

Large Filing Separator Sheet

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07-554-EL-UNC

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1 A. That's correct.

2 Q. Do you know what the tax rate paid by
3 CEI, Toledo Edison, or Ohio Edison is, the tax rate
4 that they actually pay to the federal government?

5 A. 35 percent.

6 Q. Is that the actual taxes paid?

7 A. The 35 percent is a statutory tax rate
8 that utilities pay to the federal government.

9 Q. But the federal government also grants
10 various deductions, credits, and other types of
11 adjustments that can change that tax rate of
12 35 percent to some other percentage, correct?

13 A. There is some deductions from taxable
14 income before we apply the 35 percent tax rate, there
15 is a different tax rate for different level of
16 income, but for large companies you're ending up
17 paying the 35 percent.

18 MR. RINEBOLT: No more questions, your
19 Honor.

20 EXAMINER PRICE: Thank you.

21 OCC?

22 MR. SMALL: Thank you, your Honor.

23 - - -

24

CROSS-EXAMINATION

By Mr. Small:

Q. Mr. Soliman, my name is Jeff Small, and I represent the office of the Ohio Consumers' Counsel. You have the Staff Report with you on the stand?

A. Yes.

Q. We'll be using it in just a second. Would you please turn to page 5 and 6 of your testimony?

A. I have that.

Q. The portion of your testimony starting on page 5 and continuing on to page 6 discusses SFAS 109 and income tax liability, correct?

A. Yes.

Q. Could you please turn to the CEI Staff Report initially at page 147. Page 147 should be labeled Schedule C-3.5, page 1 of 1.

A. Schedule C-3.5.

Q. Yes, page 1 of 1. Do you have that?

A. Yes.

Q. On page 147 at the bottom of the page the last entry before the total line has included something that's entitled FAS 109 amortization. Do you see that?

1 A. Yes.

2 Q. You have an entry there of negative
3 \$2,444,039, correct?

4 A. That's correct.

5 Q. And if you could keep your finger on that
6 page and turn to another portion of the Staff Report
7 on CEI, page 165, you should have Schedule C-3.13,
8 page 1.

9 A. Schedule C-3.13.

10 Q. I'm sorry, page 147 -- I'm sorry, page
11 165, Schedule C-3.13, yes. Do you have that?

12 A. Yes.

13 Q. Good. And there's a figure for an FAS
14 109 account of \$2,811,059. Do you see that?

15 A. Yes.

16 Q. Now, those two figures, the first one on
17 page 147 and the second one on page 165, represent
18 staff's replacement of a tax study amount for the
19 actual test year amortization; is that correct?

20 A. No, that's not correct.

21 Q. Would you please explain those -- the
22 relationship between those two entries?

23 A. What was in Schedule C-3.13 was an
24 estimated amount of the incremental FASB 109 that the

1 company needed to record and amortize in their books.
2 And what's in Schedule C-3.5 was what was current
3 test year amortization. However, Schedule C-3.5 was
4 adjusted to reflect the staff positions and I think
5 that's an attachment to Mr. Tufts' testimony, and I
6 don't have copy of it here.

7 MR. McNAMEE: I do. Do you need a copy
8 of --

9 THE WITNESS: Yes.

10 MR. SMALL: There's no pending question
11 on this.

12 Q. Is the effect of your testimony on pages
13 5 and 6 to reverse the amount shown on -- oh, let me
14 go back for a second. The amount shown on 147 and
15 165, I've pointed those out with regard to CEI. Are
16 there corresponding entries for the other two
17 companies just to be complete here?

18 A. Yes.

19 Q. Now, is the effect of your testimony on
20 pages 5 and 6 a change in the entry listed on page
21 147, that is the negative figure of a little over
22 \$2 million? Is the effect of your testimony on pages
23 5 and 6 to reverse that and to add that back in?

24 A. I need a copy of the revised schedules.

1 The amount that is showing on the Staff Report was
2 not the amount that the staff recommended but that
3 was in the test year, and when we revised the
4 schedules, we have our own numbers and I wish to have
5 copy of the schedules.

6 MR. McNAMEE: Your Honor, I have a copy
7 of Mr. Tufts' testimony here. If I might give that
8 to the witness, we can perhaps advance the ball here.

9 EXAMINER PRICE: You may approach.

10 Q. I realize that you want to look at
11 additional tables but really before we get into exact
12 dollar amounts I'd like to get to the concept. Is
13 the concept -- regardless of the exact dollar figure,
14 is the concept of your testimony on pages 5 and 6 to
15 reverse a negative entry and replace it with a --
16 reverse a negative entry?

17 A. Yes, the purpose is to give the company
18 the amortization of the current test year FASB 109
19 plus incremental amount resulting from the new study.

20 Q. What did the staff do -- what did you do
21 to verify the results of the study were incremental
22 to the actual test year amortization?

23 A. I reviewed workpapers that was prepared
24 by the consultant that was hired by the company. I

1 reviewed preliminary numbers and during the Staff
2 Report the final number was not ready yet so I asked
3 the company to make that final numbers available as
4 long as it was a workpaper to support the final
5 numbers, and also I asked the company to give me copy
6 of the journal entry that they made in their books to
7 record the final numbers.

8 Q. I want to make clear about what your
9 response is. The question was what did you do to
10 verify that the results of the study were incremental
11 to the actual test year amortization, and what I'm
12 trying to figure out is from your response were you
13 responding to what did the staff do to verify the
14 study results or were you responding to what were
15 incremental to the actual test year amortization, I
16 emphasize the word "incremental"?

17 A. Well, my response is I verified the total
18 deferred liability that the company needs and then
19 the difference between -- which was a result of the
20 study, and compared that number to what the company
21 has in their books and then the difference would be
22 the incremental amount that the company needs to
23 record and amortize over the remaining life of the
24 net plant.

1 Q. What is that incremental amount? I think
2 now we're going to refer to the tables.

3 A. I believe this number was provided in
4 company's witness Mr. Young.

5 Q. I'm a little bit confused. I thought you
6 were going to refer to Mr. Tufts' testimony for this
7 number. Is it not in Mr. Tufts' testimony?

8 A. Mr. Tufts' testimony was a revision to
9 the Staff Schedule C-3.5 and Schedule C-3.13 where
10 it's showing the final numbers. But Mr. Young
11 provided copies of the workpaper to support the
12 numbers that coming out from the study.

13 Q. And there's no specific line item for
14 Mr. Young's value in the new tables shown in
15 Mr. Tufts' testimony, or his new tables? Is it not
16 shown on Mr. Tufts' tables?

17 A. Yeah, the number that Mr. Young shown in
18 his second supplemental testimony is the same number
19 that are shown now on the Staff Schedule C-3.5.

20 Q. And could you -- all right. What is that
21 value?

22 A. For which company?

23 Q. Let's go through all three of the
24 companies one at a time. Just to be clear about

1 this, are these the incremental amounts?

2 A. Yes. For CEI the final jurisdiction
3 incremental amount is \$746,630. Ohio Edison the
4 final jurisdiction amount is \$1,296,503. Toledo
5 Edison the final jurisdiction amount is \$31,038. And
6 these are the same numbers that I have in my prefiled
7 testimony that I'm recommending to be used.

8 EXAMINER BOJKO: I'm sorry, I didn't hear
9 you. These are the numbers you have in your prefiled
10 testimony?

11 THE WITNESS: Yes.

12 EXAMINER BOJKO: I thought these were the
13 revised numbers in Mr. Tufts' testimony.

14 THE WITNESS: Well, it's the same. My
15 testimony supports the numbers. Mr. Tufts just
16 revised the schedules.

17 EXAMINER BOJKO: Okay.

18 MR. SMALL: I have no further questions,
19 your Honor.

20 EXAMINER PRICE: Thank you. Company?

21 MR. FELD: The company has no cross.

22 EXAMINER PRICE: Mr. McNamee, redirect?

23 MR. McNAMEE: No thank you.

24 EXAMINER PRICE: Mr. Soliman, you're

1 excused.

2 THE WITNESS: Thank you.

3 EXAMINER PRICE: Mr. McNamee.

4 MR. McNAMEE: At this time I would move
5 the admission of Staff Exhibit 8.

6 EXAMINER PRICE: Any objections?

7 Hearing none Staff Exhibit 8 will be
8 admitted.

9 (EXHIBIT ADMITTED INTO EVIDENCE.)

10 EXAMINER PRICE: Let's go off the record.

11 (Off the record.)

12 EXAMINER PRICE: Let's go on the record.

13 With that, that will be our last witness today. We
14 will adjourn until tomorrow at 10 a.m. Thank you
15 all. Off the record.

16 (The hearing was adjourned at 4:53 p.m.)

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CERTIFICATE

I do hereby certify that the foregoing is
a true and correct transcript of the proceedings
taken by me in this matter on Tuesday, February 12,
2008, and carefully compared with my original
stenographic notes.

Maria DiPaolo Jones
Maria DiPaolo Jones, Registered
Diplomate Reporter and CRR.

(MDJ-3138)

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EXHIBITS

07-551-EL-AIR
07-552-EL-ATA
07-553-EL-AAM
Case Number 07-554-EL-UNC
Volume V

The following exhibit(s) were prefiled and can be located with the pleadings:

	Exhibits	Date Filed
OCC EXHIBITS		
2	Direct Testimony of Aster R. Adams	Jan 10, 2008
3	Direct Testimony of Wilson Gonzalez	Jan 10, 2008
4	Direct Testimony of David W. Cleaver	Jan 10, 2008
20	UMS Report With transcript <u>VR. TV</u>	Feb 26, 2008
IEU-OHIO		
14	Supplemental Testimony of Joseph G. Bowser	Feb 12, 2008
STAFF		
1	CEI Staff Report	Dec 4, 2007
2	Ohio Edison Staff Report	Dec 4, 2007
3	Toledo Edison Staff Report	Dec. 4, 2007
4	Direct Testimony of William Ross Willis	Jan 30, 2008
5	Direct Testimony of Carlos J. Garcia	Jan 30, 2008
5A	Additional Attachments of Carlos J. Garcia	Feb 11, 2008
6	Direct Testimony of Christopher Kotting	Jan 30, 2008
7	Direct Testimony of Joseph P. Buckley	Jan 30, 2008
8	Direct Testimony of Ibrahim Soliman	Jan 30, 2008
SIGNATORY PARTIES		
1	Stipulation and Recommendation and Schedule A	Feb 11, 2008

- 15 Corrected Exhibit to
Joseph G. Bowser's Supplemental
Testimony

Feb 12, 2008

COMPANY EXHIBITS

- 21 Original Application, Standard
Filing Requirements Schedules
and Workpapers

June 6, 2007

- 22 Updated Standard Filing Requirements
Schedules and Workpapers

July 2, 2007

EXHIBIT

Ohio Rate Case Public Notice August 16, 22, 28, 2007

Op Co	Publication	Affidavit
IL+OE	Cleveland Plain Dealer	√
IL	Ashtabula Star Beacon	√
IL	Lake County News Herald	√
OE	Akron Beacon Journal	√
OE	Elyria Chronicle Telegram	√
OE	Medina County Gazette	√
OE	Lorain Morning Journal	√
OE	Ravenna Record Courier	√
OE	Norwalk Reflector	√
OE	Sandusky Register	√
OE	Massillon Independent	√
OE	The Youngstown Vindicator	√
OE	Warren Tribune Chronicle	√
OE	Bellevue Gazette	√
OE	Lisbon Morning Journal	√
OE	The Alliance Review	√
OE	The Salem News	√
OE	Ashland Times Gazette	√
OE	Mansfield News	√
OE	The Marion Star	√
OE	Port Clinton News Herald	√
OE	Springfield News	√
OE	London Madison Press	√
OE	Delaware Gazette	√
TE	Toledo Blade	√
TE	Bowling Green Sentinel Tribune	√
TE	Fremont News Messenger	√
TE	Bryan Times	√
TE	Defiance Crescent News	√
TE	Northwest Signal & Courier	√

State of Ohio ss.

Cuyahoga County

I, Jacky Kilo, being duly sworn, do upon my oath, depose and say that I am a ACCOUNTS RECEIVABLE REPRESENTATIVE of The Plain Dealer Publishing company, publisher of The Plain Dealer, a newspaper printed in said county, and general circulation in Ashtabula, Geauga, Lake, Lorain, Medina, Portage, Summit and Trumbull counties, in addition to said county; the requirements of Section 7/12 of the Revised Code of Ohio as amended September 14, 1957, relating to publication and distribution are fulfilled by said newspaper; and the advertisement attached was published in said newspaper on the following day, or days in a type size larger than agate. Insertion dates as follows:

August 16, 22, 28, 2007

Jacky Kilo

Sworn to and subscribed before me this day of 28 20 07

August

Brenda D Jordan

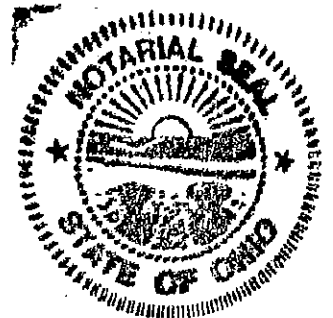
Notary Public

Brenda G. Jordan

Notary Public, State of Ohio

Recorded in Cuyahoga County

My Commission Expires 09/04/11



PUBLIC NOTICE

PUBLIC NOTICE

PUBLIC NOTICE

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

TO WHOM IT MAY CONCERN:

Pursuant to the requirements of Ohio Revised Code Section 4909.19, The Cleveland Electric Illuminating Company ("Company") gives notice that on June 7, 2007, it filed with The Public Utilities Commission of Ohio ("Commission") an Application for authority to change its electric rates and charges in incorporated communities and the unincorporated territory within its service area, which includes all or part of Ashland, Cuyahoga, Geauga, Lake, Lorain, Medina, Portage, Summit, and Trumbull Counties in Ohio. Such Application has been assigned Case Nos. 07-531-EL-AIR, 07-532-EL-ATA, 07-553-EL-AAM and 07-554-EL-UNC by the Commission. The substance of the Application follows.

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

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

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

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

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

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

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

Residential schedule (RS)
General Service schedules:
 General Service Secondary (GS)
 General Service Primary (GP)
 General Service Sub-transmission (GSU)
 General Service Transmission (GT)

Lighting schedules:
 Street Lighting (STL)
 Traffic Lighting (TLF)
 Private Outdoor Lighting (POL)

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

- **Residential Distribution Credit Rider**, which provides a reduction to distribution charges for certain electric loads so as to mitigate the effects of changes in rate design.
- **Business Distribution Credit Rider**, which provides a reduction to distribution charges for certain electric loads so as to mitigate the effects of changes in rate design.
- **Demand Side Management (DSM) Rider**, which creates a mechanism through which certain approved DSM costs are to be recovered and reconciled semi-annually.

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

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

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

- **Depreciation:** The Company has determined that certain modifications to depreciation rates are warranted and requests that depreciation rates proposed in this proceeding be approved by the Commission.
- **Deferral of Storm Related Costs:** The Company requests permission to defer storm restoration and repair costs in excess of those included in base rates.

Changes in Rate Design

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

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

Residential Rates

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

- Creation of a single distribution rate schedule for all residential customers
- Creation of a Residential Distribution Credit Rider (mentioned above)
- Conversion from existing multiple block and declining block designs to a simple two block structure that is consistent across all companies
- Elimination of the Percentage of Income Payment Plan ("PIPP")

Note - Customers participating in the PIPP program will continue to have their PIPP payment calculated based on income

General Service Rates

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

- Simplification of distribution rates to one uniform tariff design for the FirstEnergy Ohio utility companies
- Reduction in the number of rate blocks
- Conversion from a declining block structure to a flat structure
- Creation of a Business Distribution Credit Rider (mentioned above)
- Standardization of Service Charges and power factor

- charges across the FirstEnergy Ohio utility companies
- Standardization on demand-only distribution pricing
- Changes in rate applicability based on service voltage rather than usage

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

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

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

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

Any interested party seeking detailed information with respect to all affected rates, charges, regulations, and practices may inspect a copy of the application (including supporting schedules and present and proposed rate sheets) at the offices of the Commission at 180 East Broad Street, 13th floor, Columbus, Ohio, 43215-3793; visit the Commission's web site at <http://www.puc.ohio.gov>, select DIS, input 07-0551 in the case lookup box, and select the date the application was filed; or call the Commission at 1-800-686-7828. Additionally, a copy of the application and supporting documents may be viewed at the business office of the Company: The Cleveland Electric Illuminating Company, 6896 Miller Road, Brecksville, Ohio 44141.

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

- Accept this Application and Exhibits for filing;
- Find that this Application and the attached Schedules filed herewith and incorporated herein, are in accordance with Sections 4909.18, Ohio Revised Code, and Section 4901.7-01 of the Commission's Rules and Regulations;
- Find that the current rates, prices and charges for electric service are unjust, unreasonable and insufficient to yield reasonable compensation to the Company for the electric distribution service rendered;
- Find that the proposed rates, prices and charges are just and reasonable based upon the test period for the twelve months ending February 29, 2008, and approve such schedules in the form tendered herewith;
- Approve the Company's requested accounting treatment;
- Fix the date on which applicable services provided to customers are subject to the proposed rates at May 2009.

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY

Star Beacon of Ashtabula, Ohio

ASHTABULA STAR BEACON

KATHY ALEXANDER
FIRST ENERGY CORP
PO BOX 2214
HUDSON OH 44236

REFERENCE: A17157
2096345 4112/CLEVE ELECTRIC

Before the undersigned, a Notary Public of said County and State duly authorized to administer oaths, affirmation, etc., personally appeared, being duly sworn or affirmed, according to law, doth depose and say that he/she is a representative of Community Newspaper Holdings Inc., a corporation organized and doing business under the laws of the State of Ohio, and publishing a newspaper known as the Star Beacon in the city of Ashtabula, and that as such he/she is familiar with the books, records, files, and business of said Corporation and by reference to the files of said publication that attached advertisement was inserted.

The following correctly copied from the books and files of the aforesaid Corporation.

PUBLISHED ON: 08/16 08/22 08/28

TOTAL COST: 2,899.46 AD SPACE: 55.000 INCH
FILED ON: 08/28/07

NAME: Donna Prine

TITLE: Legal Advertising Clerk

In Testimony Whereof, I have hereunto set my hand and affix my official seal, the day and year aforesaid:

NOTARY: Cora Sue Wilfong Commission Expires: **CORA SUE WILFONG**, Notary Public
State of Ohio
My Commission Expires November 25, 2011

Thursday, August 16, 2007

Wednesday, August 22, 2007

Tuesday, August 28, 2007

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

TO WHOM IT MAY CONCERN:

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

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

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 - General Service Transmission (GT)
- Lighting schedules:
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 - Traffic Lighting (TRF)
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- The Company is also proposing certain modifications to the following rider currently in effect:
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In addition to the rate relief described above, the Company also asks the Commission to authorize the following accounting treatment:

- Depreciation: The Company has determined that certain modifications to depreciation rates are warranted and requests that depreciation rates proposed in this proceeding be approved by the Commission.
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The following is a list of key changes proposed for General Service rates:

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- Reduction in the number of rate blocks
- Conversion from a declining block structure to a flat structure
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- Standardization of Service Charges and power factor

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Any interested party seeking detailed information with respect to all affected rates, charges, regulations, and practices may inspect a copy of the application (including supporting schedules and present and proposed rate sheets) at the offices of the Commission at 160 East Broad Street, 13th floor, Columbus, Ohio, 43215-3793; visit the Commission's web site at <http://www.puc.ohio.gov>, select D/S, input 07-0551 in the case lookup box, and select the date the application was filed; or call the Commission at 1-800-686-7826. Additionally, a copy of the application and supporting documents may be viewed at the business office of the Company: The Cleveland Electric Illuminating Company, 6866 Miller Road, Brecksville, Ohio 44141.

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- (a) Accept this Application and Exhibits for filing;
- (b) Find that this Application and the attached Schedules filed herewith and incorporated herein are in accordance with Sections 4909.18, Ohio Revised Code, and Section 4901-7-01 of the Commission's Rules and Regulations;
- (c) Find that the current rates, prices and charges for electric service are unjust, unreasonable and insufficient to yield reasonable compensation to the Company for the electric distribution service rendered;
- (d) Find that the proposed rates, prices and charges are just and reasonable based upon the test period for the twelve months ending February 28, 2008, and approve such schedules in the form rendered herewith;
- (e) Approve the Company's requested accounting treatment;
- (f) Fix the date on which applicable services provided to customers are subject to the proposed rates at May 2009.

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY

THE NEWS-HERALD

AFFIDAVIT OF DISTRIBUTION

STATE OF: OHIO)

COUNTY OF: LAKE)

CITY OF: WILLOUGHBY)

I, Julianne Sams, being duly sworn on oath now and during all times herein stated, have been the publisher and designated agent of the publication known as, *THE NEWS-HERALD* ("Publication") and have full knowledge of the facts herein stated as follows: The advertisement for First Energy ("Ad/Advertiser") with Insertion Order No. 4113 was distributed to the Publication's full circulation on August 16th, 22nd, and 28th, 2007.

By: Julianne Sams

Subscribed and sworn to before me this 13th day of September, 2007.

Notary Seal:

Cynthia D. Buchanan Notary Public

Cynthia D. Buchanan
Notary Public, STATE OF OHIO
My Commission Expires April 16, 2012
Recorded in Lake County, Ohio

7085 Mentor Avenue, Willoughby, OH 44094
Phone: 440.951.0000; Toll Free 1.800.947.2737

www.news-herald.com

Thursday, August 16, 2007 A5

Tuesday, August 28, 2007 A7

Wednesday, August 22, 2007 A7

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

TO WHOM IT MAY CONCERN:

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

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

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

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

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

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

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

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

Residential schedule (RS)
General Service schedules:
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General Service Transmission (GT)

Lighting schedules:
Street Lighting (STL)
Traffic Lighting (TRF)
Private Outdoor Lighting (POL)

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

- Residential Distribution Credit Rider, which provides a reduction to distribution charges for certain electric loads so as to mitigate the effects of changes in rate design.
- Business Distribution Credit Rider, which provides a reduction to distribution charges for certain electric loads so as to mitigate the effects of changes in rate design.
- Demand Side Management ("DSM") Rider, which creates a mechanism through which certain approved DSM costs are to be recovered and reconciled semi-annually.

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

- Depreciation: The Company has determined that certain modifications to depreciation rates are warranted and requests that depreciation rates proposed in this proceeding be approved by the Commission.
- Deferral of Storm Related Costs: The Company requests permission to defer storm restoration and repair costs in excess of those included in base rates.

Changes in Rate Design

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

- simplifying distribution rate designs of the FirstEnergy Ohio utility companies from three different tariffs to one uniform set of schedules
- implementing rate designs that focus on distribution service and discontinue concepts inherent in the legacy bundled rate design
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- incorporating gradualism in managing customer impacts while simplifying and consolidating tariff design

Residential Rates

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

- Creation of a single distribution rate schedule for all residential customers
- Creation of a Residential Distribution Credit Rider (mentioned above)
- Conversion from existing multiple block and declining block designs to a simple two block structure that is consistent across all companies
- Elimination of the Percentage of Income Payment Plan ("PIPP")

Note - Customers participating in the PIPP program will continue to have their PIPP payments calculated based on income

General Service Rates

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

- Simplification of distribution rates to one uniform tariff design for the FirstEnergy Ohio utility companies
- Reduction in the number of rate blocks
- Conversion from a declining block structure to a flat structure
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- Standardization of Service Charges and power factor

- charges across the FirstEnergy Ohio utility companies
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Changes in Electric Service Regulations (formerly Standard Rules and Regulations)

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

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

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

Any interested party seeking detailed information with respect to all affected rates, charges, regulations, and practices may inspect a copy of the application (including supporting schedules and present and proposed rate sheets) at the offices of the Commission at 180 East Broad Street, 13th floor, Columbus, Ohio, 43215-3793; visit the Commission's web site at <http://www.puc.ohio.gov>, select DIS, input 07-0551 in the case lookup box, and select the date the application was filed; or call the Commission at 1-800-886-7826. Additionally, a copy of the application and supporting documents may be viewed at the business office of the Company: The Cleveland Electric Illuminating Company, 6896 Miller Road, Brecksville, Ohio 44141.

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

- Accept this Application and Exhibits for filing;
- Find that this Application and the attached Schedules filed herewith and incorporated herein, are in accordance with Sections 4909.18, Ohio Revised Code, and Section 4901-7-01 of the Commission's Rules and Regulations;
- Find that the current rates, prices and charges for electric service are unjust, unreasonable and insufficient to yield reasonable compensation to the Company for the electric distribution service rendered;
- Find that the proposed rates, prices and charges are just and reasonable based upon the test period for the twelve months ending February 29, 2008, and approve such schedules in the form tendered herewith;
- Approve the Company's requested accounting treatment;
- Fix the date on which applicable services provided to customers are subject to the proposed rates at May 2009.

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY

THE STATE OF OHIO,
SUMMIT COUNTY, ss. }

I, SERENA HARRIS, clerk of
THE BEACON JOURNAL PUBLISHING COMPANY, publishers of THE AKRON BEACON
JOURNAL, on oath, say that the notice hereunto annexed has been published ONE TIME
on the 16 day of Sept, 2007, in said paper printed
and published in the City of Akron, County of Summit, State of Ohio, and of general cir-
culation therein. That said newspaper had a bona-fide circulation of more than twenty-five
thousand (25,000) at the time the advertisement was published, and that the price charged
in the attached bill for same does not exceed the rates charged for like amount of space to
other advertisers who advertise in its display advertising columns.

Akron Beacon Journal ♦

SIGNED

Thursday, August 16, 2007

Sworn to before me, and subscribed in my presence, this 16 day of Sept, 2007.

Wednesday, August 22, 2007

Notary Public, Summit County, Ohio

Printer's Fee

My Commission Expires 4-9-11

Affidavit

Total

Tuesday, August 28, 2007

Form L1

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THE CLEVELAND ELECTRIC
ILLUMINATING COMPANY

AFFIDAVIT

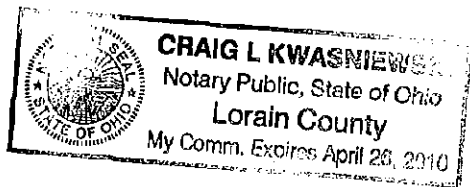
THE STATE OF OHIO
County of Lorain

I, the undersigned, being duly sworn, do upon my oath depose and say for the publishers of THE CHRONICLE TELEGRAM; that said newspaper is printed and published, and of general circulation in Lorain County; that said newspaper meets the requirements of Sections 7.12 and 5721.01 Ohio Revised Code as amended effective September 14, 1957, and that the notice, a copy of which is attached, was published in said newspaper once a week for a period of 3 consecutive weeks, from the 16th day of August, 2007 A.D., to the 28th day of August, 2007 A.D., inclusive.


Legal Clerk, THE CHRONICLE TELEGRAM

Sworn to and subscribed before me this 6th day of September, A.D. 2007.


Notary Public



Printer's Fees	\$	8/16/07	987.25
		8/22/07	493.62
		8/28/07	987.25
SUB TOTAL	\$		2,468.12
NOTARY FEE	\$	-	4.50
TOTAL			2,472.62

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THE CLEVELAND ELECTRIC ILLUMINATING COMPANY

The Chronicle-Telegram

D4 Thursday, August 16, 2007

A4 Wednesday, August 22, 2007

C6 Tuesday, August 28, 2007

THE GAZETTE

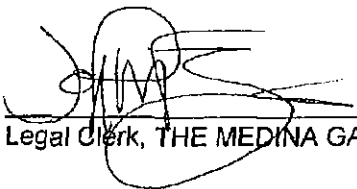
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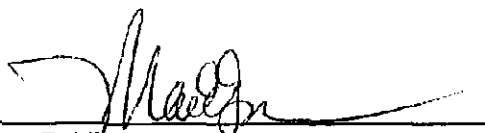
THE STATE OF OHIO
County of Medina

I, the undersigned, being duly sworn, do upon my oath depose and say for the publishers of THE MEDINA GAZETTE; that said newspaper is printed and published, and of general circulation in Medina County; that said newspaper meets the requirements of Sections 7.12 and 5721.01 Ohio Revised Code as amended effective September 14, 1957, and that the notice, a copy of which is attached, was published in said newspaper on Thursday, August 16, 2007, Wednesday, August 22, 2007 and Tuesday, August 28, 2007.



Legal Clerk, THE MEDINA GAZETTE

Sworn to and subscribed before me this 8/29/07



Notary Public

MARK E. BROWN, Notary Public
State of Ohio
My Commission Expires April 29, 2009

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

Residential Rates

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

- Creation of a single distribution rate schedule for all residential customers
- Creation of a Residential Distribution Credit Rider (mentioned above)
- Conversion from existing multiple block and declining block designs to a simple two block structure that is consistent across all companies
- Elimination of the Percentage of Income Payment Plan ("PIPP")

Note - Customers participating in the PIPP program will continue to have their PIPP payment calculated based on income

General Service Rates

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

- Simplification of distribution rates to one uniform tariff design for the FirstEnergy Ohio utility companies
- Reduction in the number of rate blocks
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- Standardization of Service Charges and power factor

- charges across the FirstEnergy Ohio utility companies
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- Changes in rate applicability based on service volt rather than usage

Changes In Electric Service Regulations (formerly Standard Rules and Regulations)

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

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

- Accept this Application and Exhibits for filing;
- Find that this Application and the attached Schedule filed herewith and incorporated herein, are in accordance with Sections 4909.10, Ohio Revised Code, and Section 4901-7-01 of the Commission's Rules and Regulations;
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- Approve the Company's requested accounting treatment;
- Fix the date on which applicable services provided to customers are subject to the proposed rates at May 2008.

THE CLEVELAND ELECTRIC
ILLUMINATING COMPANY

C4 The Gazette

Thursday, August 16, 2007

Wednesday, August 22, 2007

Tuesday, August 28, 2007

THE MORNING JOURNAL

1657 BROADWAY
LORAIN, OHIO 44052

In Ohio 1-800-765-6901

www.morningjournal.com

(440) 245-6901

AFFIDAVIT OF PUBLICATION

State of Ohio)

County of Lorain) ss

Kathy Preston, being first duly sworn, deposes and says that she is the bookkeeper of THE MORNING JOURNAL, and that she has examined the files of the publication of AUGUST 16, 2007, AUGUST 22, 2007, AND AUGUST 28, 2007 and that on these dates there appeared advertisements of a 5 COL X 11 INCHES PUBLIC NOTICE-OHIO EDISON ad for FIRST ENERGY correctly inserted according to order.

Kathy Preston
Bookkeeper

Sworn to and subscribed before me this 28 day of Aug
2007

Dorothy Kitchen
Notary Public



Dorothy Kitchen
Notary Public
State of Ohio
My Comm. Exp. 9/9/11

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

TO WHOM IT MAY CONCERN:

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

In this Application the Company proposes to make changes and increases in electric distribution rates applicable to customers within the Company's service territory effective May 2009. Since the Company's last request for an increase in distribution rates in 1995, the Company's operating costs to provide electric service to customers have increased significantly. Moreover, pursuant to prior Commission Orders, the Company has been deferring recovery of certain costs. As a result, this filing includes expenses related to distribution operations, recovery of investments in distribution infrastructure and fuel charges that were deferred under prior rate orders.

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

Residential	3.9%
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*** This increase would be offset by a reduction in charges related to electric restructuring in Ohio.

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

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

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

Residential schedule (RS)
General Service schedules:
General Service Secondary (GS)
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General Service Transmission (GT)

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

- Residential Distribution Credit Rider, which provides a reduction to distribution charges for certain electric loads so as to mitigate the effects of changes in rate design.
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The Company is also proposing certain modifications to the following rider currently in effect:

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

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

- Depreciation: The Company has determined that certain modifications to depreciation rates are warranted and requests that depreciation rates proposed in this proceeding be approved by the Commission.
- Deferral of Storm Related Costs: The Company requests permission to defer storm restoration and repair costs in excess of those included in base rates.

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The Company's basic rate design has been in place since its last base rate case in 1995. Accordingly, the Company is proposing to update the existing rate design with the goal of:

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

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- Changes in rate applicability based on service volt rather than usage

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

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- Accept this Application and Exhibits for filing;
- Find that this Application and the attached Schedule filed herewith and incorporated herein, are in accordance with Sections 4909.18, Ohio Revised Code, and Section 4901-7-01 of the Commission's Rules and Regulations;
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THE CLEVELAND ELECTRIC ILLUMINATING COMPANY

THE MORNING JOURNAL

THURSDAY, AUGUST 16, 2007

WEDNESDAY, AUGUST 22, 2007

TUESDAY, AUGUST 28, 2007

Record Publishing Co.

126 North Chestnut Street • Ravenna, OH 44266
(330) 296-9657 • Fax (330) 296-2698
www.recordpub.com

Publishers Affidavit

Before me, A Notary Public personally appeared **Bruce W. Bowers, Credit Manager**, who being duly sworn, deposes and says the following advertisements and/or inserts were published and/or distributed in the listed publications as requested:

For: **First Energy Media # 015494**

DATE	PUBLICATION	QUANTITY
08-16-2007	Record-Courier	55 col. Inch Public Notice ad Ohio Edison
08-22-2007	Record-Courier	55 col. Inch Public Notice ad Ohio Edison
08-28-2007	Record-Courier	55 col. Inch Public Notice ad Ohio Edison

SIGNED

DATE

TITLE **Credit Manager**

State of: **Ohio** County Of: **Portage**

SWORN TO AND SUBSCRIBED BEFORE ME

THIS **6th** Day OF **September** YEAR **2007**

Katherine E. Samodell

Notary Public

Katherine E. Samodell

My Commission Expires **September 13, 2009**

Aurora Advocate • Bedford Times-Register • Cuyahoga Falls News -Press
The Gateway News • Hudson Hub-Times • Maple Heights Press
The News Leader • Record-Courier • Mr. Thrifty • Stow Sentry
Tallmadge Express • Twinsburg Bulletin

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

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

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THE CLEVELAND ELECTRIC ILLUMINATING COMPANY

RECORD-COURIER

Tuesday, August 28, 2007

Wednesday, August 22, 2007

Thursday, August 16, 2007

STATE OF OHIO }
ERIE COUNTY

Nancy Kay Advertising Sales Rep.

of the Sandusky REGISTER a daily newspaper, printed and published at Sandusky, Erie County, Ohio, and of general circulation therein, do solemnly swear that a notice (a copy whereof is hereunto annexed) has been published in said Newspaper for 1 consecutive weeks commencing on the 16 day of August 2007 according to the best of my knowledge and belief. The Sandusky Register has a bona fide paid circulation of more than (15,000) at the time the attached notice was published for which itemized bill is given below; and that the price charged in said itemized bill for same does not exceed the rates charged for like amount of space to other advertisers in the general display advertising columns.

SWORN TO AND SUBSCRIBED BEFORE ME, this 30 day of August A.D. 2007

ANGELA CRONE

Notary Public, State of Ohio
My Commission Expires

Notary Public



Printer's Fee 5-19-2010 \$
Affidavit \$

\$ 1439.90

RECEIVED OF _____ the amount of charge for publishing the above described advertisement.

20

Publisher

Sandusky Register
THURSDAY, AUGUST 16, 2007

Norwalk Reflector

Ohio Edison

Wednesday, August 22, 2007 / **A-5**

*Norwalk
Reflector
published in
Sandusky Register*

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

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ERIE COUNTY }

Nancy Kay Advertising Sales Rep

of the Sandusky REGISTER a daily newspaper, printed and published at Sandusky, Erie County, Ohio, and of general circulation therein, do solemnly swear that a notice (a copy whereof is hereunto annexed) has been published in said Newspaper for 1 ~~consecutive weeks~~ day commencing on the 22 day of August 20 07 according to the best of my knowledge and belief. The Sandusky Register has a bona fide paid circulation of more than (15,000) at the time the attached notice was published for which itemized bill is given below; and that the price charged in said itemized bill for same does not exceed the rates charged for like amount of space to other advertisers in the general display advertising columns.

SWORN TO AND SUBSCRIBED BEFORE ME, this 30 day of August A.D. 20 07

ANGELA CRONE

Notary Public, State of Ohio

My Commission Expires 5-19-2010

Angela Crone

Notary Public



Printer's Fee.....\$

Affidavit.....\$

\$ 1,439.90

RECEIVED OF _____ the amount of charge for publishing the above described advertisement.

_____ 20 _____

_____ Publisher

Sandusky Register
WEDNESDAY, AUGUST 22, 2007

Norwalk Reflector

Wednesday, August 22, 2007

Nancy Kay Advertising Sales Rep.

of the Sandusky REGISTER a daily newspaper, printed and published at Sandusky, Erie County, Ohio, and of general circulation therein, do solemnly swear that a notice (a copy whereof is hereunto annexed) has been published in said Newspaper for 1 ~~consecutive weeks~~ commencing on the 28 day of August 2007 according to the best of my knowledge and belief. The Sandusky Register has a bona fide paid circulation of more than (15,000) at the time the attached notice was published for which itemized bill is given below; and that the price charged in said itemized bill for same does not exceed the rates charged for like amount of space to other advertisers in the general display advertising columns.

Sandusky Register
TUESDAY, AUGUST 28, 2007

Norwalk Reflector

Tuesday, August 28, 2007

SWORN TO AND SUBSCRIBED BEFORE ME, this 30 day of August A.D. 2007



ANGELA CRONE
Notary Public, State of Ohio
My Commission Expires

Notary's Fee. 5.19 \$00.10
Indavit..... \$

Notary Public

1,439.90

RECEIVED OF _____ the amount of charge for publishing the above described advertisement.

_____ 20____

_____ Publisher

AFFIDAVIT OF PUBLICATION

STATE OF OHIO, STARK COUNTY.

Before me the undersigned, authority in and for Stark County, personally appears, Virginia L. Meyer, being first duly sworn, says that she is the Clerk of Gatehouse Media Newspapers, publishers of the Independent, a daily newspaper of general circulation in said County of Stark and State of Ohio, and that a notice of which the attached is a copy, was published in said paper on ----Thursday August 16, Wednesday August 22, and Tuesday August 28, 2007 an ad for Ohio Edison Company, Notice of Application to the Public Utilities Commission of Ohio for an Increase in Electric Distribution Rates to all Jurisdictional Customers of Ohio Edison Company

Virginia L. Meyer, Clerk

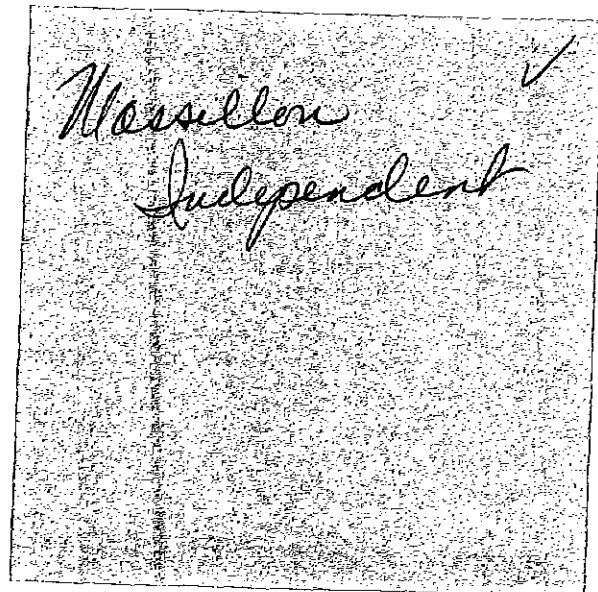
Sworn to and subscribed before me this 28th day of August, 2007



JILL A. GRIFFITHS
Notary Public, State of Ohio
My Commission Expires 03-19-2011

Notary, Jill A. Griffiths

Jill A. Griffiths



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

TO WHOM IT MAY CONCERN:

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

In this Application the Company proposes to make changes and increases in electric distribution rates applicable to customers within the Company's service territory effective May 2008. Since the Company's last request for an increase in distribution rates in 1995, the Company's operating costs to provide electric service to customers have increased significantly. Moreover, pursuant to prior Commission Orders, the Company has been deferring recovery of certain costs. As a result, this filing includes expenses related to distribution operations, recovery of investments in distribution infrastructure and fuel charges that were deferred under prior rate orders.

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

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

"This increase would be offset by a reduction in charges related to electric transmission in Ohio.

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

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

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

Residential schedule (RS)

General Service schedules:

- General Service Secondary (GS)
- General Service Primary (GP)
- General Service Sub-transmission (GSU)
- General Service Transmission (GT)

Lighting schedules:

- Street Lighting (STL)
- Traffic Lighting (TRF)
- Private Outdoor Lighting (POL)

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

- Residential Distribution Credit Rider, which provides a reduction to distribution charges for certain electric loads so as to mitigate the effects of changes in rate design.
- Business Distribution Credit Rider, which provides a reduction to distribution charges for certain electric loads so as to mitigate the effects of changes in rate design.
- Demand Side Management ("DSM") Rider, which creates a mechanism through which certain approved DSM costs are to be recovered and reconciled semi-annually.

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

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

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

- Depreciation: The Company has determined that certain modifications to depreciation rates are warranted and requests that depreciation rates proposed in this proceeding be approved by the Commission.
- Deferral of Storm Related Costs: The Company requests permission to defer storm restoration and repair costs in excess of those included in base rates.

Changes in Rate Design

The Company's basic rate design has been in place since its last base rate case in 1995. Accordingly, the Company is proposing to update the existing rate design with the goal of:

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

Residential Rates

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

- Creation of a single distribution rate schedule for all residential customers
- Creation of a Residential Distribution Credit Rider (mentioned above)
- Conversion from existing multiple block and declining block designs to a simple two block structure that is consistent across all companies
- Elimination of the Percentage of Income Payment Plan ("PIPP")

Note - Customers participating in the PIPP program will continue to have their PIPP payment calculated based on income

General Service Rates

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

- Simplification of distribution rates to one uniform tariff design for the FirstEnergy Ohio utility companies
- Reduction in the number of rate blocks
- Conversion from a declining block structure to a flat structure
- Creation of a Business Distribution Credit Rider (mentioned above)
- Standardization of Service Charges and power factor

- charges across the FirstEnergy Ohio utility compa
- Standardization on demand-only distribution pricing
- Changes in rate applicability based on service volt rather than usage

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

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

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

Any person, firm, corporation or association may file, pursuant to Section 4909.19 of the Revised Code, an objection to such proposed increased rates by alleging that such proposals are unjust and discriminatory or unreasonable. Any interested party seeking detailed information with respect to all affected rates, charges, regulations, and practices may inspect a copy of the application (including supporting schedules and present and proposed rate sheets) at the offices of the Commission at 180 East E Street, 13th floor, Columbus, Ohio, 43215-3793; visit the Commission's web site at <http://www.puc.ohio.gov>, or call the Commission at 1-800-686-7826. Additionally, a copy of the application supporting documents may be viewed at the business office of the Company, The Cleveland Electric Illuminating Company, 6886 Miller Road, Brecksville, Ohio 44141.

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

- (a) Accept this Application and Exhibits for filing;
- (b) Find that this Application and the attached Schedule filed herewith and incorporated herein, are in accordance with Sections 4909.18, Ohio Revised Code, and Sect 4901-7-01 of the Commission's Rules and Regulations;
- (c) Find that the current rates, prices and charges for electric service are unjust, unreasonable and insufficient to yield reasonable compensation to the Company for the electric distribution service rendered;
- (d) Find that the proposed rates, prices and charges are just and reasonable based upon the test period for twelve months ending February 29, 2008, and approve such schedules in the form tendered herewith;
- (e) Approve the Company's requested accounting treatment;
- (f) Fix the date on which applicable services provided to customers are subject to the proposed rates at May 2008.

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY

The Independent
Thursday, August 16, 2007

The Independent
Wednesday, August 22, 2007

The Independent
Tuesday, August 28, 2007

THE STATE OF OHIO }
Mahoning County

Proof of Publication

Personally appeared before the undersigned authority, Julie P. Pouch...
of THE VINDICATOR PRINTING COMPANY, publishers of THE VINDICATOR,
a newspaper printed and of general circulation in Mahoning, Trumbull and
Columbiana Counties in Ohio and Lawrence and Mercer Counties in Pennsylvania,
and being duly sworn, on her oath deposes and says that the notice hereto
attached was published3..... times and that insertions were as follows:

.....8/16/07..... ;8/22/07..... ;8/28/07.....

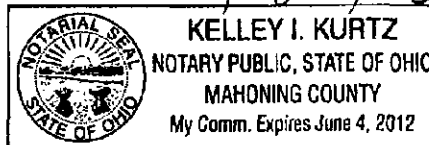
Advertisement..... \$ 4433.00

Affidavit..... \$ 2.00

TOTAL..... \$ 4433.00

Sworn to and subscribed before me this 6 day of Sept. A.D. 2007

NOTARY PUBLIC



printed on recycled paper

TheVindicator

THURSDAY, AUGUST 16, 2007

WEDNESDAY, AUGUST 22, 2007

TUESDAY, AUGUST 28, 2007

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

TO WHOM IT MAY CONCERN:

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

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

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

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

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

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

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

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

Residential schedule (RS)
General Service schedules:
General Service Secondary (GS)
General Service Primary (GP)
General Service Sub-transmission (GSU)
General Service Transmission (GT)

Lighting schedules:
Street Lighting (STL)
Traffic Lighting (TRF)
Private Outdoor Lighting (POL)

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

- Residential Distribution Credit Rider, which provides a reduction to distribution charges for certain electric loads so as to mitigate the effects of changes in rate design.
- Business Distribution Credit Rider, which provides a reduction to distribution charges for certain electric loads so as to mitigate the effects of changes in rate design.
- Demand Side Management ("DSM") Rider, which creates a mechanism through which certain approved DSM costs are to be recovered and reconciled semi-annually.

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

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

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

- Depreciation: The Company has determined that certain modifications to depreciation rates are warranted and requests that depreciation rates proposed in this proceeding be approved by the Commission.
- Deferral of Storm Related Costs: The Company requests permission to defer storm restoration and repair costs in excess of those included in base rates.

Changes in Rate Design

The Company's basic rate design has been in place since its last base rate case in 1998. Accordingly, the Company is proposing to update the existing rate design with the goal of:

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- implementing distribution rates that recover fixed costs associated with the infrastructure needed to deliver electricity to customers
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Residential Rates

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

- Creation of a single distribution rate schedule for all residential customers
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- Elimination of the Percentage of Income Payment Plan ("PIPP")

Note - Customers participating in the PIPP program will continue to have their PIPP payments calculated based on income.

General Service Rates

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

- Simplification of distribution rates to one uniform tariff design for the FirstEnergy Ohio utility companies
- Reduction in the number of rate blocks
- Conversion from a declining block structure to a flat structure
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- Standardization of Service Charges and power factor

- charges across the FirstEnergy Ohio utility company
- Standardization on demand-only distribution pricing
- Changes in rate applicability based on service volt rather than usage

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

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

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

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

Any interested party seeking detailed information with respect to all affected rates, charges, regulations, and practices may inspect a copy of the application (including supporting schedules and present and proposed rate sheets) at the offices of the Commission at 180 East 12 Street, 13th floor, Columbus, Ohio, 43215-3793; visit the Commission's web site at <http://www.puco.ohio.gov>, or call the Commission at 1-800-686-7826. Additionally, a copy of the application supporting documents may be viewed at the business office of the Company: The Cleveland Electric Illuminating Company, 6896 Miller Road, Brecksville, Ohio 44141.

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

- Accept this Application and Exhibits for filing;
- Find that this Application and the attached Schedule filed herewith and incorporated herein, are in accordance with Sections 4909.15, Ohio Revised Code, and Sect 4901.7-01 of the Commission's Rules and Regulations;
- Find that the current rates, prices and charges for electric service are unjust, unreasonable and insufficient to yield reasonable compensation to the Company for the electric distribution service rendered;
- Find that the proposed rates, prices and charges are just and reasonable based upon the test period for 12 months ending February 29, 2009, and approve such schedules in the form tendered herewith;
- Approve the Company's requested accounting treatment;
- Fix the date on which applicable services provided to customers are subject to the proposed rates at May 2009.

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY

PROOF OF PUBLICATION

STATE OF OHIO

TRUMBULL COUNTY

SS: CHARLES JARVIS

BEING DULY SWORN, UPON OATH SAYS THAT HE IS THE PUBLISHER OF THE TRIBUNE CHRONICLE, (A DIV. OF EASTERN OHIO NEWSPAPERS INC.) A DAILY NEWSPAPER PRINTED IN THE CITY OF WARREN, COUNTY OF TRUMBULL, STATE OF OHIO AND OF GENERAL CIRCULATION IN THE CITY OF WARREN, TRUMBULL COUNTY, OHIO AND IS INDEPENDENT IN POLITICS.

THAT THE ATTACHED ADVERTISEMENT WAS PUBLISHED IN THE TRIBUNE CHRONICLE ~~EVERY~~

FOR 3 DAYS

~~CONSECUTIVE WEEKS~~ AND THAT THE FIRST INSERTION WAS ON THURSDAY THE 16TH DAY OF AUGUST 2007

8/16/07 \$1518
8/22/07 \$1518
8/28/07 \$1518
\$4554

Glenn M. Bellin

SWORN TO BEFORE ME AND SUBSCRIBED IN MY PRESENCE THIS 28TH DAY OF AUGUST, 2007 AT WARREN.

NOTARY PUBLIC

CONSTANCE A. PACEK, Notary Public
State of Ohio

My Commission Expires March 7, 2011

SEAL

ADVERTISING COST: \$

4554.00

OFFICE OF
THE GAZETTE PUBLISHING CO.
DAILY
BELLEVUE, OHIO

STATE OF OHIO,
COUNTY OF HURON.

Patricia A. Binsack being sworn, says she is bookkeeper at THE GAZETTE PUBLISHING CO., which company publishes THE BELLEVUE GAZETTE (Daily), a newspaper in and of general circulation in said counties of Huron and Sandusky, and State of Ohio, and that the notice RATE INCREASE here unto attached was published in THE BELLEVUE GAZETTE on the date AUGUST 16, 2007 and in the following number of publications of said paper.

AUGUST 22, 28, 2007.

Patricia A. Binsack

Sworn to before me by said Patricia A. Binsack and signed by her in my presence this 7th day of August, 2007.

Kathryn A. Nageotte

KATHRYN A. NAGEOTTE

Notary Public.

My Commission Expires August 1st, 2009

1st Pub.	\$	<u>621.50</u>
2nd Pub.		<u>621.50</u>
3rd Pub.		<u>621.50</u>
4th Pub.		<u> </u>
5th Pub.		<u> </u>
Notary Fee		<u> </u>
Total	\$	<u>1864.50</u>

Lull me...

The State of Ohio
The County of Columbiana

Beth E. Todd being duly sworn, says that she is the Controller of the Morning Journal, a newspaper, printed, published, and of general circulation in said county of Columbiana; that the notice of which is attached a copy, was for 3 days published in said newspaper on the 16th, 22nd and 28th of August A.D., 2007.

Beth E. Todd

Subscribed by the said Beth E. Todd and by her affirmed to before me, this 7th of September A.D., 2007.

Printer's Fee \$2,650.72
Account Number B14256

Cynthia Kay Hoy



**STATE OF OHIO, }
STARK COUNTY**

Affidavit of Publication

Before me, the undersigned, authority in and for Stark County
personally appeared Carol Henthorne
who being duly sworn, says he/she is the Book Keeper

of the Alliance Publishing Company, Publishers of

THE REVIEW

a daily newspaper of general circula-
tion in said County and State, and that a notice, of which the
annexed is a copy, was published in said paper on

for 3 Times

from and after the 16th
day of August, 2007

Carol Henthorne
Sworn to and subscribed before me, this 29th

day of August PATRICIA COCHRAN
[Signature] Notary Public, State of Ohio

My Commission Expires October 23, 2011

Recorded In Stark County

www.the-review.com • Thursday, August 16, 2007 •

• Wednesday, August 22, 2007 • Page B5

• Tuesday, August 28, 2007 • Page C3

SALEM NEWS

P.O. Box 268
161 North Lincoln Avenue
Salem, Ohio 44460

Proof of Publication

Blake Whitford,

Being duly sworn as a clerk of the Salem News, Salem, Ohio, a daily newspaper of general circulation in said City of Salem, County of Columbiana, and State of Ohio and states that the advertisement listed below was published in said newspaper on:

Beginning and ending on the _____ day of _____, 2007

ran : 8/16/07, 8/22/07, 8/28/07.

Sworn to and subscribed before me, this

Today's date: 8/29/07

Total charges for this publication

\$2,524.⁵⁰



GLADYS ELAINE McCoy, Notary Public
State of Ohio
My Comm. Expires July 17, 2012

AFFIDAVIT OF PERFORMANCE

The following newspaper ASHLAND TIMES-GAZETTE, agrees the scheduled ad(s) were published in accordance with the insertion order instructions.

Day/Date of publication:

OTHO EDISON / FIRST ENERGY - PUBLIC NOTICE 8/16/07 IO# 4127

OTHO EDISON / FIRST ENERGY - PUBLIC NOTICE 8/22/07 IO# 4127

OTHO EDISON / FIRST ENERGY - PUBLIC NOTICE 8/28/07 IO# 4127

AFFIDAVIT COMPLETED:

Date: 8/7/07 By: MARK JABLONOWSKI

Title: SMS ACCOUNT REP

NOTARY INFORMATION:

Affirmed before me this 17th day of SEPT., 2007

Donna Watson
(Signature)

My commission expires: JULY 4, 2011

Notary Stamp



Affidavit of Insertion

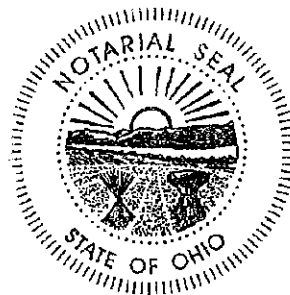
I, Scott Miller, Majors Account Manager, for the Newspaper Network of Central Ohio, hereby certify that the First Energy ad ran in the publication and dates listed below.

Mansfield News Journal – August 16th, August 22nd, August 28th

Signed Scott Miller

Date August 28, 2009

Notary Signature Sharon K. Courson



SHARON K. COURSON
NOTARY PUBLIC
STATE OF OHIO
Comm. Expires
October 31, 2009



Affidavit of Insertion

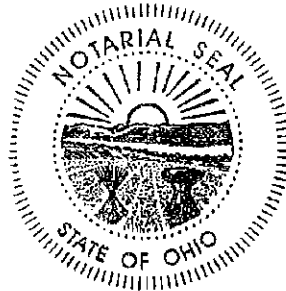
I, Scott Miller, Majors Account Manager, for the Newspaper Network of Central Ohio, hereby certify that the First Energy ad ran in the publication and dates listed below.

Marion Star – August 16th, August 22nd, August 28th

Signed Scott Miller

Date August 28, 2007

Notary Signature Sharon K Courson



SHARON K. COURSON
NOTARY PUBLIC
STATE OF OHIO
Comm. Expires
October 31, 2009



newspaper network
OF CENTRAL OHIO
A GANNETT GROUP

Affidavit of Insertion

I, Scott Miller, Majors Account Manager, for the Newspaper Network of Central Ohio, hereby certify that the First Energy ad ran in the publication and dates listed below.

Port Clinton News Herald – August 16th, August 22nd, August 28th

Signed Scott Miller

Date August 28, 2007

Notary Signature Sharon K. Courson



SHARON K. COURSON
NOTARY PUBLIC
STATE OF OHIO
Comm. Expires
October 31, 2009

202 N. Limestone Street
Springfield, Ohio 45503-4239

(937) 328-0300

SPRINGFIELD NEWS-SUN

AFFIDAVIT OF PUBLICATION

SPRINGFIELD NEWS-SUN
202 N. LIMESTONE ST.
SPRINGFIELD, OH 45503-4239

ISSUE DATE: 8/16/07, 8/22/07, 8/28/07

ADVERTISER: First Energy Media

AD SIZE: 5x11

AD DESCRIPTION: Public Notice -

Ohio Edison

TEARSHEET ATTACHED: Yes

TEARSHEET UNAVAILABLE: _____

I ATTEST TO THE PUBLICATION OF THE ADVERTISEMENT ABOVE, ON THE DATE NOTED.

AFFIDAVIT COMPLETED BY: Jeanne X Bishop

(Signature)

TITLE: Advertising Representative

DATE: 9/1/07

NOTARY INFORMATION:

AFFIRMED BEFORE ME, THIS 4th DAY OF Sept 20 07

William J. Reckert
(Signature)

COMMISSION EXPIRES: 3-25-12

NOTARY
PUBLIC
SEAL

NOTICE OF PUBLICATION

State of Ohio
Madison County

I, ANDREA FUGATE, do solemnly swear that I am ADVERTISING COORDINATOR of THE MADISON PRESS, a newspaper printed and published and of general circulation throughout Madison County, Ohio, and that the original notice, a true copy of which is hereto annexed, was published in said newspaper for 1 consecutive times, commencing on the 22nd day of AUGUST A.D. 2007.

Andrea Fugate

Sworn to before me and subscribed in my presence this 10th day of SEPTEMBER, A.D. 2007.

Printer's Fees \$473.00

Melissa Ann Fetter
NOTARY PUBLIC

MELISSA ANN FETTER
Notary Public, State of Ohio
My Commission Expires 10-5-9

The Delaware Gazette

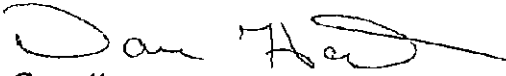
www.delgazette.com

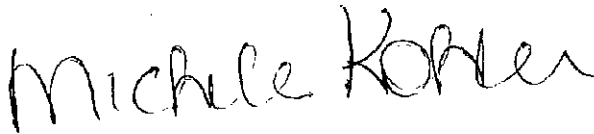
September 10, 2007

First Energy
Attention Donna Hilliard
76 South Main street, 17th floor
Akron, OH. 44308
(tel: 330-384-5814)

This letter is written to confirm that all ads in the insertion order were scheduled and printed with the Delaware Gazette on the dates provided. Tear sheets are also attached with this mailing.

We thank you for supporting our paper.

Sincerely,
Dana Hanif 
The Delaware Gazette
Columbus Rep
ghanif@delgazette.com



MICHELE KOHLER
Notary Public, State of Ohio
My Commission Expires August 8, 2012

Attachments
3 Affidavits
9 tear sheets
1 original insertion order

Dana Hanif
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18 E. William St., Delaware, OH 43015 • Ph: 740-363-1161, ext. 318

AFFIDAVIT OF DISTRIBUTION

STATE OF Ohio:

COUNTY OF Lucas:

I, Shelly Kowalski, being duly sworn on oath says he/she is and during all times herein stated has been the publisher of the publisher's designated agent in charge of the publication known as The Blade, ("Publisher") and has full knowledge of the facts herein stated as follows:

The ROP ad for First Energy, ("Advertiser") was distributed in Publisher's full circulation on 8/16, 8/22 & 8/28, 2007.

By: _____



Subscribed and sworn to before me
This 10th day of September 2007.

Karen Louise Jensen
Notary Public

Notary Seal:



KAREN LOUISE JENSEN
Notary Public, State of Ohio
My Commission Expires 02-07-09

Certification of Publication

Connie S., an advertising representative
of THE SENTINEL-TRIBUNE, a newspaper published and of general circulation in the City of Bowling Green
and in the County of Wood, State of Ohio, being duly sworn according to law, says that a notice, a true copy
of which is hereto attached, was published in said paper on

August 16, 2007; August 22, 2007; August 28, 2007
Connie S.

Sworn to and subscribed before me this 28th day of
August, 2007.

Printer's Fee, \$ _____

Susan Businger
Notary Public, Wood County, Ohio

Affidavit, \$ _____

Total, \$ _____

SUSAN B. BUSINGER
NOTARY PUBLIC, STATE OF OHIO
MY COMMISSION EXPIRES
MAY 23, 2008



newspaper network
OF CENTRAL OHIO
A GARNETT GROUP

Affidavit of Insertion

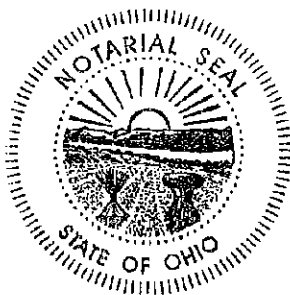
I, Scott Miller, Majors Account Manager, for the Newspaper Network of Central Ohio, hereby certify that the First Energy ad ran in the publication and dates listed below.

Fremont News Messenger – August 16th, August 22nd, August 28th

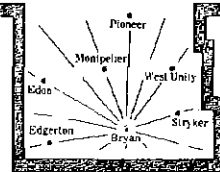
Signed Scott Miller

Date August 28, 2007

Notary Signature Sharon K. Courson



SHARON K. COURSON
NOTARY PUBLIC
STATE OF OHIO
Comm. Expires
October 31, 2009



THIS IS TO CERTIFY THAT FIRST
ENERGY PLACED A PUBLIC
NOTICE IN THE BRYAN TIMES ON
AUGUST 16, 22, AND 28, 2007. IT
WAS 55" @ \$8.68 = \$477.40 EACH
TOTALING \$1432.20 ON INSERTION
ORDER NUMBER 4135.

JANICE E. CROCKER
Notary Public, State of Ohio
My Commission Expires January 12, 2009

The Crescent-News

624 WEST SECOND STREET, P.O. BOX 249
DEFIANCE, OHIO 43512
PHONE: (419) 784-5441 / FAX: (419) 784-1492

Affidavit of Publication

Order: First Engery Public Notice
Placed by: First Energy

This is to confirm that the ROP advertisment for Public Notice-Toledo Edision was inserted in The Crescent-News according to the following schedule:

<u>Date</u>	<u>Ad Name</u>	<u>Size</u>	<u>Rate</u>	<u>Cost (Net)</u>
8-16-07	"Public Notice-Toledo Edison"	5 x 11	\$9.85pci	\$541.75
8-22-07	"Public Notice-Toledo Edison"	5 x 11	\$7.88pci	\$433.40
8-28-07	"Public Notice-Toledo Edison"	5 x 11	\$9.85	\$541.75

Confirmed by:

NAME:

TITLE:

DATE:

Saron Holcomb
Advertising Rep
8-28-07



Linda J. Ricker
Notary Public
In and for the State of Ohio
My Commission Expires
September 18, 2007

Sworn to before me and subscribed in
my presence, this 28th day of

Aug A.D., 2007

Linda J. Ricker
Notary Public commission expiring 9/18/07.

PROOF OF PUBLICATION

State of Ohio, Henry County, ss.

Christopher Cullis, being first duly sworn, deposes and says that he is the Publisher of the Northwest Signal, a daily newspaper published in Napoleon, in said Henry County, Ohio, and of general circulation therein; that the annexed advertisement and notice was printed and published in said newspaper for 3 days/weeks, the first insertion being on the 16 day of AUGUST 2007 and for 2 consecutive days/weeks thereafter.

8/22 + 8/28

x. Christopher Cullis
Christopher Cullis

Subscribed to in my presence and sworn before me this 30 day of AUGUST 2007.

x. Peggy S. Woods
Peggy S. Woods, Notary Public
My Commission expires: September 4, 2011

Notary Fees \$ 1.00
Printer's Fees \$ 1468.50

Thursday, August 16, 2007
Northwest Signal, Napoleon, Ohio

Wednesday, August 22, 2007

Tuesday, August 28, 2007

EXHIBIT

OCC EXHIBIT 2A

CORRECTIONS TO THE

January 10, 2008

PREPARED TESTIMONY

of

Aster Adams

ON BEHALF OF THE

OFFICE OF THE OHIO CONSUMERS' COUNSEL

Page	Lines	Change
9	16	Add 23 electric AND GAS utilities
22	15-16	Delete sentence starting with WHEN ONE ...ECAPM result.
23	7 & footnote 6	Replace (0.33) x 1.0 by (0.35) x 1.0
32	13-15	Delete DCF rate estimates and replace by 10.46, 11.07, 9.84

EXHIBIT

CORRECTIONS TO THE

January 10, 2008

PREPARED TESTIMONY

of

Wilson Gonzalez

*ON BEHALF OF THE**OFFICE OF THE OHIO CONSUMERS' COUNSEL*

Page	Lines	Change
3	17-19	Delete lines 17-19 and replace with the following: "companies continue with their existing DSM programs through 2008, continue the HPES and DLC programs in 2009 as agreed upon in Case No. 05-1125-EL-ATA, and continue the HPES/DLC and Community Connections Program after the existing end dates for these programs. I also recommend that additional DSM programs and funding for programs be approved by the Commission.
8	12	Delete "the FirstEnergy companies' existing" and replace with "a FirstEnergy"
11	6	Delete "the existing" and replace it with "a" and change "Rider" to "rider"
15	16	Delete "and (A)(2)" and the quotation mark in front of "in" and insert a quotation mark in front of "the"
15	17	Delete the word "shall" and replace it with "will"; also insert the following after the word "will": "[estimate needs for energy that]" and delete "..."
WG-3	last	Add the following reference at the bottom of the page: "# FirstEnergy Corp. Ohio 2007 Electric Long Term Forecast Report page 4-13"

EXHIBIT

CORRECTIONS TO THE

January 10, 2008

PREPARED TESTIMONY

of

David Cleaver

ON BEHALF OF THE

OFFICE OF THE OHIO CONSUMERS' COUNSEL

Page	Lines	Change
23	12-14	Beginning with the word "However" on line 12, change the rest of the sentence to read "when the Company's index for SAIFI increases, it would follow that the frequency of momentary outages has also increased proportionately."
25	2	Delete the word "five" and replace it with the word "six".

EXHIBIT

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 REQUEST

PUCO DR #87 As a result of discrepancies with respect to General Office transportation equipment recorded for CEI, OE, and TE, please provide documentation to assure Staff of the proper classification of all General Office assets and allocation factor utilized.

Response: Based on certain activities within the Company we believe the remaining general plant equipment - office furniture, computer equipment, tools, lab equipment & communication equipment is properly assigned to the correct Companies. The tools & lab equipment, which are being used at the Generation Plants, are properly assigned to a production account; e.g. 31600 Misc Plant Steam Production and would not have been included in the 39400 & 39500 accounts at the Operating Companies. For the remaining accounts, 39110, 39120 & 397 - Office Furniture, Computer Equipment and Communication Equipment, an allocation was done in December 2000 to support Value Based Management (VBM). An analysis was completed which identified the asset location of the equipment and assigned the equipment to the Company which owned the asset location (i.e. Generation Asset Locations - Plants, Energy Delivery - Service Centers). If the asset location was "Unspecified" this equipment was allocated based on the number of workstations per Department. A worksheet received from the IT department identified a listing of workstations per Department. This was used to allocate office furniture & PC's. Communication Equipment was assigned 100% to FE Service Company since it was determined to be owned by Admin Services and they were a department under FE Service Company.

As an example of this assignment, the Office Furniture allocation resulted in \$3M being assigned to Generation, \$2.9M to FE Solutions, \$9.7M to FE Service Company, \$500K to ATSI and \$6M remaining at the Operating Companies out of the \$22.1M total Office Furniture.

Additionally, while developing the response to this data request, we became aware that the general and intangible plant items residing at the Service Company were inadvertently omitted from rate base. These plant items include the investments made for items such as office furniture and equipment, communications hardware, records storage equipment, and software systems used by Service Company employees to provide support to each operating subsidiary of FirstEnergy Corp. As with all expenses incurred by the Service Company, depreciation expense associated with this general and intangible plant is allocated to FirstEnergy's operating subsidiaries, a portion of which is included as operating expense in this case. As such, the carrying costs for holding these items should also be directed

to the operating subsidiaries. Doing so adds \$3.82 million, \$1.67 million and \$3.08 million to the revenue requirements of OE, TE and CEI, respectively. Beginning with the October 2007 accounting close, carrying costs associated with this general and intangible plant will be charged to the operating subsidiaries and beginning January 2008, we will begin transferring these plant items off the Service Company books and onto the appropriate operating subsidiaries' books.

As of the date certain, May 31, 2007, the entire balance on the Service Company's books was \$178,712,092. After applying the appropriate SEC approved Service Company Allocators to this balance, the amount of net plant used to support OE, TE and CEI operations was \$31,086,472, \$13,683,792 and \$26,653,582, respectively. Please see *PUCO DR-87 Attachment 1.xls* supporting the plant totals and calculation of the additional revenue requirements. Also, note that an inter-company loan, with interest payable to FE Corp, exists for approximately \$42 million of the Service Company's general plant. The interest expense incurred by Service Company on this loan is already charged back to the operating subsidiaries and is removed from the calculation of the revenue requirement such that that portion of the carrying cost is not recovered twice.

**Additional
Request #1**

Provide 923 account detail for each operating company and specifically identify the expenses charged from the Service Company in relation to General Plant Assets. Also provide details of accts 390, 391 and 394 as discussed at our November 7 meeting, for each operating company.

Response:

Attached is one month of O&M billings (May 2007) from the Service Company (SC00) to the operating companies where it ultimately resides in either account 923 or a capital account on the operating companies. The attached file, "PUCO DR-87 Additional # 1 SC00 Assessed Costs May 2007.xls" contains 4 worksheets associated with the General Plant on SC00 for the month of May 2007. The first worksheet identifies the interest (debt) expenses, cost center 502633. The second worksheet contains the depreciation expense cost centers 502637, 502638, 502639, 502640, 502641 and 502643. The next two worksheets identify the total billing from SC00 for May 2007 by cost center with a description of the function (worksheet #3) and the last worksheet is a summary of worksheet #3 by company billed. The cost flows of depreciation and interest can be traced to the schedule that depicts the total May 2007 billing. All services are provided at cost and fairly allocated in accordance with paragraph 367.25 of FERC Uniform Systems of Accounts as indicated in the attached file "PUCO DR-87 Additional # 1 FERC Uniform System of Accounts.doc".

There was no requirement in 2000 when the asset transfer was made between the operating companies and FE Corp to obtain regulatory approval to transfer the assets and therefore no documents exist related to the transfer other than property records. The transfer was done at net book value and any transfer back to the operating companies will be done at net book value in accordance with paragraph 367.53 of the FERC Uniform System of Accounts as indicated in the attachment

For details to Accounts 390, 391 and 394 see the following attached files:

PUCO DR-87 Additional # 1 CEI Attachment 2.xls

PUCO DR-87 Additional # 1 TE Attachment 2.xls

PUCO DR-87 Additional # 1 OE Attachment 2.xls

Also attached is PUCO DR-87 Additional #1 - Activity Codes.xls which provides a legend to activity codes in the attachments.

**Revised
Original
Response:**

The date certain balance of Service Company general plant assets indicated in the initial response includes an entry that was ultimately reversed in June of 2007. The balance reflective of the actual assets as of date certain is \$172,551,247. Please see *PUCO DR-87 REVISED Attachment 1.xls* for a revised estimation of the additional revenue requirement impact associated with the Service Company general plant.

Cost Center 502633 - Special Items General Accounting - SC00 - May 2007

Sum of Val.in RC				
Cost Center	Cost Center Description	Cost Elem.	Cost element name	Total
502633	Special Items General Accounting - SC00	430000	IntExpPrefSecAssocCo	58,015.72
		692000	LostVendorDiscounts	19,740.88
		692100	DiscountMngrProg	(3,237.03)
	Special Items General Accounting - SC00 Total			74,519.57
502633 Total				74,519.57
Grand Total				74,519.57

Property Accounting SC00 Cost Centers - May 2007

Sum of Amount	Cost Center Description	Cost Element	Cost Element Description	Total
502637	Special Items Property/Active-Energy-Delivery	403000	Depreciation	231,131.85
	Special Items Property/Active-Energy-Delivery	471900	Accrual-Exp-Generators-Bldgs	983.41
502637 Total	Special Items Property/Active-Energy-Delivery Total			232,115.26
502638	Special Items Property/Active-Finance	403000	Depreciation	192,287.65
	Special Items Property/Active-Finance	403185	Depreciated-Rel-Cost	77.31
	Special Items Property/Active-Finance	404000	Amort-Limit-Term-Pnt	73,755.59
502638 Total	Special Items Property/Active-Finance Total			266,120.55
502639	Special Items Property/Active-Info-Services	403000	Depreciation	875,026.61
	Special Items Property/Active-Info-Services	404000	Amort-Limit-Term-Pnt	464,365.18
502639 Total	Special Items Property/Active-Info-Services Total			1,339,391.79
502640	Special Items Property/Active-Corp Affairs	403000	Depreciation	377,065.64
	Special Items Property/Active-Corp Affairs	404000	Amort-Limit-Term-Pnt	146,364.71
502640 Total	Special Items Property/Active-Corp Affairs Total			523,430.35
502641	Special Items Property/Active-Fed Gov/AF	403000	Depreciation	346.88
	Special Items Property/Active-Fed Gov/AF			346.88
502641 Total	Special Items Property/Active-Fed Gov/AF Total			346.88
502643	Special Items Property/Active-Legal	403000	Depreciation	1,716.61
	Special Items Property/Active-Legal			1,716.61
502643 Total	Special Items Property/Active-Legal Total			1,716.61
Grand Total				2,363,112.24

SC00 Cost Centers for Amortization and Depreciation

Company	SEC Factor	Multi Factor - All	Multi Factor - Op Cos
1000		5.00	
1100		1.93	
1101		4.47	
1105		5.57	
1200		0.05	
1201			5.82
1300		4.81	
1400		0.14	
1600		0.03	
1650		0.05	
1800		0.02	
1850			
1900			
2000		0.01	
CE01		14.21	17.18
JO01		17.88	21.61
ME01		9.34	11.29
OE01		17.22	20.81
PN01		9.19	11.11
PP01		2.50	3.02
TE01		7.58	9.16
Total		100.00	100.00

SC00
Cost Center
502637
502638
502639
502640
502641
502643

SEC Factor
Multi Factor - Op Companies
Multi Factor - All Companies
Multi Factor - All Companies
Multi Factor - All Companies
100% FE Corp
Multi Factor - All Companies

§ 367.25 Determination of service cost.

A service must be deemed at cost and fair allocation of costs requires an accurate accounting for the elements that makes up the aggregate expense of conducting the business of the service company. In the accounts prescribed in this part, the total amounts included in the expense accounts during any period plus the amount that appropriately may be added as compensation for the use of capital constitute cost during that period.

§ 367.4570 Account 457, Services rendered to associate companies.

This account must include amounts billed to associate companies for services rendered at cost (See accounts 457.1 through 457.3 in §§ 367.4571 through 367.4573). Overbillings or underbillings arising from adjustments of estimated costs to actual costs must be cleared through this account and concurrent adjustments made to other accounts involved.

§ 367.53 Service company property purchased or sold.

(a) When service company property is acquired by purchase, merger, consolidation, liquidation, or otherwise, after the effective date of this system of accounts, the costs of acquisition, including related incidental expenses, must be charged to the appropriate service company property accounts and account 107, Construction work in progress (§ 367.1070), as appropriate.

(b) If property acquired is in a physical condition so that it is necessary to rehabilitate it substantially in order to bring the property up to the standards of the service company, the cost of the work, except replacements, must be accounted for as a part of the purchase price of the property.

(c) Unless otherwise authorized by the Commission, all service company property acquired from an affiliate company must be recorded at its book value. Additionally, if property is acquired that is in excess of \$10 million and has been previously devoted to public service at a price above

book value, the service company must file with the Commission the proposed journal entries associated with the acquisition within six months from the date of acquisition of the property.

(d) When service company property is sold, conveyed, or transferred to another by sale, merger, consolidation, or otherwise, the book cost of the property sold or transferred to another must be credited to the appropriate service company property accounts. The amounts (estimated, if not known) carried with respect the accounts for accumulated provision for depreciation and amortization must be charged to those accounts. The difference, if any, between the net amount of debits and credits and the consideration received for the property (less commissions and other expenses of making the sale) must be included in account 421.1, Gain on disposition of property (§ 367.4211), or account 421.2, Loss on disposition of property (§ 367.4212).

(e) In connection with the acquisition of service company property previously devoted to service company operations or acquired from an associate company, the service company must procure, if possible, all existing records relating to the property acquired or related certified copies, and must preserve the records in conformity with regulations or practices governing the preservation of records of its own construction.

description	ferc_activity_definition	long_description
ACQU	Addition	Addition (Acquisition or Purchase - 101)
CFNU	Addition	Addition - CFNU (Closed from 106 to 101)
ITRF	Transfer	Intercompany Transfer From
ITRT	Transfer	Intercompany Transfer To
MADD	Addition	Addition (Closed from 107 (etc) to 106 or 101) Mass
MRET	Retirement	Retirement (Normal - no gain/loss recognized) Mass
NURV	Addition	Addition (106 Reversal)
SAGL	Retirement	Retirement - Sale (book gain/loss recognized)
SALE	Retirement	Retirement - Sale (no book gain/loss recognized)
UADD	Addition	Addition (Closed from 107 (etc) to 106 or 101) Specific
UADJ	Adjustment	Adjustment
URET	Retirement	Retirement (Normal - no gain/loss recognized) Specific
URGL	Retirement	Retirement (gain/loss recognized)
UTRF	Transfer	Transfer (From)
UTRT	Transfer	Transfer (To)

Asset Location	Category	Gross plant	Reserve	Net Plant	OE01	TE01	CE01	Total	Net Plant allocated to Ohio Operating Companies	Total
Adminstr Services Total		41,585,018.31	33,433,362.61	8,151,655.70	178,288	76,966	146,959	399,221	1,400,271	616,380
Corporate Administration Total		31,103,548.64	11,328,517.20	19,775,031.44	428,655	187,243	354,561	970,849	3,405,260	1,152,508
Distribution Division Total		49,950,740.28	37,687,256.69	12,263,483.59	321,774	140,551	236,564	728,890	2,556,193	1,495,947
Finance Admin Total		8,865,836.07	6,887,581.03	1,978,255.04	42,882	18,731	18,694	80,307	340,656	149,952
Generation Total		1,132,599.47	422,877.92	709,721.55	-	-	-	-	-	-
Governmental Affairs Total		54,641.02	16,820.23	37,820.79	-	-	-	-	-	-
Information Systems Total		181,508,514.83	52,087,654.96	129,440,859.87	2,805,835	1,225,629	2,323,393	6,354,857	22,289,716	9,811,617
Legal Total		282,780.01	88,360.62	194,419.39	4,214	1,841	3,490	9,545	33,479	14,737
Grand Total		314,463,678.43	141,912,431.16	172,551,247.27	3,779,627	1,650,991	3,113,051	8,543,668	30,025,575	13,216,800
Adjustment for Interest on \$42M loan w/Corp					(90,121)	(39,670)	(87,586)	(217,376)		
Additional Revenue Requirements					3,689,506	1,611,321	3,025,465	8,326,292		

Service Company Allocation Factors

	OE01	TE01	CE01
Multi Factor - All	17.22%	7.58%	14.21%
Multi Factor-Op Cos	20.81%	9.16%	17.18%

Tax Impacted ROR Calculation

	OE**	CEI**	TE**
Long-Term Debt	Capitalization %	Capitalization %	Capitalization %
Common Equity	51.0%	51.0%	51.0%
Total Capitalization	49.0%	49.0%	49.0%
	100.0%	100.0%	100.0%
	% Cost	% Cost	% Cost
	6.47%	6.65%	6.26%
	11.75%	11.75%	11.75%
	9.06%	9.15%	8.95%
	Weighted Cost %	Weighted Cost %	Weighted Cost %
	3.30%	3.39%	3.19%
	5.76%	5.76%	5.76%
	9.06%	9.15%	8.95%
	Eff. Tax rate	Eff. Tax rate	Eff. Tax rate
	37.2485%	37.0446%	37.2864%
	3.30%	3.39%	3.19%
	9.18%	9.15%	8.18%
	12.47%	12.53886%	12.377%
	CAT Tax	CAT Tax	CAT Tax
	0.1580%	0.1580%	0.1580%
	Uncoll. %	Uncoll. %	Uncoll. %
	0.7436%	0.5937%	0.7917%
	Tax Impacted ROR - OE	Tax Impacted ROR - CEI	Tax Impacted ROR - TE
	12.59%	12.63%	12.49%

* Additional Revenue requirements calculated by applying the appropriate Service Company allocation factor (multi factor-all or multi factor-Op Cos) and the tax impacted ROR to the Net Plant for each category and summing.
 ** Capital structure and equity/debt costs from worksheet WPA-1.0a
 *** Feb. 2008 Post-Sale/Lesback Income Tax rates per worksheet WPC-4.1f. Commercial Activities Tax rate of 0.156% and Uncollectible Percentage per Schedule C-10.

(Revised)
PUCO DR-37 Attachment 1

EXHIBIT

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 REQUEST

PUCO IDR #89 Please provide detail of activity through date certain for information systems assets transferred to the Service Company in December 2000. Also include activity for those respective accounts as they have been added since the December 2000 transfer. Finally, provide the FERC language governing the transfer of assets between Service Companies and Operating subsidiaries and the agreements, if any, which were executed at the time of transferring assets to the Service Company.

Response: The attached file "PUCO IDR 89 Information Systems Assets under SC00 R2 Attachment 1.xls" contains the information associated with the Information Systems assets at SC00 for detailed assets. The first tab, "Original transfer Assets" contains the assets originally transferred to SC00 in Dec 2000 & Jan 2001. The tab also contains all asset activity associated with these original assets (transfers/retirements). The 2nd tab, "Information Systems Assets" contains the remaining assets.

Also attached are three "Net Plant" reports from PowerPlant:

"SC00 IT Original Assets Net Book Jan 2000.pdf"

"SC00 IT Original Assets Net Book May 2007.pdf"

"SC00 IT Assets Net Book May 2007.pdf"

These reports identify:

1. The original assets transferred and their associated net plant as of Jan 2001.
2. The original assets transferred and their associated net plant as of May 2007.
3. The total assets currently assigned to the Information Systems group and their net plant as of May 2007.

Also, see attached "PUCO IDR-89 FERC Uniform System of Accounts.doc" for language governing the transfer of assets between Service Companies and Operating subsidiaries.

Finally, there was no requirement in 2000 when the asset transfer was made between the operating companies and FE Corp to obtain regulatory approval to transfer the assets and therefore no documents exist related to the transfer other than property records. The transfer was done at net book value and any transfer back to the operating companies will be done at net book value in accordance with paragraph 367.53 of the FERC Uniform System of Accounts as indicated in the above attachment.

**Additional
Request #1**

Could you please provide additional data on the assets included in the 1957 total? It appears they are not depreciating on the same rate.

There are two assets which make up the detail for the 1957 vintage. One of these assets is land which does not depreciate. The other asset is office equipment which does depreciate. The original value of the office equipment asset was \$3167.47. There has been \$1363.27 retired on this asset since 2001. The land value is \$38,832.64. The only piece depreciating is the \$1804.20 which is the remaining office equipment piece. Please see also "PUCO IDR 89 Additional Request #1 Attachment 1".

PUCO IDR #9 Information Systems Assets Under SC00 R2 Attachment 1

asset_location	utility_account	Activity Desc	activity_cost
		Original Transfer In Total	293,655.11
		Retirement Total	(89,411.00)
	30300 - Misc. Intangible Plant Total		204,244.11
		Original Transfer In Total	38,832.64
	38910 - Fee Land Total		38,832.64
		Original Transfer In Total	3,638,691.06
		Retirement Total	(402,020.87)
		Subsequent Transfer Out Total	(1,572,947.37)
	39110 - Office Furn., Mech. Equip. Total		1,663,722.82
		Original Transfer In Total	51,108,332.48
		Retirement Total	(31,082,821.75)
		Subsequent Transfer In Total	1,793,949.88
		Subsequent Transfer Out Total	(287,146.51)
	39120 - Data Processing Equipment Total		21,532,314.08
Information Systems - FECO Ohio Total			23,439,113.65
		Original Transfer In Total	0.00
	30300 - Misc. Intangible Plant Total		0.00
		Original Transfer In Total	7,263,243.67
		Retirement Total	(128,058.42)
		Subsequent Transfer Out Total	(7,135,185.25)
	39010 - Structures, Improvements Total		0.00
		Original Transfer In Total	913,587.61
		Subsequent Transfer Out Total	(913,587.61)
	39020 - Clearing, Grading of Land Total		(0.00)
ISOC (INFORMATION SYS OPER (FECO) Total			0.00
		Subsequent Transfer In Total	7,135,185.25
	39010 - Structures, Improvements Total		7,135,185.25
		Subsequent Transfer In Total	913,587.61
	39020 - Clearing, Grading of Land Total		913,587.61
ISOC (INFORMATION SYSTEMS OPERATION CENTER): Total			8,048,772.86
Grand Total			31,487,886.51
	Grand Total		31,487,886.51
		Grand Total	31,487,886.51

PUGO IDR 89 Information Systems Assets Under SC00 R2 Attachment 1

asset_location	utility_account	activity_cost
	39110 - Office Furn., Mech. Equip. Total	11,938.42
	39120 - Data Processing Equipment Total	107,585.32
Information Systems - FECO NJ Total		119,523.74
	30300 - Misc. Intangible Plant Total	40,149,210.63
	39110 - Office Furn., Mech. Equip. Total	29,345.92
	39120 - Data Processing Equipment Total	67,047,303.21
	39600 - Power Operated Equipment Total	23,642.00
	39700 - Communication Equipment Total	15,729,360.72
Information Systems - FECO Ohio Total		122,978,862.48
	30300 - Misc. Intangible Plant Total	2,343,368.09
	39010 - Structures, Improvements Total	15,886.03
	39110 - Office Furn., Mech. Equip. Total	124,810.62
	39120 - Data Processing Equipment Total	256,050.95
Information Systems - FECO Pa Total		2,740,115.69
	30300 - Misc. Intangible Plant Total	8,155,391.76
	39010 - Structures, Improvements Total	434,059.08
	39030 - Struct Imprv, Leasehold Imp Total	0.00
	39120 - Data Processing Equipment Total	11,164,963.72
	39700 - Communication Equipment Total	1,643,275.10
ISOC (INFORMATION SYS OPER (FECO) Total		21,397,889.66
	30300 - Misc. Intangible Plant Total	391,432.28
	39010 - Structures, Improvements Total	2,123,494.31
	39120 - Data Processing Equipment Total	244,021.21
	39700 - Communication Equipment Total	25,488.75
ISOC (INFORMATION SYSTEMS OPERATION CENTER): Total		2,784,436.55
Grand Total		150,020,628.12
	Grand Total	150,020,628.12

FirstEnergy
FECO FirstEnergy Service Co

Business Segment
Major Location

	Vintage	Accum Cost	Allocated Reserve	Net Value
Electric				
Information Systems - FECO Ohio				
	1923	\$0.02	\$0.02	\$0.00
	1924	\$0.02	\$0.02	\$0.00
	1925	\$0.10	\$0.09	\$0.01
	1926	\$0.02	\$0.02	\$0.00
	1927	\$0.04	\$0.04	\$0.00
	1928	\$0.08	\$0.08	\$0.00
	1929	\$0.03	\$0.03	\$0.00
	1930	\$0.02	\$0.02	\$0.00
	1931	\$0.03	\$0.03	\$0.00
	1936	\$0.03	\$0.03	\$0.00
	1941	\$0.75	\$0.70	\$0.05
	1942	\$0.07	\$0.07	\$0.00
	1943	\$0.07	\$0.07	\$0.00
	1946	\$4.55	\$4.23	\$0.32
	1947	\$5.31	\$4.94	\$0.37
	1948	\$6.02	\$5.60	\$0.42
	1949	\$9.69	\$9.01	\$0.68
	1950	\$9.48	\$8.81	\$0.67
	1951	\$33.00	\$30.69	\$2.31
	1952	\$24.54	\$22.82	\$1.72
	1953	\$40.78	\$37.93	\$2.85
	1954	\$51.09	\$47.52	\$3.57
	1955	\$83.55	\$77.70	\$5.85
	1956	\$1,888.71	\$1,756.50	\$132.21
	1957	\$42,000.11	\$2,944.69	\$39,055.42
	1958	\$3,983.84	\$3,704.97	\$278.87
	1959	\$2,586.68	\$2,381.97	\$204.71
	1960	\$2,466.64	\$2,216.81	\$249.83
	1961	\$3,082.46	\$2,702.00	\$380.46
	1962	\$2,818.92	\$2,408.56	\$410.36
	1963	\$2,736.35	\$2,277.41	\$458.94
	1964	\$1,874.39	\$1,518.51	\$355.88
	1965	\$2,937.02	\$2,314.35	\$622.67
	1966	\$2,703.51	\$2,070.47	\$633.04
	1967	\$2,973.87	\$2,211.67	\$762.20
	1968	\$4,857.32	\$3,504.83	\$1,352.49
	1969	\$5,012.50	\$3,505.80	\$1,506.70
	1970	\$9,586.10	\$6,492.34	\$3,093.76
	1971	\$42,302.44	\$27,715.66	\$14,586.78
	1972	\$19,984.73	\$12,653.23	\$7,331.50
	1973	\$25,450.10	\$17,482.23	\$7,967.87
	1974	\$25,478.57	\$15,607.86	\$9,870.71
	1975	\$13,679.90	\$9,076.67	\$4,603.23
	1976	\$82,028.30	\$54,278.16	\$27,750.14
	1977	\$44,984.10	\$26,258.81	\$18,725.29
	1978	\$43,682.58	\$24,201.89	\$19,480.69
	1979	\$50,709.69	\$26,825.65	\$23,884.04
	1980	\$62,717.60	\$30,422.55	\$32,295.05

FirstEnergy
FECO FirstEnergy Service Co

Business Segment
Major Location

	Vintage	Accum Cost	Allocated Reserve	Net Value
Electric				
Information Systems - FECO Ohio				
	1981	\$116,756.25	\$65,584.82	\$51,171.43
	1982	\$225,574.38	\$107,315.20	\$118,259.18
	1983	\$219,603.36	\$115,495.49	\$104,107.87
	1984	\$403,650.38	\$201,605.61	\$202,044.77
	1985	\$1,034,870.20	\$541,598.78	\$493,271.42
	1986	\$743,539.75	\$343,921.81	\$399,617.94
	1987	\$808,200.10	\$371,355.84	\$436,844.26
	1988	\$996,259.86	\$407,283.78	\$588,976.08
	1989	\$521,896.00	\$196,246.84	\$325,649.16
	1990	\$893,210.72	\$295,231.51	\$597,979.21
	1991	\$921,387.06	\$295,198.49	\$626,188.57
	1992	\$2,537,479.55	\$763,699.39	\$1,773,780.16
	1993	\$1,175,984.18	\$289,125.97	\$886,858.21
	1994	\$2,460,241.27	\$571,650.18	\$1,888,591.09
	1995	\$6,387,707.16	\$1,292,966.64	\$5,094,740.52
	1996	\$2,552,823.69	\$422,580.23	\$2,130,243.46
	1997	\$204,244.11	\$54,072.77	\$150,171.34
	1998	\$5,407,876.25	\$508,872.32	\$4,899,003.93
	1999	\$26,965,411.28	\$1,557,089.90	\$25,408,321.38
	Major Location Total:	\$55,079,511.27	\$8,687,679.60	\$46,391,831.67
ISOC (INFORMATION SYS OPER (FECO))				
	1985	\$8,005,733.16	\$2,447,728.90	\$5,558,004.26
	1988	\$95,871.39	\$23,669.36	\$72,202.03
	1989	\$33,366.14	\$7,583.01	\$25,783.13
	1992	\$12,094.59	\$2,036.80	\$10,057.79
	1996	\$29,766.00	\$2,676.72	\$27,089.28
	Major Location Total:	\$8,176,831.28	\$2,483,694.80	\$5,693,136.48
	Business Segment Total:	\$63,256,342.55	\$11,171,374.39	\$52,084,968.16
	Company Total:	\$63,256,342.55	\$11,171,374.39	\$52,084,968.16
	Grand Total for Selected Assets:	\$63,256,342.55	\$11,171,374.39	\$52,084,968.16

FirstEnergy
FECO FirstEnergy Service Co

Business Segment
 Major Location

	Vintage	Accum Cost	Allocated Reserve	Net Value
Electric				
Information Systems - FECO NJ				
	1993	\$868.89	\$868.89	\$0.00
	1994	\$1,834.43	\$1,834.43	\$0.00
	1995	\$561.20	\$561.20	\$0.00
	1996	\$2,219.04	\$2,219.04	\$0.00
	1997	\$2,263.49	\$2,263.49	\$0.00
	1998	\$3,798.69	\$3,798.69	\$0.00
	1999	\$129.86	\$129.86	\$0.00
	2000	\$988.68	\$988.68	\$0.00
	2001	\$422.84	\$422.84	\$0.00
	2002	\$6.87	\$6.87	\$0.00
	2003	\$3.34	\$3.34	\$0.00
	2004	\$0.00	\$0.00	\$0.00
	2005	\$67,788.65	\$51,827.50	\$15,961.15
	2006	\$40,163.56	\$14,685.89	\$25,477.67
	2007	(\$1,525.80)	(\$126.80)	(\$1,399.00)
	Major Location Total:	\$119,523.74	\$79,483.92	\$40,039.82
Information Systems - FECO Ohio				
	1923	\$0.00	\$0.00	\$0.00
	1924	\$0.00	\$0.00	\$0.00
	1925	\$0.00	\$0.00	\$0.00
	1926	\$0.00	\$0.00	\$0.00
	1927	\$0.00	\$0.00	\$0.00
	1928	\$0.02	\$0.02	\$0.00
	1929	\$0.02	\$0.02	\$0.00
	1930	\$0.02	\$0.02	\$0.00
	1931	\$0.02	\$0.02	\$0.00
	1936	\$0.03	\$0.03	\$0.00
	1941	\$0.34	\$0.32	\$0.02
	1942	\$0.03	\$0.03	\$0.00
	1943	\$0.03	\$0.03	\$0.00
	1946	\$2.32	\$2.16	\$0.16
	1947	\$2.76	\$2.57	\$0.19
	1948	\$3.20	\$2.97	\$0.23
	1949	\$5.36	\$4.98	\$0.38
	1950	\$5.26	\$4.90	\$0.36
	1951	\$18.63	\$17.33	\$1.30
	1952	\$14.10	\$13.11	\$0.99
	1953	\$23.83	\$22.16	\$1.67
	1954	\$30.36	\$28.24	\$2.12
	1955	\$50.44	\$46.91	\$3.53
	1956	\$1,157.62	\$1,076.59	\$81.03
	1957	\$40,802.52	\$1,831.99	\$38,970.53
	1958	\$2,513.10	\$2,337.18	\$175.92
	1959	\$1,654.16	\$1,538.37	\$115.79
	1960	\$1,598.30	\$1,486.42	\$111.88
	1961	\$2,023.10	\$1,881.48	\$141.62
	1962	\$1,873.08	\$1,741.96	\$131.12

FirstEnergy
FECO FirstEnergy Service Co

Business Segment
Major Location

	Vintage	Accum Cost	Allocated Reserve	Net Value
Electric				
Information Systems - FECO Ohio				
1963		\$1,840.11	\$1,711.30	\$128.81
1964		\$1,276.18	\$1,185.92	\$89.26
1965		\$2,020.73	\$1,879.28	\$141.45
1966		\$1,880.47	\$1,748.84	\$131.63
1967		\$2,090.61	\$1,944.27	\$146.34
1968		\$3,450.06	\$3,208.55	\$241.51
1969		\$3,596.18	\$3,344.45	\$251.73
1970		\$6,944.86	\$6,360.87	\$583.99
1971		\$30,928.60	\$27,560.49	\$3,368.11
1972		\$14,738.93	\$12,768.19	\$1,970.74
1973		\$12,259.12	\$10,315.81	\$1,943.31
1974		\$17,218.42	\$14,061.76	\$3,156.66
1975		\$6,496.13	\$5,144.02	\$1,352.11
1976		\$36,593.79	\$28,069.25	\$8,524.54
1977		\$27,648.73	\$20,521.98	\$7,126.75
1978		\$28,269.85	\$20,281.61	\$7,988.24
1979		\$33,138.38	\$22,952.27	\$10,186.11
1980		\$44,556.47	\$29,755.20	\$14,801.27
1981		\$50,423.16	\$32,422.01	\$18,001.15
1982		\$136,989.71	\$84,685.42	\$52,304.29
1983		\$81,262.14	\$48,267.19	\$32,994.95
1984		\$146,737.94	\$83,794.38	\$62,943.56
1985		\$183,082.65	\$103,082.68	\$79,999.97
1986		\$217,787.59	\$117,404.45	\$100,383.14
1987		\$155,131.50	\$86,942.94	\$68,188.56
1988		\$283,029.79	\$150,710.50	\$132,319.29
1989		\$160,343.84	\$85,067.01	\$75,276.83
1990		\$91,028.47	\$67,215.08	\$23,813.39
1991		\$116,242.43	\$89,097.37	\$27,145.06
1992		\$458,954.95	\$354,394.07	\$104,560.88
1993		\$215,731.47	\$150,144.99	\$65,586.48
1994		\$571,563.69	\$380,691.97	\$190,871.72
1995		\$1,960,080.44	\$1,228,904.70	\$731,175.74
1996		\$881,568.61	\$505,935.09	\$375,633.52
1997		\$204,244.11	\$204,244.11	\$0.00
1998		\$2,471,155.55	\$1,178,048.97	\$1,293,106.58
1999		\$14,761,105.24	\$6,158,146.90	\$8,602,958.34
2000		\$124,093.31	\$43,976.76	\$80,116.55
2001		\$1,035,224.06	\$911,612.82	\$123,611.24
2002		\$3,233,088.80	\$2,093,452.45	\$1,139,636.35
2003		\$37,975,003.45	\$15,318,742.46	\$22,656,260.99
2004		\$16,397,843.08	\$6,453,954.80	\$9,943,888.28
2005		\$38,380,477.23	\$4,580,190.78	\$33,800,286.45
2006		\$19,040,740.73	\$1,068,712.21	\$17,972,028.52
2007		\$6,758,316.92	\$74,081.55	\$6,684,235.37
Major Location Total:		\$146,417,976.13	\$41,878,777.49	\$104,539,198.64

FirstEnergy
FECO FirstEnergy Service Co

Business Segment
Major Location

	Vintage	Accum Cost	Allocated Reserve	Net Value
Electric				
Information Systems - FECO Pa				
	1993	\$9,083.85	\$9,083.85	\$0.00
	1994	\$19,178.14	\$19,178.14	\$0.00
	1995	\$5,867.01	\$5,867.01	\$0.00
	1996	\$23,199.08	\$23,199.08	\$0.00
	1997	\$23,663.80	\$23,663.80	\$0.00
	1998	\$39,713.53	\$39,713.53	\$0.00
	1999	\$215,050.13	\$215,050.13	\$0.00
	2000	\$2,140,011.68	\$2,140,011.68	\$0.00
	2001	\$4,420.64	\$4,420.64	\$0.00
	2002	\$71.82	\$71.82	\$0.00
	2003	\$34.87	\$34.87	\$0.00
	2004	\$0.00	\$0.00	\$0.00
	2005	\$174,911.38	\$97,311.44	\$77,599.94
	2006	\$90,221.38	\$28,878.92	\$61,342.46
	2007	(\$5,311.62)	(\$572.53)	(\$4,739.09)
	Major Location Total:	\$2,740,115.69	\$2,605,912.38	\$134,203.31
ISOC (INFORMATION SYS OPER (FECO))				
	1985	\$0.00	\$0.00	\$0.00
	1988	\$0.00	\$0.00	\$0.00
	1989	\$0.00	\$0.00	\$0.00
	1992	\$0.00	\$0.00	\$0.00
	1993	\$116,305.00	\$116,305.00	\$0.00
	1996	\$0.00	\$0.00	\$0.00
	2003	\$0.00	\$0.00	\$0.00
	2004	\$1,850,653.52	\$1,306,771.97	\$543,881.55
	2005	\$767,482.69	\$268,868.29	\$498,614.40
	2006	\$9,520,481.20	\$824,889.64	\$8,695,591.56
	2007	\$8,708,708.17	\$286,241.84	\$8,422,466.33
	Major Location Total:	\$20,963,630.58	\$2,803,076.73	\$18,160,553.85
ISOC (INFORMATION SYSTEMS OPERATION)				
	1985	\$7,877,674.74	\$4,362,986.35	\$3,514,688.39
	1988	\$95,871.39	\$45,829.48	\$50,041.91
	1989	\$33,366.14	\$15,106.87	\$18,259.27
	1992	\$12,094.59	\$4,559.05	\$7,535.54
	1996	\$29,766.00	\$8,211.49	\$21,554.51
	2003	\$1,085,832.62	\$107,470.88	\$978,361.74
	2004	\$1,471,720.77	\$108,473.47	\$1,363,247.30
	2005	\$176,610.63	\$24,917.68	\$151,692.95
	2006	\$172,171.93	\$12,473.20	\$159,698.73

FirstEnergy
FECO FirstEnergy Service Co

Business Segment Major Location	Vintage	Accum Cost	Allocated Reserve	Net Value
Electric ISOC (INFORMATION SYSTEMS OPERATION				
	2007	\$312,159.68	\$10,375.96	\$301,783.72
	Major Location Total:	\$11,267,268.49	\$4,700,404.43	\$6,566,864.06
	Business Segment Total:	\$181,508,514.63	\$52,067,654.96	\$129,440,859.67
	Company Total:	\$181,508,514.63	\$52,067,654.96	\$129,440,859.67
	Grand Total for Selected Assets:	\$181,508,514.63	\$52,067,654.96	\$129,440,859.67

FirstEnergy
FECO FirstEnergy Service Co

Business Segment
Major Location

	Vintage	Accum Cost	Allocated Reserve	Net Value
Electric				
Information Systems - FECO Ohio				
	1923	\$0.00	\$0.00	\$0.00
	1924	\$0.00	\$0.00	\$0.00
	1925	\$0.00	\$0.00	\$0.00
	1926	\$0.00	\$0.00	\$0.00
	1927	\$0.00	\$0.00	\$0.00
	1928	\$0.02	\$0.02	\$0.00
	1929	\$0.02	\$0.02	\$0.00
	1930	\$0.02	\$0.02	\$0.00
	1931	\$0.02	\$0.02	\$0.00
	1936	\$0.03	\$0.03	\$0.00
	1941	\$0.34	\$0.32	\$0.02
	1942	\$0.03	\$0.03	\$0.00
	1943	\$0.03	\$0.03	\$0.00
	1946	\$2.32	\$2.16	\$0.16
	1947	\$2.76	\$2.57	\$0.19
	1948	\$3.20	\$2.97	\$0.23
	1949	\$5.36	\$4.98	\$0.38
	1950	\$5.26	\$4.90	\$0.36
	1951	\$18.63	\$17.33	\$1.30
	1952	\$14.10	\$13.11	\$0.99
	1953	\$23.83	\$22.16	\$1.67
	1954	\$30.36	\$28.24	\$2.12
	1955	\$50.44	\$46.91	\$3.53
	1956	\$1,157.62	\$1,076.59	\$81.03
	1957	\$40,802.52	\$1,831.99	\$38,970.53
	1958	\$2,513.10	\$2,337.18	\$175.92
	1959	\$1,654.16	\$1,538.37	\$115.79
	1960	\$1,598.30	\$1,486.42	\$111.88
	1961	\$2,023.10	\$1,881.48	\$141.62
	1962	\$1,873.08	\$1,741.96	\$131.12
	1963	\$1,840.11	\$1,711.30	\$128.81
	1964	\$1,275.18	\$1,185.92	\$89.26
	1965	\$2,020.73	\$1,879.28	\$141.45
	1966	\$1,880.47	\$1,748.84	\$131.63
	1967	\$2,090.61	\$1,944.27	\$146.34
	1968	\$3,450.06	\$3,208.55	\$241.51
	1969	\$3,596.18	\$3,344.45	\$251.73
	1970	\$6,944.86	\$6,360.87	\$583.99
	1971	\$30,928.60	\$27,560.49	\$3,368.11
	1972	\$14,738.93	\$12,768.19	\$1,970.74
	1973	\$12,259.12	\$10,315.81	\$1,943.31
	1974	\$17,218.42	\$14,061.76	\$3,156.66
	1975	\$6,496.13	\$5,144.02	\$1,352.11
	1976	\$36,593.79	\$28,069.25	\$8,524.54
	1977	\$27,648.73	\$20,521.98	\$7,126.75
	1978	\$28,269.85	\$20,281.61	\$7,988.24
	1979	\$33,138.38	\$22,952.27	\$10,186.11
	1980	\$44,556.47	\$29,755.20	\$14,801.27

FirstEnergy
FECO FirstEnergy Service Co

Business Segment Major Location	Vintage	Accum Cost	Allocated Reserve	Net Value
Electric				
Information Systems - FECO Ohio				
	1981	\$50,423.16	\$32,422.01	\$18,001.15
	1982	\$136,989.71	\$84,685.42	\$52,304.29
	1983	\$81,262.14	\$48,267.19	\$32,994.95
	1984	\$146,737.94	\$83,794.38	\$62,943.56
	1985	\$183,082.65	\$103,082.68	\$79,999.97
	1986	\$217,787.59	\$117,404.45	\$100,383.14
	1987	\$155,131.50	\$86,942.94	\$68,188.56
	1988	\$283,029.79	\$150,710.50	\$132,319.29
	1989	\$160,343.84	\$85,067.01	\$75,276.83
	1990	\$91,028.47	\$67,215.08	\$23,813.39
	1991	\$116,242.43	\$89,097.37	\$27,145.06
	1992	\$458,954.95	\$354,394.07	\$104,560.88
	1993	\$215,731.47	\$150,144.99	\$65,586.48
	1994	\$571,563.69	\$380,691.97	\$190,871.72
	1995	\$1,960,080.44	\$1,228,904.70	\$731,175.74
	1996	\$881,568.61	\$505,935.09	\$375,633.52
	1997	\$204,244.11	\$204,244.11	\$0.00
	1998	\$2,438,908.69	\$1,145,802.11	\$1,293,106.58
	1999	\$14,759,277.20	\$6,157,787.85	\$8,601,489.35
	2000	\$0.00	\$0.00	\$0.00
	Major Location Total:	\$23,439,113.65	\$11,301,447.76	\$12,137,665.89
ISOC (INFORMATION SYS OPER (FECO))				
	1985	\$0.00	\$0.00	\$0.00
	1988	\$0.00	\$0.00	\$0.00
	1989	\$0.00	\$0.00	\$0.00
	1992	\$0.00	\$0.00	\$0.00
	1993	\$0.00	\$0.00	\$0.00
	1996	\$0.00	\$0.00	\$0.00
	Major Location Total:	\$0.00	\$0.00	\$0.00
ISOC (INFORMATION SYSTEMS OPERATION)				
	1985	\$7,877,674.74	\$4,362,986.35	\$3,514,688.39
	1988	\$95,871.39	\$45,829.48	\$50,041.91
	1989	\$33,366.14	\$15,106.87	\$18,259.27
	1992	\$12,094.59	\$4,559.05	\$7,535.54

FirstEnergy
FECO FirstEnergy Service Co

Business Segment Major Location	Vintage	Accum Cost	Allocated Reserve	Net Value
Electric				
ISOC (INFORMATION SYSTEMS OPERATION				
	1996	\$29,766.00	\$8,211.49	\$21,554.51
	Major Location Total:	\$8,048,772.86	\$4,436,693.23	\$3,612,079.63
	Business Segment Total:	\$31,487,886.51	\$15,738,140.99	\$15,749,745.52
	Company Total:	\$31,487,886.51	\$15,738,140.99	\$15,749,745.52
	Grand Total for Selected Assets:	\$31,487,886.51	\$15,738,140.99	\$15,749,745.52

§ 367.25 Determination of service cost.

A service must be deemed at cost and fair allocation of costs requires an accurate accounting for the elements that makes up the aggregate expense of conducting the business of the service company. In the accounts prescribed in this part, the total amounts included in the expense accounts during any period plus the amount that appropriately may be added as compensation for the use of capital constitute cost during that period.

§ 367.4570 Account 457, Services rendered to associate companies.

This account must include amounts billed to associate companies for services rendered at cost (See accounts 457.1 through 457.3 in §§ 367.4571 through 367.4573). Overbillings or underbillings arising from adjustments of estimated costs to actual costs must be cleared through this account and concurrent adjustments made to other accounts involved.

§ 367.53 Service company property purchased or sold.

(a) When service company property is acquired by purchase, merger, consolidation, liquidation, or otherwise, after the effective date of this system of accounts, the costs of acquisition, including related incidental expenses, must be charged to the appropriate service company property accounts and account 107, Construction work in progress (§ 367.1070), as appropriate.

(b) If property acquired is in a physical condition so that it is necessary to rehabilitate it substantially in order to bring the property up to the standards of the service company, the cost of the work, except replacements, must be accounted for as a part of the purchase price of the property.

(c) Unless otherwise authorized by the Commission, all service company property acquired from an affiliate company must be recorded at its book value. Additionally, if property is acquired that is in excess of \$10 million and has been previously devoted to public service at a price above

book value, the service company must file with the Commission the proposed journal entries associated with the acquisition within six months from the date of acquisition of the property.

(d) When service company property is sold, conveyed, or transferred to another by sale, merger, consolidation, or otherwise, the book cost of the property sold or transferred to another must be credited to the appropriate service company property accounts. The amounts (estimated, if not known) carried with respect the accounts for accumulated provision for depreciation and amortization must be charged to those accounts. The difference, if any, between the net amount of debits and credits and the consideration received for the property (less commissions and other expenses of making the sale) must be included in account 421.1, Gain on disposition of property (§ 367.4211), or account 421.2, Loss on disposition of property (§ 367.4212).

(e) In connection with the acquisition of service company property previously devoted to service company operations or acquired from an associate company, the service company must procure, if possible, all existing records relating to the property acquired or related certified copies, and must preserve the records in conformity with regulations or practices governing the preservation of records of its own construction.

Rows: 1 to 4 of 4 Rows Selected: 2

EXHIBIT

PUCO - IDR #92
Witness: Chatman

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 REQUEST

PUCO IDR #92 Please provide detail in regards to the Company's Objection No. 2 and Paulette Chatman's Supplemental Testimony. Specifically, describe the reason certain general plant assets were originally transferred from the Operating Companies to the Service Company, what the outcome of this initiative was, and why the Service Company is now transferring the general plant assets back to the Operating Companies. Please provide the amounts that will be allocated from the Service Company to the Operating Companies after the December 2007 and January 2008 transfers. Also, please provide the detail of what resides in the miscellaneous communications equipment account that was transferred in December 2007.

Response: In December 2000 general plant assets were transferred from the Operating Companies to the Service Company to better align costs with the "Value Center" which owned the asset. Value Centers were "department cost centers" within the Value Based Management (VBM) System. VBM was a management tool for billing O&M charges used by the Service Company in conjunction with Oracle. This system was designed to accumulate costs associated with services provided by the Service Company and then billed to the associate company that benefited from the service provided. The VBM system, which interfaced with the Oracle accounting system, generated monthly reports that were used by the Service Company and utility company employees. The Value Centers were required to have "complete costs" associated with the services that were provided by the Value Center. This would include depreciation expense associated with the assets they had responsibility for. This is the reason the general plant assets were transferred to these Value Centers which resided in the Service Company.

Through May 31, 2003, costs of the Service Company were allocated by the Oracle/Value Based Management System, the accounting software system formerly used by the Company, based upon the allocation method identified for the function by the function. The Service Company adopted SAP in June 2003 and the VBM and Oracle systems are no longer in use. The VBM and Oracle systems only applied to the Ohio Operating Companies (including the Penn Power subsidiary), whereas the new SAP system is used by all seven FirstEnergy utility subsidiaries.

The reason these general plant assets are now being transferred from the Service Company back to the Operating Companies is that the VBM System is no longer in use and the assets are appropriate to include in the assets of the Operating Companies. These general plant assets are serving the distribution function and properly reside on the books of the companies utilizing the assets.

Please see PUCO IDR-92 Attachment 1 for the amounts that will be allocated from the Service Company to the Operating Companies after the December 2007 transfer. The amounts that will be allocated from the Service Company to the Operating Companies after the January 2008 transfer will be provided at a later date when finalized. Also, please see PUCO IDR-92 Attachment 2 for the detail of what resides in the miscellaneous communications equipment account that was transferred in December 2007.

FirstEnergy Service Company
Net Plant Value as of May 31, 2007
By Location Type, Major Location

PUCO IDR-92 Attachment 1
P. Chatman
Page 1 of 1

Service Company Remaining Assets after December 2007 Asset Transfers

Category	FERC Allocator	Through May 2007			OE01	TE01	CE01	Total
		Gross Plant	Allocated Reserve	Net Plant				
Adminstr Services Total	Multi Factor - All	\$9,458,388	\$5,047,784	\$4,410,604	\$759,506	\$334,324	\$626,747	\$1,720,577
Corporate Administration Total	Multi Factor - All	\$29,078,302	\$10,347,001	\$18,731,301	\$3,225,530	\$1,419,833	\$2,661,718	\$7,307,080
Distribution Division Total	Multi Factor - Op Cos	\$3,823,358	\$1,235,685	\$2,587,673	\$538,495	\$237,031	\$444,562	\$1,220,088
Finance Admin Total	Multi Factor - All	\$8,865,836	\$6,887,581	\$1,978,255	\$340,656	\$149,952	\$281,110	\$771,717
Generation Total		\$1,132,599	\$422,878	\$709,722	\$0	\$0	\$0	\$0
Governmental Affairs Total		\$54,641	\$16,820	\$37,821	\$0	\$0	\$0	\$0
Information Systems Total	Multi Factor - All	\$155,628,761	\$39,444,895	\$115,183,866	\$20,006,862	\$8,806,737	\$16,509,727	\$45,323,326
Legal Total	Multi Factor - All	\$282,780	\$88,361	\$194,419	\$33,479	\$14,737	\$27,627	\$75,843
Grand Total		\$208,324,665	\$63,491,004	\$144,833,661	\$24,904,527	\$10,962,613	\$20,551,491	\$56,418,631

FERC Allocators

OE01
TE01
CE01

%
Multi Factor - All
17.22%
7.58%
14.21%

%
Multi Factor-Op Cos
20.81%
9.16%
17.18%

PUCO IDR-92 Attachment 2
P. Chafman

<u>Asset Location</u>	<u>Asset Description</u>	<u>GL Account ID</u>	<u>Work Order Number</u>	<u>Asset ID</u>	<u>Vintage</u>	<u>Gross Accum Cost</u>
Misc Communication Equip - FECO Oh	Cable	10110	LA040	6422996	1995	\$22,215
Misc Communication Equip - FECO Oh	Cable	10110	LA040	6418544	1994	\$197,630
Misc Communication Equip - FECO Oh	Cable	10110	LA040	6422995	1991	\$13,299
Misc Communication Equip - FECO Oh	Cable	10110	LA040	6420811	1990	\$81,397
Misc Communication Equip - FECO Oh	Cable	10110	LA040	6422994	1989	\$22,236
Misc Communication Equip - FECO Oh	Cable	10110	LA040	6422973	1988	\$30,802
Misc Communication Equip - FECO Oh	Cable	10110	LA040	6418543	1985	\$196,419
Misc Communication Equip - FECO Oh	Cable	10110	LA040	6450973	1984	\$1,749
Misc Communication Equip - FECO Oh	Cable	10110	LA040	6451660	1983	\$441
Misc Communication Equip - FECO Oh	Cable	10110	LA040	6420810	1981	\$65,934
Misc Communication Equip - FECO Oh	Cable	10110	LA040	6422993	1980	\$21,978
Misc Communication Equip - FECO Oh	Cable	10110	LA040	6422854	1979	\$44,706
Misc Communication Equip - FECO Oh	Cable	10110	LA040	6422997	1978	\$15,148
Misc Communication Equip - FECO Oh	Cable	10110	LA040	6420809	1977	\$64,485
Misc Communication Equip - FECO Oh	Cable	10110	LA040	6450882	1976	\$5,509
Misc Communication Equip - FECO Oh	Cable	10110	LA040	6450881	1973	\$1,881
Misc Communication Equip - FECO Oh	Cable	10110	LA040	6451631	1970	\$474
Misc Communication Equip - FECO Oh	Cable	10110	LA040	6450880	1969	\$576
Misc Communication Equip - FECO Oh	Fiber Optic Cable	10110	LA040	6450879	2000	\$5,972
Misc Communication Equip - FECO Oh	FIBER OPTIC SPLICES	10110	LA040	6418432	1993	\$542,662
Misc Communication Equip - FECO Oh	GROUND WIRE - PARMA	10110	LA040	6451814	1953	\$0
Misc Communication Equip - FECO Oh	UNDERGROUND FIBER OPTIC	10110	LA040	6420847	1997	\$76,662
						\$1,401,957
Misc Communication Equip - FECO Oh	268.00.17.00.00 : 128 : SAUDER COGEN	10110	LA040	6420903	1993	\$99,003
Misc Communication Equip - FECO Oh	268.00.17.00.00 : 432 : SAUDER COGEN	10110	LA040	6423033	1993	\$25,464
Misc Communication Equip - FECO Oh	306.00.00.00.00 : 081 : COMM EQPT	10110	LA040	6451759	1993	\$510
Misc Communication Equip - FECO Oh	306.00.00.00.00 : 081 : COMM EQPT	10110	LA040	6451758	1985	\$4,145
Misc Communication Equip - FECO Oh	306.00.00.00.00 : 097 :	10110	LA040	6423032	1989	\$32,196
Misc Communication Equip - FECO Oh	306.00.00.00.00 : 097 : COMM EQPT	10110	LA040	6423031	1982	\$30,929
Misc Communication Equip - FECO Oh	306.00.00.00.00 : 097 : COMM EQPT	10110	LA040	6451760	1950	\$1
Misc Communication Equip - FECO Oh	306.00.00.00.00 : 137 : EMERGENCY TELEPHONE SYSTEM	10110	LA040	6450751	1993	\$3,352
Misc Communication Equip - FECO Oh	306.00.00.00.00 : 309 : COMM EQPT	10110	LA040	6451492	1950	\$4
Misc Communication Equip - FECO Oh	306.00.01.00.00 : 431 : TELEPHONE SYSTEM	10110	LA040	6450750	1984	\$1,772
Misc Communication Equip - FECO Oh	306.00.01.06.00 : 097 : COMM EQPT	10110	LA040	6451491	1980	\$194
Misc Communication Equip - FECO Oh	306.00.01.06.00 : 097 : COMM EQPT	10110	LA040	6450749	1977	\$1,141
Misc Communication Equip - FECO Oh	306.00.01.06.00 : 097 : COMM EQPT	10110	LA040	6450748	1972	\$2,763
Misc Communication Equip - FECO Oh	306.00.01.06.00 : 137 : COMM EQPT	10110	LA040	6450753	1985	\$1,863
Misc Communication Equip - FECO Oh	306.00.01.06.00 : 211 : AMPLIFIED SOUND SYSTEM	10110	LA040	6450752	1975	\$7,958
Misc Communication Equip - FECO Oh	306.00.01.06.00 : 233 : INTERCOM SYSTEM	10110	LA040	6450773	1987	\$3,875
Misc Communication Equip - FECO Oh	306.00.01.06.00 : 233 : INTERCOM SYSTEM	10110	LA040	6422943	1972	\$10,846
Misc Communication Equip - FECO Oh	306.00.01.06.00 : 276 : PA SYSTEM	10110	LA040	6451520	1977	\$454
Misc Communication Equip - FECO Oh	306.00.01.10.00 : 233 : TELEPHONE SYSTEM	10110	LA040	6450774	1972	\$2,179
Misc Communication Equip - FECO Oh	306.00.01.10.00 : 432 : COMM EQPT	10110	LA040	6450772	1981	\$2,497
Misc Communication Equip - FECO Oh	306.00.03.10.00 : 000 : COMM LINK WJACKMAN SUB	10110	LA040	6420813	1982	\$94,393
Misc Communication Equip - FECO Oh	306.00.03.10.00 : 014 : COMM EQPT	10110	LA040	6450771	1979	\$1,922
Misc Communication Equip - FECO Oh	306.00.03.10.00 : 097 : CORP EMER TELEPHONE SYSTEM	10110	LA040	6450770	1993	\$1,585
Misc Communication Equip - FECO Oh	306.00.03.10.00 : 350 : COMM EQPT	10110	LA040	6451470	1966	\$347
Misc Communication Equip - FECO Oh	306.00.03.10.00 : 350 : COMM EQPT	10110	LA040	6450730	1951	\$801
Misc Communication Equip - FECO Oh	306.00.03.16.00 : 137 : PAGER EQPT	10110	LA040	6450729	1983	\$2,100
Misc Communication Equip - FECO Oh	306.00.03.20.00 : 097 : COMM EQPT	10110	LA040	6450728	1963	\$1,655
Misc Communication Equip - FECO Oh	746.00.00.00.00 : 049 : MOBILE RADIO SYSTEM	10110	LA040	6418448	1991	\$339,373
Misc Communication Equip - FECO Oh	746.00.00.00.00 : 079 : MOBILE RADIO SYSTEM	10110	LA040	6418447	1991	\$232,331
Misc Communication Equip - FECO Oh	746.00.00.00.00 : 081 : MOBILE RADIO SYSTEM	10110	LA040	6422908	1991	\$22,287
Misc Communication Equip - FECO Oh	746.00.00.00.00 : 087 : FIXED STATION RADIO EQPT	10110	LA040	6450727	1983	\$7,047
Misc Communication Equip - FECO Oh	746.00.00.00.00 : 124 : BASE STATION/TOWER UHF SYSTE	10110	LA040	6452086	1987	\$1,258
Misc Communication Equip - FECO Oh	746.00.00.00.00 : 124 : BASE STATION/TOWER UHF SYSTE	10110	LA040	6452085	1982	\$1,255
Misc Communication Equip - FECO Oh	746.00.00.00.00 : 124 : BASE STATION/TOWER UHF SYSTE	10110	LA040	6420970	1981	\$73,634
Misc Communication Equip - FECO Oh	746.00.00.00.00 : 124 : BASE STATION/TOWER UHF SYSTE	10110	LA040	6452084	1978	\$1,305
Misc Communication Equip - FECO Oh	746.00.00.00.00 : 124 : BASE STATION/TOWER UHF SYSTE	10110	LA040	6452083	1970	\$8,375
Misc Communication Equip - FECO Oh	746.00.00.00.00 : 128 : BASE STATION/TOWER UHF SYSTE	10110	LA040	6452082	1981	\$3,905
Misc Communication Equip - FECO Oh	746.00.00.00.00 : 128 : BASE STATION/TOWER UHF SYSTE	10110	LA040	6452081	1978	\$1,305
Misc Communication Equip - FECO Oh	746.00.00.00.00 : 128 : BASE STATION/TOWER UHF SYSTE	10110	LA040	6452087	1975	\$6,857
Misc Communication Equip - FECO Oh	746.00.00.00.00 : 128 : BASE STATION/TOWER UHF SYSTE	10110	LA040	6423019	1972	\$28,770
Misc Communication Equip - FECO Oh	746.00.00.00.00 : 137 : FIXED STATION RADIO EQPT	10110	LA040	6451022	1985	\$1,295
Misc Communication Equip - FECO Oh	746.00.00.00.00 : 137 : FIXED STATION RADIO EQPT	10110	LA040	6423018	1984	\$12,119
Misc Communication Equip - FECO Oh	746.00.00.00.00 : 137 : FIXED STATION RADIO EQPT	10110	LA040	6423017	1983	\$10,985
Misc Communication Equip - FECO Oh	746.00.00.00.00 : 137 : FIXED STATION RADIO EQPT	10110	LA040	6451021	1982	\$3,897
Misc Communication Equip - FECO Oh	746.00.00.00.00 : 137 : FIXED STATION RADIO EQPT	10110	LA040	6451020	1977	\$5,737
Misc Communication Equip - FECO Oh	746.00.00.00.00 : 290 : BASE STATION/TOWER UHF SYSTE	10110	LA040	6451706	1973	\$85
Misc Communication Equip - FECO Oh	746.00.00.00.00 : 290 : BASE STATION/TOWER UHF SYSTE	10110	LA040	6423020	1972	\$43,535
Misc Communication Equip - FECO Oh	746.00.00.00.00 : 309 : BASE STATION/TOWER UHF SYSTE	10110	LA040	6452633	1981	\$8,517
Misc Communication Equip - FECO Oh	746.00.00.00.00 : 309 : BASE STATION/TOWER UHF SYSTE	10110	LA040	6423231	1972	\$18,252
Misc Communication Equip - FECO Oh	746.00.00.00.00 : 432 : FIXED STATION RADIO EQPT	10110	LA040	6452632	1981	\$732
Misc Communication Equip - FECO Oh	746.00.00.00.00 : 432 : FIXED STATION RADIO EQPT	10110	LA040	6452631	1975	\$2,129
Misc Communication Equip - FECO Oh	746.00.00.00.00 : 432 : FIXED STATION RADIO EQPT	10110	LA040	6452630	1972	\$1,107
Misc Communication Equip - FECO Oh	800 mhz Trunk Radio System - Springfield	10110	LA040	6422897	1999	\$49,693
Misc Communication Equip - FECO Oh	800 mhz Trunk Radio System Equipment	10110	LA040	6418542	1989	\$122,688
Misc Communication Equip - FECO Oh	ACD System	10110	LA040	6422868	1989	\$27,135
Misc Communication Equip - FECO Oh	Auto Throwover for T1 Line	10110	LA040	6450585	2000	\$2,819
Misc Communication Equip - FECO Oh	COMMUNICATION AND DAC SYSTEM	10110	LA040	6420846	1981	\$58,940
Misc Communication Equip - FECO Oh	COMMUNICATION EQUIPMENT	10110	LA040	6451813	1990	\$9,173
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6450584	1998	\$5,799
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6422867	1986	\$28,805

PUGO IDR-92 Attachment 2

P. Chatman

<u>Asset Location</u>	<u>Asset Description</u>	<u>GL Account</u> <u>ID</u>	<u>Work Order</u> <u>Number</u>	<u>Asset ID</u>	<u>Vintage</u>	<u>Gross Accum.</u> <u>Cost</u>
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6422865	1995	\$29,131
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6450583	1995	\$5,725
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6422868	1995	\$15,389
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6451350	1994	\$128
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6422852	1994	\$38,022
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6451744	1994	\$165
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6451741	1994	\$113
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6418547	1994	\$184,414
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6451743	1994	\$9,218
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6418461	1994	\$229,287
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6420808	1994	\$50,226
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6422853	1994	\$31,738
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6451742	1994	\$6,793
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6423028	1993	\$24,365
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6451739	1993	\$58
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6423251	1993	\$13,778
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6422851	1993	\$33,945
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6418460	1993	\$269,385
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452778	1993	\$120
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452777	1993	\$973
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6418564	1993	\$142,551
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6451740	1993	\$8,188
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6423029	1993	\$12,678
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452779	1992	\$163
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452776	1992	\$441
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452169	1992	\$287
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452774	1992	\$174
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6423110	1992	\$15,848
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452167	1992	\$384
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452165	1992	\$275
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452168	1992	\$3,678
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452773	1992	\$1,492
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6422850	1992	\$31,138
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452170	1992	\$1,183
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6423109	1992	\$24,446
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452185	1992	\$479
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452775	1992	\$3,363
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452225	1991	\$141
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452224	1991	\$431
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6451780	1991	\$1,854
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6423116	1991	\$10,511
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452223	1991	\$318
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452227	1991	\$21
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6423117	1991	\$11,679
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452222	1991	\$1,568
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6451778	1991	\$137
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6423034	1991	\$13,970
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452226	1991	\$466
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6451777	1991	\$42
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6451779	1991	\$896
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6422849	1991	\$38,319
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6451781	1991	\$1,129
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6418563	1990	\$121,063
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6451240	1990	\$209
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6451336	1990	\$251
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6422863	1990	\$24,859
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6451782	1990	\$332
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6418562	1990	\$184,264
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6451776	1990	\$7,198
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6418561	1990	\$128,176
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6451242	1990	\$244
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6450577	1990	\$4,756
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6422847	1990	\$11,158
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6451243	1990	\$251
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6422862	1990	\$16,272
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6450579	1990	\$510
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6451241	1990	\$251
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6450496	1990	\$9,653
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6451337	1990	\$429
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6450578	1990	\$9,313
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6451335	1990	\$66
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6450762	1989	\$851
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6450763	1989	\$2,785
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6451321	1989	\$31
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6450536	1989	\$897
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6450761	1989	\$3,495
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6422939	1989	\$25,700
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6450537	1989	\$5,868
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6450497	1989	\$783
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6418580	1989	\$100,989
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6451493	1989	\$57
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6451494	1989	\$38
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6418559	1989	\$116,781

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<u>Asset Location</u>	<u>Asset Description</u>	<u>GL Account ID</u>	<u>Work Order Number</u>	<u>Asset ID</u>	<u>Vintage</u>	<u>Gross Accum. Cost</u>
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6451322	1989	\$19
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6420808	1989	\$65,322
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6420807	1989	\$67,037
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6451323	1989	\$100
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6422940	1989	\$20,328
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6451239	1989	\$299
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6450760	1989	\$1,740
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452955	1988	\$3,505
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6420824	1988	\$73,549
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452956	1988	\$171
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6420828	1988	\$75,782
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6423268	1988	\$18,480
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6423267	1988	\$18,844
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6418558	1988	\$152,751
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452958	1988	\$1,600
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6450535	1988	\$2,303
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452963	1988	\$4,395
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6420825	1988	\$59,224
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6450538	1988	\$7,717
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452954	1988	\$441
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452957	1988	\$69
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6420827	1988	\$83,255
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6420826	1988	\$68,857
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6450534	1988	\$3,309
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452718	1987	\$250
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452720	1987	\$695
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6418557	1987	\$102,248
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6423250	1987	\$11,555
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452723	1987	\$7,989
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6420823	1987	\$97,339
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452719	1987	\$2,139
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452722	1987	\$4,128
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452724	1987	\$63
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6422848	1987	\$30,334
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452721	1987	\$2,449
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6451908	1986	\$8,741
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6451907	1986	\$1,639
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6423059	1986	\$19,029
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6451906	1986	\$8,742
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6451905	1986	\$1,371
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6420822	1986	\$55,240
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6450494	1985	\$2,821
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6451904	1985	\$48
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6451903	1985	\$687
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6451902	1985	\$316
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6451238	1985	\$142
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6422900	1985	\$40,539
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6422855	1985	\$30,224
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6451236	1984	\$65
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6450491	1984	\$4,191
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6451237	1984	\$88
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6422971	1984	\$25,707
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6450493	1984	\$8,602
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6450492	1984	\$1,970
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6450495	1984	\$997
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6450623	1983	\$763
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6450550	1983	\$4,979
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6450548	1983	\$6,282
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6422970	1983	\$19,194
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6451563	1983	\$92
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6450838	1983	\$1,849
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6450547	1983	\$2,611
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6450549	1983	\$1,498
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6451564	1983	\$343
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6450552	1983	\$2,629
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6450553	1983	\$1,415
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6450622	1983	\$6,265
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6450837	1983	\$1,622
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6450835	1983	\$5,125
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6451324	1983	\$81
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6450551	1983	\$1,420
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6450836	1983	\$780
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6422873	1982	\$20,339
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452451	1982	\$607
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6450619	1982	\$2,608
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6451380	1982	\$192
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6422899	1982	\$34,368
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6423168	1982	\$19,828
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6450821	1982	\$2,489
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6450820	1982	\$587
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6422898	1982	\$31,360
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452452	1982	\$295
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6450618	1982	\$5,336

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<u>Asset Location</u>	<u>Asset Description</u>	<u>GL Account ID</u>	<u>Work Order Number</u>	<u>Asset ID</u>	<u>Vintage</u>	<u>Gross Accum Cost</u>
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452450	1982	\$295
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6423169	1982	\$17,047
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6423252	1981	\$22,914
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6423253	1981	\$23,286
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6451985	1981	\$2,307
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6423070	1981	\$25,056
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6423069	1981	\$19,135
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6423167	1981	\$12,463
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6451987	1981	\$624
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6423071	1981	\$21,651
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452449	1991	\$4,914
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6423072	1981	\$19,677
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452448	1981	\$3,316
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6451986	1981	\$4,944
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6423254	1981	\$19,377
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6423068	1981	\$19,329
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452915	1980	\$252
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452917	1980	\$1,277
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452860	1980	\$2,928
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452862	1980	\$229
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452916	1980	\$117
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452914	1980	\$101
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452863	1980	\$9,414
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452918	1980	\$498
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452864	1980	\$6,070
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452861	1980	\$218
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452260	1979	\$1,112
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452913	1979	\$1,294
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452267	1979	\$293
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452266	1979	\$1,104
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452264	1979	\$1,134
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452261	1979	\$1,104
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452445	1979	\$2,317
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452912	1979	\$890
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452919	1979	\$157
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452265	1979	\$4,778
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452263	1979	\$728
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452262	1979	\$1,084
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452444	1979	\$3,049
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452446	1979	\$171
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452443	1979	\$108
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452447	1978	\$3,490
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452572	1978	\$800
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452573	1978	\$4,202
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452441	1978	\$825
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452570	1978	\$159
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452442	1978	\$6,318
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452571	1978	\$1,474
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452440	1978	\$1,154
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452569	1977	\$1,239
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452568	1977	\$9,074
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6452567	1977	\$2,563
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6423198	1976	\$11,397
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6450850	1975	\$747
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6450649	1975	\$804
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6450648	1973	\$538
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6450647	1973	\$1,036
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6451396	1970	\$345
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6451395	1959	\$458
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6451394	1958	\$31
Misc Communication Equip - FECO Oh	Communication System	10110	LA040	6451397	1956	\$143
Misc Communication Equip - FECO Oh	DC PANEL	10110	LA040	6420845	1973	\$80,016
Misc Communication Equip - FECO Oh	DISPATCH SYSTEM	10110	LA040	6418487	1985	\$338,519
Misc Communication Equip - FECO Oh	EMERGENCY PHONE SYSTEM	10110	LA040	6423046	1993	\$39,686
Misc Communication Equip - FECO Oh	GUARD TOUR SYSTEM - COMPUTERIZED. : : S033834 :	10110	LA040	6451815	1992	\$2,040
Misc Communication Equip - FECO Oh	Install ACD System to work with Telephone System	10110	LA040	6451757	2000	\$3,466
Misc Communication Equip - FECO Oh	Install Communication Line (Fairlawn Service Center)	10110	LA040	6451756	2000	\$9,014
Misc Communication Equip - FECO Oh	Install Phones, Wiring & Turrets	10110	LA040	6418449	1999	\$351,603
Misc Communication Equip - FECO Oh	PC Voice Messaging System @ Mansfield Business Office	10110	LA040	6451755	2000	\$2,155
Misc Communication Equip - FECO Oh	PC Voice Messaging System @ Mansfield Service Bldg	10110	LA040	6451754	2000	\$4,412
Misc Communication Equip - FECO Oh	Position Converters - SCADA Circuit	10110	LA040	6423030	1999	\$18,927
Misc Communication Equip - FECO Oh	SECURITY MONITORING SYSTEM : : S035103 :	10110	LA040	6422946	1992	\$10,459
Misc Communication Equip - FECO Oh	STATION FAIRMOUNT PUMP	10110	LA040	6450775	1974	\$1,834
Misc Communication Equip - FECO Oh	VARIOUS LOC. CENTREX SYSTEMS	10110	LA040	6418452	1989	\$216,301
						\$6,240,202
Misc Communication Equip - FECO Oh	15KW Engine Generator	10110	LA040	6452210	2000	\$7,011
Misc Communication Equip - FECO Oh	BATTERY CHARGER	10110	LA040	6451268	1972	\$260
Misc Communication Equip - FECO Oh	BATTERY CHARGER MOTOROLA - 150MHZ HANDIE TALKIE (TFSC)	10110	LA040	6451267	1981	\$85
Misc Communication Equip - FECO Oh	BATTERY CHARGER MOTOROLA - 150MHZ HANDIE TALKIE (TFSC)	10110	LA040	6451266	1981	\$85
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6450683	1995	\$2,816
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6450682	1995	\$9,181
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6450681	1992	\$1,972
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6450679	1991	\$9,740

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<u>Asset Location</u>	<u>Asset Description</u>	<u>GL Account ID</u>	<u>Work Order Number</u>	<u>Asset ID</u>	<u>Vintage</u>	<u>Gross Accum Cost</u>
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6452205	1991	\$6,560
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6452923	1991	\$8,004
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6423250	1991	\$10,957
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6452206	1991	\$8,354
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6452920	1991	\$9,247
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6423251	1991	\$13,370
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6423252	1991	\$11,792
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6452924	1991	\$7,581
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6452203	1991	\$9,130
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6450680	1991	\$7,646
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6452204	1991	\$8,429
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6423113	1991	\$11,739
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6452921	1991	\$8,437
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6452922	1991	\$3,901
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6452202	1990	\$3,500
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6423112	1989	\$14,751
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6451803	1988	\$1,893
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6423114	1988	\$15,034
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6451804	1988	\$7,654
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6451802	1988	\$8,448
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6423042	1988	\$10,200
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6451799	1987	\$3,589
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6451800	1987	\$9,688
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6451801	1987	\$7,445
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6450737	1986	\$2,358
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6451805	1986	\$4,376
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6450735	1985	\$8,330
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6422909	1985	\$10,808
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6450736	1985	\$2,836
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6450734	1984	\$2,526
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6450732	1984	\$2,566
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6450733	1984	\$4,158
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6450731	1984	\$1,129
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6423094	1983	\$11,510
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6452093	1983	\$241
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6452092	1983	\$156
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6452091	1983	\$3,125
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6452090	1983	\$4,174
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6452094	1982	\$4,988
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6452089	1982	\$7,670
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6452088	1982	\$2,781
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6450987	1982	\$2,190
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6422988	1981	\$11,331
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6450986	1981	\$4,871
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6451650	1979	\$74
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6451651	1979	\$113
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6452430	1978	\$442
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6451649	1978	\$130
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6452427	1978	\$6,214
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6450965	1978	\$7,792
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6452429	1978	\$5,492
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6452428	1978	\$5,507
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6422989	1978	\$10,894
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6452431	1977	\$7,439
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6450843	1977	\$6,913
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6450842	1977	\$3,771
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6452425	1977	\$8,545
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6450844	1977	\$3,476
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6450845	1977	\$3,282
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6452426	1977	\$3,476
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6423003	1977	\$35,668
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6450841	1977	\$672
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6423186	1977	\$13,648
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6450481	1976	\$5,896
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6450839	1976	\$4,504
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6450480	1976	\$2,747
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6450846	1976	\$8,768
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6450479	1976	\$7,483
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6423002	1976	\$33,477
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6450840	1976	\$5,314
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6450478	1975	\$5,140
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6450477	1975	\$2,572
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6451233	1975	\$214
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6422846	1975	\$11,893
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6450482	1973	\$5,975
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6452213	1973	\$2,367
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6452211	1972	\$7,706
Misc Communication Equip - FECO Oh	Emergency power supply	10110	LA040	6452212	1972	\$4,029
						\$559,237
Misc Communication Equip - FECO Oh	BUILDING STRUCTURE	10110	LA040	6418577	1987	\$1,161,301
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6450658	1986	\$6,194
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6423111	1992	\$10,315
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6452177	1991	\$179

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<u>Asset Location</u>	<u>Asset Description</u>	<u>GL Account ID</u>	<u>Work Order Number</u>	<u>Asset ID</u>	<u>Vintage</u>	<u>Gross Accum. Cost</u>
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6452176	1990	\$953
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6452176	1990	\$218
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6452174	1989	\$5,518
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6452138	1988	\$9,449
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6452171	1988	\$3,093
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6452172	1988	\$1,676
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6452137	1988	\$1,655
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6452173	1988	\$1,676
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6452136	1987	\$218
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6452134	1986	\$1,026
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6452135	1986	\$73
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6452133	1986	\$518
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6452132	1985	\$3,700
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6452506	1984	\$1,340
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6452504	1984	\$5,152
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6452139	1984	\$2,303
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6452505	1984	\$967
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6422896	1983	\$33,757
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6452501	1983	\$265
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6452502	1983	\$549
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6452503	1983	\$242
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6452507	1983	\$135
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6452500	1983	\$1,685
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6451424	1982	\$51
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6450677	1982	\$2,080
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6450678	1982	\$1,009
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6450676	1982	\$947
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6450675	1982	\$2,905
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6451425	1982	\$41
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6451423	1982	\$84
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6450864	1981	\$9,269
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6451597	1981	\$124
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6422980	1981	\$18,240
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6450865	1981	\$2,904
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6450863	1981	\$8,737
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6450862	1981	\$3,531
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6451598	1981	\$197
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6450674	1981	\$3,440
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6452005	1980	\$2,358
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6452007	1980	\$1,044
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6452006	1980	\$364
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6451599	1980	\$178
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6452003	1979	\$7,130
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6452004	1979	\$1,869
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6452038	1978	\$2,100
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6452038	1978	\$537
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6452002	1978	\$1,536
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6452000	1978	\$462
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6452037	1978	\$819
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6452001	1978	\$727
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6423085	1977	\$11,956
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6452033	1977	\$2,122
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6422992	1977	\$14,864
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6452039	1977	\$3,976
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6452034	1977	\$5,967
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6452035	1977	\$2,117
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6422990	1976	\$16,487
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6422991	1976	\$16,130
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6450968	1976	\$3,589
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6450969	1976	\$1,562
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6423208	1976	\$12,423
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6450971	1976	\$870
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6450970	1976	\$1,705
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6450972	1976	\$780
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6452599	1975	\$3,240
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6452600	1975	\$8,603
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6452598	1975	\$6,790
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6452601	1975	\$2,177
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6452596	1973	\$509
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6452597	1973	\$8,365
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6452595	1972	\$3,398
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6450610	1971	\$3,550
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6422871	1964	\$22,970
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6450909	1956	\$1,154
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6450808	1953	\$1,554
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6450607	1952	\$1,209
Misc Communication Equip - FECO Oh	Equipment Enclosure	10110	LA040	6450606	1947	\$1,832
						\$1,487,560
Misc Communication Equip - FECO Oh	Communication System : Complete communication system including	10110	LA070	6418617	1999	\$895,000
Misc Communication Equip - FECO Oh	FECO - Communication Equipment	10110	LA058	6420930	1999	\$54,475
Misc Communication Equip - FECO Oh	FECO - Communication Equipment	10110	LA067	6423368	1999	\$7,124
						\$556,598
Misc Communication Equip - FECO Oh	Install Auto Throwover Switch	10110	LA040	6423115	2000	\$29,827

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<u>Asset Location</u>	<u>Asset Description</u>	<u>GL Account ID</u>	<u>Work Order Number</u>	<u>Asset ID</u>	<u>Vintage</u>	<u>Gross Accum. Cost</u>
Misc Communication Equip - FECO Oh	RTU - Wesdac M3	10110	LA040	6423074	1999	\$15,358
Misc Communication Equip - FECO Oh	RTU - Wesdac M3 (Akron Microwave)	10110	LA040	6423073	1999	\$16,159
						\$61,343
Misc Communication Equip - FECO Oh	645.00.05.00.00 : 081 : MICROWAVE EQUIPMENT	10110	LA040	6423040	1992	\$20,430
Misc Communication Equip - FECO Oh	645.00.05.00.00 : 081 : MICROWAVE EQUIPMENT	10110	LA040	6420843	1987	\$99,230
Misc Communication Equip - FECO Oh	645.00.05.00.00 : 081 : MICROWAVE EQUIPMENT	10110	LA040	6420842	1986	\$84,157
Misc Communication Equip - FECO Oh	645.00.05.00.00 : 081 : MICROWAVE EQUIPMENT	10110	LA040	6423039	1985	\$20,487
Misc Communication Equip - FECO Oh	645.00.05.00.00 : 081 : MICROWAVE EQUIPMENT	10110	LA040	6418483	1983	\$216,391
Misc Communication Equip - FECO Oh	645.00.30.00.00 : 081 : MICROWAVE EQUIPMENT	10110	LA040	6423038	1983	\$24,445
Misc Communication Equip - FECO Oh	645.00.30.00.00 : 137 : BATTERY & ASSOC EQPT	10110	LA040	6451793	1986	\$5,867
Misc Communication Equip - FECO Oh	645.00.30.00.00 : 137 : BATTERY & ASSOC EQPT	10110	LA040	6423041	1983	\$17,747
Misc Communication Equip - FECO Oh	DACS Equipment - Bay Division	10110	LA040	6422936	1999	\$32,571
Misc Communication Equip - FECO Oh	DACS Equipment @ Mansfield	10110	LA040	6422935	1999	\$31,753
Misc Communication Equip - FECO Oh	DACS Equipment @ Springfield Division	10110	LA040	6422934	1999	\$33,016
Misc Communication Equip - FECO Oh	DACS Equipment @ Youngstown	10110	LA040	6422933	1999	\$42,922
Misc Communication Equip - FECO Oh	DIGITAL MICROWAVE ALARM	10110	LA040	6423242	1987	\$32,526
Misc Communication Equip - FECO Oh	MICROWAVE - RECEIVER - AUXILIARY	10110	LA040	6452642	1986	\$9,749
Misc Communication Equip - FECO Oh	MICROWAVE - RECEIVER - RELAY MC-22	10110	LA040	6423241	1992	\$16,500
Misc Communication Equip - FECO Oh	MICROWAVE - STAR-MULTIPLEX EQUIPMENT	10110	LA040	6452641	1982	\$1,179
Misc Communication Equip - FECO Oh	MICROWAVE EMERGENCY TELEPHONE SYSTEM	10110	LA040	6423240	1993	\$18,550
Misc Communication Equip - FECO Oh	MICROWAVE SUPERVISORY CONTROLS	10110	LA040	6418559	1986	\$451,299
Misc Communication Equip - FECO Oh	MICROWAVE TOWER PROJECT	10110	LA040	6418558	1987	\$463,880
Misc Communication Equip - FECO Oh	MICROWAVE TRANSMITTER/RECEIVER	10110	LA040	6423239	1985	\$18,604
Misc Communication Equip - FECO Oh	MICROWAVE UNIT	10110	LA040	6418453	1990	\$221,987
Misc Communication Equip - FECO Oh	POWER SUPPLY - AC EMERGENCY 24FLOOR	10110	LA040	6422917	1984	\$11,446
Misc Communication Equip - FECO Oh	STARPLEX MICROWAVE CHANNEL	10110	LA040	6450747	1988	\$3,730
Misc Communication Equip - FECO Oh	STARPLEX MICROWAVE CHANNEL	10110	LA040	6450746	1988	\$4,692
						\$1,883,158
Misc Communication Equip - FECO Oh	Minor Equipment	10110	LA040	6420651	1997	\$52,327
Misc Communication Equip - FECO Oh	Minor Equipment	10110	LA040	6451047	1996	\$3,407
Misc Communication Equip - FECO Oh	Minor Equipment	10110	LA040	6423027	1995	\$17,508
Misc Communication Equip - FECO Oh	Minor Equipment	10110	LA040	6418546	1994	\$231,411
Misc Communication Equip - FECO Oh	Minor Equipment	10110	LA040	6451046	1993	\$3,829
Misc Communication Equip - FECO Oh	Minor Equipment	10110	LA040	6451051	1992	\$5,694
Misc Communication Equip - FECO Oh	Minor Equipment	10110	LA040	6423226	1991	\$30,903
Misc Communication Equip - FECO Oh	Minor Equipment	10110	LA040	6423045	1990	\$23,314
Misc Communication Equip - FECO Oh	Minor Equipment	10110	LA040	6423044	1989	\$13,741
Misc Communication Equip - FECO Oh	Minor Equipment	10110	LA040	6423043	1988	\$22,890
Misc Communication Equip - FECO Oh	Minor Equipment	10110	LA040	6451811	1986	\$4,570
Misc Communication Equip - FECO Oh	Minor Equipment	10110	LA040	6451810	1985	\$2,458
Misc Communication Equip - FECO Oh	Minor Equipment	10110	LA040	6420850	1984	\$76,726
Misc Communication Equip - FECO Oh	Minor Equipment	10110	LA040	6420849	1983	\$87,569
Misc Communication Equip - FECO Oh	Minor Equipment	10110	LA040	6418440	1982	\$100,903
Misc Communication Equip - FECO Oh	Minor Equipment	10110	LA040	6451809	1981	\$8,428
Misc Communication Equip - FECO Oh	Minor Equipment	10110	LA040	6451808	1980	\$7,701
Misc Communication Equip - FECO Oh	Minor Equipment	10110	LA040	6451812	1979	\$534
Misc Communication Equip - FECO Oh	Minor Equipment	10110	LA040	6452594	1978	\$7,111
Misc Communication Equip - FECO Oh	Minor Equipment	10110	LA040	6423207	1977	\$13,634
Misc Communication Equip - FECO Oh	Minor Equipment	10110	LA040	6452593	1976	\$6,675
Misc Communication Equip - FECO Oh	Minor Equipment	10110	LA040	6452592	1973	\$1,420
Misc Communication Equip - FECO Oh	Minor Equipment	10110	LA040	6452591	1972	\$2,005
Misc Communication Equip - FECO Oh	Minor Equipment	10110	LA040	6452590	1964	\$20
Misc Communication Equip - FECO Oh	Minor Equipment	10110	LA040	6452589	1963	\$710
Misc Communication Equip - FECO Oh	Printer - Interruptable	10110	LA040	6452588	2000	\$1,833
						\$725,221
Misc Communication Equip - FECO Oh	800MHZ RADIO SYSTEM	10110	LA040	6422916	1992	\$48,516
Misc Communication Equip - FECO Oh	ANTENNA - 800MHZ MOBILE RADIO SYSTEM	10110	LA040	6422914	1987	\$25,588
Misc Communication Equip - FECO Oh	ANTENNA - 800MHZ MOBILE RADIO SYSTEM	10110	LA040	6422915	1987	\$10,436
Misc Communication Equip - FECO Oh	BATTERY INSTALL - 800MHZ MOBILE RADIO SYSTEM	10110	LA040	6422918	1987	\$25,876
Misc Communication Equip - FECO Oh	DISPATCH CONSOLES - 800MHZ MOBILE RADIO SYSTEM	10110	LA040	6423259	1987	\$35,647
Misc Communication Equip - FECO Oh	MOBILE RADIO	10110	LA040	6423258	1987	\$30,106
Misc Communication Equip - FECO Oh	MOBILE RADIO EQUIPMENT	10110	LA040	6423257	1986	\$31,340
Misc Communication Equip - FECO Oh	MOBILE RADIO SYSTEM 800MHZ	10110	LA040	6423256	1992	\$15,158
Misc Communication Equip - FECO Oh	MOBILE RADIO SYSTEM 800MHZ	10110	LA040	6418597	1988	\$493,094
Misc Communication Equip - FECO Oh	MOBILE RADIO SYSTEM 800MHZ	10110	LA040	6418491	1988	\$716,300
Misc Communication Equip - FECO Oh	MOBILE RADIO SYSTEM 800MHZ	10110	LA040	6418586	1988	\$505,291
Misc Communication Equip - FECO Oh	MOBILE RADIO SYSTEM 800MHZ	10110	LA040	6418588	1988	\$757,333
Misc Communication Equip - FECO Oh	MOBILE RADIO SYSTEM 800MHZ	10110	LA040	6418490	1987	\$109,675
Misc Communication Equip - FECO Oh	MOBILE RADIO SYSTEM 800MHZ	10110	LA040	6418477	1987	\$358,449
Misc Communication Equip - FECO Oh	MOBILE RADIO SYSTEM 800MHZ	10110	LA040	6418478	1987	\$378,737
Misc Communication Equip - FECO Oh	MOBILE RADIO SYSTEM 800MHZ	10110	LA040	6418479	1987	\$288,229
Misc Communication Equip - FECO Oh	MOBILE RADIO SYSTEM 800MHZ	10110	LA040	6418480	1987	\$100,768
Misc Communication Equip - FECO Oh	MOBILE RADIO SYSTEM 800MHZ	10110	LA040	6418488	1987	\$1,023,248
Misc Communication Equip - FECO Oh	MOBILE RADIO SYSTEM 800MHZ	10110	LA040	6418489	1987	\$364,027
Misc Communication Equip - FECO Oh	MOBILE RADIO SYSTEM 800MHZ	10110	LA040	6420852	1987	\$95,789
Misc Communication Equip - FECO Oh	MOBILE RADIO SYSTEM 800MHZ	10110	LA040	6420853	1987	\$70,176
Misc Communication Equip - FECO Oh	MOBILE RADIO SYSTEM 800MHZ	10110	LA040	6423049	1987	\$44,386
Misc Communication Equip - FECO Oh	MOBILE RADIO SYSTEM 800MHZ - FORMERLY NOSC	10110	LA040	6420839	1987	\$80,337
Misc Communication Equip - FECO Oh	MOBILE RADIO SYSTEM 800MHZ IMPROVEMENTS	10110	LA040	6423007	1992	\$42,641
Misc Communication Equip - FECO Oh	MOBILE RADIOS	10110	LA040	6423006	1987	\$45,479
Misc Communication Equip - FECO Oh	MOBILES - 800MHZ MOBILE RADIO SYSTEM	10110	LA040	6418476	1987	\$318,395
Misc Communication Equip - FECO Oh	MOBILES - 800MHZ MOBILE RADIO SYSTEM	10110	LA040	6418555	1987	\$113,802
Misc Communication Equip - FECO Oh	MONITOR RECEIVER - 800MHZ MOBILE RADIO SYSTEM	10110	LA040	6423215	1987	\$27,109

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<u>Asset Location</u>	<u>Asset Description</u>	<u>GL Account ID</u>	<u>Work Order Number</u>	<u>Asset ID</u>	<u>Vintage</u>	<u>Gross Accum. Cost</u>
Misc Communication Equip - FECO Oh	MONITOR RECEIVER - 800MHZ MOBILE RADIO SYSTEM	10110	LA040	6423216	1987	\$12,756
Misc Communication Equip - FECO Oh	MULTIPLEXER CHANNEL	10110	LA040	6423214	1987	\$18,354
Misc Communication Equip - FECO Oh	TRANSMITTER CONTROL UNITS - MOBILE RADIO CONTROL :	10110	LA040	6452606	1982	\$2,118
						\$8,189,161
Misc Communication Equip - FECO Oh	CHANNEL REPLACEMENTS	10110	LA040	6423222	1987	\$10,348
Misc Communication Equip - FECO Oh	IN-BAND SIGNALING EQUIPMENT	10110	LA040	6423221	1984	\$36,575
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6450545	1997	\$9,372
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452401	1997	\$3,665
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6450546	1997	\$4,461
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6450544	1997	\$3,080
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6450542	1997	\$3,465
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6450541	1997	\$3,288
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6450540	1997	\$3,427
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6450543	1997	\$4,368
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452402	1997	\$3,652
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6450539	1997	\$3,104
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452277	1995	\$3,081
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6423142	1994	\$13,499
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452275	1994	\$3,997
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452273	1994	\$5,222
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6420897	1994	\$60,654
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6462276	1994	\$1,405
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6423143	1994	\$10,100
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452274	1994	\$4,513
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6423144	1993	\$13,103
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452288	1993	\$4,668
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6423148	1992	\$10,589
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6423147	1992	\$10,232
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452287	1992	\$3,870
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6423087	1991	\$26,984
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452289	1991	\$2,303
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452286	1991	\$440
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452285	1991	\$9,665
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452284	1991	\$7,997
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6423086	1990	\$20,334
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452053	1990	\$5,210
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452051	1990	\$395
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452049	1990	\$636
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452048	1990	\$3,364
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452023	1990	\$9,840
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452050	1990	\$4,532
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452052	1990	\$3,093
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452024	1990	\$8,020
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452021	1989	\$1,471
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452022	1989	\$6,616
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452020	1988	\$3,397
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452019	1988	\$763
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452018	1987	\$2,371
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452558	1986	\$6,222
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452017	1986	\$3,050
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6418442	1985	\$118,378
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6423196	1985	\$18,318
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6418441	1985	\$105,115
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452557	1985	\$5,551
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6423195	1985	\$23,309
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6450877	1984	\$580
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452559	1984	\$4,405
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452556	1984	\$7,348
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452555	1984	\$7,757
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6450876	1984	\$1,949
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6423229	1984	\$31,807
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6423194	1984	\$12,380
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6450874	1983	\$770
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452480	1983	\$3,426
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452479	1983	\$123
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452478	1983	\$566
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452475	1983	\$1,920
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452474	1983	\$1,472
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452473	1983	\$238
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6450878	1983	\$4,081
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6450875	1983	\$2,035
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6450873	1983	\$9,061
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6422985	1983	\$15,847
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452477	1983	\$1,605
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6451616	1983	\$260
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6422982	1983	\$11,212
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452476	1983	\$2,082
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6423184	1982	\$10,982
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6422984	1982	\$14,140
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452511	1982	\$1,659
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452510	1982	\$292
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6451636	1982	\$499
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6450955	1982	\$739

PUCO IDR-92 Attachment 2
P. Chairman

<u>Asset Location</u>	<u>Asset Description</u>	<u>GL Account ID</u>	<u>Work Order Number</u>	<u>Asset ID</u>	<u>Vintage</u>	<u>Gross Accum Cost</u>
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6450954	1982	\$3,933
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6450953	1982	\$4,025
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452512	1982	\$3,270
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6451635	1982	\$276
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452513	1982	\$442
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6451637	1982	\$494
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6450475	1981	\$681
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6423185	1981	\$10,197
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6422844	1981	\$11,768
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452509	1981	\$2,956
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6450476	1981	\$7,220
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6450474	1981	\$5,534
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6450473	1981	\$1,511
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6451232	1981	\$159
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452508	1981	\$9,572
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6423098	1980	\$12,473
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452123	1980	\$5,186
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452122	1980	\$276
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452120	1980	\$1,013
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452119	1980	\$363
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452118	1980	\$1,102
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452117	1980	\$740
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6450472	1980	\$1,916
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452121	1980	\$292
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6422843	1980	\$10,163
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6450792	1979	\$789
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6451978	1979	\$252
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6451977	1979	\$471
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6451676	1979	\$248
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6451002	1979	\$973
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6451001	1979	\$970
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6451000	1979	\$1,390
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6450793	1979	\$8,847
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6451003	1979	\$1,533
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6422998	1979	\$17,054
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6422950	1978	\$22,592
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6420896	1978	\$66,663
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6450794	1978	\$859
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6450791	1978	\$3,674
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6450790	1978	\$4,033
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6450789	1978	\$8,356
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6450788	1978	\$4,728
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6450522	1978	\$4,626
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6450521	1978	\$4,902
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6423228	1977	\$39,836
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6422859	1977	\$18,174
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6422858	1977	\$14,773
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6420895	1977	\$77,674
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6451306	1977	\$151
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6451305	1977	\$63
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6450520	1977	\$6,152
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6423265	1976	\$28,415
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6423264	1976	\$12,808
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6450523	1976	\$3,139
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452928	1976	\$7,654
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6423263	1975	\$12,097
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452929	1975	\$4,109
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452927	1975	\$1,584
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452926	1975	\$576
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6452925	1975	\$1,168
Misc Communication Equip - FECO Oh	Multiplex Equipment	10110	LA040	6450714	1971	\$2,254
Misc Communication Equip - FECO Oh	MULTIPLEX EQUIPMENT	10110	LA040	6423220	1984	\$41,777
Misc Communication Equip - FECO Oh	Multiplex Equipment - Granger DTL-7300	10110	LA040	6450713	2000	\$3,576
Misc Communication Equip - FECO Oh	MULTIPLEXER CHANNEL	10110	LA040	6423219	1987	\$18,099
Misc Communication Equip - FECO Oh	PCM Channel Bank	10110	LA040	6422894	1999	\$23,213
Misc Communication Equip - FECO Oh	POWER SUPPLY : MPH-1009 : 66887	10110	LA040	6423218	1989	\$16,596
Misc Communication Equip - FECO Oh	RADAR SYSTEM : : 186368	10110	LA040	6423217	1986	\$21,250
Misc Communication Equip - FECO Oh	RECORDER - VOICE DISPATCH OFFICE	10110	LA040	6452807	1987	\$4,955
						\$1,390,247
Misc Communication Equip - FECO Oh	705.00.80.25.00 : 000 : POLES 80FT - WOOD	10110	LA040	6422941	1990	\$36,381
Misc Communication Equip - FECO Oh	Lighting Strobe System	10110	LA040	6422926	1999	\$41,807
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6423197	1993	\$13,851
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6452562	1992	\$7,585
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6452561	1991	\$5,325
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6452560	1990	\$2,603
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6452566	1989	\$2,122
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6450787	1988	\$4,719
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6422925	1986	\$43,780
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6450786	1986	\$2,817
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6422949	1984	\$10,151
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6422948	1984	\$17,505
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6451521	1984	\$404
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6450785	1984	\$3,102

PUCO IDR-92 Attachment 2
P. Chatman

<u>Asset Location</u>	<u>Asset Description</u>	<u>GL Account ID</u>	<u>Work Order Number</u>	<u>Asset ID</u>	<u>Vintage</u>	<u>Gross Accum. Cost</u>
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6450784	1984	\$638
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6451382	1983	\$476
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6450629	1983	\$1,730
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6450625	1983	\$1,035
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6422947	1983	\$11,178
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6451381	1983	\$363
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6450628	1983	\$1,479
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6450627	1983	\$939
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6450626	1983	\$1,577
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6450624	1983	\$739
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6451303	1982	\$288
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6423150	1982	\$10,599
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6423149	1982	\$12,181
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6452399	1982	\$1,131
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6452397	1982	\$473
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6452396	1982	\$1,300
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6452395	1982	\$7,214
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6452394	1982	\$78
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6450511	1982	\$879
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6452398	1982	\$124
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6422864	1981	\$12,194
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6451304	1981	\$357
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6451302	1981	\$325
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6451301	1981	\$417
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6450509	1981	\$6,163
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6450508	1981	\$1,072
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6418443	1981	\$124,871
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6450510	1981	\$3,871
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6451341	1980	\$488
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6451340	1980	\$322
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6451339	1979	\$378
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6451338	1979	\$82
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6450581	1979	\$521
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6450580	1979	\$755
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6450582	1979	\$515
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6420864	1978	\$63,405
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6420863	1978	\$89,342
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6451379	1978	\$100
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6450817	1978	\$8,764
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6450616	1978	\$814
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6450615	1978	\$8,134
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6450614	1978	\$4,479
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6450661	1978	\$4,316
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6450559	1978	\$3,281
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6450558	1978	\$7,962
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6450557	1978	\$1,619
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6450555	1978	\$1,617
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6450554	1978	\$2,795
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6420865	1978	\$94,514
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6450560	1978	\$8,684
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6450556	1978	\$3,390
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6422924	1977	\$30,819
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6452893	1977	\$9,553
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6422923	1977	\$41,844
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6420862	1977	\$74,649
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6420861	1977	\$69,680
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6452894	1977	\$7,243
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6451378	1977	\$292
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6450613	1977	\$2,794
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6450612	1977	\$2,142
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6420901	1976	\$62,113
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6423255	1976	\$12,038
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6422922	1976	\$32,305
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6420902	1976	\$93,233
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6420900	1976	\$72,909
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6420880	1976	\$57,397
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6452892	1976	\$5,871
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6422921	1975	\$44,412
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6420899	1975	\$51,303
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6420898	1975	\$90,745
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6452891	1975	\$714
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6452889	1974	\$847
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6452890	1974	\$1,622
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6422920	1973	\$35,066
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6452895	1973	\$2,062
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6422919	1972	\$39,361
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6423243	1971	\$20,598
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6452849	1970	\$34
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6452848	1970	\$1,263
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6452847	1966	\$790
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6452846	1965	\$758
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6452845	1965	\$3,363
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6452844	1964	\$6,726

PUCO IDR-92 Attachment 2
P. Chafman

<u>Asset Location</u>	<u>Asset Description</u>	<u>GL Account ID</u>	<u>Work Order Number</u>	<u>Asset ID</u>	<u>Vintage</u>	<u>Gross Accum Cost</u>
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6452643	1964	\$2,638
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6450518	1963	\$741
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6450517	1962	\$1,351
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6450516	1958	\$2,512
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6450515	1953	\$8,229
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6450514	1952	\$3,733
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6450519	1950	\$4,703
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6450513	1950	\$1,275
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6450512	1950	\$1,546
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6452408	1949	\$1,783
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6452407	1949	\$835
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6452406	1949	\$728
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6452405	1947	\$2,709
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6452404	1947	\$7,370
Misc Communication Equip - FECO Oh	Overhead Structures	10110	LA040	6452403	1947	\$1,167
Misc Communication Equip - FECO Oh	POLE - 50FT	10110	LA040	6451784	1987	\$2,405
Misc Communication Equip - FECO Oh	Pole & Tower -	10110	LA040	6451798	1949	-\$1,060
Misc Communication Equip - FECO Oh	POLE & TOWER	10110	LA040	6452608	1949	\$1,061
						\$1,618,342
Misc Communication Equip - FECO Oh	153.75 MHZ BASE STATION	10110	LA040	6452078	1975	\$5,745
Misc Communication Equip - FECO Oh	456.15MHZ PORTABLE RADIOS	10110	LA040	6452640	1974	\$5,436
Misc Communication Equip - FECO Oh	BATTERY CHARGER - 450MHZ PAGER TFSC	10110	LA040	6452639	1981	\$165
Misc Communication Equip - FECO Oh	BATTERY CHARGER MOTOROLA - 150MHZ HANDIE TALKIE (TFSC)	10110	LA040	6452638	1981	\$85
Misc Communication Equip - FECO Oh	BATTERY CHARGER MOTOROLA - 450MHZ HANDIE TALKIE TFSC	10110	LA040	6452637	1981	\$78
Misc Communication Equip - FECO Oh	PAGE RECEIVER	10110	LA040	6452239	1981	\$374
Misc Communication Equip - FECO Oh	PAGE RECEIVER	10110	LA040	6452634	1981	\$374
Misc Communication Equip - FECO Oh	PAGE RECEIVER	10110	LA040	6452635	1981	\$374
Misc Communication Equip - FECO Oh	PAGE RECEIVER	10110	LA040	6452636	1981	\$374
Misc Communication Equip - FECO Oh	PAGECOMS	10110	LA040	6452238	1976	\$3,200
Misc Communication Equip - FECO Oh	PAGER - 450MHZ MOTOROLA	10110	LA040	6452237	1981	\$1,585
Misc Communication Equip - FECO Oh	Portable Radios	10110	LA040	6452605	1982	\$133
Misc Communication Equip - FECO Oh	Portable Radios	10110	LA040	6452604	1979	\$138
Misc Communication Equip - FECO Oh	RADIO - HANDI-TALKIE 150MHZ	10110	LA040	6452234	1981	\$950
Misc Communication Equip - FECO Oh	RADIO - HANDI-TALKIE 150MHZ	10110	LA040	6452235	1981	\$950
Misc Communication Equip - FECO Oh	RADIO - HANDI-TALKIE 150MHZ	10110	LA040	6452236	1981	\$950
Misc Communication Equip - FECO Oh	RADIO - HANDI-TALKIE 450MHZ	10110	LA040	6452233	1981	\$950
Misc Communication Equip - FECO Oh	WALKIE TALKIE - HAND HELD : : S037112 :	10110	LA040	6452240	1992	\$4,801
Misc Communication Equip - FECO Oh	WALKIE-TALKIE : 9709 : :	10110	LA040	6452079	1967	\$5,887
						\$33,525
Misc Communication Equip - FECO Oh	Extend PFCO Radio Control to SCC	10110	LA040	6451996	2000	\$4,141
						\$4,141
Misc Communication Equip - FECO Oh	ANTENNA	10110	LA040	6423016	1990	\$10,348
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6451029	1994	\$969
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6451027	1994	\$2,550
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6451028	1994	\$1,141
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6423021	1992	\$10,467
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6451026	1990	\$4,319
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6451025	1989	\$7,681
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6451024	1988	\$9,933
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6422883	1987	\$13,402
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6451023	1987	\$853
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6450857	1987	\$705
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6450858	1987	\$825
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6450855	1987	\$585
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6450853	1987	\$686
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6450852	1987	\$841
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6450851	1987	\$7,103
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6450703	1987	\$834
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6450702	1987	\$915
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6422972	1987	\$28,400
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6450854	1987	\$727
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6452059	1986	\$1,570
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6452057	1986	\$1,575
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6452056	1986	\$1,382
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6452055	1986	\$1,363
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6450701	1986	\$1,256
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6450700	1986	\$2,036
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6450699	1986	\$1,431
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6450697	1986	\$2,547
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6452058	1986	\$1,447
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6450698	1986	\$2,788
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6452060	1986	\$1,397
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6452061	1985	\$9,669
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6452054	1985	\$5,003
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6422981	1984	\$18,368
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6450871	1984	\$4,255
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6450869	1984	\$1,455
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6450868	1984	\$7,178
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6450867	1984	\$2,280
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6450870	1984	\$2,537
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6452707	1983	\$1,193
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6452705	1983	\$462
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6452704	1983	\$497

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<u>Asset Location</u>	<u>Asset Description</u>	<u>GL Account ID</u>	<u>Work Order Number</u>	<u>Asset ID</u>	<u>Vintage</u>	<u>Gross Accum Cost</u>
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6452703	1983	\$638
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6452702	1983	\$103
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6450872	1983	\$525
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6450866	1983	\$965
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6452706	1983	\$2,143
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6452708	1983	\$1,006
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6452944	1982	\$7,343
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6452709	1982	\$3,061
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6450782	1982	\$512
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6450781	1982	\$1,668
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6450780	1982	\$2,358
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6450778	1982	\$2,535
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6450777	1982	\$4,553
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6450776	1982	\$3,322
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6450783	1982	\$1,520
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6450779	1982	\$1,797
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6423266	1981	\$11,433
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6420848	1981	\$50,705
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6452943	1981	\$2,918
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6452941	1981	\$1,577
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6452940	1981	\$2,443
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6452939	1981	\$1,321
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6452938	1981	\$1,800
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6450664	1981	\$729
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6450663	1981	\$4,953
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6452942	1981	\$9,282
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6450662	1980	\$2,905
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6450661	1980	\$574
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6423079	1979	\$11,381
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6422881	1979	\$19,888
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6451998	1979	\$81
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6451389	1979	\$295
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6450660	1979	\$1,438
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6450659	1979	\$646
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6423078	1978	\$20,288
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6423077	1978	\$11,444
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6423076	1978	\$22,506
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6423075	1978	\$14,692
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6451999	1978	\$7,326
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6451997	1978	\$196
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6423225	1977	\$41,591
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6423224	1977	\$33,518
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6422931	1977	\$11,620
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6422930	1977	\$18,977
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6422929	1977	\$18,373
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6422928	1977	\$10,553
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6450759	1977	\$7,324
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6450758	1977	\$7,923
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6450757	1977	\$8,028
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6423193	1976	\$20,226
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6423192	1976	\$13,854
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6422927	1976	\$18,839
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6452553	1976	\$516
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6452552	1976	\$1,706
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6452551	1976	\$1,508
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6423223	1976	\$33,539
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6423230	1975	\$31,250
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6423191	1975	\$12,333
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6423190	1975	\$15,944
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6452554	1974	\$1,507
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6450850	1974	\$1,888
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6450849	1973	\$624
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6450848	1971	\$4,623
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6451566	1968	\$412
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6450847	1964	\$592
Misc Communication Equip - FECO Oh	Radio frequency transmission equip	10110	LA040	6451565	1956	\$144
						\$728,342
Misc Communication Equip - FECO Oh	800MHZ RADIO SYSTEM FIRE DETECTION	10110	LA040	6423093	1980	\$33,470
Misc Communication Equip - FECO Oh	RADIO EQUIP	10110	LA040	6423092	1988	\$46,429
Misc Communication Equip - FECO Oh	RADIO TRANSMITTER	10110	LA040	6452077	1990	\$1,377
Misc Communication Equip - FECO Oh	RADIO-MTS2000 : : S082127194 :	10110	LA040	6420869	1995	\$60,044
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6418502	1996	\$130,865
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6418503	1996	\$102,184
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6420875	1996	\$98,109
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6420876	1996	\$53,287
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6422932	1996	\$43,882
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6422937	1996	\$43,856
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6420872	1995	\$86,393
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6420873	1995	\$90,071
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6420874	1995	\$80,394
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6423026	1995	\$12,385
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6423209	1995	\$17,236
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6423210	1995	\$14,984

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<u>Asset Location</u>	<u>Asset Description</u>	<u>GL Account ID</u>	<u>Work Order Number</u>	<u>Asset ID</u>	<u>Vintage</u>	<u>Gross Accum Cost</u>
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6423211	1995	\$15,216
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6423212	1995	\$16,209
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6418464	1994	\$1,165,154
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6418501	1994	\$138,431
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6451043	1994	\$8,867
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6451044	1994	\$8,415
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6451045	1994	\$9,845
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6451717	1994	\$395
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6423023	1994	\$28,513
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6423024	1994	\$18,943
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6423025	1994	\$25,118
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6451953	1993	\$8,085
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6451954	1993	\$9,066
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6423065	1993	\$12,456
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6451952	1992	\$4,353
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6423064	1991	\$12,344
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6451951	1990	\$630
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6450528	1989	\$1,245
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6450529	1989	\$646
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6451949	1989	\$646
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6451950	1989	\$646
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6450524	1988	\$5,727
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6450525	1988	\$1,602
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6450526	1988	\$1,623
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6450527	1988	\$9,859
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6450530	1988	\$1,240
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6451307	1988	\$258
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6422968	1988	\$16,408
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6450827	1987	\$2,543
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6450828	1987	\$2,058
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6450829	1987	\$2,469
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6450830	1987	\$3,088
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6450831	1987	\$2,760
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6451562	1987	\$168
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6452696	1987	\$2,368
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6452697	1987	\$2,912
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6422967	1987	\$22,200
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6451041	1986	\$5,608
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6451042	1986	\$4,916
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6451716	1986	\$214
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6452691	1986	\$1,826
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6452692	1986	\$4,916
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6452693	1986	\$4,916
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6452694	1986	\$4,984
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6452695	1986	\$4,916
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6452698	1986	\$4,916
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6423022	1986	\$21,439
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6451040	1985	\$2,458
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6450573	1984	\$870
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6451038	1984	\$8,424
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6451039	1984	\$2,053
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6451328	1984	\$232
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6451715	1984	\$71
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6450670	1983	\$2,480
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6450571	1983	\$509
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6450572	1983	\$2,413
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6450574	1983	\$4,700
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6451327	1983	\$471
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6452519	1983	\$2,466
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6452520	1983	\$166
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6422861	1983	\$10,223
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6423237	1983	\$35,087
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6451019	1982	\$1,109
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6452514	1982	\$1,134
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6452515	1982	\$909
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6452516	1982	\$641
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6452517	1982	\$2,711
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6452518	1982	\$1,608
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6452521	1982	\$291
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6451014	1981	\$2,001
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6451015	1981	\$3,963
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6451016	1981	\$878
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6451017	1981	\$2,469
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6451018	1981	\$6,363
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6451705	1981	\$158
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6451013	1980	\$648
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6451763	1980	\$1,132
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6451764	1980	\$2,003
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6451765	1980	\$2,049
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6451766	1980	\$1,255
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6451767	1980	\$5,393
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6450887	1979	\$846
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6451633	1979	\$100

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<u>Asset Location</u>	<u>Asset Description</u>	<u>GL Account ID</u>	<u>Work Order Number</u>	<u>Asset ID</u>	<u>Vintage</u>	<u>Gross Accum Cost</u>
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6451761	1979	\$436
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6451762	1979	\$2,244
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6451768	1979	\$1,026
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6450885	1978	\$1,464
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6450886	1978	\$5,243
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6451632	1978	\$249
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6420871	1977	\$65,349
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6422983	1977	\$13,033
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6450884	1976	\$650
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6451367	1976	\$286
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6451634	1976	\$165
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6423234	1976	\$39,167
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6423235	1976	\$33,753
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6423236	1976	\$32,506
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6450591	1975	\$773
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6451355	1975	\$270
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6422869	1975	\$21,279
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6450590	1974	\$2,315
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6450589	1972	\$523
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6450588	1971	\$1,340
Misc Communication Equip - FECO Oh	Radios	10110	LA040	6450587	1964	\$1,104
						\$2,867,210
Misc Communication Equip - FECO Oh	LOAD SAVER UNIT API	10110	LA040	6452076	1967	\$2,883
Misc Communication Equip - FECO Oh	METERING PANEL	10110	LA040	6452080	1973	\$8,830
Misc Communication Equip - FECO Oh	RECORDER - WIND : : U042553 :	10110	LA040	6451797	1987	\$5,174
Misc Communication Equip - FECO Oh	TELEMETERING RECEIVER SYSTEM	10110	LA040	6451795	1983	\$6,225
Misc Communication Equip - FECO Oh	TELEMETERING RECEIVER SYSTEM	10110	LA040	6451796	1983	\$6,225
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6450651	1990	\$7,649
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6450652	1990	\$3,167
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6450653	1990	\$8,734
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6450654	1990	\$4,651
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6450655	1990	\$9,244
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6450656	1990	\$4,335
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6450657	1990	\$8,028
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6452013	1990	\$4,023
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6452014	1990	\$2,258
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6450997	1989	\$910
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6450998	1989	\$4,387
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6450999	1989	\$4,054
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6452008	1989	\$4,335
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6452009	1989	\$3,473
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6452010	1989	\$770
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6452011	1989	\$4,089
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6452012	1989	\$4,055
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6452741	1989	\$599
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6452742	1989	\$1,425
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6452743	1989	\$4,054
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6452744	1989	\$3,818
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6452745	1989	\$977
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6452746	1989	\$1,787
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6452747	1989	\$883
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6452748	1989	\$4,054
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6423080	1989	\$15,587
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6450994	1988	\$3,271
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6450995	1988	\$2,336
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6450996	1988	\$934
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6451874	1988	\$467
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6451675	1988	\$473
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6451847	1988	\$467
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6451846	1987	\$250
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6451844	1984	\$2,333
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6451845	1984	\$131
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6450689	1983	\$1,229
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6451841	1983	\$971
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6451842	1983	\$223
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6451843	1983	\$1,630
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6451848	1983	\$1,359
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6452576	1983	\$350
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6452577	1983	\$1,785
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6452578	1983	\$165
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6452579	1983	\$1,074
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6452580	1983	\$849
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6452581	1983	\$953
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6452582	1983	\$2,556
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6452583	1983	\$3,558
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6451402	1982	\$97
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6450685	1981	\$821
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6450686	1981	\$598
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6450687	1981	\$798
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6450688	1981	\$894
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6451401	1981	\$63
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6450745	1980	\$1,644
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6451400	1980	\$169

PUCO IDR-92 Attachment 2
P. Chatman

<u>Asset Location</u>	<u>Asset Description</u>	<u>GL Account ID</u>	<u>Work Order Number</u>	<u>Asset ID</u>	<u>Vintage</u>	<u>Gross Accum Cost</u>
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6451481	1980	\$248
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6451482	1980	\$88
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6450485	1979	\$638
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6450486	1979	\$638
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6450487	1979	\$848
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6450488	1979	\$838
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6450740	1979	\$1,854
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6450741	1979	\$1,502
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6450742	1979	\$1,277
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6450743	1979	\$695
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6450744	1979	\$638
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6450483	1978	\$2,036
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6450484	1978	\$1,216
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6451234	1978	\$412
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6451235	1978	\$153
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6452154	1978	\$207
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6452155	1978	\$460
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6452152	1977	\$1,017
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6452153	1977	\$3,229
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6423108	1977	\$14,707
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6452150	1976	\$189
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6452151	1976	\$173
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6452156	1976	\$468
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6450634	1975	\$1,903
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6450633	1974	\$536
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6451384	1974	\$469
Misc Communication Equip - FECO Oh	Test Equipment	10110	LA040	6451383	1962	\$338
Misc Communication Equip - FECO Oh	WEATHER OMETER	10110	LA040	6420844	1990	\$52,920
						\$258,387
Misc Communication Equip - FECO Oh	Remote Terminal Unit	10110	LA040	6423107	2000	\$11,275
Misc Communication Equip - FECO Oh	Remote Terminal Unit (RTU)	10110	LA040	6422858	1999	\$21,584
Misc Communication Equip - FECO Oh	Transmitter and Receiver Assemblies	10110	LA040	6450498	1982	\$6,077
Misc Communication Equip - FECO Oh	Transmitter and Receiver Assemblies	10110	LA040	6451244	1981	\$194
Misc Communication Equip - FECO Oh	Transmitter and Receiver Assemblies	10110	LA040	6452141	1979	\$2,736
Misc Communication Equip - FECO Oh	Transmitter and Receiver Assemblies	10110	LA040	6423238	1971	\$38,979
Misc Communication Equip - FECO Oh	Transmitter and Receiver Assemblies	10110	LA040	6452140	1971	\$101
						\$80,946
Misc Communication Equip - FECO Oh	Underground Structures	10110	LA040	6423233	1993	\$39,357
Misc Communication Equip - FECO Oh	Underground Structures	10110	LA040	6450631	1993	\$4,702
Misc Communication Equip - FECO Oh	Underground Structures	10110	LA040	6450630	1988	\$1,620
Misc Communication Equip - FECO Oh	Underground Structures	10110	LA040	6450635	1986	\$2,186
Misc Communication Equip - FECO Oh	Underground Structures	10110	LA040	6450507	1984	\$3,925
Misc Communication Equip - FECO Oh	Underground Structures	10110	LA040	6450506	1984	\$4,012
Misc Communication Equip - FECO Oh	Underground Structures	10110	LA040	6451265	1983	\$181
Misc Communication Equip - FECO Oh	Underground Structures	10110	LA040	6450505	1983	\$1,112
Misc Communication Equip - FECO Oh	Underground Structures	10110	LA040	6451264	1982	\$108
Misc Communication Equip - FECO Oh	Underground Structures	10110	LA040	6451263	1979	\$128
Misc Communication Equip - FECO Oh	Underground Structures	10110	LA040	6422857	1978	\$16,254
Misc Communication Equip - FECO Oh	Underground Structures	10110	LA040	6450504	1978	\$3,490
Misc Communication Equip - FECO Oh	Underground Structures	10110	LA040	6451393	1977	\$297
Misc Communication Equip - FECO Oh	Underground Structures	10110	LA040	6451392	1977	\$258
Misc Communication Equip - FECO Oh	Underground Structures	10110	LA040	6450646	1976	\$1,056
Misc Communication Equip - FECO Oh	Underground Structures	10110	LA040	6450645	1976	\$629
Misc Communication Equip - FECO Oh	Underground Structures	10110	LA040	6451381	1973	\$389
Misc Communication Equip - FECO Oh	Underground Structures	10110	LA040	6450644	1972	\$1,253
						\$80,953
Misc Communication Equip - FECO Oh Total						\$26,664,533