-1.47%	SLTG	4.29%
POL	17.24%	POL	3.54%	POL	5.84%
CONTRACT	3.53%	CONTRACT	7.33%	CONTRACT	-42.84%

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Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

16 A. Yes.

APPENDIX A

Edward B. Stein Manager, RTO Operations Settlement FirstEnergy Service Company 76 South Main Street Akron, Ohio 44308

SUMMARY

I started my professional career in the steel industry working for a large integrated steel mill for 5 years maintaining and improving the mill's high voltage (2300V - 138KV) power delivery system and the electrical assets of the mill's three boiler/generator sets (3MW, 7.5MW and 10MW generators). I was responsible for the efficient operation and maintenance of equipment, as well as the financial viability of my department and the productivity and safety of employees under my supervision.

My career at FirstEnergy began in Plant Engineering where I was responsible for designing and overseeing the installation of complex projects at the Company's generating facilities. I transferred to the Commodity Supply Planning Department and performed financial analyses on RTO issues affecting supply contracts and other energy industry issues. With the Company's Retail Natural Gas group, I worked on the Company's energy trading floor hedging retail natural gas, running price trigger programs and performing general analyses on the performance of the Company's retail gas business. I have testified before the Pennsylvania Public Utilities Commission on cost of service matters and been involved in supporting several regulatory initiatives in Ohio and Pennsylvania as a Staff Analyst with the Rates and Regulatory Affairs Department. Currently, I am Manager of RTO Operations Settlement in the Company's Rates and Regulatory Affairs Department.

PROFESSIONAL EMPLOYMENT

 2000 to Present FirstEnergy Manager, RTO Operations Settlement Staff Analyst – Rates and Regulatory Affairs Senior Business Analyst – Retail Natural Gas Senior Business Analyst – Commodity Supply Advanced Engineer – Bruce Mansfield Plant Advanced Engineer – Power Plant Support
 1995 to 2000 WCI Steel Inc. Plant Electrical Systems Engineer

Plant Electrical Systems Engineer Power Engineer Electrical Construction Supervisor

EXPERIENCE IN OTHER PROCEEDINGS

Commonwealth of Pennsylvania

Cost of Service Witness for Pennsylvania Electric Company, Docket No. R-00061367 Cost of Service Witness for Metropolitan Edison Company, Docket No. R-00061366

EDUCATION / CERTIFICATIONS

Ohio University, BS, Electrical Engineering, 1995 Kent State University, MBA, Marketing/Statistics, 1999 Professional Engineers License, State of Ohio, Lic. No. 66082

OCC EX 8

Chrole Ede/Company (2)	Name	of Respondent	This Report is: (1) [X] An Original	(Mo, Da, Yr)	Year/Period of Report
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125 7 (20) 2,802,208 124 Matriannose 2,802,208 125 (673-1) Matriannose of Structures and Improvements 2 126 (673-2) Matriannose of Computer Matrix Bolhware 2 127 (675-3) Matriannose of Computer Matrix Bolhware 2 128 (675-3) Matriannose of Computer Matrix Operation Foundament 2 128 (675-3) Matriannose of Matrix Operation Explorement 2 128 (675-3) Matriannose of Matrix Operation Planti 2 137 (774-4) Matriannose of Matrix Operation Planti 2 138 (758-3) Matriannose of Matrix Operation Planti 2 139 (754-3) Matriannose of Matrix Operation Planti 2 139 (756-3) Matrix Operation Bupervision and Engineering 2,160,009 132 (567-104) Matrix Operation Supervision and Engineering 2,160,009 138 (657) Composition Expenses 1,064,324 139 (658) Struct Lycing and Signal System Expenses 1,162,225 141 (657) Coulonser Institutions Expenses 6,6107 142 (659) Matrix Expenses 5,007,749 143 (657) Coulonser Institutions Expenses	122	(575.8) Renta			
141 Text Status 142 (B74.3) Maintenance of Structures and Improvements 128 (B74.3) Maintenance of Computer Schware 128 (B74.4) Maintenance of Computer Schware 128 (B74.5) Maintenance of Computer Schware 128 (B74.5) Maintenance of Computer Schware 129 (B74.5) Maintenance of Computer Schware 129 (B74.5) Maintenance of Miscolameous Mainted Operation Pfant 120 (B74.5) Maintenance of Miscolameous Mainted Operation Pfant 129 (B74.5) Maintenance of Miscolameous Mainted Operation Pfant 129 (B74.5) Maintenance of Miscolameous Mainted Operation Supervision and Engineering 2, 190,000 124 (B25) Maintenance of Miscolameous Maintenance (Lines 10,000 2, 862,286 124 (B26) Maintenance (Lines Expenses 1, 102,285 129 (B26) Maintenance (Lines Expenses 1, 102,228 121 (B26) Maintenance (Lines Expenses 1, 112,228 123 (B27) Commentenance (Lines 134 Brun 143) 20,005,985 124 (B26) Maintenance of Structures 6, 409,662 123 (B27) Maintenance of Structures 6, 409,662 124 (B28) Maintenance of Structures	123	Total Operation (Lines 115 Enru 122)		2,962,260	
126 (372.2) Mahthemance of Computer Handware 127 (576.3) Mahthemance of Computer Software 128 (576.4) Mahthemance of Communication Explorment 128 (576.5) Mahthemance of Miscolarescue Market Operation Plant 128 (576.5) Mahthemance (Long 125 thru 129) 127 (176.4) Mahthemance (Long 125 thru 129) 128 (576.5) Mahthemance (Long 125 thru 129) 129 (576.5) Mahthemance (Long 125 thru 129) 120 (576.5) Mahthemance (Long 125 thru 129) 123 (576.5) Mahthemance (Long 125 thru 129) 124 (590) Dependent Supervision and Engineering 2,190,008 125 (581) Street Lipching and Signal System Expenses 1,684,354 129 (682) Street Lipching and Signal System Expenses 1,182,225 141 (687) Customer Installificate Expenses 1,112,225 143 (689) Matchemance 5,207,499 144 (687) Matchemance of Stretures 5,207,499 143 (689) Matchemance of Stretures 5,207,499 144 (680) Matchemance of Stretures 5,207,499 144 (680) Matchemance of Stretures 5,207,498 144 (680) Match	125	(576.1) Maintenance of Structures and improvem	nents		
127 (107-3.) Maintenance of Computer Software	126	(576.2) Maintenance of Computer Hardware			
128. (177-6.1) Hebrigance of Commitation Equipment. 128. (177-6.1) Metahamance of Microle Operation Plant. 128. (176-6.1) Metahamance of Microle Operation Plant. 138. (176-6.1) Metahamance of Microle Operation Plant. 139. (176-6.1) Metahamance of Microle Operation (1641-122) and (130) 138. (176-6.1) Metahamance of Microle Operation (1641-122) and (130) 139. (176-6.1) Metahamance of Microle Operation (1641-122) and (130) 134. (1567) Operation Supervision and Engineering 134. (1567) Operation Supervision and Engineering 135. (1561) Load Objectiving 136. (1651) Load Objectiving 138. (1651) Load Objectiving 139. (1652) Station Expenses 139. (1653) Street Lighting and Signal System Expenses 131. (1664) Metahamance of System Expenses 132. (1667) Microle Expenses 133. (1677) Cuatomar Installations Expenses 134. (1677) Metahamance of Stretures 144. (1670) Metahamance of Stretures 144. (1670) Metahamance of Stretures 145. (1677) Methamance	127	(576.3) Maintenance of Computer Software			
Leg (proced maintenance of concentration metrical Operation) FMIII	128	(576.4) Meintenance of Communication Equipme	rit Amerika filosi		
131 TOTAL Regional Transmession and Market Op Expres (Total 123 and 130) 2,862,286 132 4, DISTREEUTION EXPENSES 2,160,206 133 Coparation Supervision and Engineering 2,160,206 134 (550) Operation Supervision and Engineering 2,160,206 136 (652) Marketion Expenses 1,164,354 137 (653) Coverhead Line Expenses 1,164,354 138 (654) Undergiound Line Expenses 1,167,080 138 (655) Marketing and Stynet System Expenses 1,132,228 141 (657) Coverhead Line Expenses 1,132,228 141 (657) Marketing and Stynet System Expenses 1,132,228 142 (556) Marketing and Stynet System Expenses 3,138,653 143 (656) Rente 5,207,489 144 (71A, Operation Expenses 6,407 145 (550) Marketing and Supervision and Engineering 6,31,762 146 (550) Marketing and Supervision and Engineering 831,792 146 (550) Marketing and Supervision and Engineering 831,792 146 (550) Marketing and Supervision and Engineering 1,566,750 145 (564) Marketing and Supervi	124	(5/0.5) Assembling of Miccalineous Market Of Total Maintenance /Lines 125 thru 129)			
132 4. DESTREMENTON EXPENSES 133 Coparation 134 (680) Description 135 (681) Load Dispetiphing 2,091,050 136 (652) Stelon Expanses 1,044,354 137 (653) Covenhed Une Expanses 398,653 138 (654) Underground Line Expanses 398,653 139 (655) Street Lighting and Signal System Expanses 65,167 140 (686) Minet Expanses 1,132,228 141 (697) Cualomer Installations Expanses 1,132,228 142 (656) Minet Expanses 1,222,228 143 (697) Cualomer Installations Expanses 6,409,652 144 (697) Automer Installations Expanses 6,409,652 144 (697) Ministramo Supervision and Engineering 6,31,762 144 (697) Ministramo of Structures 44 145 (697) Ministramo of Structures 1,482,228 146 (697) Ministramo of Structures 1,482,433 146 (697) Ministramo of Structures 1,483,407 146 (697) Ministramo of Structures 1,484,807 147 (697) Ministramo of Struct Line Transfor	131	TOTAL Regional Transmission and Market Op E	xpns (Total 123 and 130)	2.982.28	\$
133 Coperation 2, 190,009 134 (550) Coperation Supervision and Engineering 2, 190,009 136 (651) Land Dispetching 2, 691,050 137 (682) Station Expanses 1,643,354 137 (683) Overhead Une Expanses 166,053 139 (685) Street Lighting and System Expanses 65,167 140 (686) Mixed Expanses 11,132,228 141 (685) Street Lighting and System Expanses 1,132,228 142 (686) Mixed Expanses 6,000,852 144 (77,446) 5,907,446 5,907,446 144 TOTAL Operation (Enter Total of lines 134 thru 143) 20,046,946 144 TOTAL Operation and Engineering 6,907,646 144 (607) Mixinterance of Structures 6,907,646 144 TOTAL Operation (Enter Total of lines 134 thru 143) 20,046,9465 145 (660) Mixinterance of Structures 6,907,646 146 (650) Mixinterance of Structures 6,907,646	132	4. DISTRIBUTION EXPENSES			
134 (650) Coversion Supervision and Engineering 2,160,266 135 (651) Lead Objectivity 2,991,050 136 (652) Station Expenses 1,264,354 137 (653) Coverhead Line Expenses 1,264,354 138 (654) Line Expenses 1,264,354 139 (655) Street Liphting and Signal System Expenses 167,099 140 (556) Mater Expenses 65,167 142 (556) Mater Expenses 1,132,225 144 (567) Customer Institutions Expenses 1,132,225 143 (6567) Mater Expenses 3,207,499 144 (707AL Operation (Enter Total of lines 134 thru 143) 20,095,995 145 (562) Materiance Supervision and Engineering 831,792 146 (562) Meinterance Supervision and Engineering 831,792 146 (562) Meinterance of Stretures 9 147 (564) Meinterance of Stretures 9 148 (562) Meinterance of Underground Lines 2,651,038 151 (566) Meinterance of Underground Lines 2,651,038 151 (566) Meinterance of Underground Lines 2,651,038 151 (566) Meinterance of Measures 4,663,679 152 (567) Meinterance of Measures 4,663,679 153 (567) Meinterance of Measures 4,663,679 154 (566) Mei	133	Operation			
138 (662) Exercise 2,071,001 138 (662) Exercise 1,064,324 137 (683) Overheed Line Expenses 358,663 138 (664) Underground Line Expenses 457,089 139 (685) Treet Liphing and Signal System Expenses 66,167 140 (569) Meter Expenses 1,132,225 141 (657) Catalonger Installations Expenses 1,132,225 142 (689) Meter Expenses 6,009,552 143 (569) Rents 5,207,499 144 (707AL Operation (Enter Total of lines 134 thru 143) 20,005,985 145 Metersence of Structures 5,007,985 146 (600) Metersence of Structures 5,977,985 147 (591) Metersence of Structures 5,977,985 148 (552) Metersence of Structures 5,977,985 149 (660) Metersence of Structures 5,977,985 148 (552) Metersence of Structures 2,851,038 151 (569) Metersence of Underground Lines 31,788,907 152 (689) Metersence of Underground Lines 2,851,038 153 (697) Metersence of Underground Lines 31,788,907 153 (567) Metersence of Underground Lines 31,788,907 153 (567) Metersence of Underground Lines 31,788,907 153 (567) Metersence of Underground Lin	134	(580) Operation Supervision and Engineering		2,190,500	2,628,818
100 1000000000000000000000000000000000000	130	(682) Station Expenses		2,091,000	1 300 364
138 (564) Underground Line Expenses 157,080 139 (585) Street Lighting and Signel System Expenses 05,167 140 (586) Mitro Expenses 1,182,225 141 (587) Cuatomar Installetions Expenses 0,409,652 143 (588) Mitrostance Expenses 0,409,652 143 (589) Mitrostance Expenses 0,409,652 144 (57,030) 5,207,499 144 (560) Maintenence of Structures 5,207,499 144 (560) Maintenence of Structures 0,005,598 146 (502) Maintenence of Structures 0,007,006 147 (541) Maintenence of Structures 0,007,006 147 (563) Maintenence of Outderground Lines 2,451,038 150 (564) Maintenence of Underground Lines 1,666,790 153 (567) Maintenence of Metra 0,406,872 154 (668) Maintenence of Metra 0,406,872 155 (CUB Maintenence of Metra	137	(583) Overheed Line Expenses	······································	388,663	3,763,809
139 (685) Street Lighting and Signel System Expenses 66,167 140 (585) Miscal Expenses 1,132,225 141 (687) Customer Installations Expenses 0,409,652 142 (689) Miscal sineous Expenses 6,409,652 143 (687) Customer Installations Expenses 6,409,652 144 (567) Customer Installations Expenses 6,409,652 145 (669) Maintenence Supervision and Engineering 831,792 146 (660) Maintenence of Structures 1 147 (561) Meintenence of Structures 6,407,008 148 (662) Maintenence of Structures 31,798,907 150 (663) Meintenence of Underground Linke 2,551,038 151 (665) Maintenence of Underground Linke 2,551,038 152 (569) Meintenence of Line Transformers 3459,341 152 (569) Meintenence of Mercer 4,406,770 153 (667) Maintenence of Mercer 4,406,870 154 (667) Meintenence of Mercer 2,450,472 155 (567) Meintenence of Mercer 2,450,472 156 (567) Meintenence of Mercer 4,402,670 157 (567) Meintenence of Mercer 4,402,670 158 (567) Meintenence of Mercer 2,450,472 159 (567) Meintenence of Mercer 2,400,872 150 (50	138	(584) Underground Line Expenses		157,080	136,714
140 (659) Matter separates 1,132,223 141 (657) Customer Installations Expenses 6,400,552 142 (658) Miscalisheous Expenses 6,400,552 143 (659) Mentariance Expenses 5,207,499 144 (707AL Operation (Enter Total of lines 134 thru 143) 20,005,905 144 (569) Meinterance Supervision and Engineering 631,762 146 (560) Meinterance of Station Engineering 631,762 147 (567) Meinterance of Station Engineerit 5,607,005 148 (582) Meinterance of Overfreed Lines 31,788,907 150 (564) Meinterance of Underground Lines 2,651,038 151 (565) Meinterance of Underground Lines 1,686,790 152 (589) Meinterance of Metage 1,686,790 153 (567) Meinterance of Metage 4,460,374 152 (589) Meinterance of Metage 4,460,378 153 (567) Meinterance of Metage 4,460,378 154 (586) Meinterance of Metage 4,460,378 155 (597) Meinterance of Metage 4,460,378 156 (598) Meinterance of Otel of Innes 144 and 155) 69,019,579 157 (577, Meinterance (Total of Innes 144 and 155) 69,019,579 158 (501) Supervision 24 159 (501, Meintergening Expenses 7,726,251 </td <td>139</td> <td>(585) Street Lighting and Signal System Expense</td> <td></td> <td>65,167</td> <td>946</td>	139	(585) Street Lighting and Signal System Expense		65,167	946
1971 (007) Constitution Expenses 6,609,552 143 (689) Macatilianeous Expenses 6,609,552 144 (689) Macatilianeous Expenses 5,207,499 144 (70TAL Operation (Enter Total of lines 134 thru 143) 20,005,968 145 Meintemence 20,005,968 146 (660) Meintemence Supervision and Engineering 831,782 147 (591) Meintemence of Station Engineering 831,782 148 (652) Meintemence of Station Engineering 831,782 149 (592) Meintemence of Station Engineering 831,782 149 (592) Meintemence of Station Engineering 5,697,085 149 (593) Meintemence of Contractulinee 31,784,007 150 (594) Meintemence of Underground Linee 2,551,038 151 (595) Meintemence of Street Lighting and Signel Systems 1,686,790 152 (598) Meintemence of Metage 4,400,879 153 (597) Meintemence of Metage 4,400,879 164 (598) Meintemence of Otel of Rime 144 Bru 153 69,419,579 153 (507) Meintemence (Total of Rime 144 and 155) 69,419,579 154 (501) Supervision 24 165 (001) Supervision 24 166 (002) Meintemence (Total of Rime 144 and 155) 69,419,579 <	140	(580) Meter Expenses (587) Customer Installations Expenses		1,132,220	1,058,001
143 (559) Rents 5,207,499 144 TOTAL Operation (Enter Total of lines 134 fmu 143) 20,005,995 146 Maintenance 631,792 147 (501) Meintenance Supervision and Engineering 631,792 148 (592) Meintenance of Station Equipment 5,697,995 148 (592) Meintenance of Underground Lines 31,783,807 150 (594) Meintenance of Underground Lines 2,851,038 151 (595) Meintenance of Underground Lines 2,851,038 152 (596) Meintenance of Street Lighting and Signel Systems 1,686,790 153 (597) Meintenance of Mecellaneous Distribution Plant 2,400,872 154 (598) Meintenance of Orders 4,405,879 155 (597) Meintenance (Total of lines 144 linu 154) 4,405,879 156 TOTAL Meintenance (Total of lines 144 linu 155) 69,919,579 157 5, CUSTOMER ACCOUNTS EXPENSES 7,728,281 158 (502) Meintenanes Autoria Expenses 7,728,281 159 (502) Submer Records and Coffection Expenses 768,084 161 (502) Meintenance Cod lines 140 lines 159 linu 163) 46,983,207	142	(588) Miscellaneous Expenses		6,609,552	9,199,329 9,199,329
144 TOTAL Operation (Enter Total of lines 134 thru 143) 20,005,905 145 Metricemence 831,792 146 (560) Meintemence of Structures	143	(589) Rents		5,207,496	
145 Maintamence 831,792 146 (560) Maintamence Supervision and Engineering 831,792 147 (591) Maintamence of Structures 5,407,865 148 (592) Maintamence of Structures 31,798,807 150 (594) Maintamence of Overheed Lines 31,798,807 151 (595) Maintamence of Overheed Lines 2,651,038 151 (596) Maintamence of Struct Lines 1,666,780 152 (596) Maintamence of Struct Lines 1,666,780 153 (597) Maintamence of Macellaneous Distribution Plant 2,450,872 154 (596) Maintamence of Macellaneous Distribution Plant 2,460,879 154 (596) Maintamence of Total of Innes 146 ftru 184) 46,462,354 156 TOTAL Distribution Expenses (Total of Innes 146 thru 184) 46,462,354 156 CUSTOMER ACCOUNTS EXPENSES 24 168 (20) Mater Reading Expenses 7,728,251 158 (20) Mater Reading Expenses 16,009,196 157 (204) Uncollectible Accounts 22,471,072 158 (204) Uncollectible Accounts 22,471,072	144	TOTAL Operation (Enter Total of lines 134 thru 1	43)	20,005,995	20,401,605
147 (591) Maintenance of Structures 531,782 147 (591) Maintenance of Structures 5,877,895 148 (582) Maintenance of Station Equipment 5,877,895 148 (582) Maintenance of Overhead Lines 21,788,807 150 (594) Maintenance of Underground Lines 2,551,038 151 (595) Maintenance of Line Transformers 459,341 152 (589) Maintenance of Street Lighting and Signal Systems 1,568,730 153 (597) Maintenance of Miscellaneous Distribution Plant 2,490,872 154 (586) Maintenance of Miscellaneous Distribution Plant 2,490,872 156 (597) Maintenance (Total of lines 146 thru 154) 40,4623,584 156 TOTAL Maintenance (Total of lines 146 thru 155) 69,919,579 157 5, CUSTOMER ACCOUNTS EXPENSES 24 158 (201) Supervision 24 159 (202) Maintenance and Collection Expenses 7,728,251 161 (903) Customer Records and Collection Expenses 7,58,684 162 (204) Uncollectible Accountis Expenses 758,684 164 TOTAL Customer Accounts Expenses (Total of linee 159 thru 183) 46,863,207 <td>145</td> <td>Meintenance</td> <td>· · · · · · · · · · · · · · · · · · ·</td> <td>494 700</td> <td>F20 004</td>	145	Meintenance	· · · · · · · · · · · · · · · · · · ·	494 700	F20 004
148. (692) Maintenance of Station Equipment 5,897,985 149. (693) Maintenance of Overhead Lines 31,788,907 150. (694) Maintenance of Underground Lines 2,651,038 151. (695) Maintenance of Line Transformers 459,341 152. (699) Maintenance of Street Lighting and Signel Systems 1,586,790 153. (697) Maintenance of Meters 4,400,879 154. (597) Maintenance of Meters 4,400,879 155. (697) Maintenance of Meters 4,400,872 156. (597) Maintenance of Meters 4,400,872 156. (597) Maintenance (Total of lines 146 thru 154) 49,823,594 156. (597) Maintenance (Total of lines 146 thru 155) 69,919,579 157. (5. CUSTQMER ACCOUNTS EXPENSES 69,919,579 158. (001) Supervision 24 169 (002) Mater Reacting Expenses 7,726,251 161 (903) Customer Records and Collection Expenses 16,009,196 162 (904) Uncollectible Accounts 22,471,072 163 (905) Miscellaneous Customer Accounts Expenses 758,664 164 TOTAL Customer Accounts Expenses (Total of lines 169 thru 183) 46,963,207	140	(691) Maintenence of Structures		651,752	000,961
149 (603) Metricenance of Overheed Lines 31,798,807 150 (694) Metricenance of Underground Lines 2,551,038 151 (695) Metricenance of Street Lighting and Signal Systems 1,586,780 153 (597) Metricenance of Meters 440,879 154 (596) Metricenance of Meters 4,406,879 153 (597) Metricenance of Meters 4,406,879 154 (596) Metricenance of Meters 2,490,872 155 (597) Metricenance of Meters 2,490,872 156 TOTAL Metricenance (Total of fines 146 thru 164) 49,823,594 156 TOTAL Metricenance (Total of fines 146 thru 164) 49,823,594 157 5. CUSTOMER ACCOUNTS EXPENSES 69,919,579 158 (001) Supervision 24 160 (302) Meter Reading Expenses 7,728,251 161 (903) Custamer Recourds and Collection Expenses 16,009,198 162 (904) Uncollectible Accounts 22,471,072 163 (905) Miscellaneous Customer Accounts Expenses 758,084 164 TOTAL Customer Accounts Expenses (Total of lines 159 thru 163) 46,963,207	148	(592) Melnienence of Station Equipment		6,607,966	6,529,982
150 (594) Maintenance of Underground Lines 2,551,038 151 (505) Maintenance of Street Lighting and Signal Systems 459,341 152 (597) Maintenance of Meters 1,586,790 153 (597) Maintenance of Meters 4,406,879 154 (596) Maintenance of Meters 4,406,879 154 (596) Maintenance of Meters 4,406,879 155 (774L Maintenance of Meters 2,490,872 156 TOTAL Distribution Expenses (Total of lines 144 and 155) 69,919,579 157 5. CUSTOMER ACCOUNTS EXPENSES 69,919,579 158 (001) Supervision 24 160 (902) Mater Reading Expenses 7,726,251 161 (903) Customer Records and Collection Expenses 16,009,196 162 (904) Uncollectible Accounts 22,471,072 163 (905) Miscellaneous Customer Accounts Expenses 758,684 164 TOTAL Customer Accounts Expenses 758,684 164 TOTAL Customer Accounts Expenses 758,684 164 TOTAL Customer Accounts Expenses (Total of lines 159 thru 183) 46,683,207	149	(593) Meintenance of Overhead Lines		31,798,907	33,076,394
1011 (Over / ream sumparize of Live 113/mexturners 408,341 152 (509) Meintenance of Street Lighting and Signel Systems 1,666,730 153 (597) Meintenance of Meters 4,406,879 154 (596) Meintenance of Meters 4,406,879 155 (597) Meintenance of Meters 4,406,879 156 (596) Meintenance of Meters 4,406,879 157 (596) Meintenance of Meters 4,406,879 158 TOTAL Meintenance (Total of lines 146 thru 154) 49,823,584 158 TOTAL Distribution Expenses (Total of lines 144 and 155) 69,919,579 157 5. CUSTOMER ACCOUNTS EXPENSES 59 158 (Operation 24 160 (902) Meter Reacing Expenses 7,726,251 161 (903) Customer Records and Collection Expenses 16,009,196 162 (904) Uncollactible Accounts 22,471,072 163 (905) Miscellaneous Customer Accounts Expenses 756,664 164 TOTAL Customer Accounts Expenses (Total of lines 169 thru 163) 46,963,207	150	(694) Maintenance of Underground Lines	· · · · · · · · · · · · · · · · · · ·	2,551,038	1,633,750
153 (597) Meintemence of Mercellaneous Distribution Plant 4,406,879 154 (596) Meintemence of Mercellaneous Distribution Plant 2,490,872 155 TOTAL Meintemence (Total of Imes 146 thru 164) 49,823,584 156 TOTAL Distribution Expenses (Total of Imes 144 and 155) 69,919,579 157 5. CUSTOMER ACCOUNTS EXPENSES 69,919,579 158 Coperation 24 160 (902) Meter Reading Expenses 7,726,251 161 (903) Customer Records and Collection Expenses 16,009,198 162 (904) Uncollectible Accounts 22,471,072 163 (905) Miscellaneous Customer Accounts Expenses 758,684 164 TOTAL Customer Accounts Expenses (Total of lines 169 thru 163) 48,963,207	151	(590) Millingeneros of Street Million and Street	Svetame	459,341	357,438
154 (596) Maintanance of Macellaneous Distribution Plant 2,490,872 155 TOTAL Maintanance (Total of lines 146 thru 154) 49,823,594 156 TOTAL Distribution Expenses (Total of lines 144 and 155) 69,919,579 157 5. CUSTOMER ACCOUNTS EXPENSES 69,919,579 158 (901) Supervision 24 159 (901) Supervision 24 160 (902) Mater Reading Expenses 7,728,251 161 (903) Customer Records and Collection Expenses 16,009,196 162 (904) Uncollectible Accounts 22,471,072 163 (905) Miscellaneous Customer Accounts Expenses 758,684 154 TOTAL Customer Accounts Expenses (Total of lines 169 thru 163) 46,663,207	163	(597) Maintenance of Meters		4.406.875	4.418.203
150 TOTAL Maintenance (Total of lines 146 thru 164) 49,823,584 158 TOTAL Distribution Expenses (Total of lines 144 and 155) 69,919,579 157 5. CUSTQMER ACCOUNTS EXPENSES 69,919,579 158 (001) Supervision 24 160 (902) Mater Reading Expenses 7,726,251 161 (903) Customer Records and Collection Expenses 16,009,196 162 (904) Uncollectible Accounts 22,471,072 183 (905) Miscellaneous Customer Accounts Expenses 758,864 164 TOTAL Customer Accounts Expenses (Total of lines 169 thru 163) 46,963,207	164	(596) Maintenance of Macellaneous Distribution	Plant	2,490,877	500,470
158 TOTAL Distribution Expenses (Total of lines 144 and 155) 69,919,579 157 5. CUSTQMER ACCOUNTS EXPENSES 24 158 Operation 24 159 (901) Supervision 24 160 (902) Mater Reading Expenses 7,726,251 161 (903) Customer Records and Collection Expenses 16,009,196 162 (904) Uncollectible Accounts 22,471,072 163 (905) Miscellaneous Customer Accounts Expenses 756,664 154 TOTAL Customer Accounts Expenses (Total of lines 159 thru 163) 46,963,207	155	TOTAL Maintenance (Total of lines 146 thru 164)		49,623,58	47,242,874
137 0. Construction Control Extension 158 Operation 159 (901) Supervision 160 (902) Mater Reading Expenses 161 (903) Customer Records and Collection Expenses 162 (904) Uncollectible Accounts 163 (905) Miscellaneous Customer Accounts Expenses 164 TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	158	TOTAL Distribution Expenses (Total of lines 144	ang (55)	69,919,57	67,644,179
159 (901) Supervision 24 160 (902) Mater Reading Expenses 7,728,251 161 (903) Customer Records and Collection Expenses 16,009,196 162 (904) Uncollectible Accounts 22,471,072 163 (905) Miscellaneous Customer Accounts Expenses 758,664 164 TOTAL Customer Accounts Expenses (Total of lines 159 thru 163) 46,963,207	10/ 158	o, you remer rouge on ro expenses			
160 (902) Mater Reading Expenses 7,726,251 161 (903) Customer Records and Collection Expenses 16,009,196 162 (904) Uncollectible Accounts 22,471,072 163 (905) Miscellaneous Customer Accounts Expenses 756,664 164 TOTAL Customer Accounts Expenses (Total of lines 169 thru 163) 46,963,207	159	(901) Supervision		2	
161 (903) Customer Records and Collection Expenses 16,009,196 162 (904) Uncollectible Accounts 22,471,072 163 (905) Miscellaneous Customer Accounts Expenses 758,684 164 TOTAL Customer Accounts Expenses (Total of lines 159 thru 163) 46,963,207	160	(902) Mater Reading Expanses		7,728,251	7,941,059
162 (905) Miscellaneous Customer Accounts Expenses 756,664 164 TOTAL Customer Accounts Expenses (Total of lines 169 thru 163) 46,963,207	161	(903) Customer Records and Collection Expense		16,009,196	14,841,763
164 TOTAL Customer Accounts Expenses (Total of lines 159 thru 163) 46,963,207	162	(904) Unconscion Accounts (905) Mitcellancom Customer Accounts Fathers		22,411,072 7KR RR/	14,543,033
	164	TOTAL Customer Accounts Expenses (Total of II	nes 159 lbru 163)	46.963.207	38.032.046

OCC EX.9

Clev	e of Respondent eland Electric Illuminating Company. The	This Report is: (1) X An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 2006/Q4
	ELECTRIC		(/	
if the	amount for previous year is not derived fro	m previously reported figures.	explain in footnote.	
line	Account		Amount for	Amount for
No.	(8)		(b)	Previous Year (C)
113	3. REGIONAL MARKET EXPENSES			
114	Operation	-		
115	(575.1) Operation Supervision			
116	(575.2) Day-Ahead and Real-Time Market Facili	tation		<u> </u>
117	(575.3) Transmission Rights Market Facilitation			
110	(575.5) Anciliary Services Market Facilitation			
120	(575.6) Market Monitoring and Compliance			
121	(575.7) Market Facilitation, Monitoring and Comp	Mance Services	2,462,270	
122	(675.8) Rents			
123	Total Operation (Lines 115 thru 122)		2,462,270	
124				
120	(576.1) Melmenetice of Seuciums and Improven (576.2) Melmenetice of Computer Herristers			<u> </u>
127	(676.3) Meintenning of Computer Haroware		····	
128	(676.4) Maintenance of Communication Equipme	mi		1
120	(678.5) Maintenance of Miscellaneous Market Op	peration Plant		1
130	Total Maintenance (Lines 125 thru 129)			
131	TOTAL Regional Transmission and Market Op E	xpns (Total 123 and 130)	2,462,270	
132	4. DISTRIBUTION EXPENSES			
133	(1997) Operation Supervision and Engineering		4 900 718	1 600
135	(581) I red Disperchion		1 885 244	1,040
136	(582) Station Extenses		1.037.876	897
137	(583) Overheed Line Expenses		795,631	610
138	(584) Underground Line Expenses		669,281	188
139	(565) Street Lighting and Signal System Expense	15	30	3,
140	(558) Myter Expenses	··· · · ·	933,181	866.
141	(067) Customer Insematoris Expension (599) Minoellancoust Evidences		5 394 463	5,404,
143	(689) Rents	<u> </u>	68.668	·
144	TOTAL Operation (Enter Total of lines 134 linu 1	43)	12,585,280	10,984,
145	Maintenance			
146	(590) Maintenance Supervision and Engineering		681,740	348,
147	(591) Maintenance of Structures	<u> </u>		3
148	(592) Maintenance of Station Equipment	· ·····	4,830,769	4,006,
149 1	(595) Maintenance of Linderground Lines		20,086,083	JU, 310, 1 A34
151	(595) Maintenance of Line Transformers		518,183	417.
152	(596) Maintenance of Street Lighting and Signal S	3ystema	725,455	387,
153	(597) Maintenance of Meters		3,478,521	2,937,
154	(696) Maintenance of Miscelleneous Distribution /	Plant	1,080,969	396,
166	TOTAL Maintenance (Total of lines 146 thru 154)		38,754,258	40,446,
130	CUSTOMER ACCOUNTS EXPENSES	and 155)	51,339,538	51,431,
58 (Operation	- <u></u>		
59 ((901) Supervision	······································	18	
160 ((902) Meter Reading Expenses		6,105,714	5,879,
101 ((903) Customer Records and Collection Expenses	<u> </u>	12,640,794	11,230,
162 (904) Uncollectible Accounts		9,661,938	8,370,
103 { 84 1	CUTAL Customer Accounts Expenses (Total of its	na 1998 (159 libra (183)	715,110	548,
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OCC Ex. 10

E EXPENSES (Continued) polain in footnote. Amount for Current Year (b) 1,323 1,434 8,032	Arnoure for Previous Year (C)
polain in footnote. Amount for Current fear (b) 1,323 1,434 8,032	Amount for Previous Year (C) 535
Amount for Current Year (b) 1,323 1,333 1,333 1,333 1,	Arnound for Previous Year (C)
(b) (b) 1,323 1,434 8,032 1,434 8,032	(C) (C) 535 535 535
1,323 1,324 1,774 1,774 1,774 1,434 8,032 1,434 8,032	535
1,323 1,324 1,325	535
1,323 1,524 1,777 1,227 1,227 1,227 1,227 1,323 1,434 1,434 1,434 1,434 1,434	535
1,323 1,434 8,032 1,434 8,032	535
1,323 1,324 1,325 1,125 1,	535
1,323 1,340 1,356 1,377 1,774 1,774 1,774 1,778 1,323 1,777 1,227 1,323 1,434 1,434 1,434 1,434 1,434 1,434 1,434	535
1,323 1,434 1,434 8,032	535
1,323 1,434 8,032 1,434 8,032	538
1,323 1,325 1,125 1,	538
1,323 1,325 1,325 1,340 1,356 1,377 1,774 1,774 1,774 1,774 1,774 1,778 1,	535
1,323 1,434 8,032 1,434 8,032	535
1,323 1,323 186, 818 340 356 316 1, 754, 6,177 227, 9,178 383 1,434 8,032,	535
1,323 186, 318, 340, 356, 316, 1, 754, 6,177, 227, 9,178 383 1,434, 8,032,	535
1,323 185, 818 340, 368, 316, 1, 754, 6,177, 227, 9,178 383 1,434 8,032,	535
1,323 186, 818 340, 366, 316, 1, 754, 6,177, 227, 9,178 383 1,434 8,032,	535
1,323 185, 818, 340, 356, 316, 1, 754, 6,177, 227, 9,178, 383, 1,434, 8,032,	535
186, 818, 340, 356, 316, 1, 754, 6,177, 227, 9,178, 383, 383, 1,434, 8,032,	
185, 818 340, 366, 316, 1, 754, 6,177 227, 9,178 383 1,434 8,032,	
818 340 356 316 1, 754 6,177 227 9,178 383 1,434 8,032	264 90,3
340, 358, 318, 1, 754, 6,177, 227, 9,178, 383, 383, 1,434, 8,032,	670,9
358 316 1 754 6,177 227 9,178 383 1,434 8,032	236 212,6
1, 754, 6,177, 227, 9,178 383 1,434, 8,032,	572 -14,8
754, 6,177, 227, 9,178 383 1,434 8,032,	193,3
6,177 227 9,178 383 1,434 8,032	745.3
6,177 227 9,178 383 1,434 8,032	
227. 9,178 383 1,434 8,032	335 3,999,8
383 1,434 8,032	184 280 t 007 t
383 1,434 8,032	0,887,7
1,434	584 217.3
1,434	
8,032	955,7
4 (17)	<u>8,264,1</u>
1,078,	713,0
459	187.9
1,553,	1,472,1
1,118,	-145,4
14,221,	42 11,824,1
23,400,	1/1 /21,3
	7
2,411.	98 2,342,1
6,176,	26 5,303,7
381	4,023,4
15.018.	70 472.2
	6,087,8

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Nam	e of Respondent	This Report is:	Date of Report	Year/Period of Report
Ohio	Edisén Company	(1) X An Original (2) A Resubmission	(Mo, Ďa, Ýŕ) / /	End of
if the	amount for previous year is not derived from	n previously reported figures, ex	colein in footnate.	
Ine	Account		Amount for	_Amount for
No.	(a)		(b)	Previous Year (c)
165	6. CUSTOMER SERVICE AND INFORMATIONA	L EXPENSES		
166	Operation			
167	(907) Supervision		44,9	27 7,80
168	(908) Customer Assistance Expenses		. 14,7	96 10,46
100	(949) Informational and Inserticional Experises	national Examples	2 840 4	1
171	TOTAL Cusiomer Service and Information Exper	uses (Total 167 thru 170)	3,040,1	00 <u>5,008,78</u> 92 5,897 06
172	7. SALES EXPENSES			
173	Operation			
174	(911) Supervision			
175	(912) Demonstrating and Selling Expenses		2,845,1	26 2,428,81
176	(913) Advertiging Expenses			6,71
淵	(VID) MECONOMICUS SAIS EXPENSES TOTAL Color Synamous (Enter Total of Inc. 474	ibo: 177)	A 640 4	82
쏆	A ADMINISTRATIVE AND GENERAL EXPENSE	unu.177) S	2,078,1	2,435,52
180	Operation			
181	(920) Administrative and General Seleries		-920.1	15 1.550.47
162	(921) Office Supplies and Expenses		1,062,8	34 1,058.61
183	(Less) (922) Administrative Expenses Transferred	I-Credit	1,962,2	79 2,893,66
삙	(923) Outside Services Employed		44,346.5	74 50,510,75
180	(924) Property Insurance		174,8	80 173,13
180	(920) Injunes and Damages		2,676,3	41 -2,299,19
188	(927) Franchise Regularitatia		<u> </u>	16,206,70
189	(928) Regulatory Commission Expenses		3.238.4	20 2.709.51
100	(929) (Less) Duplicate Charges-Cr.			
101	(930.1) General Advertising Expenses		1,081,7	89 442,55
192	(930.2) Miscellaneous General Expenses		11,573,8	75 24,589,48
	(VIT) (Kente TOTAL Operation (Enter Total of lines 181, thus d	<u>621</u>	- 19,8	66,88
븱		a»]	<u> </u>	94,117,23
at l	(935) Maintenance of General Plant		2.217.1	65 2 189 AD
197	TOTAL Administrative & General Expenses (Tota	of lines 194 and 196)	69,095,0	67 96,283,93
198	TOTAL Elec Op and Maint Expns (Total 80,112,1	31,156,164,171,178,197)	1,507,508,8	59 1,395,632,770

OCC EX. 15

Nam	e of Respondent eland Electric lituminating Company. The	This Report is: (1) X An Original	Date of Report (Mo, Da, Yr)	Yean/Period of Report End of 2006/Q4
ļ.	ELECTRR		E EXPENSES (Continued)	
if the	amount for previous year is not derived fro	m previously reported figures, e	explain in footnote.	
Line	Account		Amount for	Amount for
No.	(a)		(b)	(C)
165	8. CUSTOMER SERVICE AND INFORMATION	AL EXPENSES		
100	(977) Supervision		3.2	2 748
168	(908) Customer Assistance Expenses		15.9	96 8.964
169	(909) Informational and Instructional Expenses			
170	(910) Miscellaneous Customer Service and Infor	mational Expenses	2,970,3	4,116,131
171	TOTAL Customer Service and Information Expen	nses (Total 167 m/l 170)	2,969,64	4,127,843
173	Operation			
174	(911) Supervision			
175	(912) Demonstrating and Selling Expenses		1,691,5	1,724,758
176	(913) Advertiging Expenses	· · · · · · · · · · · · · · · · · · ·	23,01	79 124
177	(910) MISCEIRINGOUS SEIES EXPENSES TOTAL Sales Expenses (Fater Tate) of lines 174		1 044 0	4 704 860
179	8. ADMINISTRATIVE AND GENERAL EXPENSI	ES	1,0 M/0	1,(24,002
180	Operation			
181	(920) Administrative and General Salaries	······	-122,3	280,873
182	(921) Office Supplies and Expenses	d Cardle	576,11	429,890
184	(Loss) (922) Administrative expenses manerer ((923) Chunide Services Employed		35,455,84	ADI 4,071,101
185	(924) Property insurance			300,229
186	(925) Injuries and Damages		707,94	551,522
187	(926) Employse Pensions and Benefits		6,601,30	15,686,438
188	(927) Franchise Requirements	·····	2 204 24	7 2 002 444
190	(929) (Less) Dublicate Charges-Cr.		6,	2,000,410
191	(930.1) General Advertising Expenses		701,82	4 262,907
192	(930.2) Miscellaneous General Expenses		7,778,63	5 28,085,609
193	(931) Rents	4.09)	193,87	
194	Maintenance	(83)	02,201,40	99,300,017
196	(935) Meintenance of General Plant		1,775,74	0 427,789
197	TOTAL Administrative & General Expenses (Tota	al of lines 194 and 196)	54,027,22	99,783,808
198	TOTAL Elec Op and Maint Expns (Total 80,112,1	131,156,164,171,178,197)	1,006,182,38	1,086,735,184
- 1	1			1

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OCC Ex. 16

ELECTRIC OPERATION AND MAINTENANCE E) the amount for previous year is not derived from previously reported figures, exple Account (a) 65 6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES 66 Operation 67 (907) Supervision 68 (908) Customer Assistance Expenses 69 (909) Informational and Instructional Expenses 70 (910) Miscellaneous Customer Service and Informational Expenses 71 TOTAL Customer Service and Information Expenses (Total 167 thru 170) 72 7. SALES EXPENSES 73 Operation 74 (911) Supervision 75 (912) Demonstrating and Selling Expenses 76 (913) Advertising Expenses 77 (916) Miscellaneous Sales Expenses 78 TOTAL Sales Expenses (Enter Total of lines 174 thru 177)	KPENSES (Continued) in in footnote. Amount for Current Year (b) 1,341 8,945 2,063 3,339,523 3,351,872 378,208 9,532 387,740	Amouant for Previous Year (c) 1,2 6,5 3,441,1 3,448,9 186,8
Account (a) 60 (a) 65 6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES 66 Operation 67 (907) Supervision 68 (908) Customer Assistance Expenses 69 (909) Informational and Instructional Expenses 69 (909) Informational and Instructional Expenses 70 (910) Miscellaneous Customer Service and Informational Expenses 71 TOTAL Customer Service and Information Expenses 73 Operation 74 (911) Supervision 75 (912) Demonstrating and Selling Expenses 76 (913) Advertising Expenses 77 (916) Miscellaneous Sales Expenses 78 TOTAL Sales Expenses 78 TOTAL Sales Expenses 78 TOTAL Sales Expenses	Amount for Current Year (b) 1,341 8,945 2,063 3,339,523 3,361,872 378,208 8,532 387,740	Amount for Previous Year (c) 1,2 6,5 3,441,1 3,448,9 186,8
io. (a) ie5 8. CUSTONAER SERVICE AND INFORMATIONAL EXPENSES ie6 Operation ie7 (907) Supervision ie8 (908) Customer Assistance Expenses ie8 (909) Informational and Instructional Expenses ie8 (910) Miscellaneous Customer Service and Information Expenses (Total 167 thru 170) ie7 7. SALES EXPENSES ie73 Operation ie74 (911) Supervision ie75 (912) Demonstrating and Selling Expenses ie76 (913) Advertising Expenses ie77 (916) Miscellaneous Sales Expenses ie78 TOTAL Sales Expenses (Enter Total of lines 174 thru 177)	Current Year (b) 1,341 8,945 2,063 3,339,523 3,351,872 378,208 8,532 387,740	Previous Year (c) 1,2 6,5 3,441,1 3,443,9 186,8
4. CUSTONER SERVICE AND INFORMATIONAL EXPENSES 4. CUSTONER SERVICE AND INFORMATIONAL EXPENSES 4. 600 5. 600 6. 600 6. 600 6. 600 6. 600 6. 600 6. 600 6. 600 7. 600 7. 601 7. 601 7. 601 7. 601 7. 601 7. 601 7. 601 7. 601 7. 601 7. 601 7. 601 7. 601 8. 601 8. 601 </th <th>1,341 8,945 2,063 3,339,523 3,361,872 378,208 8,532 387,740</th> <th>1,2 6,5 3,441,1- 3,448,9: 185,8</th>	1,341 8,945 2,063 3,339,523 3,361,872 378,208 8,532 387,740	1,2 6,5 3,441,1- 3,448,9: 185,8
666 Operation 667 (907) Supervision 688 (908) Customer Assistance Expenses 699 (909) Informational and Instructional Expenses 700 (910) Miscellaneous Customer Service and Informational Expenses 711 TOTAL Customer Service and Information Expenses (Total 167 thru 170) 72 7. SALES EXPENSES 73 Operation 74 (911) Supervision 75 (912) Demonstrating and Selling Expenses 76 (913) Advertising Expenses 77 (916) Miscellaneous Sales Expenses 78 TOTAL Sales Expenses (Enter Total of lines 174 thru 177)	1,341 8,945 2,063 3,339,523 3,361,872 378,208 9,532 387,740	1,2 6,5 3,441,1- 3,448,9 186,8
100 (307) Supervision 108 (908) Customer Assistance Expenses 109 (909) Informational and Instructional Expenses 109 (909) Informational and Instructional Expenses 100 (910) Miscellaneous Customer Service and Informational Expenses 11 TOTAL Customer Service and Information Expenses (Total 167 thru 170) 12 7. SALES EXPENSES 13 Operation 14 (911) Supervision 15 (912) Demonstrating and Selling Expenses 16 (913) Advertising Expenses 17 (916) Miscellaneous Sales Expenses 18 TOTAL Sales Expenses (Enter Total of lines 174 thru 177)	378,208 8,532 3,87,740	1,2 6,5 3,441,1 3,448,9 185,8
69 (909) Informational and Instructional Expenses	2,063 2,063 3,339,523 3,361,872 378,208 8,532 387,740	3,441.1- 3,448,9: 185,6:
70 (910) Miscellaneous Customer Service and Informational Expenses 71 TOTAL Customer Service and Information Expenses (Total 167 thru 170) 72 7. SALES EXPENSES 73 Operation 74 (911) Supervision 76 (912) Demonstrating and Selling Expenses 76 (913) Advertising Expenses 77 (916) Miscellaneous Sales Expenses 78 TOTAL Sales Expenses (Enter Total of lines 174 thru 177)	3,339,523 3,361,872 378,208 9,532 387,740	3,441,1- 3,448,9:
71 TOTAL Customer Service and Impimation Expenses (Total 167 and 170) 72 7. SALES EXPENSES 73 Operation 74 (911) Supervision 75 (912) Demonstrating and Selling Expenses 76 (913) Advertising Expenses 77 (916) Miscellaneous Sales Expenses 78 TOTAL Sales Expenses (Enter Total of lines 174 thru 177)	3,361,872 378,208 8,532 387,740	3,448,9
73 Operation 74 (911) Supervision 75 (912) Demonstrating and Selling Expenses 76 (913) Advertising Expenses 77 (916) Miscellaneous Sales Expenses 78 TOTAL Sales Expenses (Enter Total of lines 174 thru 177)	378,208 9,532 387,740	185,8
74 (911) Supervision 75 75 (912) Demonstrating and Selling Expenses 76 76 (913) Advertising Expenses 77 77 (916) Miscellaneous Sales Expenses 78 78 TOTAL Sales Expenses (Enter Total of lines 174 thru 177) 77	378,208 9,532 387,740	186,6
76 (912) Demonstrating and Saling Expenses 76 (913) Advertising Expenses 77 (916) Miscellaneous Sales Expenses 78 TOTAL Sales Expenses (Enter Total of lines 174 thru 177)	378,208 9,532 387,740	185,6
77 (916) Miscellaneous Sales Expenses 78 TOTAL Sales Expenses (Enter Total of lines 174 thru 177)	387,740	·
78 TOTAL Sales Expenses (Enter Total of lines 174 thru 177)	387,740	
		185,6
79 (8. ADMINISTRATIVE AND GENERAL EXPENSES		
81 (920) Administrative and General Salaries	69,733	394.0
82 (921) Office Supplies and Expenses	93,956	512,1
83 (Lees) (922) Administrative Expenses Transferred-Credit	740,179	1,090,0
54 (923) Outside Services Employed	21,621,131	34,924,9
66 (925) Injuries and Damages	844,918	-737,10
87 (926) Employee Pensions and Benefits	7,908,361	9,733,9
68 (927) Franchise Requirements	4 449 040	
80 (1928) Regulatory Commission Expanses	1,100,012	1,004,80
81 (930.1) General Advertising Expenses	372,980	176,10
82 (930.2) Misosianeous General Expenses	4,949,731	18,597,97
63 (831) Rents 94 TOTAL Operation (Enter Total of lines 181, thru 193)	36 570 562	
95 Maintenance		
98 (935) Meintenance of General Plant	1,653,279	1,578,80
37 TOTAL Administrative & General Expenses (Total of lines 194 and 196)	38,223,941	65,247,97

OCC. EX.17

Ohio Consumers' Counsel – Set 5 Witness: Young

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

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

RESPONSES TO DATA REQUESTS

i.

OCC Set 5Referring to CEI Workpaper WPC-3.3j, why is the "True Value" of Distribution PlantNo. 265indicated as being approximately \$594.8 million, while the distribution plant as of
December 31, 2006 on WPC-3.3a is \$1.466 billion (the response should provide a
reconciliation of the difference between the amounts)?

Response: The "True Value" of the Distribution Plant of \$594.8 million on WPC-3.3j relates to the personal property balances as of December 31, 2005. The \$1.466 billion amount included on WPC-3.3a relates to real and personal property balances as of December 31, 2006. The "True Value" equivalent of the \$1.466 billion is \$611.7 million, see "OCC Set 5 - 265 Attachment 1.pdf" for the supporting documents. The \$1.466 billion is the original book cost of distribution real and personal property remaining in service as of December 31, 2006. The \$611.7 represents the "True Value" of taxable personal property after purchase accounting write-down's, exemptions and applying the state mandated true value percentages. Included in "OCC Set 5 - 265 Attachment 1.pdf page 2 of 2" is a reconciliation of the \$1.466 billion and \$611.7 million amounts and the valuation notice as of December 31, 2006.

OCC Set 5 - 265 Attachment 1.pdf p. 1 of 2

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Attachment DJE-17

2007 VALUATION NOTICE

	NAME: <u>CLEVELAND ELECTRIC ILLUMINATING CO</u> EIN: <u>34-0150020</u> CLASS: <u>ELECTRIC COMPANY</u>			_
-	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			Ó
	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 V	/alue:	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 Proper	rty: <u>716,318,764</u>	ı	603,856,960
	Total Taxable Value of Property			603,905,570
	(Penalty if applicable) Perce	ent: 0%		0
	Total Taxable Value / with Penalty		•	603,905,570
S.	Ananty Clay 6	Sloeckner	Date:	07/11/2007
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							True Value
Vintage	Ending	Net Amount	Capitalized	Other Exemutions	Net Cost of Tevenia Pronerty	Percent Good	of taxable Property
Year	Balance	After Merger VVrtedown				5	
		58 NTO 584	1 050 557	60.078	82,950,949	88.0%	81,291,930
2006	84,070,304				07 A69 192	94.0%	87.297 040
2005	94,408,043	94,408,043	100'000'1				36 370 AB1
POOC	40 535 145	40,535,145	113,499		40,421,040	8, O'DR	
1007	52 587 804	53 582 894	171,465		53,411,429	86.0%	45,933,829
2002	20,205,027	22 661 020	323 245		32,327,775	82.0%	26,508,776
2002			CTT 00C		28, 137, 756	78.0%	21,947,450
2001	070'140'07				32,653,069	74.0%	24,163,271
2000	199,201,22				45 854 115	20.02	10 057 AB1
1999	15,894,116	15,894,116	240,001				
1006	44 192 375	44,192.375	667,305		43,525,070	66.0%	28,726,546
1007 - 200 - 200	12 341 244	12.341.244	186,353		12, 154,891	62.0%	7,536,032
Infinitiend incl							
1007 nra marrar	31 791 410	20.891.716	•		20,891,716	36.7%	7,667,260
	047 404 003	635.788.401	0		635,788,401	36.7%	233,334,343
	222 LDL 100				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)						

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1,438,462,052

Total Personal Property

OCC EX.18

Ohio Consumers' Counsel – Set 6 Witness: Young

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

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

RESPONSES TO DATA REQUESTS

Į.

- OCC Set 6Referring to the response to OCC INT-265 (Fifth Set), Attachment 1, Page 2, whatNo. 285is the meaning of "Percent Good" (i.e. the response should define the "Percent
Good," explain how it is calculated, and state how the "Percent Good" for any
particular vintage year changes as the plant ages)?
- **Response:** "Percent Good" is the depreciation factor prescribed by the Ohio Revised Code and the State of Ohio Tax Commissioner to arrive at the True Value of personal property. The "Percent Good" is not a calculated number, but a State mandated percentage. It is used as part of the calculation to determine the True Value of personal property.

See attachment "OCC Set 6 - 285 - Attachment 1.pdf" for a copy of the State of Ohio's 2007 Annual Report for Cleveland Electric Illuminating Company providing the "Percent Good" percentages (column j) for distribution property. This schedule provides the percentages for any particular vintage year.

2007	ANNUAL RE	PORT -	CLEVELAND ELEC	THIC ILLUMINATING	00			FEIN	34-0150020		PA	GE 12
			200	17 SCHEDUL	E C - 25 YEA	R CLASS LI	FE (DISTRI	BUTION PLA	NT)			
				Exen	nptions and Exclusi	ons						
eni i	Vintage Year	Ending Balance (b)	Exempt Facilities (c)	Real Property (d)	Licensed Mator Vehictes (e)	Capitalized Interest (1)	Other (a)	Total Exemptions and Exclusions (h)	Net Cost of Taxable Property (i)	Percent Good (i)	True Value of Taxable Property (k)	Lìne
-	2006									98.0%		- 1
03	2005						ай Айл (1997) - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997			94.0%		N
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4	2003					**				86.0%		4
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۵	2001									78.0%		Q
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đ	; 598									66.0%		თ
9	1997									62.0%		₽
:	1996						and the second			58.0%		7
12	1995									54.0%		Ř
13	1994							-		50.0%		1 3
14	1993									46.0%		4
Ę,	1992									42.0%	,	5
16	1981									38.0%		1 6
17	1990									34.0%		<u>+</u>
\$	1989									30.9%		18
19	1988								ann an Araba Shing an Araba Shing a sharan an an Araba Shing a	28.6%		6
20	1967	_								26.3%		20

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GE 13			L L L	5	8	83	24	25	26		27
Å		True Value of Taxable Property	8								
1		Percent Good	9	24.1%	21.8%	19.5%	17.3%	15.0%	15.0%		
34-0150020	NT)	Net Cost of Texeble Property	0								
FEIN:	SUTION PLA	Total Exemplions and Exclusions	(h)								
a a an ann an an an ann an ann an ann an a	FE (DISTRIE	Other	(8)				و و و و و و و و و و و و و و و و و و و				
	R CLASS LI	ons Capitalized Interest	8				-			- -	
8	E C - 25 YEA	ptions and Exclusi Licensed Motor Vahicles	(e)								
RIC ILLUMINATING	SCHEDULE	Exem Real Property	(0)								
CLEVELAND ELECT	2007	Exempt Facilities	(3)								
ORT C		Ending Balance	Q								
VUAL REF		Vintage Year	(8)	1986	1986	1984	1983	1982	Prior		Totals
007 ANI			Line	21	22	23	24	25	26		27

OCC Ex. 19

Ohio Consumers' Counsel -- Set 6 Witness: Young

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

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

RESPONSES TO DATA REQUESTS

- OCC Set 6 Referring to the response to OCC INT-265 (Fifth Set), Attachment 1, Page 2, what is the "Percent Good" that will be used for each vintage year in the 2008 Valuation Notice?
- **Response:** Attachment "OCC Set 6 286 Attachment 1.pdf" is a schedule (2008 Annual Report) providing the "Percent Good" that will be used for each vintage year in the 2008 Valuation Notice.

008 At	WUAL H	PORT	CLEVELAND ELEC	THIC ILLUMINATING	83			FEIN:	34-0150020	-	PA	36 12
			200	8 SCHEDUL	E C - 25 YEA	R CLASS LIF	E (DISTRI	BUTION PLA	NT)			
				Exen	nptions and Exclusi	ons						
au a	Vintage Year (a)	Ending Balance (b)	Exempt Facilities (c)	Real Property	Licensed Motor Vehicles	Capitalized Interest	other	Total Exemptions and Exclusions	Net Cost of Taxable Property	Percent Good	True Value of Taxable Property	
-	2007									98.0%	2	
C)	2006									94.0%		N
6 .]	2005									90.0%		3
4	2004						an a share and			86.0%		4
Ś	2003					•				82.0%		S
ç	2002									78.0%		ø
1-	2001									74.0%		~
ŝ	2000									70.0%		æ
ŋ	1999									66.0%		ŋ
1	1998									62.0%		10
÷	1997									58.0%		Ξ
12	1996									54.0%		12
13	1995									50.0%		13
4	1994									46.0%		4
15	1993									42.0%		15
16	1992									38.0%		16
1	1991									34.0%		17
8	1990			and the set of the set						30.9%		8
18	1989									28.6%		<u>6</u>
20	1988								******	26.3%		8

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PAGE 13 <u>__</u>__ 5 ង ន 25 24 26 i.v True Value of Taxable Property (K) ÷ Percent Good 24.1% 19.5% 17.3% 15.0% 21.8% 15.0% 0 Total Exemptions Net Cost of and Excitusions Taxable Property (h) FEIN: 34-0150020 2007 SCHEDULE C - 25 YEAR CLASS LIFE (DISTRIBUTION PLANT) f Other 3 Capitalized Interest 9 Exemptions and Exclusions Real Property Licensed Motor C 1 ۲ CLEVELAND ELECTRIC ALLUMINATING CO (9) Exempt Facilities (c) r. Ending Balence (b) 2007 ANNUAL REPORT Vintage Yaar (a) Totals 1986 1985 1987 1984 1983 Prior Line 27 5 22 23 24 52 28

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IEU – RPD - SET 3 Witness: Stein

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

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

RESPONSES TO DATA REQUESTS

IEU +RPDPlease provide an updated cost of service study, in electronic format¹, forSET 3Ohio Edison that reflects the following changes:

Question-1

- a) The adjustment to forecast Operation and Maintenance ("O&M") expense (Schedule E-3.2, page 46) shown as account C3_18, with a description of "Disability Adjustment" changed from a total retail amount of \$953,000 to \$0.
- b) The adjustment to forecast O&M expense (Schedule E-3.2, page 46) shown as account C3_19, with a description of "Rate Case Expense" changed from a total retail amount of \$447,000 to \$111,750.
- c) The adjustment to forecast O&M expense (Schedule E-3.2, pages 46-47) shown as account C3_6, with a description of "Pension & OPEB Adjustment" changed from a total retail amount of \$17,813,000 to \$0.
- **Response:**

The cost of service model's functionality is limited to the allocation of total company rate base and expenses to rate classes. It does not have the functionality to automatically update other rate base or expense items that may be dependent upon the specific account values being revised. Therefore, as stated in response to OSC Set 2 - 1, no revisions to the financial data (values of rate base and expense accounts) included in the model will be made.

¹ IEU-Ohio is requesting an electronic copy similar to the electronic copy of the cost of service study supplied to parties as part of an electronic copy of the original filing on June 7, 2007 to minimize duplication costs.

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

RESPONSES TO DATA REQUESTS

IEU-RPDPlease provide an updated cost of service study, in electronic format, for
the Cleveland Electric Illuminating Company that reflects the following
changes:Question-2changes:

- a) The adjustment to forecast O&M expense (Schedule E-3.2, page 60) shown as account C3_18, with a description of "Disability Adjustment" changed from a total retail amount of \$759,000 to \$0.
- b) The adjustment to forecast O&M expense (Schedule E-3.2, page 70) shown as account C3_19, with a description of "Rate Case Expense" changed from a total retail amount of \$447,000 to \$111,750.
- c) The adjustment to forecast O&M expense (Schedule E-3.2, page 70) shown as account C3_6, with a description of "Pension & OPEB Adjustment" changed from a total retail amount of \$6,179,000 to \$0.

Response: See response to IEU RPD Set 3 - 1.

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

RESPONSES TO DATA REQUESTS

IEU + RPDPlease provide an updated cost of service study, in electronic format, for
the Toledo Edison that reflects the following changes:

Question-3

- a) The adjustment to forecast O&M expense (Schedule E-3.2, pages 48-49) shown as account C3_18, with a description of "Disability Adjustment" changed from a total retail amount of \$378,000 to \$0.
- b) The adjustment to forecast O&M expense (Schedule E-3.2, page 49) shown as account C3_19, with a description of "Rate Case Expense" changed from a total retail amount of \$447,000 to \$111,750.
- c) The adjustment to forecast O&M expense (Schedule E-3.2, page 49) shown as account C3_6, with a description of "Pension & OPEB Adjustment" changed from a total retail amount of \$2,424,000 to \$0.

Response: See response to IEU RPD Set 3 – 1.

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

RESPONSES TO DATA REQUESTS

- OSC Set 2 With respect to FirstEnergy's Response to OSC's Data Request Set 1 Question, No. 1 Number 4, please provide a summary of input requirements including formatted sheets if needed to propose alternate cases for analysis.
- **Response:** The Company will make requested revisions to the COS model related to allocation methodologies and allocator values. However, no revisions to the financial data (values of the rate base and expense accounts) included in the model will be made.

A narrative description of the revisions should be provided. This should be supplemented with the revised allocation method names and a list of accounts in the study to which each method applies. The values of the allocators for each rate schedule in the cost of service study should also be supplied.

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

RESPONSES TO DATA REQUESTS

THE

KROGER CO. – SET 1 Question #1

R Please provide an electronic copy of the Ohio Edison (OE) Schedule E-3.2 test year Class Cost of Service (CCOS) with formulas intact and include any documentation regarding model operation. Please supplement the response to this data request whenever this COS study is updated while the outcome of this case is pending.

Response: As explained in Mr. Stein's testimony (page 3, lines 14-21), the Company's Class Cost of Service Study is performed using "TACOS GOLD" software. The Company is permitted to use the software. However, due to licensing and contractual restrictions, the vendor, *Threshold Associates Inc.*, does not permit the Company to distribute and/or release the software. As a result, due to the proprietary nature of the software, an electronic working copy cannot be provided in response to this request. Alternatively, the Company will perform reasonable, additional studies provided Kroger supplies changes to the inputs and/or assumptions together with a list of the desired output pages from the Company's filed study.

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

RESPONSES TO DATA REQUESTS

THE

KROGERPlease provide an electronic copy of the Cleveland Electric Illuminating CompanyCO. - SET(CEI) Schedule E-3.2 test year Class Cost of Service (CCOS) with formulas intact1and include any documentation regarding model operation. Please supplementQuestion #2the response to this data request whenever this COS study is updated while the
outcome of this case is pending.

Response: As explained in Mr. Stein's testimony (page 3, lines 14-21), the Company's Class Cost of Service Study is performed using "TACOS GOLD" software. The Company is permitted to use the software. However, due to licensing and contractual restrictions, the vendor, *Threshold Associates Inc.*, does not permit the Company to distribute and/or release the software. As a result, due to the proprietary nature of the software, an electronic working copy cannot be provided in response to this request. Alternatively, the Company will perform reasonable, additional studies provided Kroger supplies changes to the inputs and/or assumptions together with a list of the desired output pages from the Company's filed study.

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

RESPONSES TO DATA REQUESTS

THE

KROGER
CO.-SETPlease provide an electronic copy of the Toledo Edison (TE) Schedule E-3.2 test
year Class Cost of Service (CCOS) with formulas intact and include any
documentation regarding model operation. Please supplement the response to
this data request whenever this COS study is updated while the outcome of this
case is pending.

Response: As explained in Mr. Stein's testimony (page 3, lines 14-21), the Company's Class Cost of Service Study is performed using "TACOS GOLD" software. The Company is permitted to use the software. However, due to licensing and contractual restrictions, the vendor, *Threshold Associates Inc.*, does not permit the Company to distribute and/or release the software. As a result, due to the proprietary nature of the software, an electronic working copy cannot be provided in response to this request. Alternatively, the Company will perform reasonable, additional studies provided Kroger supplies changes to the inputs and/or assumptions together with a list of the desired output pages from the Company's filed study.