

Large Filing Separator Sheet

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

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Toledo Edison Company
Updated Filing Workpapers

WPA-1.0a

Witness
W. Ridmann

Source:

Updated Attach. JFP-4

Update Filing

Case No. 07 - 551 - EL - AIR
Ohio Edison Company
The Cleveland Electric Illuminating Company
The Toledo Edison Company

Rate of Return as of May 31, 2007

OE			
	Capitalization %	% Cost	Weighted Cost %
Long-Term Debt	51.0%	6.47%	3.30%
Common Equity	49.0%	11.75%	5.76%
Total Capitalization	100.0%		9.06%

CEI			
	Capitalization %	% Cost	Weighted Cost %
Long-Term Debt	51.0%	6.65%	3.39%
Common Equity	49.0%	11.75%	5.76%
Total Capitalization	100.0%		9.15%

TE			
	Capitalization %	% Cost	Weighted Cost %
Long-Term Debt	51.0%	6.26%	3.19%
Common Equity	49.0%	11.75%	5.76%
Total Capitalization	100.0%		8.95%

Source: Attach: JFP-4 to Witness James F. Pearson's supplemental testimony

The Toledo Edison Company
Case No. 07-551-EL-AIR

WPA-1.0b
Witness
W. Ridmann
Update Filing

Derivation of Total Rate Base Associated with RCP Deferrals

<u>Account No.</u>	<u>Description</u>	<u>Source</u>	<u>Adjusted Jurisdictional Amount (\$)</u>
182.3	RCP - Fuel Deferral -- (note 1)	Schedule B-6, Page 1 of 5, Line No. 9	59,271,411
182.3	RCP - O&M Deferral -- (note 1)	Schedule B-6, Page 1 of 5, Line No. 10	78,642,660
182.3	Demand Side Management -- (note 2)	Schedule B-6, Page 1 of 5, Line No. 13	9,500
			<u>137,923,571</u>
283	RCP - Fuel Deferral -- (note 1)	Schedule B-6, Page 4 of 4, Line No. 105	(21,476,450)
283	RCP - O&M Deferral -- (note 1)	Schedule B-6, Page 4 of 4, Line No. 106	(28,566,638)
283	Demand Side Management -- (note 2)	Schedule B-6, Page 3 of 4, Line No. 91	(3,448)
			<u>(50,046,536)</u>
	Total Rate Base Associated with RCP Deferrals		87,877,015

(note 1) -- RCP Fuel and O&M Deferral and Tax balances estimated as of 12/31/08.

(note 2) -- RCP Demand Side Management Deferral and Tax balances as of Date Certain, 05/31/07.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Gross Additions, Retirements and Transfers
From 3/31/95 to 5/31/07

WPB-2.3a
Witness:
P. Chatman

Account No.	Account Title	Balance as of 3/31/95	Additions	Retirements	Transfers / Reclassification Amount	Explanation of Transfers	Other Accounts	Balance as of 5/31/07
TRANSMISSION PLANT								
350	Land & Land Rights	\$ 14,282,656	\$ 3,411,851	\$ (22,599)	\$ (610,657)	See Note 1		\$ 17,061,251
352	Structures & Improvements	\$ 2,980,586	\$ 544,852	\$ (39,417)	\$ (3,269,784)			\$ 196,237
353	Station Equipment	\$ 70,190,247	\$ 15,363,819	\$ (2,905,421)	\$ (74,324,426)			\$ 8,324,221
354	Towers & Fixtures	\$ 20,237,454	\$ (223,086)	\$ (1,094,007)	\$ (18,886,097)			\$ 34,284
355	Poles & Fixtures	\$ 16,238,998	\$ 3,413,170	\$ (360,755)	\$ (16,728,471)			\$ 2,562,943
356	Overhead Conductors & Devices	\$ 32,575,228	\$ 4,572,954	\$ (544,025)	\$ (32,567,756)			\$ 4,036,401
357	Underground Conduit	\$ -	\$ (260,401)	\$ (99)	\$ 630,566			\$ 370,066
358	Underground Conductors & Devices	\$ 703,568	\$ (97,796)	\$ (210,282)	\$ (12,809)			\$ 382,681
359	Roads & Trails	\$ -	\$ -	\$ -	\$ -			\$ -
	Total Transmission	\$ 157,188,739	\$ 26,725,364	\$ (5,176,805)	\$ (145,769,433)			\$ 32,968,064
DISTRIBUTION PLANT								
360	Land & Land Rights	\$ 4,801,816	\$ 202,458	\$ (882)	\$ 14,020			\$ 5,017,412
361	Structures & Improvements	\$ 1,162,664	\$ 4,043,109	\$ (36,832)	\$ (120,740)			\$ 5,048,201
362	Station Equipment	\$ 40,376,435	\$ 25,910,181	\$ (3,953,543)	\$ 5,905,456			\$ 68,238,529
364	Poles, Towers & Fixtures	\$ 75,274,869	\$ 44,929,767	\$ (4,518,669)	\$ 1,699,413			\$ 117,387,471
365	Overhead Conductors & Devices	\$ 82,577,048	\$ 46,374,948	\$ (4,282,149)	\$ (1,484,505)			\$ 123,205,341
366	Underground Conduit	\$ 8,026,943	\$ 2,202,534	\$ (32,391)	\$ 1,391,499			\$ 11,587,585
367	Underground Conductors & Devices	\$ 34,975,760	\$ 65,806,933	\$ (1,744,580)	\$ (2,230,990)			\$ 96,807,143
368	Line Transformers	\$ 75,162,955	\$ 47,333,263	\$ (8,912,857)	\$ 316,492			\$ 113,899,753
369	Services	\$ 49,889,232	\$ 8,992,125	\$ (1,190,329)	\$ 6,927,707			\$ 64,618,735
370	Meters	\$ 28,482,060	\$ 10,595,522	\$ (4,895,897)	\$ (2,015,471)			\$ 32,166,214
371	Installation on Customer Premises	\$ 15,322,527	\$ 2,644,192	\$ 79,782	\$ (12,776,744)			\$ 5,269,767
372	Leased Property on Customer Premises	\$ 3,980,996	\$ 105,808	\$ (15,080)	\$ (4,071,724)			\$ -
373	Street Lighting & Signal Systems	\$ 24,133,519	\$ 20,849,247	\$ (2,263,008)	\$ (344,025)			\$ 42,375,735
374	Asset Retirement Costs for Distribution Plant	\$ -	\$ 7,901	\$ -	\$ -			\$ 7,901
	Total Distribution	\$ 444,165,924	\$ 279,997,978	\$ (31,744,502)	\$ (6,789,812)			\$ 685,629,789
GENERAL PLANT								
389	Land & Land Rights	\$ 1,930,168	\$ 2,005	\$ (92,712)	\$ (30,779)			\$ 1,808,682
390	Structures & Improvements	\$ 30,450,329	\$ 22,934,303	\$ (3,480,152)	\$ (7,695,108)			\$ 42,209,373
391	Office Furniture & Equipment	\$ 7,378,407	\$ 5,850,202	\$ (3,368,146)	\$ (4,453,198)			\$ 5,407,265
392	Transportation Equipment	\$ 17,755,265	\$ 132,704	\$ (17,981,085)	\$ 1,989,502			\$ 1,876,386
393	Stores Equipment	\$ 820,448	\$ 248,314	\$ (300,937)	\$ 835			\$ 768,660
394	Tools, Shop & Garage Equipment	\$ 4,619,121	\$ 860,793	\$ (1,307,826)	\$ (378,505)			\$ 3,793,583
395	Laboratory Equipment	\$ 1,750,294	\$ 905,660	\$ (435,158)	\$ (262,047)			\$ 1,958,749
396	Power Operated Equipment	\$ 2,166,062	\$ 53,055	\$ (1,169,691)	\$ (60,774)			\$ 988,653
397	Communications Equipment	\$ 7,976,161	\$ (783,518)	\$ (3,815,475)	\$ (3,360,807)			\$ 16,361
398	Miscellaneous Equipment	\$ 301,706	\$ 266,212	\$ (388,035)	\$ 255,900			\$ 435,783
399.1	Asset Retirement Costs for General Plant	\$ -	\$ 264,831	\$ -	\$ -			\$ 264,831
	Total General	\$ 75,147,961	\$ 30,734,562	\$ (32,339,216)	\$ (14,014,981)			\$ 59,528,326
OTHER PLANT								
303	Intangible	\$ 52,093,546	\$ 22,159,710	\$ (11,531,826)	\$ (53,211,164)			\$ 9,510,265
FAS 109		\$ 126,930,100	\$ -	\$ -	\$ (126,930,100)			\$ -
	Total Intangible	\$ 179,023,646	\$ 22,159,710	\$ (11,531,826)	\$ (180,141,264)			\$ 9,510,265
	GRAND TOTAL PLANT	\$ 855,526,270	\$ 359,617,614	\$ (80,792,149)	\$ (346,715,291)			\$ 787,636,444

NOTE 1: Due to the length of time elapsed since the last rate case (12 years), the Company has received a waiver on explaining transfers and reclassifications to Plant-in-Service but will investigate on an individual basis as requested.

NOTE 2: FAS 109 was transferred into Account 303 Intangible in 1997.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Gross Additions, Retirements and Transfers
From 3/31/95 to 12/31/95

WPB-2.3b
Witness:
P. Chatman

Account No.	Account Title	Balance as of 3/31/95	Additions	Retirements	Transfers / Reclassification Amount	Explanation of Transfers	Other Accounts	Balance as of 12/31/95
TRANSMISSION PLANT								
350	Land & Land Rights	\$ 14,282,656	\$ 883,208	\$ (7,673)	\$ (503,825)	See Note 1		\$ 14,654,564
352	Structures & Improvements	\$ 2,960,586	\$ 19,037	\$ (23,125)	\$ 20,678			\$ 2,977,176
353	Station Equipment	\$ 70,190,247	\$ 6,384,816	\$ (1,418,716)	\$ (207,558)			\$ 74,928,591
354	Towers & Fixtures	\$ 20,237,454	\$ (153,042)	\$ (32,278)	\$ 17,828			\$ 20,069,960
355	Poles & Fixtures	\$ 16,238,998	\$ 200,554	\$ (75,429)	\$ (88,958)			\$ 16,275,167
356	Overhead Conductors & Devices	\$ 32,575,228	\$ 1,792,236	\$ (51,786)	\$ (241,465)			\$ 34,074,213
357	Underground Conduit	\$ -	\$ -	\$ -	\$ -			\$ -
358	Underground Conductors & Devices	\$ 703,568	\$ 315	\$ -	\$ 5,633			\$ 709,516
359	Roads & Trails	\$ -	\$ -	\$ -	\$ -			\$ -
	Total Transmission	\$ 157,188,739	\$ 9,106,922	\$ (1,609,007)	\$ (997,466)			\$ 163,689,187
DISTRIBUTION PLANT								
360	Land & Land Rights	\$ 4,801,816	\$ -	\$ (882)	\$ 21,499			\$ 4,822,433
361	Structures & Improvements	\$ 1,162,664	\$ 219,306	\$ (4,292)	\$ 19,459			\$ 1,397,137
362	Station Equipment	\$ 40,378,435	\$ 1,204,264	\$ (972,825)	\$ (85,164)			\$ 40,542,710
364	Poles, Towers & Fixtures	\$ 75,274,969	\$ 1,725,237	\$ (565,817)	\$ 304,305			\$ 76,738,694
365	Overhead Conductors & Devices	\$ 82,577,048	\$ 9,999,997	\$ (1,314,753)	\$ (3,040,580)			\$ 88,221,712
366	Underground Conduit	\$ 8,025,943	\$ 62,295	\$ (8,534)	\$ (22,699)			\$ 8,057,005
367	Underground Conductors & Devices	\$ 34,975,760	\$ 348,793	\$ -	\$ 56,301			\$ 35,380,854
368	Line Transformers	\$ 75,162,955	\$ (23,468)	\$ (138,801)	\$ (1,032,164)			\$ 73,998,522
369	Services	\$ 49,888,232	\$ 1,653,240	\$ (208,884)	\$ (830,711)			\$ 50,502,877
370	Meters	\$ 28,482,060	\$ 2,136,552	\$ -	\$ (1,845,349)			\$ 28,773,263
371	Installation on Customer Premises	\$ 15,322,527	\$ (639,522)	\$ 5,000	\$ 466,047			\$ 15,154,052
372	Leased Property on Customer Premises	\$ 3,980,996	\$ 86,398	\$ (15,080)	\$ -			\$ 4,052,314
373	Street Lighting & Signal Systems	\$ 24,133,519	\$ 679,417	\$ (2,470)	\$ (278,216)			\$ 24,532,250
374	Asset Retirement Costs for Distribution Plant	\$ -	\$ -	\$ -	\$ -			\$ -
	Total Distribution	\$ 444,165,924	\$ 17,452,509	\$ (3,227,338)	\$ (6,247,272)			\$ 452,143,823
GENERAL PLANT								
389	Land & Land Rights	\$ 1,930,168	\$ -	\$ (8,049)	\$ 6,957			\$ 1,929,076
390	Structures & Improvements	\$ 30,450,329	\$ 671,398	\$ (1,030,997)	\$ 133,317			\$ 30,224,047
391	Office Furniture & Equipment	\$ 7,378,407	\$ 1,420,050	\$ (93,634)	\$ (485,262)			\$ 8,219,561
392	Transportation Equipment	\$ 17,755,265	\$ -	\$ (2,387,213)	\$ 2,387,214			\$ 17,755,266
393	Stores Equipment	\$ 820,448	\$ -	\$ (1,367)	\$ 1,364			\$ 820,445
394	Tools, Shop & Garage Equipment	\$ 4,619,121	\$ 1,202,187	\$ (10,525)	\$ (250,316)			\$ 5,580,467
395	Laboratory Equipment	\$ 1,760,294	\$ 289,568	\$ (16,234)	\$ (255,023)			\$ 1,768,605
396	Power Operated Equipment	\$ 2,166,062	\$ 146,598	\$ (29,476)	\$ (94,344)			\$ 2,188,838
397	Communications Equipment	\$ 7,978,161	\$ (923,900)	\$ (8,956)	\$ 1,436			\$ 7,044,741
398	Miscellaneous Equipment	\$ 301,708	\$ (85,974)	\$ (283,164)	\$ 285,900			\$ 198,468
399.1	Asset Retirement Costs for General Plant	\$ -	\$ -	\$ -	\$ -			\$ -
	Total General	\$ 75,147,961	\$ 2,719,927	\$ (3,869,617)	\$ 1,711,243			\$ 75,709,514
OTHER PLANT								
303	Intangible	\$ 52,093,546	\$ 3,975,918	\$ -	\$ (2,221,071)			\$ 53,848,393
FAS 109		\$ 126,930,100						\$ 126,930,100
	Total Intangible	\$ 179,023,646	\$ 3,975,918	\$ -	\$ (2,221,071)			\$ 180,778,493
	GRAND TOTAL PLANT	\$ 855,526,270	\$ 33,255,278	\$ (8,705,962)	\$ (7,754,566)			\$ 872,321,017

NOTE 1: Due to the length of time elapsed since the last rate case (12 years), the Company has received a waiver on explaining transfers and reclassifications to Plant-in-Service but will investigate on an individual basis as requested.

NOTE 2: FAS 109 was transferred into Account 303 Intangible in 1997.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Gross Additions, Retirements and Transfers
From 1/1/86 to 12/31/96

WVPB-2.3c
Witness:
P. Chatman

Account No.	Account Title	Balance as of 1/1/96	Additions	Retirements	Transfers / Reclassification Amount	Explanation of Transfers	Other Accounts	Balance as of 12/31/96
TRANSMISSION PLANT								
350	Land & Land Rights	\$ 14,654,564	\$ (79,088)	\$ 7,358	\$ (9,827)	See Note 1		\$ 14,573,227
352	Structures & Improvements	\$ 2,977,176	\$ 53,684	\$ (44)	\$ 2,540,379			\$ 5,571,195
353	Station Equipment	\$ 74,928,591	\$ 1,857,908	\$ (190,211)	\$ (18,993)			\$ 76,579,293
354	Towers & Fixtures	\$ 20,069,960	\$ 5,071	\$ -	\$ 4,553			\$ 20,079,584
355	Poles & Fixtures	\$ 16,275,167	\$ 5,350,291	\$ (190,175)	\$ 107,702			\$ 21,542,985
356	Overhead Conductors & Devices	\$ 34,074,213	\$ 225,476	\$ (36,133)	\$ 53,795			\$ 34,317,351
357	Underground Conduit	\$ -	\$ -	\$ -	\$ -			\$ -
358	Underground Conductors & Devices	\$ 709,516	\$ 2,143	\$ -	\$ (4,512)			\$ 707,147
359	Roads & Trails	\$ -	\$ -	\$ -	\$ -			\$ -
Total Transmission		\$ 163,689,187	\$ 7,415,503	\$ (409,205)	\$ 2,675,297			\$ 173,370,782
DISTRIBUTION PLANT								
360	Land & Land Rights	\$ 4,822,433	\$ 1,834	\$ -	\$ (1)			\$ 4,824,266
361	Structures & Improvements	\$ 1,397,137	\$ 929,272	\$ (3,244)	\$ (14,344)			\$ 2,308,821
362	Station Equipment	\$ 40,542,710	\$ 337,848	\$ (138,430)	\$ (1,371,444)			\$ 39,370,684
364	Poles, Towers & Fixtures	\$ 76,738,694	\$ 3,892,444	\$ (518,779)	\$ (221,103)			\$ 79,891,256
365	Overhead Conductors & Devices	\$ 88,221,712	\$ 6,180,938	\$ (1,559,943)	\$ 1,068,156			\$ 93,910,863
366	Underground Conduit	\$ 8,057,005	\$ 1,645	\$ -	\$ (1)			\$ 8,058,049
367	Underground Conductors & Devices	\$ 35,380,854	\$ 323,756	\$ (10,588)	\$ (20,988)			\$ 35,673,034
368	Line Transformers	\$ 73,988,522	\$ 8,719,206	\$ (120,598)	\$ (39,067)			\$ 82,528,063
369	Services	\$ 50,502,877	\$ 801,358	\$ (122,034)	\$ (153,564)			\$ 51,028,637
370	Meters	\$ 28,773,263	\$ 481,224	\$ (33,792)	\$ (176,863)			\$ 29,043,832
371	Installation on Customer Premises	\$ 15,154,052	\$ 189,461	\$ (23,689)	\$ 1,660,760			\$ 16,980,584
372	Leased Property on Customer Premises	\$ 4,052,314	\$ -	\$ -	\$ (1)			\$ 4,052,313
373	Street Lighting & Signal Systems	\$ 24,532,250	\$ 1,934	\$ (45,527)	\$ 17,913			\$ 24,506,570
374	Asset Retirement Costs for Distribution Plant	\$ -	\$ -	\$ -	\$ -			\$ -
Total Distribution		\$ 452,143,823	\$ 21,880,920	\$ (2,576,624)	\$ 749,453			\$ 472,177,572
GENERAL PLANT								
389	Land & Land Rights	\$ 1,929,076	\$ -	\$ -	\$ -			\$ 1,929,076
390	Structures & Improvements	\$ 30,224,047	\$ 154,152	\$ (87,081)	\$ (129,996)			\$ 30,161,122
391	Office Furniture & Equipment	\$ 8,219,561	\$ 1,181,641	\$ (670)	\$ 30,391			\$ 9,430,923
392	Transportation Equipment	\$ 17,755,266	\$ -	\$ (4,458,496)	\$ (1)			\$ 13,296,769
393	Stores Equipment	\$ 820,445	\$ 16,290	\$ (741)	\$ -			\$ 835,994
394	Tools, Shop & Garage Equipment	\$ 5,560,467	\$ 236,170	\$ (27,374)	\$ (71,439)			\$ 5,697,824
395	Laboratory Equipment	\$ 1,768,605	\$ (21,316)	\$ -	\$ (6,967)			\$ 1,740,322
396	Power Operated Equipment	\$ 2,188,838	\$ 58,850	\$ (8,649)	\$ (22,212)			\$ 2,216,827
397	Communications Equipment	\$ 7,044,741	\$ 31	\$ (172)	\$ 116,249			\$ 7,180,849
398	Miscellaneous Equipment	\$ 198,468	\$ -	\$ 180	\$ 1			\$ 198,649
399.1	Asset Retirement Costs for General Plant	\$ -	\$ -	\$ -	\$ -			\$ -
Total General		\$ 75,709,514	\$ 1,625,818	\$ (4,583,003)	\$ (83,974)			\$ 72,668,355
OTHER PLANT								
303	Intangible	\$ 53,848,393	\$ 1,507,582	\$ -	\$ (19,645)			\$ 55,336,330
FAS 109		\$ 126,930,100						\$ 126,930,100
Total Intangible		\$ 180,778,493	\$ 1,507,582	\$ -	\$ (19,645)			\$ 182,266,430
GRAND TOTAL PLANT		\$ 872,321,017	\$ 32,409,823	\$ (7,568,832)	\$ 3,321,131			\$ 900,483,139

NOTE 1: Due to the length of time elapsed since the last rate case (12 years), the Company has received a waiver on explaining transfers and reclassifications to Plant-in-Service but will investigate on an individual basis as requested.

NOTE 2: FAS 109 was transferred into Account 303 Intangible in 1997.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Gross Additions, Retirements and Transfers
From 1/1/97 to 12/31/97

WPB-2.3d
Witness:
P. Chatman

Account No.	Account Title	Balance as of 1/1/97	Additions	Retirements	Transfers / Reclassification Amount	Explanation of Transfers	Other Accounts	Balance as of 12/31/97
TRANSMISSION PLANT								
350	Land & Land Rights	\$ 14,573,227	\$ 61	\$ (276)	\$ 120,479	See Note 1		\$ 14,693,491
352	Structures & Improvements	\$ 5,571,195	\$ 21,428	\$ (11,469)	\$ -			\$ 5,581,154
353	Station Equipment	\$ 76,579,293	\$ 4,288,754	\$ (493,369)	\$ 35,539			\$ 80,410,217
354	Towers & Fixtures	\$ 20,079,584	\$ (3,678)	\$ (55,269)	\$ (11,681)			\$ 20,008,956
355	Poles & Fixtures	\$ 21,542,985	\$ (5,307,203)	\$ (43,045)	\$ 35,495			\$ 16,228,232
356	Overhead Conductors & Devices	\$ 34,317,351	\$ 5,467,423	\$ (155,968)	\$ 15,974			\$ 39,644,780
357	Underground Conduit	\$ -	\$ -	\$ -	\$ -			\$ -
358	Underground Conductors & Devices	\$ 707,147	\$ -	\$ -	\$ 4,511			\$ 711,658
359	Roads & Trails	\$ -	\$ -	\$ -	\$ -			\$ -
	Total Transmission	\$ 173,370,782	\$ 4,466,785	\$ (759,398)	\$ 200,317			\$ 177,278,488
DISTRIBUTION PLANT								
360	Land & Land Rights	\$ 4,824,266	\$ -	\$ -	\$ (7,478)			\$ 4,816,788
361	Structures & Improvements	\$ 2,308,821	\$ (848,870)	\$ (21,782)	\$ 413			\$ 1,438,582
362	Station Equipment	\$ 39,370,684	\$ 1,245,839	\$ (651,993)	\$ 21,024			\$ 39,985,554
364	Poles, Towers & Fixtures	\$ 79,891,256	\$ (151,785)	\$ (207,000)	\$ 116,831			\$ 79,649,302
365	Overhead Conductors & Devices	\$ 93,910,863	\$ 13,293,640	\$ (1,899,664)	\$ 448,823			\$ 105,753,662
366	Underground Conduit	\$ 8,058,649	\$ (494,204)	\$ -	\$ 793,883			\$ 8,358,328
367	Underground Conductors & Devices	\$ 35,673,034	\$ 678,573	\$ (298)	\$ (32,163)			\$ 36,319,146
368	Line Transformers	\$ 82,528,063	\$ 3,182,646	\$ (2,955,833)	\$ (227,921)			\$ 82,526,955
369	Services	\$ 51,028,637	\$ 736,259	\$ (129,207)	\$ 162,404			\$ 51,788,093
370	Meters	\$ 29,043,832	\$ 165,824	\$ (1,186,670)	\$ (80,988)			\$ 27,941,998
371	Installation on Customer Premises	\$ 18,980,584	\$ 6,128,205	\$ 231,860	\$ (17,224)			\$ 23,323,425
372	Leased Property on Customer Premises	\$ 4,052,313	\$ 19,410	\$ -	\$ -			\$ 4,071,723
373	Street Lighting & Signal Systems	\$ 24,506,570	\$ 680,845	\$ (98,276)	\$ (82,567)			\$ 25,006,572
374	Asset Retirement Costs for Distribution Plant	\$ -	\$ -	\$ -	\$ -			\$ -
	Total Distribution	\$ 472,177,572	\$ 24,636,382	\$ (6,918,863)	\$ 1,085,037			\$ 490,980,128
GENERAL PLANT								
389	Land & Land Rights	\$ 1,929,076	\$ -	\$ -	\$ 76			\$ 1,929,152
390	Structures & Improvements	\$ 30,161,122	\$ 599,202	\$ (1,138,774)	\$ (7,330,239)			\$ 22,233,311
391	Office Furniture & Equipment	\$ 9,430,923	\$ (301,266)	\$ (1,931,957)	\$ 3,941			\$ 7,201,641
392	Transportation Equipment	\$ 13,286,769	\$ 60,654	\$ -	\$ -			\$ 13,357,423
393	Stores Equipment	\$ 835,994	\$ 232,024	\$ (148,000)	\$ -			\$ 920,018
394	Tools, Shop & Garage Equipment	\$ 5,697,824	\$ (1,762,118)	\$ (865,878)	\$ -			\$ 3,270,028
395	Laboratory Equipment	\$ 1,740,322	\$ 636,803	\$ (176,981)	\$ -			\$ 2,200,164
396	Power Operated Equipment	\$ 2,216,827	\$ (152,392)	\$ (119,353)	\$ -			\$ 1,945,082
397	Communications Equipment	\$ 7,160,849	\$ 97,148	\$ (325,600)	\$ -			\$ 6,932,397
398	Miscellaneous Equipment	\$ 198,649	\$ -	\$ (83,650)	\$ (7,375)			\$ 127,624
399.1	Asset Retirement Costs for General Plant	\$ -	\$ -	\$ -	\$ -			\$ -
	Total General	\$ 72,668,355	\$ (649,945)	\$ (4,567,973)	\$ (7,333,597)			\$ 60,116,840
OTHER PLANT								
303	Intangible	\$ 55,336,330	\$ 2,539,842	\$ -	\$ 80,849,141			\$ 138,725,313
	FAS 109	\$ 126,930,100	\$ -	\$ -	\$ (126,930,100)			\$ -
	Total Intangible	\$ 182,266,430	\$ 2,539,842	\$ -	\$ (46,080,959)			\$ 138,725,313
	GRAND TOTAL PLANT	\$ 900,483,139	\$ 30,993,064	\$ (12,246,232)	\$ (52,129,202)			\$ 867,100,770

NOTE 1: Due to the length of time elapsed since the last rate case (12 years), the Company has received a waiver on explaining transfers and reclassifications to Plant-in-Service but will investigate on an individual basis as requested.

NOTE 2: FAS 109 was transferred into Account 303 Intangible in 1997.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Gross Additions, Retirements and Transfers
From 1/1/98 to 12/31/98

WPB-2.3e
Witness:
P. Chatman

Account No.	Account Title	Balance as of 1/1/98	Additions	Retirements	Transfers / Reclassification Amount	Explanation of Transfers	Other Accounts	Balance as of 12/31/98
TRANSMISSION PLANT								
350	Land & Land Rights	\$ 14,693,491	\$ (204,648)	\$ (3,281)	\$ -			\$ 14,485,562
352	Structures & Improvements	\$ 5,581,154	\$ 499,251	\$ (4,779)	\$ 4,379	See Note 1		\$ 6,080,005
353	Station Equipment	\$ 80,410,217	\$ 7,128,368	\$ 336,925	\$ (20,807)			\$ 87,854,903
354	Towers & Fixtures	\$ 20,008,956	\$ (71,437)	\$ (1,006,460)	\$ (59,758)			\$ 18,871,303
355	Poles & Fixtures	\$ 16,228,232	\$ 263,671	\$ (26,485)	\$ 37,049			\$ 16,502,467
356	Overhead Conductors & Devices	\$ 39,644,780	\$ 224,790	\$ (863,231)	\$ (99,297)			\$ 38,907,042
357	Underground Conduit	\$ -	\$ -	\$ -	\$ -			\$ -
358	Underground Conductors & Devices	\$ 711,658	\$ (68,944)	\$ (240,660)	\$ -			\$ 402,054
359	Roads & Trails	\$ -	\$ -	\$ -	\$ -			\$ -
	Total Transmission	\$ 177,278,488	\$ 7,771,051	\$ (1,807,971)	\$ (138,232)			\$ 183,103,336
DISTRIBUTION PLANT								
360	Land & Land Rights	\$ 4,816,788	\$ 385	\$ -	\$ -			\$ 4,817,173
361	Structures & Improvements	\$ 1,438,582	\$ 10,843	\$ 2,094	\$ -			\$ 1,451,519
362	Station Equipment	\$ 39,985,554	\$ 8,923,679	\$ 36,485	\$ 9,718,401			\$ 58,664,119
364	Poles, Towers & Fixtures	\$ 79,649,302	\$ (9,732,036)	\$ 213,140	\$ 1,516,281			\$ 71,646,687
365	Overhead Conductors & Devices	\$ 105,753,682	\$ 16,423,439	\$ (132,716)	\$ 108,772			\$ 122,153,157
366	Underground Conduit	\$ 8,358,328	\$ 822,537	\$ (2,764)	\$ 620,316			\$ 9,798,417
367	Underground Conductors & Devices	\$ 36,319,148	\$ (74,428)	\$ (45,728)	\$ (2,233,901)			\$ 33,865,089
368	Line Transformers	\$ 82,526,955	\$ 2,695,782	\$ 260,009	\$ 1,589,853			\$ 87,072,609
369	Services	\$ 51,788,093	\$ 1,028,084	\$ 6,627	\$ 7,759,578			\$ 60,580,382
370	Meters	\$ 27,941,998	\$ (274,266)	\$ 608	\$ (993)			\$ 27,667,347
371	Installation on Customer Premises	\$ 23,323,425	\$ (6,057,421)	\$ 23,489	\$ (14,886,327)			\$ 2,403,166
372	Leased Property on Customer Premises	\$ 4,071,723	\$ -	\$ -	\$ (4,071,723)			\$ -
373	Street Lighting & Signal Systems	\$ 25,006,572	\$ 1,205,804	\$ 11,710	\$ (1,155)			\$ 26,222,931
374	Asset Retirement Costs for Distribution Plant	\$ -	\$ -	\$ -	\$ -			\$ -
	Total Distribution	\$ 490,980,128	\$ 14,970,412	\$ 372,954	\$ 119,102			\$ 506,442,596
GENERAL PLANT								
389	Land & Land Rights	\$ 1,929,152	\$ (76)	\$ -	\$ -			\$ 1,929,076
390	Structures & Improvements	\$ 22,233,311	\$ 187,162	\$ 8,000	\$ (21,251)			\$ 22,407,222
391	Office Furniture & Equipment	\$ 7,201,641	\$ 2,372,327	\$ (163,745)	\$ 17,382			\$ 9,427,605
392	Transportation Equipment	\$ 13,357,423	\$ -	\$ -	\$ -			\$ 13,357,423
393	Stores Equipment	\$ 920,018	\$ -	\$ (15,312)	\$ -			\$ 904,706
394	Tools, Shop & Garage Equipment	\$ 3,270,028	\$ 53,265	\$ (53,707)	\$ (55,688)			\$ 3,213,898
395	Laboratory Equipment	\$ 2,200,164	\$ 605	\$ (20,725)	\$ -			\$ 2,180,044
396	Power Operated Equipment	\$ 1,945,082	\$ -	\$ -	\$ 59,557			\$ 2,004,639
397	Communications Equipment	\$ 6,932,397	\$ 26,123	\$ (40,216)	\$ -			\$ 6,918,304
398	Miscellaneous Equipment	\$ 127,624	\$ -	\$ (4,233)	\$ -			\$ 123,391
399.1	Asset Retirement Costs for General Plant	\$ -	\$ -	\$ -	\$ -			\$ -
	Total General	\$ 60,116,840	\$ 2,639,406	\$ (289,938)	\$ -			\$ 62,466,308
OTHER PLANT								
303	Intangible FAS 109	\$ 138,725,313	\$ 3,842,613	\$ -	\$ -			\$ 142,567,926
	Total Intangible	\$ 138,725,313	\$ 3,842,613	\$ -	\$ -			\$ 142,567,926
	GRAND TOTAL PLANT	\$ 867,100,770	\$ 29,223,482	\$ (1,724,955)	\$ (19,130)			\$ 894,580,167

NOTE 1: Due to the length of time elapsed since the last rate case (12 years), the Company has received a waiver on explaining transfers and reclassifications to Plant-in-Service but will investigate on an individual basis as requested.

NOTE 2: FAS 109 was transferred into Account 303 Intangible in 1997.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Gross Additions, Retirements and Transfers
From 1/1/99 to 12/31/99

WPB-2.3f
Witness:
P. Chatman

Account No.	Account Title	Balance as of 1/1/99	Additions	Retirements	Transfers / Reclassification Amount	Explanation of Transfers	Other Accounts	Balance as of 12/31/99
TRANSMISSION PLANT								
350	Land & Land Rights	\$ 14,485,562	\$ (15,339)	\$ -	\$ -	See Note 1		\$ 14,470,223
352	Structures & Improvements	\$ 6,080,005	\$ (34)	\$ -	\$ 5,645			\$ 6,085,616
353	Station Equipment	\$ 87,854,903	\$ 9,202	\$ (4,486)	\$ 10,601			\$ 87,870,220
354	Towers & Fixtures	\$ 18,871,303	\$ -	\$ -	\$ -			\$ 18,871,303
355	Poles & Fixtures	\$ 16,502,467	\$ 228,409	\$ 10,454	\$ -			\$ 16,741,330
356	Overhead Conductors & Devices	\$ 38,907,042	\$ (365,746)	\$ 581,456	\$ -			\$ 39,122,752
357	Underground Conduit	\$ -	\$ 121,304	\$ (99)	\$ 630,566			\$ 751,771
358	Underground Conductors & Devices	\$ 402,054	\$ (337,325)	\$ 30,378	\$ -			\$ 95,107
359	Roads & Trails	\$ -	\$ -	\$ -	\$ -			\$ -
Total Transmission		\$ 183,103,336	\$ (359,529)	\$ 617,703	\$ 646,812			\$ 184,008,322
DISTRIBUTION PLANT								
360	Land & Land Rights	\$ 4,817,173	\$ 16,804	\$ -	\$ -			\$ 4,832,977
361	Structures & Improvements	\$ 1,451,519	\$ -	\$ -	\$ -			\$ 1,451,519
362	Station Equipment	\$ 58,664,119	\$ (48,739)	\$ -	\$ (641,167)			\$ 57,974,213
364	Poles, Towers & Fixtures	\$ 71,646,687	\$ 10,331,236	\$ (314,291)	\$ -			\$ 81,663,632
365	Overhead Conductors & Devices	\$ 122,153,157	\$ (27,860,902)	\$ 4,491,804	\$ -			\$ 98,783,859
366	Underground Conduit	\$ 9,798,417	\$ 352,889	\$ (14,042)	\$ -			\$ 10,137,264
367	Underground Conductors & Devices	\$ 33,965,089	\$ 32,156,505	\$ (332,105)	\$ -			\$ 65,789,489
368	Line Transformers	\$ 87,072,609	\$ 2,721,176	\$ -	\$ -			\$ 89,793,785
369	Services	\$ 60,580,382	\$ 205,512	\$ (22,670)	\$ -			\$ 60,763,224
370	Meters	\$ 27,667,347	\$ 800,586	\$ (295,915)	\$ -			\$ 28,172,018
371	Installation on Customer Premises	\$ 2,403,166	\$ 4,900	\$ (224)	\$ -			\$ 2,407,842
372	Leased Property on Customer Premises	\$ -	\$ -	\$ -	\$ -			\$ -
373	Street Lighting & Signal Systems	\$ 26,222,931	\$ 4,966,961	\$ (1,291,604)	\$ -			\$ 29,898,288
374	Asset Retirement Costs for Distribution Plant	\$ -	\$ -	\$ -	\$ -			\$ -
Total Distribution		\$ 506,442,596	\$ 23,645,928	\$ 2,220,753	\$ (641,167)			\$ 531,888,110
GENERAL PLANT								
389	Land & Land Rights	\$ 1,929,076	\$ -	\$ (1,550)	\$ -			\$ 1,927,526
390	Structures & Improvements	\$ 22,407,222	\$ (414)	\$ (396,164)	\$ (5,644)			\$ 22,005,000
391	Office Furniture & Equipment	\$ 9,427,605	\$ 246,253	\$ (186,657)	\$ -			\$ 9,487,201
392	Transportation Equipment	\$ 13,357,423	\$ (24,118)	\$ (5,134,460)	\$ (448,468)			\$ 7,750,377
393	Stores Equipment	\$ 904,706	\$ -	\$ (15,192)	\$ -			\$ 889,514
394	Tools, Shop & Garage Equipment	\$ 3,213,898	\$ 23,712	\$ (57,181)	\$ -			\$ 3,180,429
395	Laboratory Equipment	\$ 2,180,044	\$ -	\$ (22,180)	\$ -			\$ 2,157,864
396	Power Operated Equipment	\$ 2,004,639	\$ -	\$ (281,270)	\$ (3,775)			\$ 1,719,594
397	Communications Equipment	\$ 6,918,304	\$ 19	\$ (3,321,702)	\$ -			\$ 3,596,621
398	Miscellaneous Equipment	\$ 123,391	\$ -	\$ (4,269)	\$ -			\$ 119,122
399.1	Asset Retirement Costs for General Plant	\$ -	\$ -	\$ -	\$ -			\$ -
Total General		\$ 62,466,308	\$ 245,452	\$ (9,420,625)	\$ (457,887)			\$ 52,833,248
OTHER PLANT								
303	Intangible FAS 109	\$ 142,567,926	\$ 2,613,465	\$ -	\$ -			\$ 145,181,391
Total Intangible		\$ 142,567,926	\$ 2,613,465	\$ -	\$ -			\$ 145,181,391
GRAND TOTAL PLANT		\$ 894,580,167	\$ 26,145,316	\$ (6,582,169)	\$ (452,242)			\$ 913,691,072

NOTE 1: Due to the length of time elapsed since the last rate case (12 years), the Company has received a waiver on explaining transfers and reclassifications to Plant-in-Service but will investigate on an individual basis as requested.

NOTE 2: FAS 109 was transferred into Account 303 Intangible in 1997.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Gross Additions, Retirements and Transfers
From 1/1/00 to 12/31/00

WPB-2.3g
Witness:
P. Chatman

Account No.	Account Title	Balance as of 1/1/00	Additions	Retirements	Transfers / Reclassification Amount	Explanation of Transfers	Other Accounts	Balance as of 12/31/00
TRANSMISSION PLANT								
350	Land & Land Rights	\$ 14,470,223	\$ 68,992	\$ -	\$ (11,160)	See Note 1		\$ 14,528,055
352	Structures & Improvements	\$ 6,085,818	\$ (49,481)	\$ -	\$ (5,839,918)			\$ 196,237
353	Station Equipment	\$ 87,870,220	\$ (5,872,704)	\$ (308,531)	\$ (66,460,173)			\$ 15,228,812
354	Towers & Fixtures	\$ 18,871,303	\$ -	\$ -	\$ (18,837,039)			\$ 34,264
355	Poles & Fixtures	\$ 16,741,330	\$ 2,254,386	\$ (8,747)	\$ (16,819,159)			\$ 2,167,810
356	Overhead Conductors & Devices	\$ 39,122,752	\$ (4,253,648)	\$ (12,056)	\$ (32,297,365)			\$ 2,559,783
357	Underground Conduit	\$ 751,771	\$ -	\$ -	\$ -			\$ 751,771
358	Underground Conductors & Devices	\$ 95,107	\$ -	\$ -	\$ (18,441)			\$ 76,666
359	Roads & Trails	\$ -	\$ -	\$ -	\$ -			\$ -
	Total Transmission	\$ 184,008,322	\$ (7,852,335)	\$ (329,334)	\$ (140,283,255)			\$ 35,543,398
DISTRIBUTION PLANT								
360	Land & Land Rights	\$ 4,832,977	\$ 7,205	\$ -	\$ -			\$ 4,840,182
361	Structures & Improvements	\$ 1,451,519	\$ 24,480	\$ -	\$ (122,095)			\$ 1,353,904
362	Station Equipment	\$ 57,974,213	\$ 1,332,293	\$ -	\$ (2,137,780)			\$ 57,168,726
364	Poles, Towers & Fixtures	\$ 81,663,632	\$ 1,961,810	\$ (530,914)	\$ -			\$ 83,094,528
365	Overhead Conductors & Devices	\$ 98,783,859	\$ 3,020,510	\$ (214,511)	\$ -			\$ 101,589,858
366	Underground Conduit	\$ 10,137,264	\$ 184,449	\$ (716)	\$ -			\$ 10,320,997
367	Underground Conductors & Devices	\$ 65,789,489	\$ 7,361,008	\$ (53,059)	\$ -			\$ 73,097,438
368	Line Transformers	\$ 89,783,785	\$ 2,464,884	\$ (1,525,634)	\$ (247,337)			\$ 90,485,698
369	Services	\$ 60,763,224	\$ 290,522	\$ (35,364)	\$ -			\$ 61,018,382
370	Meters	\$ 28,172,018	\$ 1,152,752	\$ (160,611)	\$ 88,722			\$ 29,252,881
371	Installation on Customer Premises	\$ 2,407,842	\$ 1,823,723	\$ (46,017)	\$ -			\$ 4,185,548
372	Leased Property on Customer Premises	\$ -	\$ -	\$ -	\$ -			\$ -
373	Street Lighting & Signal Systems	\$ 29,898,288	\$ 1,293,399	\$ (54,313)	\$ -			\$ 31,137,374
374	Asset Retirement Costs for Distribution Plant	\$ -	\$ -	\$ -	\$ -			\$ -
	Total Distribution	\$ 531,668,110	\$ 20,917,035	\$ (2,621,139)	\$ (2,418,490)			\$ 547,545,516
GENERAL PLANT								
389	Land & Land Rights	\$ 1,927,526	\$ -	\$ -	\$ (34,642)			\$ 1,892,884
390	Structures & Improvements	\$ 22,005,000	\$ 684,085	\$ -	\$ (201,261)			\$ 22,487,834
391	Office Furniture & Equipment	\$ 9,487,201	\$ 68,443	\$ (249,106)	\$ (5,009,609)			\$ 4,296,929
392	Transportation Equipment	\$ 7,750,377	\$ (47,932)	\$ (285,637)	\$ -			\$ 7,416,808
393	Stores Equipment	\$ 889,514	\$ -	\$ (15,774)	\$ (535)			\$ 873,205
394	Tools, Shop & Garage Equipment	\$ 3,180,429	\$ 8,731	\$ (60,648)	\$ (1,072)			\$ 3,127,440
395	Laboratory Equipment	\$ 2,157,864	\$ -	\$ (23,639)	\$ (57)			\$ 2,134,168
396	Power Operated Equipment	\$ 1,719,594	\$ -	\$ (115,897)	\$ -			\$ 1,603,697
397	Communications Equipment	\$ 3,596,621	\$ -	\$ (118,129)	\$ (3,621,009)			\$ (142,517)
398	Miscellaneous Equipment	\$ 119,122	\$ -	\$ (4,285)	\$ (2,691)			\$ 112,146
399.1	Asset Retirement Costs for General Plant	\$ -	\$ -	\$ -	\$ -			\$ -
	Total General	\$ 52,833,248	\$ 713,327	\$ (873,115)	\$ (8,870,866)			\$ 43,802,594
OTHER PLANT								
303	Intangible FAS 109	\$ 145,181,391	\$ 23,359	\$ (11,531,798)	\$ (15,725,959)			\$ 117,946,993
	Total Intangible	\$ 145,181,391	\$ 23,359	\$ (11,531,798)	\$ (15,725,959)			\$ 117,946,993
	GRAND TOTAL PLANT	\$ 913,691,072	\$ 13,801,386	\$ (15,355,386)	\$ (167,298,570)			\$ 744,838,502

NOTE 1: Due to the length of time elapsed since the last rate case (12 years), the Company has received a waiver on explaining transfers and reclassifications to Plant-in-Service but will investigate on an individual basis as requested.

NOTE 2: FAS 109 was transferred into Account 303 Intangible in 1997.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Gross Additions, Retirements and Transfers
From 1/1/01 to 12/31/01

WPB-2.3h
Witness:
P. Chatman

Account No.	Account Title	Balance as of 1/1/01	Additions	Retirements	Transfers / Reclassification Amount	Explanation of Transfers	Other Accounts	Balance as of 12/31/01
TRANSMISSION PLANT								
350	Land & Land Rights	\$ 14,528,055	\$ (35,558)	\$ (5)	\$ (177,034)	See Note 1		\$ 14,315,458
352	Structures & Improvements	\$ 196,237	\$ 610	\$ -	\$ -			\$ 196,847
353	Station Equipment	\$ 15,228,812	\$ 485,780	\$ (40,039)	\$ (3,666,389)			\$ 12,018,184
354	Towers & Fixtures	\$ 34,264	\$ -	\$ -	\$ -			\$ 34,264
355	Poles & Fixtures	\$ 2,187,810	\$ 110,995	\$ (8,882)	\$ -			\$ 2,270,143
356	Overhead Conductors & Devices	\$ 2,559,783	\$ (39,021)	\$ (4,088)	\$ -			\$ 2,516,696
357	Underground Conduit	\$ 751,771	\$ -	\$ -	\$ -			\$ 751,771
358	Underground Conductors & Devices	\$ 76,666	\$ -	\$ -	\$ -			\$ 76,666
359	Roads & Trails	\$ -	\$ -	\$ -	\$ -			\$ -
	Total Transmission	\$ 35,543,398	\$ 532,806	\$ (52,772)	\$ (3,843,423)			\$ 32,180,009
DISTRIBUTION PLANT								
360	Land & Land Rights	\$ 4,840,182	\$ 63,161	\$ -	\$ -			\$ 4,903,343
361	Structures & Improvements	\$ 1,353,904	\$ 19,747	\$ -	\$ -			\$ 1,373,651
362	Station Equipment	\$ 57,168,726	\$ 1,787,678	\$ (247,456)	\$ 1,439			\$ 58,710,387
364	Poles, Towers & Fixtures	\$ 83,094,528	\$ 5,860,267	\$ (692,064)	\$ -			\$ 88,262,731
365	Overhead Conductors & Devices	\$ 101,589,858	\$ (2,209,506)	\$ (525,883)	\$ -			\$ 98,854,469
366	Underground Conduit	\$ 10,320,997	\$ 65,473	\$ (153)	\$ -			\$ 10,386,317
367	Underground Conductors & Devices	\$ 73,097,438	\$ 5,513,897	\$ (904,666)	\$ -			\$ 77,706,669
368	Line Transformers	\$ 90,485,698	\$ 1,492,275	\$ (1,723,954)	\$ (61,544)			\$ 90,192,475
369	Services	\$ 61,018,382	\$ 340,338	\$ (28,540)	\$ -			\$ 61,329,180
370	Meters	\$ 29,252,881	\$ 1,847,373	\$ (174,103)	\$ -			\$ 30,926,151
371	Installation on Customer Premises	\$ 4,185,548	\$ 86,869	\$ (21,896)	\$ -			\$ 4,250,521
372	Leased Property on Customer Premises	\$ -	\$ -	\$ -	\$ -			\$ -
373	Street Lighting & Signal Systems	\$ 31,137,374	\$ 615,035	\$ (55,385)	\$ -			\$ 31,697,024
374	Asset Retirement Costs for Distribution Plant	\$ -	\$ -	\$ -	\$ -			\$ -
	Total Distribution	\$ 547,545,516	\$ 15,482,607	\$ (4,375,100)	\$ (60,105)			\$ 558,592,918
GENERAL PLANT								
389	Land & Land Rights	\$ 1,892,864	\$ -	\$ (32,094)	\$ (3,170)			\$ 1,857,620
390	Structures & Improvements	\$ 22,487,834	\$ 190,237	\$ (568,013)	\$ (140,044)			\$ 21,970,014
391	Office Furniture & Equipment	\$ 4,296,929	\$ 72,434	\$ (101,869)	\$ (16,185)			\$ 4,251,309
392	Transportation Equipment	\$ 7,416,808	\$ 144,100	\$ (380,781)	\$ -			\$ 7,180,127
393	Stores Equipment	\$ 873,205	\$ -	\$ (16,306)	\$ -			\$ 856,899
394	Tools, Shop & Garage Equipment	\$ 3,127,440	\$ 38,344	\$ (63,814)	\$ -			\$ 3,101,970
395	Laboratory Equipment	\$ 2,134,168	\$ -	\$ (25,152)	\$ -			\$ 2,109,016
396	Power Operated Equipment	\$ 1,603,697	\$ -	\$ (22,169)	\$ -			\$ 1,581,528
397	Communications Equipment	\$ (142,517)	\$ 17,081	\$ (25)	\$ 142,517			\$ 17,036
398	Miscellaneous Equipment	\$ 112,146	\$ -	\$ (4,287)	\$ -			\$ 107,859
399.1	Asset Retirement Costs for General Plant	\$ -	\$ -	\$ -	\$ -			\$ -
	Total General	\$ 43,802,594	\$ 462,176	\$ (1,214,510)	\$ (16,882)			\$ 43,033,378
OTHER PLANT								
303	Intangible FAS 109	\$ 117,946,993	\$ (18,778)	\$ (1)	\$ (1,913,662)			\$ 116,014,552
	Total Intangible	\$ 117,946,993	\$ (18,778)	\$ (1)	\$ (1,913,662)			\$ 116,014,552
	GRAND TOTAL PLANT	\$ 744,838,502	\$ 16,458,811	\$ (5,642,383)	\$ (5,834,072)			\$ 749,820,858

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NOTE 2: FAS 109 was transferred into Account 303 Intangible in 1997.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Gross Additions, Retirements and Transfers
From 1/1/02 to 12/31/02

WPB-2.3i
Witness:
P. Chatman

Account No.	Account Title	Balance as of 1/1/02	Additions	Retirements	Transfers / Reclassification Amount	Explanation of Transfers	Other Accounts	Balance as of 12/31/02
TRANSMISSION PLANT								
350	Land & Land Rights	\$ 14,315,458	\$ 1,320,330	\$ (1,881)	\$ -	See Note 1		\$ 15,633,907
352	Structures & Improvements	\$ 195,847	\$ (1,196)	\$ -	\$ -			\$ 195,651
353	Station Equipment	\$ 12,018,184	\$ 902,567	\$ -	\$ -			\$ 12,920,731
354	Towers & Fixtures	\$ 34,264	\$ -	\$ -	\$ -			\$ 34,264
355	Poles & Fixtures	\$ 2,270,143	\$ (10,255)	\$ 5,483	\$ -			\$ 2,265,371
356	Overhead Conductors & Devices	\$ 2,516,896	\$ 53,180	\$ -	\$ -			\$ 2,568,856
357	Underground Conduit	\$ 751,771	\$ -	\$ -	\$ -			\$ 751,771
358	Underground Conductors & Devices	\$ 76,666	\$ -	\$ -	\$ -			\$ 76,666
359	Roads & Trails	\$ -	\$ -	\$ -	\$ -			\$ -
	Total Transmission	\$ 32,180,009	\$ 2,264,606	\$ 3,602	\$ -			\$ 34,448,217
DISTRIBUTION PLANT								
360	Land & Land Rights	\$ 4,903,343	\$ (57)	\$ -	\$ -			\$ 4,903,286
361	Structures & Improvements	\$ 1,373,651	\$ 9,339	\$ -	\$ -			\$ 1,382,990
362	Station Equipment	\$ 58,710,387	\$ (1,094,637)	\$ (96,906)	\$ (93,397)			\$ 57,425,447
364	Poles, Towers & Fixtures	\$ 88,262,731	\$ 5,852,138	\$ (281,201)	\$ -			\$ 93,833,668
365	Overhead Conductors & Devices	\$ 98,854,469	\$ 1,368,385	\$ (130,930)	\$ -			\$ 100,091,924
366	Underground Conduit	\$ 10,386,317	\$ 196,750	\$ (206)	\$ -			\$ 10,582,861
367	Underground Conductors & Devices	\$ 77,706,669	\$ 3,397,900	\$ (45,662)	\$ -			\$ 81,058,907
368	Line Transformers	\$ 90,192,475	\$ 1,486,862	\$ (516,774)	\$ -			\$ 91,162,563
369	Services	\$ 61,328,180	\$ 484,096	\$ (111,139)	\$ -			\$ 61,702,137
370	Meters	\$ 30,926,151	\$ 609,837	\$ (184,663)	\$ -			\$ 31,351,325
371	Installation on Customer Premises	\$ 4,250,521	\$ 110,039	\$ (6,136)	\$ -			\$ 4,354,424
372	Leased Property on Customer Premises	\$ -	\$ -	\$ -	\$ -			\$ -
373	Street Lighting & Signal Systems	\$ 31,697,024	\$ 1,513,216	\$ (113,771)	\$ -			\$ 33,096,469
374	Asset Retirement Costs for Distribution Plant	\$ -	\$ -	\$ -	\$ -			\$ -
	Total Distribution	\$ 558,592,918	\$ 13,933,868	\$ (1,487,388)	\$ (93,397)			\$ 570,946,001
GENERAL PLANT								
389	Land & Land Rights	\$ 1,857,620	\$ -	\$ -	\$ -			\$ 1,857,620
390	Structures & Improvements	\$ 21,970,014	\$ 476,574	\$ -	\$ -			\$ 22,445,588
391	Office Furniture & Equipment	\$ 4,251,309	\$ 55,206	\$ (106,508)	\$ 104,487			\$ 4,304,498
392	Transportation Equipment	\$ 7,180,127	\$ -	\$ -	\$ -			\$ 7,180,127
393	Stores Equipment	\$ 856,899	\$ -	\$ (16,799)	\$ -			\$ 840,100
394	Tools, Shop & Garage Equipment	\$ 3,101,970	\$ 75,830	\$ (66,969)	\$ -			\$ 3,110,831
395	Laboratory Equipment	\$ 2,109,016	\$ -	\$ (28,721)	\$ -			\$ 2,082,295
396	Power Operated Equipment	\$ 1,581,528	\$ -	\$ -	\$ -			\$ 1,581,528
397	Communications Equipment	\$ 17,036	\$ -	\$ (54)	\$ -			\$ 16,982
398	Miscellaneous Equipment	\$ 107,859	\$ -	\$ (4,221)	\$ -			\$ 103,638
399.1	Asset Retirement Costs for General Plant	\$ -	\$ -	\$ -	\$ -			\$ -
	Total General	\$ 43,033,378	\$ 606,610	\$ (221,270)	\$ 104,487			\$ 43,523,205
OTHER PLANT								
303	Intangible FAS 109	\$ 116,014,552	\$ -	\$ -	\$ -			\$ 116,014,552
	Total Intangible	\$ 116,014,552	\$ -	\$ -	\$ -			\$ 116,014,552
	GRAND TOTAL PLANT	\$ 749,820,858	\$ 16,805,084	\$ (1,705,056)	\$ 11,090			\$ 764,931,976

NOTE 1: Due to the length of time elapsed since the last rate case (12 years), the Company has received a waiver on explaining transfers and reclassifications to Plant-in-Service but will investigate on an individual basis as requested.

NOTE 2: FAS 109 was transferred into Account 303 Intangible in 1997.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Gross Additions, Retirements and Transfers
From 1/1/03 to 12/31/03

WPB-2.3]
Witness:
P. Chatman

Account No.	Account Title	Balance as of 1/1/03	Additions	Retirements	Transfers / Reclassification Amount	Explanation of Transfers	Other Accounts	Balance as of 12/31/03
TRANSMISSION PLANT								
350	Land & Land Rights	\$ 15,633,907	\$ 72,711	\$ (2,651)	\$ -			\$ 15,703,967
352	Structures & Improvements	\$ 195,651	\$ -	\$ -	\$ -			\$ 195,651
353	Station Equipment	\$ 12,920,731	\$ 235,297	\$ -	\$ 29,745	See Note 1		\$ 13,185,773
354	Towers & Fixtures	\$ 34,264	\$ -	\$ -	\$ -			\$ 34,264
355	Poles & Fixtures	\$ 2,265,371	\$ (12,727)	\$ -	\$ -			\$ 2,252,644
356	Overhead Conductors & Devices	\$ 2,569,856	\$ (34,462)	\$ -	\$ -			\$ 2,535,394
357	Underground Conduit	\$ 751,771	\$ -	\$ -	\$ -			\$ 751,771
358	Underground Conductors & Devices	\$ 76,666	\$ -	\$ -	\$ -			\$ 76,666
359	Roads & Trails	\$ -	\$ -	\$ -	\$ -			\$ -
	Total Transmission	\$ 34,448,217	\$ 260,819	\$ (2,651)	\$ 29,745			\$ 34,736,130
DISTRIBUTION PLANT								
360	Land & Land Rights	\$ 4,903,286	\$ 69,731	\$ -	\$ -			\$ 4,973,017
361	Structures & Improvements	\$ 1,382,990	\$ -	\$ (9,608)	\$ -			\$ 1,373,382
362	Station Equipment	\$ 57,425,447	\$ 390,849	\$ (335,082)	\$ 7,824			\$ 57,489,058
364	Poles, Towers & Fixtures	\$ 93,833,668	\$ 13,721,987	\$ (289,515)	\$ -			\$ 107,266,140
365	Overhead Conductors & Devices	\$ 100,091,924	\$ 5,511,479	\$ (105,874)	\$ -			\$ 105,497,529
366	Underground Conduit	\$ 10,582,881	\$ 335,125	\$ (1,351)	\$ -			\$ 10,916,635
367	Underground Conductors & Devices	\$ 81,058,907	\$ 5,179,544	\$ (22,944)	\$ -			\$ 86,215,507
368	Line Transformers	\$ 91,162,553	\$ 1,967,380	\$ (1,583,599)	\$ -			\$ 91,546,344
369	Services	\$ 81,702,137	\$ (128,476)	\$ (50,644)	\$ -			\$ 81,525,017
370	Meters	\$ 31,351,325	\$ 326,593	\$ (1,236,409)	\$ -			\$ 30,441,509
371	Installation on Customer Premises	\$ 4,354,424	\$ 187,779	\$ (16,055)	\$ -			\$ 4,526,148
372	Leased Property on Customer Premises	\$ -	\$ -	\$ -	\$ -			\$ -
373	Street Lighting & Signal Systems	\$ 33,096,469	\$ 1,573,703	\$ (220,445)	\$ -			\$ 34,449,727
374	Asset Retirement Costs for Distribution Plant	\$ -	\$ -	\$ -	\$ -			\$ -
	Total Distribution	\$ 570,946,001	\$ 29,137,894	\$ (3,871,506)	\$ 7,824			\$ 596,220,013
GENERAL PLANT								
389	Land & Land Rights	\$ 1,857,620	\$ -	\$ (51,019)	\$ -			\$ 1,806,601
390	Structures & Improvements	\$ 22,445,688	\$ 23,292	\$ (195,199)	\$ -			\$ 22,273,681
391	Office Furniture & Equipment	\$ 4,304,488	\$ 2,233	\$ (113,467)	\$ -			\$ 4,193,262
392	Transportation Equipment	\$ 7,180,127	\$ -	\$ -	\$ -			\$ 7,180,127
393	Stores Equipment	\$ 840,100	\$ -	\$ (17,265)	\$ -			\$ 822,835
394	Tools, Shop & Garage Equipment	\$ 3,110,831	\$ 1,000	\$ (70,133)	\$ -			\$ 3,041,698
395	Laboratory Equipment	\$ 2,082,285	\$ -	\$ (28,341)	\$ -			\$ 2,053,954
396	Power Operated Equipment	\$ 1,581,528	\$ -	\$ -	\$ -			\$ 1,581,528
397	Communications Equipment	\$ 16,982	\$ -	\$ (90)	\$ -			\$ 16,892
398	Miscellaneous Equipment	\$ 103,638	\$ -	\$ (4,245)	\$ -			\$ 99,393
399.1	Asset Retirement Costs for General Plant	\$ -	\$ -	\$ -	\$ -			\$ -
	Total General	\$ 43,523,205	\$ 26,525	\$ (479,759)	\$ -			\$ 43,069,971
OTHER PLANT								
303	Intangible FAS 109	\$ 116,014,552	\$ -	\$ (27)	\$ -			\$ 116,014,525
	Total Intangible	\$ 116,014,552	\$ -	\$ (27)	\$ -			\$ 116,014,525
	GRAND TOTAL PLANT	\$ 764,931,976	\$ 29,425,038	\$ (4,353,943)	\$ 37,569			\$ 790,040,640

NOTE 1: Due to the length of time elapsed since the last rate case (12 years), the Company has received a waiver on explaining transfers and reclassifications to Plant-in-Service but will investigate on an individual basis as requested.

NOTE 2: FAS 109 was transferred into Account 303 Intangible in 1997.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Gross Additions, Retirements and Transfers
From 1/1/04 to 12/31/04

WPB-2.3k
Witness:
P. Chatman

Account No.	Account Title	Balance as of 1/1/04	Additions	Retirements	Transfers / Reclassification Amount	Explanation of Transfers	Other Accounts	Balance as of 12/31/04
TRANSMISSION PLANT								
350	Land & Land Rights	\$ 15,703,967	\$ 383,596	\$ (392)	\$ -			\$ 16,087,171
352	Structures & Improvements	\$ 195,851	\$ 586	\$ -	\$ -			\$ 196,237
353	Station Equipment	\$ 13,185,773	\$ (89,899)	\$ (774,574)	\$ -			\$ 12,321,300
354	Towers & Fixtures	\$ 34,284	\$ -	\$ -	\$ -			\$ 34,284
355	Poles & Fixtures	\$ 2,252,844	\$ (19,991)	\$ -	\$ -			\$ 2,232,853
356	Overhead Conductors & Devices	\$ 2,535,394	\$ 1,232,673	\$ 1,759	\$ -			\$ 3,769,826
357	Underground Conduit	\$ 751,771	\$ (630,566)	\$ -	\$ -			\$ 121,205
358	Underground Conductors & Devices	\$ 78,888	\$ 996	\$ -	\$ -			\$ 77,662
359	Roads & Trails	\$ -	\$ -	\$ -	\$ -			\$ -
	Total Transmission	\$ 34,736,130	\$ 877,395	\$ (773,207)	\$ -			\$ 34,840,318
DISTRIBUTION PLANT								
360	Land & Land Rights	\$ 4,973,017	\$ 3,350,245	\$ -	\$ -			\$ 8,323,262
361	Structures & Improvements	\$ 1,373,382	\$ -	\$ -	\$ -			\$ 1,373,382
362	Station Equipment	\$ 57,489,058	\$ 1,922,666	\$ (172,026)	\$ 19,874	See Note 1		\$ 59,259,572
364	Poles, Towers & Fixtures	\$ 107,266,140	\$ 9,819,418	\$ (333,252)	\$ -			\$ 116,752,306
365	Overhead Conductors & Devices	\$ 105,497,529	\$ 2,014,270	\$ (111,632)	\$ -			\$ 107,400,167
366	Underground Conduit	\$ 10,916,635	\$ 24,623	\$ -	\$ -			\$ 10,941,258
367	Underground Conductors & Devices	\$ 86,215,507	\$ 4,423,703	\$ (93,557)	\$ -			\$ 90,545,653
368	Line Transformers	\$ 91,546,344	\$ 1,176,350	\$ (91,212)	\$ -			\$ 92,631,482
369	Services	\$ 61,525,017	\$ 83,323	\$ (278,870)	\$ -			\$ 61,329,470
370	Meters	\$ 30,441,509	\$ -	\$ (84,585)	\$ -			\$ 30,356,924
371	Installation on Customer Premises	\$ 4,526,148	\$ 140,288	\$ (20,198)	\$ -			\$ 4,646,236
372	Leased Property on Customer Premises	\$ -	\$ -	\$ -	\$ -			\$ -
373	Street Lighting & Signal Systems	\$ 34,449,727	\$ 752,544	\$ (84,418)	\$ -			\$ 35,117,853
374	Asset Retirement Costs for Distribution Plant	\$ -	\$ -	\$ -	\$ -			\$ -
	Total Distribution	\$ 596,220,013	\$ 23,707,428	\$ (1,269,750)	\$ 19,874			\$ 618,677,565
GENERAL PLANT								
389	Land & Land Rights	\$ 1,808,601	\$ 2,955	\$ -	\$ -			\$ 1,809,556
390	Structures & Improvements	\$ 22,273,681	\$ 2,135,634	\$ -	\$ -			\$ 24,409,215
391	Office Furniture & Equipment	\$ 4,193,262	\$ 557,808	\$ (125,227)	\$ 1,180,321			\$ 5,808,164
392	Transportation Equipment	\$ 7,180,127	\$ -	\$ -	\$ -			\$ 7,180,127
393	Stores Equipment	\$ 822,835	\$ -	\$ (17,687)	\$ -			\$ 805,148
394	Tools, Shop & Garage Equipment	\$ 3,041,698	\$ 203	\$ (74,050)	\$ -			\$ 2,967,851
395	Laboratory Equipment	\$ 2,053,954	\$ -	\$ (30,011)	\$ -			\$ 2,023,943
396	Power Operated Equipment	\$ 1,581,528	\$ -	\$ -	\$ -			\$ 1,581,528
397	Communications Equipment	\$ 16,892	\$ 58	\$ (131)	\$ -			\$ 16,817
398	Miscellaneous Equipment	\$ 99,393	\$ 1,489,269	\$ (4,208)	\$ -			\$ 1,584,454
399.1	Asset Retirement Costs for General Plant	\$ -	\$ -	\$ -	\$ -			\$ -
	Total General	\$ 43,069,971	\$ 4,185,825	\$ (251,314)	\$ 1,180,321			\$ 48,184,803
OTHER PLANT								
303	Intangible FAS 109	\$ 118,014,525	\$ 8,109,697	\$ -	\$ -			\$ 124,124,222
	Total Intangible	\$ 118,014,525	\$ 8,109,697	\$ -	\$ -			\$ 124,124,222
	GRAND TOTAL PLANT	\$ 790,040,640	\$ 36,880,345	\$ (2,294,271)	\$ 1,200,195			\$ 825,826,909

NOTE 1: Due to the length of time elapsed since the last rate case (12 years), the Company has received a waiver on explaining transfers and reclassifications to Plant-in-Service but will investigate on an individual basis as requested.

NOTE 2: FAS 109 was transferred into Account 303 Intangible in 1997.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Gross Additions, Retirements and Transfers
From 1/1/05 to 12/31/05

WPB-2.31
Witness:
P. Chatman

Account No.	Account Title	Balance as of 1/1/05	Additions	Retirements	Transfers / Reclassification Amount	Explanation of Transfers	Other Accounts	Balance as of 12/31/05
TRANSMISSION PLANT								
350	Land & Land Rights	\$ 16,087,171	\$ 44,219	\$ (13,379)	\$ -			\$ 16,118,011
352	Structures & Improvements	\$ 188,237	\$ 947	\$ -	\$ (947)	See Note 1		\$ 188,237
353	Station Equipment	\$ 12,321,300	\$ (66,529)	\$ -	\$ (4,038,781)			\$ 8,215,990
354	Towers & Fixtures	\$ 34,264	\$ -	\$ -	\$ -			\$ 34,264
355	Poles & Fixtures	\$ 2,232,653	\$ 132,627	\$ -	\$ -			\$ 2,365,180
356	Overhead Conductors & Devices	\$ 3,769,826	\$ 142,212	\$ -	\$ -			\$ 3,912,038
357	Underground Conduit	\$ 121,205	\$ 247,195	\$ -	\$ -			\$ 368,400
358	Underground Conductors & Devices	\$ 77,662	\$ 302,684	\$ -	\$ -			\$ 380,346
359	Roads & Trails	\$ -	\$ -	\$ -	\$ -			\$ -
	Total Transmission	\$ 34,840,318	\$ 803,255	\$ (13,379)	\$ (4,038,728)			\$ 31,590,466
DISTRIBUTION PLANT								
360	Land & Land Rights	\$ 8,323,262	\$ 54,419	\$ -	\$ -			\$ 8,377,681
361	Structures & Improvements	\$ 1,373,382	\$ -	\$ -	\$ (4,173)			\$ 1,369,209
362	Station Equipment	\$ 59,259,572	\$ 1,136,731	\$ (95,953)	\$ -			\$ 60,300,350
364	Poles, Towers & Fixtures	\$ 116,752,306	\$ 15,403,885	\$ (102,093)	\$ -			\$ 132,054,098
365	Overhead Conductors & Devices	\$ 107,400,167	\$ 2,952,032	\$ (107,481)	\$ -			\$ 110,244,738
366	Underground Conduit	\$ 10,941,258	\$ 266,830	\$ -	\$ -			\$ 11,208,088
367	Underground Conductors & Devices	\$ 90,545,653	\$ 4,884,407	\$ (34,484)	\$ -			\$ 95,395,576
368	Line Transformers	\$ 92,631,482	\$ 2,928,650	\$ (101,888)	\$ -			\$ 95,458,244
369	Services	\$ 61,329,470	\$ 253,177	\$ (62,808)	\$ -			\$ 61,519,839
370	Meters	\$ 30,356,924	\$ 1,508,824	\$ (370,973)	\$ -			\$ 31,494,775
371	Installation on Customer Premises	\$ 4,646,236	\$ 261,575	\$ (7,053)	\$ -			\$ 4,900,758
372	Leased Property on Customer Premises	\$ -	\$ -	\$ -	\$ -			\$ -
373	Street Lighting & Signal Systems	\$ 35,117,853	\$ 1,671,665	\$ (46,668)	\$ -			\$ 36,742,850
374	Asset Retirement Costs for Distribution Plant	\$ -	\$ 7,901	\$ -	\$ -			\$ 7,901
	Total Distribution	\$ 618,677,565	\$ 31,330,096	\$ (929,381)	\$ (4,173)			\$ 649,074,107
GENERAL PLANT								
389	Land & Land Rights	\$ 1,809,556	\$ 48,729	\$ -	\$ -			\$ 1,858,285
390	Structures & Improvements	\$ 24,409,215	\$ 601,667	\$ -	\$ -			\$ 25,010,782
391	Office Furniture & Equipment	\$ 5,806,164	\$ 632,025	\$ (147,705)	\$ (278,664)			\$ 6,011,820
392	Transportation Equipment	\$ 7,180,127	\$ -	\$ (2,247,820)	\$ 30,757			\$ 4,963,064
393	Stores Equipment	\$ 805,148	\$ -	\$ (18,065)	\$ 6			\$ 787,089
394	Tools, Shop & Garage Equipment	\$ 2,987,851	\$ 86,356	\$ (77,181)	\$ 10			\$ 2,977,036
395	Laboratory Equipment	\$ 2,023,943	\$ -	\$ (31,721)	\$ -			\$ 1,992,222
396	Power Operated Equipment	\$ 1,581,528	\$ 17,839	\$ (473,580)	\$ -			\$ 1,125,787
397	Communications Equipment	\$ 16,817	\$ (56)	\$ (176)	\$ -			\$ 16,585
398	Miscellaneous Equipment	\$ 1,584,454	\$ (1,000,800)	\$ (5,604)	\$ 65			\$ 578,115
399.1	Asset Retirement Costs for General Plant	\$ -	\$ 264,831	\$ -	\$ -			\$ 264,831
	Total General	\$ 48,184,803	\$ 650,492	\$ (3,001,853)	\$ (247,826)			\$ 45,585,616
OTHER PLANT								
303	Intangible FAS 109	\$ 124,124,222	\$ (2,157,799)	\$ -	\$ (114,178,577)			\$ 7,787,846
	Total Intangible	\$ 124,124,222	\$ (2,157,799)	\$ -	\$ (114,178,577)			\$ 7,787,846
	GRAND TOTAL PLANT	\$ 825,828,909	\$ 30,626,044	\$ (3,944,613)	\$ (118,470,304)			\$ 734,038,036

NOTE 1: Due to the length of time elapsed since the last rate case (12 years), the Company has received a waiver on explaining transfers and reclassifications to Plant-in-Service but will investigate on an individual basis as requested.

NOTE 2: FAS 109 was transferred into Account 303 Intangible in 1997.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Gross Additions, Retirements and Transfers
From 1/1/06 to 12/31/06

WPB-2.3m
Witness:
P. Chatman

Account No.	Account Title	Balance as of 1/1/06	Additions	Retirements	Transfers / Reclassification Amount	Explanation of Transfers	Other Accounts	Balance as of 12/31/06
TRANSMISSION PLANT								
350	Land & Land Rights	\$ 16,118,011	\$ 233,242	\$ (419)	\$ (29,690)	See Note 1		\$ 16,321,144
352	Structures & Improvements	\$ 196,237	\$ -	\$ -	\$ -			\$ 196,237
353	Station Equipment	\$ 8,215,990	\$ 1,270,937	\$ (12,420)	\$ 10,602			\$ 9,485,109
354	Towers & Fixtures	\$ 34,264	\$ -	\$ -	\$ -			\$ 34,264
355	Poles & Fixtures	\$ 2,385,180	\$ 177,310	\$ (22,884)	\$ -			\$ 2,519,808
356	Overhead Conductors & Devices	\$ 3,912,038	\$ 163,075	\$ -	\$ -			\$ 4,075,113
357	Underground Conduit	\$ 368,400	\$ -	\$ -	\$ -			\$ 368,400
358	Underground Conductors & Devices	\$ 380,346	\$ (997)	\$ -	\$ -			\$ 379,349
359	Roads & Trails	\$ -	\$ -	\$ -	\$ -			\$ -
	Total Transmission	\$ 31,590,466	\$ 1,843,567	\$ (35,723)	\$ (19,088)			\$ 33,379,222
DISTRIBUTION PLANT								
360	Land & Land Rights	\$ 8,377,681	\$ (3,292,520)	\$ -	\$ -			\$ 5,085,161
361	Structures & Improvements	\$ 1,369,209	\$ 3,413,879	\$ -	\$ -			\$ 4,783,088
362	Station Equipment	\$ 60,300,350	\$ 2,793,824	\$ (900,198)	\$ 478,923			\$ 62,672,899
364	Poles, Towers & Fixtures	\$ 132,054,098	\$ (6,420,821)	\$ (602,173)	\$ -			\$ 125,031,104
365	Overhead Conductors & Devices	\$ 110,244,738	\$ 8,926,159	\$ (724,205)	\$ -			\$ 118,446,692
366	Underground Conduit	\$ 11,208,088	\$ 507,583	\$ -	\$ -			\$ 11,715,671
367	Underground Conductors & Devices	\$ 95,395,576	\$ (191,000)	\$ (132,975)	\$ -			\$ 95,071,601
368	Line Transformers	\$ 95,458,244	\$ 14,040,042	\$ (75,548)	\$ -			\$ 109,422,738
369	Services	\$ 61,519,539	\$ 2,023,986	\$ (114,234)	\$ -			\$ 63,429,591
370	Meters	\$ 31,494,775	\$ 2,031,251	\$ (586,698)	\$ -			\$ 32,939,328
371	Installation on Customer Premises	\$ 4,900,758	\$ 318,068	\$ (26,249)	\$ -			\$ 5,192,575
372	Leased Property on Customer Premises	\$ -	\$ -	\$ -	\$ -			\$ -
373	Street Lighting & Signal Systems	\$ 36,742,850	\$ 4,839,936	\$ (194,688)	\$ -			\$ 41,388,098
374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ -	\$ -	\$ -			\$ 7,901
	Total Distribution	\$ 649,074,107	\$ 28,990,385	\$ (3,356,968)	\$ 478,923			\$ 675,186,447
GENERAL PLANT								
389	Land & Land Rights	\$ 1,858,285	\$ (19,331)	\$ -	\$ -			\$ 1,838,954
390	Structures & Improvements	\$ 25,010,782	\$ 17,200,106	\$ -	\$ -			\$ 42,210,888
391	Office Furniture & Equipment	\$ 6,011,820	\$ 372,530	\$ (147,602)	\$ -			\$ 6,236,748
392	Transportation Equipment	\$ 4,963,064	\$ -	\$ (2,837,077)	\$ -			\$ 2,125,987
393	Stores Equipment	\$ 787,089	\$ -	\$ (18,429)	\$ -			\$ 768,660
394	Tools, Shop & Garage Equipment	\$ 2,977,036	\$ -	\$ (80,566)	\$ -			\$ 2,896,470
395	Laboratory Equipment	\$ 1,992,222	\$ -	\$ (33,473)	\$ -			\$ 1,958,749
396	Power Operated Equipment	\$ 1,125,787	\$ (936)	\$ (90,896)	\$ -			\$ 1,033,955
397	Communications Equipment	\$ 16,585	\$ -	\$ (224)	\$ -			\$ 16,361
398	Miscellaneous Equipment	\$ 578,115	\$ (111,323)	\$ (8,049)	\$ -			\$ 460,743
399.1	Asset Retirement Costs for General Plant	\$ 264,831	\$ -	\$ -	\$ -			\$ 264,831
	Total General	\$ 45,585,616	\$ 17,441,046	\$ (3,214,318)	\$ -			\$ 59,812,348
OTHER PLANT								
303	Intangible FAS 109	\$ 7,787,846	\$ 831,892	\$ -	\$ -			\$ 8,619,738
	Total Intangible	\$ 7,787,846	\$ 831,892	\$ -	\$ -			\$ 8,619,738
	GRAND TOTAL PLANT	\$ 734,038,036	\$ 49,106,890	\$ (6,607,007)	\$ 459,835			\$ 776,997,753

NOTE 1: Due to the length of time elapsed since the last rate case (12 years), the Company has received a waiver on explaining transfers and reclassifications to Plant-in-Service but will investigate on an individual basis as requested.

NOTE 2: FAS 109 was transferred into Account 303 Intangible in 1997.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Gross Additions, Retirements and Transfers
From 1/1/07 to 5/31/07

WPB-2.3n
Witness:
P. Chatman

Account No.	Account Title	Balance as of 1/1/07	Additions	Retirements	Transfers / Reclassification Amount	Explanation of Transfers	Other Accounts	Balance as of 5/31/07
TRANSMISSION PLANT								
350	Land & Land Rights	\$ 16,321,144	\$ 740,107	\$ -	\$ -			\$ 17,061,251
352	Structures & Improvements	\$ 198,237	\$ -	\$ -	\$ -			\$ 198,237
353	Station Equipment	\$ 9,465,109	\$ (1,160,478)	\$ -	\$ (412)			\$ 8,324,221
354	Towers & Fixtures	\$ 34,264	\$ -	\$ -	\$ -			\$ 34,264
355	Poles & Fixtures	\$ 2,519,806	\$ 45,203	\$ (1,265)	\$ (602)			\$ 2,562,943
356	Overhead Conductors & Devices	\$ 4,075,113	\$ (35,314)	\$ (4,000)	\$ 602			\$ 4,036,401
357	Underground Conduit	\$ 368,400	\$ 1,666	\$ -	\$ -			\$ 370,066
358	Underground Conductors & Devices	\$ 379,349	\$ 3,332	\$ -	\$ -			\$ 382,681
359	Roads & Trails	\$ -	\$ -	\$ -	\$ -			\$ -
	Total Transmission	\$ 33,379,222	\$ (405,481)	\$ (5,265)	\$ (412)			\$ 32,968,064
DISTRIBUTION PLANT								
360	Land & Land Rights	\$ 5,085,161	\$ (67,749)	\$ -	\$ -			\$ 5,017,412
361	Structures & Improvements	\$ 4,783,088	\$ 265,113	\$ -	\$ -			\$ 5,048,201
362	Station Equipment	\$ 62,672,899	\$ 5,977,885	\$ (379,179)	\$ (33,077)			\$ 68,238,529
364	Poles, Towers & Fixtures	\$ 125,031,104	\$ (7,334,023)	\$ (292,710)	\$ (16,901)			\$ 117,387,471
365	Overhead Conductors & Devices	\$ 118,446,692	\$ 6,754,507	\$ (1,926,181)	\$ (69,676)			\$ 123,205,341
366	Underground Conduit	\$ 11,715,671	\$ (123,461)	\$ (4,625)	\$ -			\$ 11,587,585
367	Underground Conductors & Devices	\$ 95,071,601	\$ 1,804,275	\$ (68,494)	\$ (239)			\$ 96,807,143
368	Line Transformers	\$ 109,422,738	\$ 4,481,468	\$ (339,125)	\$ 334,672			\$ 113,899,763
369	Services	\$ 63,429,591	\$ 1,220,706	\$ (31,562)	\$ -			\$ 64,618,735
370	Meters	\$ 32,939,328	\$ (191,028)	\$ (582,086)	\$ -			\$ 32,166,214
371	Installation on Customer Premises	\$ 5,192,575	\$ 90,232	\$ (13,040)	\$ -			\$ 5,269,767
372	Leased Property on Customer Premises	\$ -	\$ -	\$ -	\$ -			\$ -
373	Street Lighting & Signal Systems	\$ 41,388,098	\$ 1,054,788	\$ (67,151)	\$ -			\$ 42,375,735
374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ -	\$ -	\$ -			\$ 7,901
	Total Distribution	\$ 675,186,447	\$ 13,932,714	\$ (3,704,151)	\$ 214,779			\$ 685,629,789
GENERAL PLANT								
389	Land & Land Rights	\$ 1,838,954	\$ (30,272)	\$ -	\$ -			\$ 1,808,682
390	Structures & Improvements	\$ 42,210,888	\$ 72,408	\$ (73,924)	\$ -			\$ 42,209,373
391	Office Furniture & Equipment	\$ 6,236,748	\$ (829,483)	\$ -	\$ -			\$ 5,407,265
392	Transportation Equipment	\$ 2,125,987	\$ -	\$ (249,601)	\$ -			\$ 1,876,386
393	Stores Equipment	\$ 768,680	\$ -	\$ -	\$ -			\$ 768,680
394	Tools, Shop & Garage Equipment	\$ 2,896,470	\$ 897,113	\$ -	\$ -			\$ 3,793,583
395	Laboratory Equipment	\$ 1,958,749	\$ -	\$ -	\$ -			\$ 1,958,749
396	Power Operated Equipment	\$ 1,033,955	\$ (16,904)	\$ (28,399)	\$ -			\$ 988,653
397	Communications Equipment	\$ 16,361	\$ -	\$ -	\$ -			\$ 16,361
398	Miscellaneous Equipment	\$ 460,743	\$ (24,960)	\$ -	\$ -			\$ 435,783
399.1	Asset Retirement Costs for General Plant	\$ 264,831	\$ -	\$ -	\$ -			\$ 264,831
	Total General	\$ 59,812,346	\$ 67,903	\$ (351,923)	\$ -			\$ 59,528,326
OTHER PLANT								
303	Intangible	\$ 8,619,738	\$ 891,919	\$ -	\$ (1,391)			\$ 9,510,265
FAS 109		\$ -	\$ -	\$ -	\$ -			\$ -
	Total Intangible	\$ 8,619,738	\$ 891,919	\$ -	\$ (1,391)			\$ 9,510,265
	GRAND TOTAL PLANT	\$ 776,997,753	\$ 14,487,054	\$ (4,061,339)	\$ 212,976			\$ 787,636,444

FROM PowerPlant Report Asset - 1042 for 1/1/07 - 5/31/07

WPB-3.3a
Witness:
P. Chabman

The Toledo Edison Company
Case No. 07-551 - EL - AIR
Depreciation Reserve Accruals, Retirements and Transfers
From 1/1/99 to 5/31/07

Account No.	Account Title	Balance as of 1/1/99	Accruals	Salvage	Retirements	Cost of Removal	Transfers / Reclassification Amount	Explanation of Transfers	Other Accounts	Balance as of 5/31/07
TRANSMISSION PLANT										
350	Land & Land Rights	\$	\$	\$	(18,727)	\$	(403,118)			\$ 12,003
352	Structures & Improvements	\$ 4,563,281	\$ 287,115	\$ -	\$ -	\$ -	(4,692,286)			\$ 158,110
353	Station Equipment	\$ 27,522,097	\$ 4,373,342	\$ -	(1,140,080)	(13,347)	(27,152,063)	See Note 1		\$ 3,883,979
354	Towers & Fixtures	\$ 13,485,976	\$ 754,852	\$ -	\$ -	(574)	(14,199,711)			\$ 40,343
355	Poles & Fixtures	\$ 12,664,062	\$ 1,621,732	\$ -	(25,021)	(31,787)	(12,074,253)			\$ 2,154,133
356	Overhead Conductors & Devices	\$ 20,707,396	\$ 2,295,650	(9)	\$ 563,092	(7,308)	(21,222,281)			\$ 2,336,540
357	Underground Conduit	\$ -	\$ 93,232	\$ -	(99)	\$ -	11,125			\$ 104,258
358	Underground Conductors & Devices	\$ 28,931	\$ 43,228	\$ -	\$ 30,378	\$ -	(18,442)			\$ 84,196
359	Roads & Trails	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
	Total Transmission	\$ 78,971,743	\$ 9,469,250	\$ 465,578	\$ (591,025)	\$ (84,675)	\$ (79,751,029)			\$ 8,419,842
DISTRIBUTION PLANT										
360	Land & Land Rights	\$	\$	\$	\$	\$	\$			\$ 1,462
361	Structures & Improvements	\$ 721,228	\$ 333,270	\$ 106	(9,008)	(3,690)	(95,792)			\$ 860,750
362	Station Equipment	\$ 13,031,229	\$ 11,223,319	\$ 231,842	(2,226,780)	(584)	(183,691)			\$ 20,646,458
364	Poles, Towers & Fixtures	\$ 56,485,305	\$ 36,544,733	\$ 900,182	(3,438,213)	(50,994)	(3,562,157)			\$ 78,449,167
365	Overhead Conductors & Devices	\$ 42,792,175	\$ 33,650,966	\$ 2,044,223	(64,928)	(3,463,181)	(10,346,992)			\$ 66,636,585
366	Underground Conduit	\$ 4,666,268	\$ 1,872,807	\$ -	(21,093)	(3,168)	(9,032,526)			\$ 5,754,265
367	Underground Conductors & Devices	\$ 11,611,411	\$ 18,588,917	\$ 1,239,066	(1,687,946)	(561,305)	(700,570)			\$ 26,173,850
368	Like Transformers	\$ 32,710,808	\$ 24,576,177	\$ 1,134,096	(5,957,733)	1,067,535	(5,904,396)			\$ 47,626,307
369	Services	\$ 99,125,803	\$ 19,765,587	\$ 141,263	(736,831)	(501,048)	(6,755,245)			\$ 51,059,529
370	Meters	\$ 14,513,020	\$ 8,781,128	\$ 55,298	(3,676,043)	245,363	(2,461,193)			\$ 17,487,615
371	Installation on Customer Premises	\$ 1,783,020	\$ 1,389,223	\$ 19,656	(156,688)	(118,139)	(333,823)			\$ 2,883,667
373	Street Lighting & Signal Systems	\$ 17,769,774	\$ 12,410,983	\$ 567,980	(2,128,442)	(315,517)	(3,213,969)			\$ 25,090,809
374	Asset Retirement Costs for Distribution Plant	\$ -	\$ 262	\$ -	\$ -	\$ -	3,223			\$ 3,485
	Total Distribution	\$ 237,210,112	\$ 169,157,371	\$ 6,464,656	\$ (19,394,029)	\$ (5,400,556)	\$ (45,683,624)			\$ 342,343,330
GENERAL PLANT										
389	Land & Land Rights	\$	\$	\$	(84,662)	(1,716)	(24,547)			\$ (2,131)
390	Structures & Improvements	\$ 10,806,605	\$ 4,694,815	\$ 1,081,794	(1,233,301)	(141,314)	(946,192)			\$ 14,242,318
391	Office Furniture & Equipment	\$ 1,763,545	\$ 1,969,399	\$ -	(1,178,138)	\$ -	(1,070,720)			\$ 1,484,085
392	Transportation Equipment	\$ 8,988,228	\$ 3,896,546	\$ 400,099	(11,135,376)	\$ -	(286,262)			\$ 1,863,235
393	Stores Equipment	\$ 306,604	\$ 201,770	\$ -	(135,517)	\$ -	(302)			\$ 372,554
394	Tools, Shop & Garage Equipment	\$ 1,312,997	\$ 870,491	\$ -	(550,542)	7,408	(724)			\$ 1,639,631
395	Laboratory Equipment	\$ 707,566	\$ 498,966	\$ -	(221,240)	\$ -	(28)			\$ 985,265
396	Power Operated Equipment	\$ 1,058,652	\$ 802,197	\$ 63,367	(1,012,211)	\$ -	(1,763)			\$ 910,243
397	Communications Equipment	\$ 3,325,108	\$ 484,082	\$ -	(3,440,530)	\$ -	(370,898)			\$ (1,637)
398	Miscellaneous Equipment	\$ 58,710	\$ 97,223	\$ -	(37,168)	\$ -	(2,023)			\$ 116,743
399.1	Asset Retirement Costs for General Plant	\$ -	\$ 7,521	\$ -	\$ -	\$ -	94,910			\$ 102,431
	Total General	\$ 28,328,015	\$ 13,523,611	\$ 1,633,966	\$ (19,028,685)	\$ (135,621)	\$ (2,608,549)			\$ 21,712,737
OTHER PLANT										
303	Intangible	\$ 22,907,687	\$ 31,461,303	\$ -	(11,531,827)	(2)	(38,050,313)			\$ 4,786,848
	Total Intangible	\$ 22,907,687	\$ 31,461,303	\$ -	(11,531,827)	(2)	(38,050,313)			\$ 4,786,848
	GRAND TOTAL PLANT	\$ 367,417,556	\$ 223,611,535	\$ 8,554,201	\$ (50,546,165)	\$ (5,620,854)	\$ (166,093,515)			\$ 377,322,757

NOTE 1: Due to the length of time elapsed since the last rate case (12 years), FirstEnergy has received a waiver on explaining transfers and reclassifications to accumulated depreciation and amortization but will investigate on an individual basis as requested.

WPB-3.3b
Witness:
P. Chatman

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Depreciation Reserve Accruals, Retirements and Transfers
From 3/31/95 to 12/31/98

Account No.	Account Title	Balance as of 3/31/95 (See Note 1)	Balance as of 12/31/95	Balance as of 12/31/96	Balance as of 12/31/97	Balance as of 12/31/98
TRANSMISSION PLANT						
	Total Transmission	\$ 60,963,870	\$ 63,798,337	\$ 74,437,617	\$ 75,689,912	\$ 78,971,743
DISTRIBUTION PLANT						
	Total Distribution	\$ 202,401,494	\$ 209,773,858	\$ 214,844,162	\$ 228,416,213	\$ 237,210,112
GENERAL PLANT						
	Total General	\$ 31,099,555	\$ 32,153,575	\$ 30,176,949	\$ 24,963,077	\$ 28,328,015
OTHER PLANT						
	Total Intangible (See Note 2)	\$ 14,538,181	\$ 22,966,938	\$ 28,002,239	\$ 21,031,178	\$ 28,173,664
	GRAND TOTAL PLANT	\$ 309,003,100	\$ 328,692,708	\$ 347,460,967	\$ 350,100,380	\$ 372,683,534

Note 1: FirstEnergy obtained a waiver related depreciation reserves prior to 1999. Above are the beginning and ending balances by function for the years from the last rate case date certain to 12/31/98.

Note 2: The above intangible amounts include the amortization of leasehold property and any other amortizations associated with the 111000 account.

WPB-3.3c
Witness:
P. Channan

The Toledo Edison Company
Case No. 07-551-EL-AIR
Depreciation Reserve Aerials, Retirements and Transfers
From 1/1/99 to 12/31/99

Account No.	Account Title	Balance as of 1/1/99	Aerials	Salvage	Retirements	Cost of Removal	Amount	Transfers / Reclassification Explanation of Transfers	Other Accounts	Balance as of 12/31/99
TRANSMISSION PLANT										
350 Land & Land Rights		\$	\$	\$	\$	\$	\$		\$	\$
352 Structures & Improvements		\$ 4,563,281	\$ 152,723	\$	\$	\$	\$		\$	\$ 4,716,004
353 Station Equipment		\$ 27,522,097	\$ 1,581,411	\$	\$ (4,486)	\$	\$ 2,688	See Note 1	\$	\$ 28,099,072
354 Towers & Fixtures		\$ 13,485,976	\$ 452,911	\$	\$	\$	\$ 50		\$	\$ 13,938,887
355 Poles & Fixtures		\$ 12,654,062	\$ 620,179	\$	\$	\$	\$		\$	\$ 13,274,241
356 Overhead Conductors & Devices		\$ 20,707,396	\$ 1,038,374	\$	\$ 581,456	\$	\$		\$	\$ 22,327,225
357 Underground Conduit		\$	\$ 2,270	\$	\$ (99)	\$	\$ 11,125		\$	\$ 13,296
358 Underground Conductors & Devices		\$ 28,931	\$ 8,941	\$	\$	\$	\$		\$	\$ 88,250
359 Roads & Trails		\$	\$	\$	\$	\$	\$		\$	\$
Total Transmission		\$ 78,971,743	\$ 3,856,209	\$	\$ 617,703	\$	\$ 13,863		\$	\$ 83,459,518
DISTRIBUTION PLANT										
360 Land & Land Rights		\$	\$	\$	\$	\$	\$		\$	\$
361 Structures & Improvements		\$ 721,238	\$ 36,288	\$	\$	\$	\$		\$	\$ 757,526
362 Station Equipment		\$ 15,031,229	\$ 1,320,494	\$	\$	\$	\$ (11,175)		\$	\$ 16,340,548
364 Poles, Towers & Fixtures		\$ 56,485,305	\$ 3,411,738	\$	\$ (314,291)	\$	\$		\$	\$ 59,582,773
365 Overhead Conductors & Devices		\$ 42,792,175	\$ 4,364,719	\$	\$ 4,491,604	\$	\$		\$	\$ 51,648,498
366 Underground Conduit		\$ 4,666,286	\$ 205,462	\$	\$ (14,042)	\$	\$		\$	\$ 4,857,708
367 Underground Conductors & Devices		\$ 11,611,411	\$ 1,184,547	\$	\$ (332,105)	\$	\$		\$	\$ 12,463,854
368 Line Transformers		\$ 39,125,803	\$ 2,318,525	\$	\$	\$ (152)	\$		\$	\$ 35,476,524
369 Services		\$ 14,513,061	\$ 959,433	\$	\$ (22,670)	\$	\$		\$	\$ 15,149,824
370 Meters		\$ 1,783,020	\$ 96,168	\$	\$ (224)	\$	\$		\$	\$ 1,878,964
371 Installation on Customer Premises		\$	\$	\$	\$	\$	\$		\$	\$
373 Street Lighting & Signal Systems		\$ 17,769,774	\$ 1,205,135	\$	\$ (1,291,604)	\$	\$		\$	\$ 17,683,305
374 Asset Retirement Costs for Distribution Plant		\$	\$	\$	\$	\$	\$		\$	\$
Total Distribution		\$ 237,210,112	\$ 17,868,265	\$	\$ 2,220,754	\$ (152)	\$ (11,175)		\$	\$ 257,287,804
GENERAL PLANT										
389 Land & Land Rights		\$	\$	\$	\$	\$	\$		\$	\$
390 Structures & Improvements		\$ 10,806,605	\$ 491,759	\$	\$ (1,550)	\$	\$		\$	\$ 10,899,512
391 Office Furniture & Equipment		\$ 1,763,545	\$ 358,843	\$	\$ (396,164)	\$	\$ (2,688)		\$	\$ 1,935,732
392 Transportation Equipment		\$ 8,988,228	\$ 1,034,089	\$	\$ (5,134,460)	\$	\$ (299,012)		\$	\$ 4,588,845
393 Stores Equipment		\$ 306,604	\$ 25,639	\$	\$ (15,191)	\$	\$		\$	\$ 317,052
394 Tools, Shop & Garage Equipment		\$ 1,312,997	\$ 106,475	\$	\$ (57,181)	\$	\$		\$	\$ 1,362,291
395 Laboratory Equipment		\$ 707,566	\$ 62,006	\$	\$ (22,180)	\$	\$		\$	\$ 747,391
396 Power Operated Equipment		\$ 1,058,652	\$ 124,638	\$	\$ (281,270)	\$	\$ (1,763)		\$	\$ 900,237
397 Communications Equipment		\$ 3,325,108	\$ 324,181	\$	\$ (3,321,702)	\$	\$		\$	\$ 327,587
398 Miscellaneous Equipment		\$ 58,710	\$ 4,032	\$	\$ (4,269)	\$	\$		\$	\$ 58,473
399 Asset Retirement Costs for General Plant		\$	\$	\$	\$	\$	\$		\$	\$
Total General		\$ 28,328,015	\$ 2,531,663	\$	\$ (9,426,624)	\$	\$ (303,463)		\$	\$ 21,135,591
OTHER PLANT										
303 Intangible		\$	\$	\$	\$	\$	\$		\$	\$
Total Intangible		\$	\$	\$	\$	\$	\$		\$	\$
GRAND TOTAL PLANT		\$	\$	\$	\$	\$	\$		\$	\$

NOTE 1: Due to the length of time elapsed since the last rate case (12 years), FirstEnergy has received a waiver on explaining transfers and reclassifications to accumulated depreciation and amortization but will investigate on an individual basis as requested.

FROM PowerPlant Report

WPB-33d
Witness:
P. Chauran

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Depreciation Reserve Accruals, Retirements and Transfers
From 1/1/00 to 12/31/00

Account No.	Account Title	Balance as of 1/1/00	Accruals	Salvage	Retirements	Cost of Removal	Amount	Transfers / Reclassification Explanation of Transfers	Other Accounts	Balance as of 12/31/00
TRANSMISSION PLANT										
350	Land & Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -
352	Structures & Improvements	\$ 4,718,092	\$ 103,538	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ 126,690
353	Station Equipment	\$ 29,099,072	\$ 1,153,524	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ 6,181,469
354	Towers & Fixtures	\$ 13,938,887	\$ 301,941	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ 41,317
355	Poles & Fixtures	\$ 13,294,695	\$ 449,459	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ 1,645,105
356	Overhead Conductors & Devices	\$ 22,327,225	\$ 718,304	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ 1,802,917
357	Underground Conduit	\$ 13,396	\$ 15,637	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ 28,933
358	Underground Conductors & Devices	\$ 68,250	\$ 2,544	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ 52,352
359	Roads & Trails	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -
	Total Transmission	\$ 83,459,518	\$ 2,744,946	\$ -	\$ (329,335)	\$ (24,307)	\$ (75,972,239)	-	\$ -	\$ 9,578,583
DISTRIBUTION PLANT										
360	Land & Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -
361	Structures & Improvements	\$ 757,526	\$ 35,684	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ 719,172
362	Station Equipment	\$ 16,340,548	\$ 1,320,811	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ 16,887,969
364	Poles, Towers & Fixtures	\$ 59,582,773	\$ 3,506,912	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ 62,469,410
365	Overhead Conductors & Devices	\$ 51,648,498	\$ 3,731,787	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ 55,163,707
366	Underground Conduit	\$ 4,857,708	\$ 213,774	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ 5,070,766
367	Underground Conductors & Devices	\$ 12,463,854	\$ 1,928,327	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ 14,336,551
368	Line Transformers	\$ 35,476,524	\$ 2,842,703	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ 37,068,687
369	Services	\$ 41,421,506	\$ 2,326,149	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ 43,730,783
370	Meters	\$ 15,176,600	\$ 982,615	\$ 131	\$ -	\$ -	\$ -	-	\$ -	\$ 15,925,849
371	Installation on Customer Premises	\$ 1,878,964	\$ 122,637	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ 1,955,557
373	Street Lighting & Signal Systems	\$ 17,682,305	\$ 1,344,384	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ 18,971,377
374	Asset Retirement Costs for Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -
	Total Distribution	\$ 257,287,804	\$ 18,355,986	\$ 287,444	\$ (2,621,139)	\$ (112,376)	\$ (907,891)	-	\$ -	\$ 272,289,827
GENERAL PLANT										
389	Land & Land Rights	\$ (1,550)	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ (1,545)
390	Structures & Improvements	\$ 10,899,512	\$ 510,085	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ 11,324,403
391	Office Furniture & Equipment	\$ 1,935,732	\$ 350,815	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ 925,492
392	Transportation Equipment	\$ 4,588,845	\$ 610,442	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ 4,913,650
393	Stores Equipment	\$ 317,052	\$ 25,274	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ 326,336
394	Tools, Shop & Garage Equipment	\$ 1,362,291	\$ 104,805	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ 1,405,933
395	Laboratory Equipment	\$ 747,391	\$ 61,404	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ 785,134
396	Power Operated Equipment	\$ 900,257	\$ 106,099	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ 890,440
397	Communications Equipment	\$ 327,587	\$ 164,631	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ 6,135
398	Miscellaneous Equipment	\$ 58,473	\$ 3,950	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ 56,683
399.1	Asset Retirement Costs for General Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -
	Total General	\$ 21,135,591	\$ 1,997,505	\$ -	\$ (873,115)	\$ -	\$ (1,567,301)	-	\$ -	\$ 20,632,681
OTHER PLANT										
303	Intangible	\$ 28,243,054	\$ 5,249,299	\$ -	\$ (11,531,798)	\$ -	\$ (5,994,938)	-	\$ -	\$ 15,965,618
	Total Intangible	\$ 28,243,054	\$ 5,249,299	\$ -	\$ (11,531,798)	\$ -	\$ (5,994,938)	-	\$ -	\$ 15,965,618
	GRAND TOTAL PLANT	\$ 390,125,967	\$ 28,287,738	\$ 287,444	\$ (15,355,386)	\$ (156,684)	\$ (84,442,369)	-	\$ -	\$ 318,766,710

NOTE 1: Due to the length of time elapsed since the last rate case (12 years), FirstEnergy has received a waiver on explaining transfers and reclassifications to accumulated depreciation and amortization but will investigate on an individual basis as requested.

FROM PowerPlant Report

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Depreciation Reserve Actuals, Retirements and Transfers
From 1/1/01 to 12/31/01

WPB-3.3c
Witness:
P. Chairman

Account No.	Account Title	Balance as of 1/1/01	Actuals	Salvage	Retirements	Cost of Removal	Transfers / Reclassification Explanation of Transfers	Other Accounts	Balance as of 12/31/01
TRANSMISSION PLANT									
350	Land & Land Rights	\$ -	\$ -	\$ -	\$ (5)	\$ -	-	\$ -	\$ (5)
352	Structures & Improvements	\$ 126,690	\$ 4,907	\$ -	\$ -	\$ -	-	\$ -	\$ 131,597
353	Station Equipment	\$ 6,181,469	\$ 277,334	\$ -	\$ (40,039)	\$ -	-	\$ -	\$ 5,748,339
354	Towers & Fixtures	\$ 41,117	\$ -	\$ -	\$ -	\$ -	(670,424) See Note 1	\$ -	\$ 41,117
355	Poles & Fixtures	\$ 1,645,105	\$ 84,426	\$ -	\$ (8,662)	\$ (799)	-	\$ -	\$ 1,720,070
356	Overhead Conductors & Devices	\$ 1,802,917	\$ 68,771	\$ (9)	\$ (4,066)	\$ 19	-	\$ -	\$ 1,867,634
357	Underground Conduit	\$ 28,933	\$ 15,637	\$ -	\$ -	\$ -	-	\$ -	\$ 44,570
358	Underground Conductors & Devices	\$ 52,352	\$ 2,193	\$ -	\$ -	\$ -	-	\$ -	\$ 54,545
359	Roads & Trails	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -
	Total Transmission	\$ 9,878,583	\$ 453,268	\$ (9)	\$ (52,772)	\$ (779)	(670,424)	\$ -	\$ 9,607,867
DISTRIBUTION PLANT									
360	Land & Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -
361	Structures & Improvements	\$ 719,172	\$ 34,101	\$ -	\$ -	\$ -	-	\$ -	\$ 753,273
362	Station Equipment	\$ 16,887,969	\$ 1,303,404	\$ 78,315	\$ (247,456)	\$ (6,711)	96	\$ -	\$ 18,015,616
364	Poles, Towers & Fixtures	\$ 62,459,410	\$ 3,636,786	\$ 123	\$ (692,064)	\$ (79,407)	-	\$ -	\$ 65,324,847
365	Overhead Conductors & Devices	\$ 55,163,767	\$ 3,764,344	\$ 100	\$ (522,883)	\$ (39,101)	-	\$ -	\$ 58,363,367
366	Underground Conduit	\$ 5,070,766	\$ 215,911	\$ -	\$ (153)	\$ (1,162)	-	\$ -	\$ 5,285,362
367	Underground Conductors & Devices	\$ 14,336,551	\$ 2,080,498	\$ -	\$ (904,665)	\$ (23,112)	-	\$ -	\$ 15,489,272
368	Line Transformers	\$ 37,068,687	\$ 2,838,247	\$ 739,605	\$ (1,723,954)	\$ (35,405)	177,099	\$ -	\$ 39,064,280
369	Services	\$ 43,730,783	\$ 2,339,338	\$ 2,726	\$ (29,540)	\$ (14,853)	-	\$ -	\$ 46,028,614
370	Meters	\$ 15,925,849	\$ 1,028,436	\$ 239	\$ (174,103)	\$ (28,046)	-	\$ -	\$ 16,752,394
371	Installation on Customer Premises	\$ 1,955,557	\$ 167,311	\$ (15)	\$ (21,896)	\$ (5,690)	-	\$ -	\$ 2,095,469
373	Street Lighting & Signal Systems	\$ 18,971,377	\$ 1,390,822	\$ (2)	\$ (52,385)	\$ (1,222)	-	\$ -	\$ 20,305,591
374	Asset Retirement Costs for Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -
	Total Distribution	\$ 272,289,827	\$ 18,799,799	\$ 821,112	\$ (4,375,100)	\$ (234,750)	177,195	\$ -	\$ 287,478,084
GENERAL PLANT									
389	Land & Land Rights	\$ (1,545)	\$ -	\$ -	\$ (32,094)	\$ -	(14,402)	\$ -	\$ (1,513)
390	Structures & Improvements	\$ 11,324,403	\$ 527,504	\$ 823,472	\$ (568,013)	\$ (18,320)	(581,813)	\$ -	\$ 11,507,232
391	Office Furniture & Equipment	\$ 925,492	\$ 172,330	\$ -	\$ (101,869)	\$ -	(4,116)	\$ -	\$ 991,837
392	Transportation Equipment	\$ 4,913,680	\$ 611,361	\$ -	\$ (380,781)	\$ -	-	\$ -	\$ 5,144,231
393	Stores Equipment	\$ 326,336	\$ 24,856	\$ -	\$ (16,306)	\$ -	-	\$ -	\$ 334,886
394	Tools, Shop & Garage Equipment	\$ 1,405,933	\$ 103,448	\$ -	\$ (63,814)	\$ -	-	\$ -	\$ 1,445,568
395	Laboratory Equipment	\$ 785,134	\$ 60,707	\$ -	\$ (25,152)	\$ -	-	\$ -	\$ 820,689
396	Power Operated Equipment	\$ 890,460	\$ 101,456	\$ -	\$ (22,169)	\$ -	-	\$ -	\$ 969,746
397	Communications Equipment	\$ 6,135	\$ (3,988)	\$ -	\$ (25)	\$ -	(3,159)	\$ -	\$ (1,036)
398	Miscellaneous Equipment	\$ 56,683	\$ 3,849	\$ -	\$ (4,287)	\$ -	-	\$ -	\$ 56,245
399.1	Asset Retirement Costs for General Plant	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -
	Total General	\$ 20,632,681	\$ 1,601,524	\$ 870,000	\$ (1,214,509)	\$ (18,320)	(603,491)	\$ -	\$ 21,267,885
OTHER PLANT									
303	Intangible	\$ 15,965,618	\$ 5,027,470	\$ -	\$ (1)	\$ -	(42,302)	\$ -	\$ 20,950,784
	Total Intangible	\$ 15,965,618	\$ 5,027,470	\$ -	\$ (1)	\$ -	(42,302)	\$ -	\$ 20,950,784
	GRAND TOTAL PLANT	\$ 318,766,710	\$ 25,882,059	\$ 1,691,104	\$ (5,642,382)	\$ (253,849)	(1,139,022)	\$ -	\$ 339,304,620

NOTE 1: Due to the length of time elapsed since the last rate case (12 years), FirstEnergy has received a waiver on explaining transfers and reclassifications to accumulated depreciation and amortization but will investigate on an individual basis as requested.

FROM PowerPlant Report

WPB-3.3f
Witness:
P. Chairman

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Depreciation Reserve Accruals, Retirements and Transfers
From 1/1/02 to 12/31/02

Account No.	Account Title	Balance as of 1/1/02	Accruals	Salvage	Retirements	Cost of Removal	Transfers / Reclassification Explanation of Transfers	Amount	Other Accounts	Balance as of 12/31/02
TRANSMISSION PLANT										
350	Land & Land Rights	\$ (5) \$	- \$	- \$	71,875 \$	(1,881) \$	(1,878) \$	(68,115) See Note 1	- \$	(5) \$
352	Structures & Improvements	\$ 131,597 \$	4,902 \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 136,499 \$
353	Station Equipment	\$ 5,748,339 \$	284,606 \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 6,032,945 \$
354	Towers & Fixtures	\$ 41,117 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 41,117 \$
355	Poles & Fixtures	\$ 1,720,070 \$	84,437 \$	- \$	5,483 \$	(83) \$	(83) \$	- \$	- \$	\$ 1,809,908 \$
356	Overhead Conductors & Devices	\$ 1,861,634 \$	68,332 \$	- \$	- \$	(30) \$	(30) \$	- \$	- \$	\$ 1,935,936 \$
357	Underground Conduit	\$ 44,570 \$	15,637 \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 60,206 \$
358	Underground Conductors & Devices	\$ 54,545 \$	2,193 \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 56,738 \$
359	Roads & Trails	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ - \$
	Total Transmission	\$ 9,607,867 \$	460,106 \$	71,875 \$	3,602 \$	(1,991) \$	(1,991) \$	(68,115)	- \$	\$ 10,073,344 \$
DISTRIBUTION PLANT										
360	Land & Land Rights	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ - \$
361	Structures & Improvements	\$ 753,273 \$	34,390 \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 787,663 \$
362	Station Equipment	\$ 18,015,616 \$	1,324,358 \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 19,339,974 \$
364	Poles, Towers & Fixtures	\$ 65,324,847 \$	3,824,422 \$	- \$	10,304 \$	(281,201) \$	(117,420) \$	(57,744)	- \$	\$ 68,770,953 \$
365	Overhead Conductors & Devices	\$ 58,263,367 \$	3,747,900 \$	6,011 \$	- \$	(130,930) \$	(268,006) \$	- \$	- \$	\$ 61,717,743 \$
366	Underground Conduit	\$ 5,283,362 \$	218,718 \$	- \$	- \$	(206) \$	(1,920) \$	- \$	- \$	\$ 5,501,953 \$
367	Underground Conductors & Devices	\$ 15,489,272 \$	2,174,540 \$	5,162 \$	- \$	(45,662) \$	(6,360) \$	- \$	- \$	\$ 17,616,952 \$
368	Line Transformers	\$ 39,064,280 \$	2,841,080 \$	97,274 \$	- \$	(516,774) \$	(22,766) \$	- \$	- \$	\$ 41,463,096 \$
369	Services	\$ 46,028,614 \$	2,354,748 \$	1,087 \$	- \$	(111,139) \$	(1,581) \$	- \$	- \$	\$ 48,271,728 \$
370	Miscellaneous	\$ 16,752,394 \$	1,067,560 \$	29,044 \$	- \$	(184,663) \$	(22,677) \$	- \$	- \$	\$ 17,641,499 \$
371	Installation on Customer Premises	\$ 2,095,469 \$	170,679 \$	- \$	- \$	(6,136) \$	(574) \$	- \$	- \$	\$ 2,259,437 \$
373	Street Lighting & Signal Systems	\$ 20,205,591 \$	1,419,732 \$	- \$	- \$	(113,771) \$	13,035 \$	- \$	- \$	\$ 21,624,587 \$
374	Asset Retirement Costs for Distribution Plant	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ - \$
	Total Distribution	\$ 237,478,084 \$	19,187,328 \$	148,831 \$	(1,487,388) \$	(428,269) \$	(428,269) \$	(57,744)	- \$	\$ 304,840,892 \$
GENERAL PLANT										
389	Land & Land Rights	\$ (1,513) \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ (1,513) \$
390	Structures & Improvements	\$ 11,507,232 \$	519,675 \$	- \$	- \$	(2,370) \$	(2,370) \$	- \$	- \$	\$ 12,024,537 \$
391	Office Furniture & Equipment	\$ 991,837 \$	171,682 \$	- \$	- \$	- \$	- \$	22,216	- \$	\$ 1,070,229 \$
392	Transportation Equipment	\$ 5,144,231 \$	587,334 \$	- \$	- \$	(106,506) \$	- \$	- \$	- \$	\$ 5,731,565 \$
393	Stores Equipment	\$ 334,886 \$	24,383 \$	- \$	- \$	(16,799) \$	- \$	- \$	- \$	\$ 342,470 \$
394	Tools, Shop & Garage Equipment	\$ 1,445,568 \$	103,511 \$	- \$	- \$	(66,969) \$	- \$	- \$	- \$	\$ 1,482,109 \$
395	Laboratory Equipment	\$ 820,689 \$	59,568 \$	- \$	- \$	(26,721) \$	- \$	- \$	- \$	\$ 853,936 \$
396	Power Operated Equipment	\$ 969,746 \$	100,111 \$	- \$	- \$	(54) \$	- \$	- \$	- \$	\$ 1,069,857 \$
397	Communications Equipment	\$ (1,036) \$	(445) \$	- \$	- \$	(4,221) \$	- \$	- \$	- \$	\$ (1,535) \$
398	Miscellaneous Equipment	\$ 56,245 \$	3,707 \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 55,732 \$
399.1	Asset Retirement Costs for General Plant	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ - \$
	Total General	\$ 21,267,885 \$	1,569,925 \$	- \$	(221,269) \$	(2,370) \$	(2,370) \$	22,216	- \$	\$ 22,656,386 \$
OTHER PLANT										
303	Intangible	\$ 20,950,784 \$	5,020,495 \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 25,971,279 \$
	Total Intangible	\$ 20,950,784 \$	5,020,495 \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 25,971,279 \$
	GRAND TOTAL PLANT	\$ 339,304,620 \$	26,227,853 \$	220,756 \$	(1,705,055) \$	(432,630) \$	(432,630) \$	(103,644)	- \$	\$ 363,521,901 \$

NOTE 1: Due to the length of time elapsed since the last rate case (12 years), FirstEnergy has received a waiver on explaining transfers and reclassifications to accumulated depreciation and amortization but will investigate on an individual basis as requested.

FROM PowerPlant Report

WPB-3.36
Witness:
P. Chumman

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Depreciation Reserve Aerials, Retirements and Transfers
From 1/1/03 to 12/31/03

Account No.	Account Title	Balance as of 1/1/03	Aerials	Salvage	Retirements	Cost of Removal	Transfers / Re-classification Explanation of Transfers Amount	Other Accounts	Balance as of 12/31/03
TRANSMISSION PLANT									
350	Land & Land Rights	\$	(5) \$	- \$	20,275 \$	(2,651) \$	(400) \$	(19,875) See Note 1	\$ (2,656)
352	Structures & Improvements	\$	136,499 \$	- \$	- \$	- \$	- \$	- \$	\$ 141,390
353	Station Equipment	\$	6,032,945 \$	- \$	- \$	- \$	- \$	- \$	\$ 6,340,651
354	Towers & Fixtures	\$	41,117 \$	- \$	- \$	- \$	- \$	- \$	\$ 41,117
355	Poles & Fixtures	\$	1,809,908 \$	- \$	- \$	- \$	(878) \$	- \$	\$ 1,893,751
356	Overhead Conductors & Devices	\$	1,935,936 \$	- \$	- \$	- \$	- \$	- \$	\$ 2,004,134
357	Underground Conduit	\$	60,206 \$	- \$	- \$	- \$	- \$	17	\$ 75,843
358	Underground Conductors & Devices	\$	56,738 \$	- \$	- \$	- \$	- \$	- \$	\$ 58,930
359	Roads & Trails	\$	- \$	- \$	- \$	- \$	- \$	- \$	\$ -
	Total Transmission	\$	10,073,344 \$	469,794 \$	20,275 \$	(2,651) \$	(1,278) \$	(6,322)	\$ 10,553,161
DISTRIBUTION PLANT									
360	Land & Land Rights	\$	- \$	- \$	- \$	- \$	- \$	- \$	\$ -
361	Structures & Improvements	\$	787,663 \$	34,405 \$	106 \$	(9,608) \$	(384) \$	- \$	\$ 811,982
362	Station Equipment	\$	19,185,324 \$	1,302,039 \$	3,556 \$	(335,062) \$	(19,559) \$	6,785	\$ 20,143,084
364	Poles, Towers & Fixtures	\$	68,770,953 \$	4,396,596 \$	523,859 \$	(289,515) \$	(80,233) \$	12,298	\$ 73,333,957
365	Overhead Conductors & Devices	\$	61,717,743 \$	3,847,197 \$	126,701 \$	(105,874) \$	(38,084) \$	- \$	\$ 65,547,688
366	Underground Conduit	\$	5,501,953 \$	225,086 \$	- \$	(1,351) \$	- \$	- \$	\$ 5,725,688
367	Underground Conductors & Devices	\$	17,616,952 \$	2,287,526 \$	- \$	(22,944) \$	(3,917) \$	- \$	\$ 19,877,615
368	Line Transformers	\$	41,463,095 \$	2,869,238 \$	0 \$	(1,583,599) \$	(155,349) \$	- \$	\$ 42,592,434
369	Services	\$	48,271,728 \$	2,356,080 \$	197 \$	(50,644) \$	(32,589) \$	- \$	\$ 50,553,771
370	Meters	\$	17,641,459 \$	1,057,024 \$	15,878 \$	(1,236,409) \$	(116,314) \$	- \$	\$ 17,361,658
371	Installation on Customer Premises	\$	2,259,437 \$	176,182 \$	- \$	(16,055) \$	(6,034) \$	- \$	\$ 2,413,509
372	Street Lighting & Signal Systems	\$	21,624,587 \$	1,496,892 \$	- \$	(220,445) \$	(10,221) \$	- \$	\$ 22,890,813
374	Asset Retirement Costs for Distribution Plant	\$	- \$	- \$	- \$	- \$	- \$	- \$	\$ -
	Total Distribution	\$	304,840,892 \$	20,048,314 \$	670,297 \$	(3,871,507) \$	(453,906) \$	19,083	\$ 321,253,174
GENERAL PLANT									
389	Land & Land Rights	\$	(1,513) \$	- \$	62,267 \$	(51,019) \$	(1,048) \$	(10,162)	\$ (1,475)
390	Structures & Improvements	\$	12,024,537 \$	\$50,441 \$	238,233 \$	(195,199) \$	(4,011) \$	(162,497)	\$ 12,431,503
391	Office Furniture & Equipment	\$	1,079,229 \$	171,174 \$	- \$	(113,467) \$	- \$	- \$	\$ 1,136,936
392	Transportation Equipment	\$	5,731,565 \$	587,334 \$	- \$	- \$	- \$	- \$	\$ 6,318,899
393	Stores Equipment	\$	342,470 \$	23,905 \$	- \$	(17,264) \$	- \$	- \$	\$ 349,110
394	Tools, Shop & Garage Equipment	\$	1,482,109 \$	102,696 \$	- \$	(70,134) \$	- \$	- \$	\$ 1,514,672
395	Laboratory Equipment	\$	853,936 \$	59,182 \$	- \$	(28,341) \$	- \$	- \$	\$ 884,777
396	Power Operated Equipment	\$	1,069,857 \$	100,111 \$	- \$	- \$	- \$	- \$	\$ 1,169,967
397	Communications Equipment	\$	(1,535) \$	(665) \$	- \$	(90) \$	- \$	- \$	\$ (2,290)
398	Miscellaneous Equipment	\$	55,732 \$	3,596 \$	- \$	(4,243) \$	- \$	- \$	\$ 55,083
399.1	Asset Retirement Costs for General Plant	\$	- \$	- \$	- \$	- \$	- \$	- \$	\$ -
	Total General	\$	22,636,386 \$	1,577,774 \$	300,500 \$	(479,760) \$	(5,060) \$	(172,659)	\$ 23,857,181
OTHER PLANT									
303	Intangible	\$	25,971,279 \$	2,731,238 \$	- \$	(28) \$	(2) \$	- \$	\$ 28,702,488
	Total Intangible	\$	25,971,279 \$	2,731,238 \$	- \$	(28) \$	(2) \$	- \$	\$ 28,702,488
	GRAND TOTAL PLANT	\$	363,521,901 \$	24,827,120 \$	991,072 \$	(4,353,943) \$	(460,246) \$	(159,898)	\$ 384,366,004

NOTE 1: Due to the length of time elapsed since the last rate case (12 years), FirstEnergy has received a waiver on explaining transfers and reclassifications to accumulated depreciation and amortization but will investigate on an individual basis as requested.

FROM PowerPlant Report

WPB-3.2h
Witness:
P. Chairman

The Toledo Edison Company
Case No. 07-551-EL-AIR
Depreciation Reserve Acreals, Retirements and Transfers
From 1/1/04 to 12/31/04

Account No.	Account Title	Balance as of 1/1/04	Accruals	Salvage	Retirements	Cost of Removal	Amount	Transfers / Re-classification Explanation of Transfers	Other Accounts	Balance as of 12/31/04
TRANSMISSION PLANT										
350	Land & Land Rights	\$ (2,656)	\$ -	\$ -	\$ (392)	\$ (9,873)	\$ (528)	See Note 1	\$ -	\$ 12,201
352	Structures & Improvements	\$ 141,390	\$ 4,897	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 146,287
353	Station Equipment	\$ 6,340,651	\$ 294,354	\$ -	\$ (774,574)	\$ -	\$ -		\$ -	\$ 5,860,432
354	Towers & Fixtures	\$ 41,117	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 41,117
355	Poles & Fixtures	\$ 1,893,751	\$ 84,068	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 1,977,819
356	Overhead Conductors & Devices	\$ 2,004,134	\$ 78,577	\$ -	\$ 1,759	\$ (29)	\$ -		\$ -	\$ 2,084,441
357	Underground Conduit	\$ 75,843	\$ 11,811	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 87,655
358	Underground Conductors & Devices	\$ 58,930	\$ 2,203	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 61,133
359	Roads & Trails	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
	Total Transmission	\$ 10,553,161	\$ 475,911	\$ 25,650	\$ (773,206)	\$ (9,902)	\$ (528)		\$ -	\$ 10,271,085
DISTRIBUTION PLANT										
360	Land & Land Rights	\$ -	\$ -	\$ 100,944	\$ -	\$ (3,690)	\$ (95,792)		\$ -	\$ 1,462
361	Structures & Improvements	\$ 811,982	\$ 34,335	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 846,316
362	Station Equipment	\$ 20,143,084	\$ 1,306,736	\$ -	\$ (172,026)	\$ (11,487)	\$ 3,278		\$ -	\$ 21,269,585
364	Poles, Towers & Fixtures	\$ 73,333,957	\$ 4,724,328	\$ 289,757	\$ (333,252)	\$ (89,917)	\$ -		\$ -	\$ 77,924,873
365	Overhead Conductors & Devices	\$ 65,547,683	\$ 4,004,052	\$ 1,892,895	\$ (111,632)	\$ (417,835)	\$ -		\$ -	\$ 70,915,163
366	Underground Conduit	\$ 5,725,688	\$ 227,035	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 5,952,722
367	Underground Conductors & Devices	\$ 19,877,615	\$ 2,424,092	\$ 1,253,899	\$ (93,357)	\$ (209,382)	\$ -		\$ -	\$ 23,352,667
368	Line Transformers	\$ 42,593,434	\$ 2,888,620	\$ 9,800	\$ (91,212)	\$ (4,360)	\$ -		\$ -	\$ 45,596,282
369	Services	\$ 50,553,771	\$ 2,345,222	\$ 137,200	\$ (278,870)	\$ (23,586)	\$ -		\$ -	\$ 52,732,737
370	Meters	\$ 17,361,658	\$ 1,042,087	\$ 9,800	\$ (84,563)	\$ (1,118)	\$ -		\$ -	\$ 18,327,681
371	Installation on Customer Premises	\$ 2,413,509	\$ 183,858	\$ 19,600	\$ (20,195)	\$ (9,061)	\$ -		\$ -	\$ 2,587,738
373	Street Lighting & Signal Systems	\$ 22,890,813	\$ 1,533,876	\$ 567,778	\$ (84,418)	\$ (113,426)	\$ -		\$ -	\$ 24,794,523
374	Asset Retirement Costs for Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
	Total Distribution	\$ 321,253,174	\$ 20,714,259	\$ 4,281,673	\$ (1,269,750)	\$ (884,062)	\$ (92,514)		\$ -	\$ 344,002,790
GENERAL PLANT										
389	Land & Land Rights	\$ (1,475)	\$ -	\$ -	\$ -	\$ (667)	\$ -		\$ -	\$ (2,143)
390	Structures & Improvements	\$ 12,431,503	\$ 555,429	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 12,986,931
391	Office Furniture & Equipment	\$ 1,136,935	\$ 191,319	\$ -	\$ (125,227)	\$ -	\$ 44,551		\$ -	\$ 1,247,578
392	Transportation Equipment	\$ 6,318,899	\$ 143,215	\$ 333,699	\$ -	\$ -	\$ -		\$ -	\$ 6,795,813
393	Stores Equipment	\$ 349,110	\$ 23,397	\$ -	\$ (17,687)	\$ -	\$ -		\$ -	\$ 354,820
394	Tools, Shop & Garage Equipment	\$ 1,514,672	\$ 100,259	\$ -	\$ (74,050)	\$ -	\$ -		\$ -	\$ 1,540,881
395	Laboratory Equipment	\$ 884,777	\$ 58,350	\$ -	\$ (30,011)	\$ -	\$ -		\$ -	\$ 913,116
396	Power Operated Equipment	\$ 1,169,967	\$ 100,079	\$ 63,367	\$ -	\$ -	\$ -		\$ -	\$ 1,333,413
397	Communications Equipment	\$ (2,290)	\$ (453)	\$ -	\$ (131)	\$ -	\$ -		\$ -	\$ (2,875)
398	Miscellaneous Equipment	\$ 55,083	\$ 22,729	\$ -	\$ (4,208)	\$ -	\$ -		\$ -	\$ 73,603
399.1	Asset Retirement Costs for General Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
	Total General	\$ 23,857,181	\$ 1,194,322	\$ 397,066	\$ (251,315)	\$ (667)	\$ 44,551		\$ -	\$ 25,241,137
OTHER PLANT										
303	Intangible	\$ 28,702,488	\$ 3,045,097	\$ -	\$ -	\$ -	\$ 1,204,041		\$ -	\$ 32,951,625
	Total Intangible	\$ 28,702,488	\$ 3,045,097	\$ -	\$ -	\$ -	\$ 1,204,041		\$ -	\$ 32,951,625
	GRAND TOTAL PLANT	\$ 384,366,004	\$ 25,429,599	\$ 4,704,389	\$ (2,294,272)	\$ (894,632)	\$ 1,155,549		\$ -	\$ 412,466,638

NOTE 1: Due to the length of time elapsed since the last rate case (12 years), FirstEnergy has received a waiver on explaining transfers and reclassifications to accumulated depreciation and amortization but will investigate on an individual basis as requested.

FROM PowerPlant Report

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Depreciation Reserve Accruals, Retirements and Transfers
From 1/1/05 to 12/31/05

WPB-3.5i
Witness:
P. Chairman

Account No.	Account Title	Balance as of 1/1/05	Accruals	Salvage	Retirements	Cost of Removal	Amount	Transfer / Reclassification Explanation of Transfers	Other Accounts	Balance as of 12/31/05
TRANSMISSION PLANT										
350 Land & Land Rights		\$ 12,201	\$ -	\$ 327,133	\$ (13,379)	\$ (18,102)	\$ (295,666)	See Note 1		\$ 12,186
352 Structures & Improvements		\$ 146,287	\$ 4,907	\$ -	\$ -	\$ -	\$ (34)			\$ 151,160
353 Station Equipment		\$ 5,860,432	\$ 261,457	\$ -	\$ -	\$ -	\$ (2,732,629)			\$ 3,389,260
354 Towers & Fixtures		\$ 41,117	\$ -	\$ -	\$ -	\$ -	\$ -			\$ 41,117
355 Poles & Fixtures		\$ 1,977,819	\$ 85,556	\$ -	\$ -	\$ -	\$ -			\$ 2,063,375
356 Overhead Conductors & Devices		\$ 2,084,441	\$ 102,021	\$ -	\$ -	\$ -	\$ -			\$ 2,186,462
357 Underground Conduit		\$ 87,655	\$ 5,735	\$ -	\$ -	\$ -	\$ -			\$ 93,389
358 Underground Conductors & Devices		\$ 61,133	\$ 7,632	\$ -	\$ -	\$ -	\$ -			\$ 68,765
359 Roads & Trails		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Total Transmission		\$ 10,271,085	\$ 467,307	\$ 327,133	\$ (13,379)	\$ (18,102)	\$ (3,028,329)			\$ 8,005,715
DISTRIBUTION PLANT										
360 Land & Land Rights		\$ 1,462	\$ -	\$ -	\$ -	\$ -	\$ -			\$ 1,462
361 Structures & Improvements		\$ 846,316	\$ 34,326	\$ -	\$ -	\$ -	\$ (1,445)			\$ 879,197
362 Station Equipment		\$ 21,269,585	\$ 1,335,466	\$ -	\$ (95,953)	\$ (8,112)	\$ -			\$ 22,500,986
364 Poles, Towers & Fixtures		\$ 77,924,873	\$ 5,275,460	\$ 2,236	\$ (102,093)	\$ (98,897)	\$ -			\$ 83,001,580
365 Overhead Conductors & Devices		\$ 70,915,163	\$ 4,065,249	\$ 5,346	\$ (107,461)	\$ (856,362)	\$ -			\$ 74,021,956
366 Underground Conduit		\$ 5,952,722	\$ 228,843	\$ -	\$ -	\$ -	\$ -			\$ 6,181,565
367 Underground Conductors & Devices		\$ 23,252,667	\$ 2,573,273	\$ -	\$ (34,484)	\$ (272,042)	\$ -			\$ 25,519,414
368 Line Transformers		\$ 45,396,282	\$ 2,944,396	\$ -	\$ (101,888)	\$ 1,268,067	\$ -			\$ 49,506,857
369 Services		\$ 52,733,737	\$ 2,350,774	\$ -	\$ (62,808)	\$ (34,618)	\$ -			\$ 54,987,085
370 Meters		\$ 18,327,621	\$ 1,078,290	\$ -	\$ (370,973)	\$ 488,555	\$ -			\$ 19,521,484
371 Installation on Customer Premises		\$ 2,587,758	\$ 187,701	\$ -	\$ (7,053)	\$ (65,656)	\$ -			\$ 2,702,750
373 Street Lighting & Signal Systems		\$ 24,794,623	\$ 1,571,536	\$ 25	\$ (46,668)	\$ (112,842)	\$ -			\$ 26,206,474
374 Asset Retirement Costs for Distribution Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,223			\$ 3,223
Total Distribution		\$ 344,002,790	\$ 21,645,113	\$ 7,608	\$ (929,379)	\$ 308,094	\$ 1,778			\$ 365,036,004
GENERAL PLANT										
389 Land & Land Rights		\$ (2,143)	\$ -	\$ -	\$ -	\$ -	\$ -			\$ (2,143)
390 Structures & Improvements		\$ 12,986,931	\$ 570,554	\$ -	\$ -	\$ (116,612)	\$ (115,209)			\$ 13,325,664
391 Office Furniture & Equipment		\$ 1,247,578	\$ 235,814	\$ -	\$ (147,706)	\$ -	\$ (20,058)			\$ 1,315,629
392 Transportation Equipment		\$ 6,795,813	\$ 173,313	\$ 66,401	\$ (2,247,820)	\$ -	\$ 12,750			\$ 4,800,456
393 Stores Equipment		\$ 354,820	\$ 22,887	\$ -	\$ (18,065)	\$ -	\$ (70)			\$ 359,570
394 Tools, Shop & Garage Equipment		\$ 1,540,881	\$ 100,000	\$ -	\$ (77,181)	\$ 7,408	\$ (193)			\$ 1,570,916
395 Laboratory Equipment		\$ 913,116	\$ 57,469	\$ -	\$ (31,721)	\$ -	\$ (6)			\$ 938,857
396 Power Operated Equipment		\$ 1,333,413	\$ 74,275	\$ -	\$ (473,580)	\$ -	\$ -			\$ 914,108
397 Communications Equipment		\$ (2,875)	\$ (461)	\$ -	\$ (176)	\$ -	\$ -			\$ (3,512)
398 Miscellaneous Equipment		\$ 73,603	\$ 31,131	\$ -	\$ (5,604)	\$ -	\$ (338)			\$ 98,594
399.1 Asset Retirement Costs for General Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,910			\$ 94,910
Total General		\$ 25,241,137	\$ 1,264,981	\$ 66,401	\$ (3,001,833)	\$ (109,204)	\$ (28,402)			\$ 23,433,060
OTHER PLANT										
303 Intangible		\$ 32,951,625	\$ 3,530,237	\$ -	\$ -	\$ -	\$ (32,879,503)			\$ 3,602,360
Total Intangible		\$ 32,951,625	\$ 3,530,237	\$ -	\$ -	\$ -	\$ (32,879,503)			\$ 3,602,360
GRAND TOTAL PLANT		\$ 412,466,638	\$ 26,907,638	\$ 401,141	\$ (3,944,611)	\$ 180,788	\$ (35,934,455)			\$ 400,077,138

NOTE 1: Due to the length of time elapsed since the last rate case (12 years), FirstEnergy has received a waiver on explaining transfers and reclassifications to accumulated depreciation and amortization but will investigate on an individual basis as requested.

FROM PowerPlant Report

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Depreciation Reserve Accruals, Retirements and Transfers
From 1/1/06 to 12/31/06

WPB-3.3]
Witness:
P. Chairman

Account No.	Account Title	Balance as of 1/1/06	Accruals	Salvage	Retirements	Cost of Removal	Amount	Transfer / Reclassification Explanation of Transfers	Other Accounts	Balance as of 12/31/06
TRANSMISSION PLANT										
350	Land & Land Rights	\$ 12,186	\$ -	\$ 20,654	\$ (419)	\$ (1,405)	\$ (18,933)	See Note 1	\$	\$ 12,083
352	Structures & Improvements	\$ 151,160	\$ 4,906	\$ -	\$ -	\$ -	\$ -		\$	\$ 156,066
353	Station Equipment	\$ 3,389,260	\$ 161,507	\$ -	\$ (12,420)	\$ (13,347)	\$ -		\$	\$ 3,525,000
354	Towers & Fixtures	\$ 41,117	\$ -	\$ -	\$ -	\$ (574)	\$ -		\$	\$ 40,543
355	Poles & Fixtures	\$ 2,063,375	\$ 88,760	\$ -	\$ (22,884)	\$ (10,368)	\$ -		\$	\$ 2,118,883
356	Overhead Conductors & Devices	\$ 2,186,462	\$ 108,484	\$ -	\$ -	\$ (2,012)	\$ -		\$	\$ 2,292,935
357	Underground Conduit	\$ 93,389	\$ 7,663	\$ -	\$ -	\$ -	\$ -		\$	\$ 101,052
358	Underground Conductors & Devices	\$ 68,765	\$ 10,874	\$ -	\$ -	\$ -	\$ -		\$	\$ 79,639
359	Roads & Trails	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$	\$ -
	Total Transmission	\$ 8,005,715	\$ 382,194	\$ 20,654	\$ (35,723)	\$ (27,706)	\$ (18,933)		\$	\$ 8,326,201
DISTRIBUTION PLANT										
360	Land & Land Rights	\$ 1,462	\$ -	\$ -	\$ -	\$ -	\$ -		\$	\$ 1,462
361	Structures & Improvements	\$ 879,197	\$ 37,786	\$ -	\$ -	\$ -	\$ (108,208)		\$	\$ 808,776
362	Station Equipment	\$ 22,500,986	\$ 1,392,025	\$ 149,971	\$ (900,198)	\$ (2,093)	\$ (2,730,008)		\$	\$ 20,410,682
364	Poles, Towers & Fixtures	\$ 83,001,580	\$ 5,664,941	\$ 73,903	\$ (602,173)	\$ (1,031,490)	\$ (10,402,502)		\$	\$ 76,704,258
365	Overhead Conductors & Devices	\$ 74,021,936	\$ 4,237,775	\$ 13,170	\$ (724,200)	\$ (1,585,269)	\$ (9,097,133)		\$	\$ 67,065,773
366	Underground Conduit	\$ 6,181,565	\$ 237,676	\$ -	\$ -	\$ -	\$ (760,570)		\$	\$ 5,658,672
367	Underground Conductors & Devices	\$ 25,519,414	\$ 2,842,691	\$ 6	\$ (132,975)	\$ (11,437)	\$ (3,184,845)		\$	\$ 25,032,834
368	Line Transformers	\$ 49,506,857	\$ 3,124,242	\$ 104	\$ (75,548)	\$ (1,796)	\$ (6,123,276)		\$	\$ 46,430,583
369	Services	\$ 54,987,085	\$ 2,368,993	\$ 53	\$ (114,234)	\$ (188,783)	\$ (6,766,626)		\$	\$ 50,286,488
370	Miscellaneous	\$ 19,533,494	\$ 1,111,982	\$ -	\$ (586,698)	\$ (9,743)	\$ (2,412,950)		\$	\$ 17,026,085
371	Installation on Customer Premises	\$ 2,702,730	\$ 196,803	\$ 70	\$ (262,249)	\$ (5,497)	\$ (333,823)		\$	\$ 2,534,033
373	Street Lighting & Signal Systems	\$ 26,206,474	\$ 1,678,028	\$ 179	\$ (194,688)	\$ (55,542)	\$ (3,230,028)		\$	\$ 24,404,423
374	Asset Retirement Costs for Distribution Plant	\$ 3,223	\$ 181	\$ -	\$ -	\$ -	\$ -		\$	\$ 3,404
	Total Distribution	\$ 365,036,004	\$ 22,892,623	\$ 237,455	\$ (3,356,969)	\$ (2,691,651)	\$ (45,149,968)		\$	\$ 336,967,493
GENERAL PLANT										
389	Land & Land Rights	\$ (2,131)	\$ -	\$ -	\$ -	\$ -	\$ -		\$	\$ (2,131)
390	Structures & Improvements	\$ 13,325,664	\$ 602,414	\$ -	\$ -	\$ -	\$ 1,210		\$	\$ 13,929,288
391	Office Furniture & Equipment	\$ 1,315,629	\$ 231,327	\$ -	\$ (147,602)	\$ -	\$ (1,364)		\$	\$ 1,397,990
392	Transportation Equipment	\$ 4,800,456	\$ 134,965	\$ -	\$ (2,837,077)	\$ -	\$ -		\$	\$ 2,098,344
393	Stores Equipment	\$ 359,570	\$ 22,269	\$ -	\$ (18,429)	\$ -	\$ (16)		\$	\$ 363,394
394	Tools, Shop & Garage Equipment	\$ 1,570,916	\$ 97,906	\$ -	\$ (80,566)	\$ -	\$ (16)		\$	\$ 1,588,239
395	Laboratory Equipment	\$ 938,857	\$ 56,539	\$ -	\$ (33,473)	\$ -	\$ -		\$	\$ 961,923
396	Power Operated Equipment	\$ 934,108	\$ 68,829	\$ -	\$ (90,896)	\$ -	\$ -		\$	\$ 912,041
397	Communications Equipment	\$ (3,512)	\$ 932	\$ -	\$ (224)	\$ -	\$ 216		\$	\$ (2,589)
398	Miscellaneous Equipment	\$ 98,594	\$ 18,078	\$ -	\$ (6,049)	\$ -	\$ (30)		\$	\$ 110,592
399.1	Asset Retirement Costs for General Plant	\$ 94,910	\$ 5,237	\$ -	\$ -	\$ -	\$ -		\$	\$ 100,147
	Total General	\$ 23,433,060	\$ 1,238,496	\$ -	\$ (3,214,316)	\$ -	\$ -		\$	\$ 21,457,240
OTHER PLANT										
303	Intangible	\$ 3,602,360	\$ 1,068,137	\$ -	\$ -	\$ -	\$ -		\$	\$ 4,670,497
	Total Intangible	\$ 3,602,360	\$ 1,068,137	\$ -	\$ -	\$ -	\$ -		\$	\$ 4,670,497
	GRAND TOTAL PLANT	\$ 400,077,138	\$ 25,581,450	\$ 258,109	\$ (6,607,008)	\$ (2,719,357)	\$ (45,168,902)		\$	\$ 371,421,430

NOTE 1: Due to the length of time elapsed since the last rate case (12 years), FirstEnergy has received a waiver on explaining transfers and reclassifications to accumulated depreciation and amortization but will investigate on an individual basis as requested.

FROM PowerPlant Report

Account No.	Account Title	Balance as of 1/1/06	Accruals	Salvage	Retirements	Cost of Removal	Amount	Transfers / Reclassification Explanation of Transfers	Other Accounts	Balance as of 5/31/07
TRANSMISSION PLANT										
350	Land & Land Rights	\$ 12,083	\$ -	\$ -	\$ -	\$ -	\$ -	-		\$ 12,083
352	Structures & Improvements	\$ 156,066	\$ 2,044	\$ -	\$ -	\$ -	\$ -	-		\$ 158,110
353	Station Equipment	\$ 3,525,000	\$ 64,979	\$ -	\$ -	\$ -	\$ -	-		\$ 3,589,979
354	Towers & Fixtures	\$ 40,543	\$ -	\$ -	\$ -	\$ -	\$ -	-		\$ 40,543
355	Poles & Fixtures	\$ 2,118,883	\$ 40,124	\$ -	\$ (1,265)	\$ (3,610)	\$ -	-		\$ 2,154,133
356	Overhead Conductors & Devices	\$ 2,292,935	\$ 44,606	\$ -	\$ (4,000)	\$ 3,000	\$ -	-		\$ 2,336,540
357	Underground Conduit	\$ 101,052	\$ 3,206	\$ -	\$ -	\$ -	\$ -	-		\$ 104,258
358	Underground Conductors & Devices	\$ 79,639	\$ 4,556	\$ -	\$ -	\$ -	\$ -	-		\$ 84,196
359	Roads & Trails	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-		\$ -
	Total Transmission	\$ 8,326,201	\$ 159,316	\$ -	\$ (5,265)	\$ (610)	\$ -	-		\$ 8,479,842
DISTRIBUTION PLANT										
360	Land & Land Rights	\$ 1,462	\$ -	\$ -	\$ -	\$ -	\$ -	-		\$ 1,462
361	Structures & Improvements	\$ 808,776	\$ 51,955	\$ -	\$ -	\$ -	\$ -	-		\$ 860,730
362	Station Equipment	\$ 20,410,682	\$ 617,986	\$ -	\$ (379,179)	\$ (3,031)	\$ -	-		\$ 20,646,458
364	Poles, Towers & Fixtures	\$ 76,704,258	\$ 2,093,529	\$ -	\$ (292,710)	\$ (99,123)	\$ -	-		\$ 78,449,167
365	Overhead Conductors & Devices	\$ 67,065,773	\$ 1,888,844	\$ -	\$ (1,926,181)	\$ (456,458)	\$ -	-		\$ 66,836,585
366	Underground Conduit	\$ 5,658,672	\$ 100,303	\$ -	\$ (4,625)	\$ (85)	\$ -	-		\$ 5,754,265
367	Underground Conductors & Devices	\$ 25,032,834	\$ 1,093,423	\$ -	\$ (68,494)	\$ (32,485)	\$ -	-		\$ 26,175,850
368	Line Transformers	\$ 46,430,583	\$ 1,461,885	\$ -	\$ (339,125)	\$ 19,164	\$ -	-		\$ 47,626,307
369	Services	\$ 50,286,488	\$ 1,023,559	\$ -	\$ (31,562)	\$ (232,337)	\$ -	-		\$ 51,939,559
370	Meters	\$ 17,626,085	\$ 453,679	\$ 186	\$ (582,086)	\$ (40,250)	\$ -	-		\$ 17,457,615
371	Installation on Customer Premises	\$ 2,534,033	\$ 87,653	\$ -	\$ (13,040)	\$ (23,579)	\$ -	-		\$ 2,582,087
373	Street Lighting & Signal Systems	\$ 24,404,423	\$ 770,777	\$ -	\$ (67,151)	\$ (33,299)	\$ -	-		\$ 25,090,809
374	Asset Retirement Costs for Distribution Plant	\$ 3,404	\$ 81	\$ -	\$ -	\$ -	\$ -	-		\$ 3,485
	Total Distribution	\$ 336,967,493	\$ 9,645,675	\$ 186	\$ (3,704,132)	\$ (303,483)	\$ 337,611	-		\$ 342,343,330
GENERAL PLANT										
389	Land & Land Rights	\$ (2,131)	\$ -	\$ -	\$ -	\$ -	\$ -	-		\$ (2,131)
390	Structures & Improvements	\$ 13,929,288	\$ 386,955	\$ -	\$ (73,924)	\$ -	\$ -	-		\$ 14,242,318
391	Office Furniture & Equipment	\$ 1,397,990	\$ 86,095	\$ -	\$ -	\$ -	\$ -	-		\$ 1,484,085
392	Transportation Equipment	\$ 2,098,344	\$ 14,492	\$ -	\$ (249,601)	\$ -	\$ -	-		\$ 1,863,235
393	Stores Equipment	\$ 363,394	\$ 9,160	\$ -	\$ -	\$ -	\$ -	-		\$ 372,554
394	Tools, Shop & Garage Equipment	\$ 1,588,239	\$ 51,391	\$ -	\$ -	\$ -	\$ -	-		\$ 1,639,631
395	Laboratory Equipment	\$ 961,923	\$ 23,342	\$ -	\$ -	\$ -	\$ -	-		\$ 985,265
396	Power Operated Equipment	\$ 912,041	\$ 26,600	\$ -	\$ (28,399)	\$ -	\$ -	-		\$ 910,243
397	Communications Equipment	\$ (2,589)	\$ 951	\$ -	\$ -	\$ -	\$ -	-		\$ (1,637)
398	Miscellaneous Equipment	\$ 100,592	\$ 6,150	\$ -	\$ -	\$ -	\$ -	-		\$ 116,743
399.1	Asset Retirement Costs for General Plant	\$ 100,147	\$ 2,284	\$ -	\$ -	\$ -	\$ -	-		\$ 102,431
	Total General	\$ 21,457,240	\$ 607,421	\$ -	\$ (351,923)	\$ -	\$ -	-		\$ 21,712,737
OTHER PLANT										
303	Intangible	\$ 4,670,497	\$ 453,962	\$ -	\$ -	\$ -	\$ (337,611)	-		\$ 4,786,848
	Total Intangible	\$ 4,670,497	\$ 453,962	\$ -	\$ -	\$ -	\$ (337,611)	-		\$ 4,786,848
	GRAND TOTAL PLANT	\$ 371,421,430	\$ 10,866,574	\$ 186	\$ (4,061,339)	\$ (304,093)	\$ -	-		\$ 377,322,757

FROM PowerPlant

The Toledo Edison Company
Case No. 07-551-EL-AIR
Cash Working Capital
Income Statement
For the Twelve Months Ended February 29, 2008

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised

WPB-5.0a
Witness Responsible:
M. Swartz

Line No.	Description (A)	Jurisdictional 2/29/2008 Amount (B)	C-3 Adjustment Amount (C)	Adjusted Jurisdictional Amount (D) = (B)+(C)	Lead/Lag Days (E)	Weighted Dollar Days (F) = (D) * (E)	Cash Working Capital (G) = (F) / 365	Supporting Documents (H)
1	<u>Operating Revenues</u>							
2	Electric Revenues	\$145,765,556	\$394,766,969	\$540,532,525	29.6	\$15,991,071,382	\$43,811,154	WPB-5.0b & c
3	Other Revenues	11,666,242	(339,982)	11,326,260	112.8	1,278,092,159	3,501,622	WPB-5.0d
4								
5	Revenue Lag Allowance	\$167,421,798	\$394,416,987	\$561,838,785	31.3	\$17,269,163,540	\$47,312,777	
6								
7	<u>Operation & Maintenance Expenses</u>							
8	Purchased Power	(\$16,514,843)	\$410,201,465	\$393,686,622	27.2	\$10,710,371,921	\$29,343,485	WPB-5.0e
9	Payroll	31,877,113	2,085,975	33,963,088	31.1	1,058,748,802	2,895,202	WPB-5.0f & g
10	Employee Benefits	6,502,411	2,313,000	8,815,411	23.6	208,088,658	570,106	WPB-5.0h & i
11	Other O&M:							
12	Tree Trimming Contracting Fees	4,425,488	0	4,425,488	45.2	200,032,058	548,033	WPB-5.0j
13	Outside Services Employed - FE Service	5,424,880	0	5,424,880	17.7	96,020,376	263,070	WPB-5.0j
14	Uncollectibles	6,172,169	0	6,172,169	0.0	0	0	WPB-5.0j
15	Other	19,382,981	319,303	19,702,284	50.0	985,114,196	2,698,943	WPB-5.0j
16								
17	Total O&M Expense	57,270,199	414,919,743	472,189,942	28.1	13,256,376,111	36,318,839	
18								
19	<u>Depreciation and Amortization</u>							
20	Depreciation Expense	26,107,656	(1,321,045)	24,786,611	0.0	0	0	
21	Amortization of Limited-Term Electric Plant	977,218	0	977,216	0.0	0	0	
22	Regulatory Debits / Credits	(28,514,231)	36,324,866	7,810,635	0.0	0	0	
23								
24	Total Depreciation and Amortization	(1,429,359)	35,003,821	33,574,462	0.0	0	0	
25								
26	<u>Taxes Other Than Income Taxes</u>							
27	Employee Income Taxes	1,669,588	152,394	1,821,982	3.5	6,376,937	17,471	WPB-5.0k & l
28	Ohio CAT Tax	195,634	56,339	251,973	88.3	22,249,216	60,957	WPB-5.0k & l
29	Ohio KWH Tax	29,150,960	(1,589,540)	27,561,420	35.2	989,808,984	2,657,014	WPB-5.0k & l
30	Ohio Property Tax	22,167,397	2,150,681	24,318,078	296.7	7,215,592,747	19,769,569	WPB-5.0k & l
31	PA Franchise Tax	296,300	0	296,300	30.3	8,977,890	24,597	WPB-5.0k & l
32	Ohio Sales & Use Tax	12,746	0	12,746	18.1	206,195	562	WPB-5.0k & l
33	Other Taxes	2,443	0	2,443	(58.5)	(167,329)	(458)	WPB-5.0k & l
34								
35	Total Taxes Other Than Income Taxes	53,495,067	759,874	54,254,941	151.6	8,223,344,639	22,529,711	
36								
37	<u>Income Taxes</u>							
38	Federal Income Taxes	(8,827,744)	(3,095,177)	(11,922,921)	38.0	(453,070,998)	(1,241,280)	WPB-5.0m & n
39	Ohio State Income Tax	(760,218)	221,537	(538,679)	274.5	(147,867,386)	(405,118)	WPB-5.0m & n
40	PA State Income Tax	(196,363)	(185,326)	(381,689)	30.3	(10,959,177)	(30,025)	WPB-5.0m & n
41	Municipal	(260,425)	(81,174)	(341,599)	76.1	(25,995,684)	(71,221)	WPB-5.0m & n
42	Provision for Deferred Income Taxes	19,926,495	(17,108,303)	2,818,192	0.0	0	0	WPB-5.0m & n
43	Investment Tax Credit	(446,007)	0	(446,007)	0.0	0	0	WPB-5.0m & n
44								
45	Total Income Taxes	9,435,740	(20,228,443)	(10,792,703)	59.1	(637,893,244)	(1,747,653)	
46								
47	Net Operating Income	38,650,151	(36,038,008)	2,612,143				
48								
49	Interest on Long-Term Debt	19,402,660	0	19,402,660	0.0	0	0	
50	Return on Common Equity	19,247,491	(36,038,008)	(16,790,517)	0.0	0	0	
51								
52	Expense Lag Allowance	\$167,421,798	\$394,416,987	\$561,838,785	37.8	\$20,841,827,506	\$57,100,897	
53								
54	Working Capital						(\$9,786,120)	

The Toledo Edison Company
Case No. 07-551-EL-AIR
Cash Working Capital
Electric Revenue Lag
For the Twelve Months Ended February 29, 2008

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised

WPB-5.0b
Witness Responsible:
M. Swartz

Line No.	Description	Test Year Jurisdictional Amount	Adjustment Amount	Jurisdictional Amount	Lag/(Lead) Days	Lag/(Lead) Dollars
1	Electric Revenues	\$ 143,537,948	\$ 1,070,347	\$ 144,608,295	40.8	(1) \$ 5,900,018,436
2						
3	Energy for Education (Ohio Schools Council) Revenues (Distribution)	2,217,608	-	2,217,608	(854.4)	(2) (1,894,724,275)
4						
5	Generation Revenues	-	389,132,738	389,132,738	40.8	(3) 15,876,615,710
6						
7	Energy for Education (Ohio Schools Council) Revenues (Generation)	-	4,553,884	4,553,884	(854.4)	(2) (3,890,838,490)
8						
9	Total Electric Revenues	<u>\$ 145,755,556</u>	<u>\$ 394,756,969</u>	<u>\$ 540,512,525</u>	<u>29.6</u>	<u>\$ 15,991,071,382</u>

(1) See WPB-5.0c for calculation.

FE Service received prepayments on April 28, 2005 from the Ohio Schools Council for projected electricity use by participating schools that are customers of The Toledo Edison Company. These contracts will be in place until December 31, 2008. The lead days for this prepayment is calculated by taking the mid-point of the test year service date, August 30, 2007, to the original payment date of 4/28/05 equaling 854.5 total days.

(3) Generation revenues are created by the collection of purchased power and fuel costs from customers.

The Toledo Edison Company
Case No. 07-551-EL-AIR
Cash Working Capital
Revenue Lag (Based on Actuals)
For the Twelve Months Ended September 30, 2006

WPB-5.0c

Data: 3 Months Actual & 9 Months Estimated

Witness Responsible:

Type of Filing: ☐ Original ☒ Updated ☐ Revised

M. Swartz

Line No.	Month	Days Per Month	Billed Revenues	Customer Accounts Rec.	Lag/(Lead) Days
1	October-05	31	\$ 54,198,992	\$ 44,142,830	
2	November-05	30	50,447,000	43,211,756	
3	December-05	31	54,805,381	45,265,177	
4	January-06	31	57,722,978	45,452,676	
5	February-06	28	58,563,769	48,160,873	
6	March-06	31	58,503,285	45,006,874	
7	April-06	30	55,413,830	46,554,061	
8	May-06	31	53,541,390	43,165,110	
9	June-06	30	62,842,803	46,784,422	
10	July-06	31	70,176,225	54,987,640	
11	August-06	31	77,102,242	53,476,197	
12	September-06	30	68,411,651	54,748,072	
13	Total	365	\$ 721,729,546	\$ 570,955,687	
14					
15					
16	Monthly Avg.	\$ 570,955,687 /12 (A)		\$ 47,579,641	
17					
18	Daily Avg.	\$ 721,729,546 /365 (B)	1,977,341		
19					
20	Lag of Billing to Cash Collections	(A)/(B)	\$ 47,579,641 /	1,977,341	24.1
21					
22	Lag from Meter Reading to Billing (Note 1)				1.5
23					
24	Lag from Service Period to Meter Reading (Note 2)				15.2
25					
26	Revenue Lag/(Lead)				40.8

Notes:

(1) On-demand billing with the inclusion of longer lags due to weekends and holidays

(2) In general, any particular meter is read 12 times a year; dividing 365 by 12 results in an average time between meter reading of 30.4 days. Assuming that service is rendered evenly throughout these meter reading periods, the average service period to meter reading is a 15.2 day lag (30.4/2). This lag causes unbilled revenues.

The Toledo Edison Company
Case No. 07-551-EL-AIR
Cash Working Capital
Other Revenues
For the Twelve Months Ended February 29, 2008

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ☐ Original ☒ Updated ☐ Revised

WPB-5.0d
Witness Responsible:
M. Swartz

Line No.	Description	FERC Account	Test Year Jurisdictional Amount	C-3 Adjustment Amount	Jurisdictional Amount	Lag/(Lead) Days	Lag/(Lead) Dollars
1	Forfeited Discounts	450	\$ 2,662,748	\$ -	\$ 2,662,748	40.8	(1) \$ 108,640,118
2							
3	Misc. Service Revenues	451	2,246,492	(9,294)	2,237,198	40.8	(1) 91,277,678
4							
5	Joint Usage Revenues	454	2,906,520	-	2,906,520	373.4	(2) 1,085,294,568
6	Right of Way Revenues	454	50,969	-	50,969	25.2	(3) 1,284,419
7							
8	ATSI Ground Lease	456	1,735,332	-	1,735,332	(45.6)	(4) (79,131,139)
9	Other Electric Revenues	456	2,064,181	(330,688)	1,733,493	40.8	(5) 70,726,514
10							
11	Total Other Revenues		<u>\$ 11,666,242</u>	<u>\$ (339,982)</u>	<u>\$ 11,326,260</u>	<u>112.8</u>	<u>\$ 1,278,092,159</u>

(1) Lag determined to be the same as the electric revenue lag (most items are billed with electric service).

(2) Lag/(Lead) based on the weighted average of the 5 largest customers.

(3) The assumption is made that transactions occur evenly throughout the month creating a $(365/12)/2 = 15.2$ day lag. In addition, payment usually occurs on average by the 10th of following month creating a total of $15.2 + 10 = 25.2$ lag days.

(4) Lease payments are received in advance on the first day of each calendar quarter. The lead days are calculated as $365/4/2$ resulting in a mid-quarter days lead of 45.6.

(5) Lag determined to be the same as the electric revenue lag.

The Toledo Edison Company
Case No. 07-551-EL-AIR
Cash Working Capital
Purchased Power
For the Twelve Months Ended February 29, 2008

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised

WPB-5.0e
Witness Responsible:
M. Swartz

Line No.	Description	Test Year Jurisdictional Amount	Adjustment Amount	Jurisdictional Amount	Lag/(Lead) Days	Lag/(Lead) Dollars
1	PSA Power Supply	\$ -	\$ 251,496,351	\$ 251,496,351	27.2 (1)	\$ 6,842,796,550
2						
3	Incremental Fuel Expenses	-	142,190,271	142,190,271	27.2 (1)	3,867,575,371
4						
5	Deferred Incremental Fuel Expenses	(16,514,843)	16,514,843	-	0.0 (2)	0
6						
7	Total Purchased Power & Interchange	<u>\$ (16,514,843)</u>	<u>\$ 410,201,465</u>	<u>\$ 393,686,622</u>	<u>27.2</u>	<u>\$10,710,371,921</u>
8						
9						
10	(1) Payment for the Power Supply Agreement (PSA) and fuel expenses is due within 10 days of receipt of invoice					
11	In the month after the service period.					
12						
13	Mid-point of service (365/12/2)	15.2				
14	Lag for billing	2.0				
15	Lag time for payment	<u>10.0</u>				
16		27.2				
17						
18	(2) Non-cash item and, therefore, assigned a zero lag.					

The Toledo Edison Company
Case No. 07-551-EL-AIR
Cash Working Capital
Payroll (Footnotes)
For the Twelve Months Ended February 29, 2008

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ☐ Original ☒ Updated ☐ Revised

WPB-5.0g
Witness Responsible:
M. Swartz

- (1) Lag days computed by taking the mid-point of the 14 day Sunday-Saturday pay period (7 days) and adding an additional 6 day lag until the check is disbursed (7 days + 6 days = 13 day lag).
- (2) Lag days computed by taking the mid-point of the 7 day Monday-Sunday pay period (3.5 days) and adding an additional 5 day lag until the check is disbursed (3.5 days + 5 days = 8.5 day lag).
- (3) Payroll-Miscellaneous is used for adjustments to payroll for various reasons. Because some of these miscellaneous payroll adjustments are paid weekly and others bi-weekly, the weighting factors of 60% for bi-weekly and 40% for weekly employees was used. A mid-point of 7 days was used for bi-weekly employees and 3.5 days for weekly employees. A 6 day lag was added to bi-weekly employees (on Sunday-Saturday pay period) and a 5 day lag was added to weekly employees (on Monday-Sunday pay period) for check disbursement.

Bi-weekly Payroll	13 days	60%	7.8	
Weekly Payroll	8.5 days	40%	3.4	
			<u>11.2</u>	days

- (4) Performance Compensation is paid in March of the following year. A mid-point of 182.5 days (365 days / 2) and an additional 60 days (January 1st - March 1st) was added to arrive at a total lag time of 242.5 days.

The Toledo Edison Company
Case No. 07-551-EL-AIR
Cash Working Capital
Employee Benefits (Footnotes)
For the Twelve Months Ended February 29, 2008

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ☐ Original ☒ Updated ☐ Revised

WPB-5.0i
Witness Responsible:
M. Swartz

- (1) The term, Pension Expense, refers to an actuarial representation of the impact of providing pension benefits (FAS 87). This is a non-cash expense paid from the pension trusts.
- (2) The OPEB (Other Post Employment Benefits) or FAS 106 expenses are post retirement benefits whose expenses are accrued during a participant's working years and as such, are a non-cash expense. An employee's OPEB is fully accrued by retirement and the benefit does not get paid until after retirement.
- (3) 100% of insurance expense is self-insured through FirstEnergy Corp. (net of employee contributions). The lag was calculated using a typical 2 month (61 day) lag to process an average claim.
- (4) Life insurance premiums are paid at the end of each month for the next month's coverage. Lead days were computed by taking the mid-point of a typical 30 day period (15 days).
- (5) Savings Plan Match - Same as payroll lag days which can be found on WPB-5.0g Note (3).

Bi-weekly Payroll	13 days	60%	7.8
Weekly Payroll	8.5 days	40%	3.4
			<u>11.2</u> days

- (6) Workers Comp - Paid Bi-weekly $14 / 2 = 7$ day midpoint + 6 days = 13 days
- (7) Severance Costs - Minimum severance package under FirstEnergy Corp. methodology is 6 weeks (42 days), and the maximum severance pay is 52 weeks (364 days). An average of 29 weeks (203 days) severance pay was utilized for this study, with a mid point of 101.5 days (203 days/2). The severance check is generally issued 7 days after the termination date. Therefore, a lead of 94.5 days (101.5 - 7.0 days) was calculated for severance benefits.
- (8) Short-Term/Long-Term Disability (FAS 112) - An accrual occurs for self-funded employer paid short-term disability income benefits for inactive employees not rendering service but not terminated. Same as payroll lag days which can be found on WPB-5.0g Note (3).

Bi-weekly Payroll	13 days	60%	7.8
Weekly Payroll	8.5 days	40%	3.4
			<u>11.2</u> days

- (9) Other Employee Benefits - Determined to have an estimated lag time of 30 days.

The Toledo Edison Company
Case No. 07-551-EL-AIR
Cash Working Capital
Other Operating & Maintenance Expenses
For the Twelve Months Ended February 29, 2008

Date: 3 Months Actual & 9 Months Estimated
Type of Filing: ___ Original X Updated ___ Revised

WPB-5.0j
Witness Responsible:
M. Swartz

Line No.	Description	Test Year Jurisdictional Amount	C-3 Adjustment Amount	Total Jurisdictional Amount	Lag/(Lead) Days	Lag/(Lead) Dollars
1	Tree Trimming Contracting Fees	\$ 4,425,488	\$ -	\$ 4,425,488	45.2 (1)	\$ 200,032,058
2						
3	Outside Services Employed - FE Service	5,424,880	-	5,424,880	17.7 (3)	96,020,376
4						
5	Uncollectibles	6,172,169	-	6,172,169	0.0 (2)	0
6						
7	Other	19,382,981	319,303	19,702,284	50.0 (3)	985,114,196
8						
9	Total Other O&M	\$ 35,405,518	\$ 319,303	\$ 35,724,821	35.9	\$ 1,281,166,629
10						
11						

- (1) All contracts have a net 30 day payment from receipt of invoice. This 30 day lag coupled with a 15.2 day service midpoint (365/12/2) equals a 45.2 day lag.
- (2) Non-cash item and, therefore, assigned a zero lag.
- (3) Accounts Payable defaults to a 30 day lag on payments made to other parties.

The Toledo Edison Company
Case No. 07-551-EL-AIR
Cash Working Capital
Taxes Other than Income Taxes (Footnotes)
For the Twelve Months Ended February 29, 2008

Date: 3 Months Actual & 9 Months Estimated
Type of Filing: ☐ Original ☒ Updated ☐ Revised

WPB-5.01
Witness Responsible:
M. Swartz

(1) Payroll Taxes

These taxes include FICA and Unemployment. These taxes are paid out every Friday. A 3.5 day midpoint was used.

(2) Ohio Commercial Activity Tax

1st quarter 2007 paid on 6/10/07, 2nd quarter 2007 paid 8/9/07
3rd quarter 2007 paid 11/9/07 4th quarter 2007 paid 2/9/08
First 2 months of 2008 paid on 5/10/2008

				8/30/07
				% of Total
Lag Days			Paid	Weighted Lag
05/10/07	(112.5)	X	8.3%	(9.4)
08/09/07	(21.5)	X	25.0%	(5.4)
11/19/07	80.5	X	25.0%	20.1
02/09/08	162.5	X	25.0%	40.6
05/10/08	253.5	X	16.7%	42.3
			100.0%	88.3

Lag Days

(3) Ohio kWh Tax

Paid on the 20th of every month for the prior month.
365/12/2 = 15.2 days midpoint + 20 day lag = 35.2 lag days

				% of Total
Lag Days			Paid	Weighted Lag
35.2	X		100%	35.2

Lag Days

(4) Ohio Property Tax

These taxes are paid throughout the year for the previous year. Different County payments can be made on different days for any given month. For the purpose of this study, they have been weighted for 10 months liability for 2008 payments and 2 months liability for 2009 payments for Ohio.

Service date is 3/1/07-2/29/08 year midpoint, 8/30/07
Ohio Property Tax Payment

				% of Total
Est. Payment	Lag Days		Paid	Weighted Lag
2008				
01/15/08	138		24.10%	33.1
02/15/08	169		17.57%	29.6
03/15/08	198		0.00%	-
04/15/08	229		0.00%	-
05/15/08	259		0.00%	-
06/15/08	290		0.00%	-
07/15/08	320		39.58%	126.4
08/15/08	351		2.09%	7.3
2009				
01/15/09	504		4.82%	24.3
02/15/09	535		3.51%	18.8
03/15/09	563		0.00%	-
04/15/09	594		0.00%	-
05/15/09	624		0.00%	-
06/15/09	655		0.00%	-
07/15/09	685		7.92%	54.2
08/15/09	716		0.42%	3.0
Total			100.0%	296.7

Lag Days

(5) PA Franchise Tax

Paid 3/15, 6/15, 9/15 and 12/15 for the current year.

Service date is 3/1/07-2/29/08 year midpoint, 8/30/07

				% of Total
Lag Days			Paid	Weighted Lag
3/15/07	(168.5)	X	8.3%	(14.0)
6/15/07	(76.5)	X	25.0%	(19.1)
9/15/07	15.5	X	25.0%	3.9
12/15/07	106.5	X	25.0%	26.6
3/15/08	197.5	X	16.7%	32.9
			100.0%	30.3

Lag Days

(6) Ohio Sales and Use Tax

Estimates paid on the 15th and 25th of every month for the current month.

Remainder paid on the 23th of every month for the prior month.

365/12/2 = 15.2 days midpoint + 23/3 day lag - 15.2/3 - 5 2/3 = 16.1 lag days

				% of Total
Lag Days			Paid	Weighted Lag
16.1	X		100%	16.1

Lag Days

(7) Other Taxes

	\$	Lag Days	Lag Dollars
Federal Highway Use	\$ 1,792	(121.2)	\$ (217,131)
IFTA Motor Fuel Use	422	76.5	32,283
Federal Excise Tax	229	76.5	17,519
	\$ 2,443	(68.6)	\$ (187,329)

Federal Highway Use:

Estimates prepaid on 8/31 for the months 7/1/08 thru 8/30/07.

Service date is 3/1/07-2/29/08 year midpoint, 8/30/07

				% of Total
Lag Days			Paid	Weighted Lag
08/31/06	(364.5)	X	33.3%	(121.5)
08/31/07	0.5	X	66.7%	0.3
			100.0%	(121.2)

Lag Days

IFTA Motor Fuel and Federal Excise Tax:

Paid 1/31, 4/30, 7/31 and 12/31 for the current year.

Service date is 3/1/07-2/29/08 year midpoint, 8/30/07

				% of Total
Lag Days			Paid	Weighted Lag
4/30/07	(122.5)	X	8.3%	(10.2)
7/31/07	(30.5)	X	25.0%	(7.6)
10/31/07	61.5	X	25.0%	16.4
1/31/08	153.5	X	25.0%	38.4
4/30/08	243.5	X	16.7%	40.6
			100.0%	76.5

Lag Days

The Toledo Edison Company
Case No. 07-551-EL-AIR
Cash Working Capital
Taxes (Footnotes)
For the Twelve Months Ended February 29, 2008

WPB-5.0n

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ☐ Original ☒ Updated ☐ Revised

Witness Responsible:
M. Swartz

(1) Federal Income Tax

Paid 4/15, 6/15, 9/15 and 12/15 for the current year.

Service date is 3/1/07-2/29/08 year midpoint,

8/30/07

			<u>% of Total</u>		
	<u>Lag Days</u>		<u>Paid</u>	<u>Weighted Lag</u>	
4/15/07	(137.5)	X	8.3%	(11.5)	
6/15/07	(76.5)	X	25.0%	(19.1)	
9/15/07	15.5	X	25.0%	3.9	
12/15/07	106.5	X	25.0%	26.6	
4/15/08	228.5	X	16.7%	38.1	
			100.0%	38.0	Lag Days

(2) Ohio State Income Tax

Paid 1/31, 3/31, 5/31 for the previous year. Assume

Service date is 3/1/07-2/29/08 year midpoint,

8/30/07

			<u>% of Total</u>		
	<u>Lag Days</u>		<u>Paid</u>	<u>Weighted Lag</u>	
1/31/08	153.5	X	27.8%	42.7	
3/31/08	213.5	X	27.8%	59.4	
5/31/08	274.5	X	27.8%	76.3	
1/31/09	519.5	X	5.6%	29.1	
3/31/09	578.5	X	5.5%	31.8	
5/31/09	639.5	X	5.5%	35.2	
			100.0%	274.5	Lag Days

(3) PA State Income Tax

Paid 3/15, 6/15, 9/15 and 12/15 for the current year.

Service date is 3/1/07-2/29/08 year midpoint,

8/30/07

			<u>% of Total</u>		
	<u>Lag Days</u>		<u>Paid</u>	<u>Weighted Lag</u>	
3/15/07	(168.5)	X	8.3%	(14.0)	
6/15/07	(76.5)	X	25.0%	(19.1)	
9/15/07	15.5	X	25.0%	3.9	
12/15/07	106.5	X	25.0%	26.6	
3/15/08	197.5	X	16.7%	32.9	
			100.0%	30.3	Lag Days

(4) Local Income tax

20% of current year estimated tax (10 months) paid quarterly on

4/15, 6/15, 9/15, 12/15 for the current year and remaining 20%

4/15 of the following year. Additional 20% payment

made 4/15/08 for first quarter 2008 liability (2 months).

Service date is 3/1/07-2/29/08 year midpoint,

8/30/07

			<u>% of Total</u>		
	<u>Lag Days</u>		<u>Paid</u>	<u>Weighted Lag</u>	
4/15/07	(137.5)	X	7%	(9.2)	
6/15/07	(76.5)	X	20%	(15.3)	
9/15/07	15.5	X	20%	3.1	
12/15/07	106.5	X	20%	21.3	
4/15/08	228.5	X	20%	45.7	
4/15/08	228.5	X	13%	30.5	
			100%	76.1	Lag Days

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Customer Deposits and Interest on Customer Deposits

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ☐ Original ☒ Updated ☐ Revised

WPB-5.1a
Witness Responsible:
T. Fernandez

MONTH (1)	CUSTOMER DEPOSIT ** BALANCE G/L 235000 (2)	INTEREST ON * CUSTOMER DEPOSIT (3) (2) x 5.00%
Feb-07	\$3,941,654	\$197,083
Mar-07	\$4,032,937	\$201,647
Apr-07	\$4,084,854	\$204,243
May-07	\$4,111,616	\$205,581
Jun-07	\$4,111,616	\$205,581
Jul-07	\$4,111,616	\$205,581
Aug-07	\$4,111,616	\$205,581
Sep-07	\$4,111,616	\$205,581
Oct-07	\$4,111,616	\$205,581
Nov-07	\$4,111,616	\$205,581
Dec-07	\$4,111,616	\$205,581
Jan-08	\$4,111,616	\$205,581
Feb-08	\$4,111,616	\$205,581
13 MONTH TEST YEAR TOTAL	<u>\$53,175,601</u>	<u>\$2,658,783</u>
13 MONTH AVERAGE BALANCE	<u>\$4,090,431</u>	<u>\$204,522</u>
DATE CERTAIN BALANCE MAY 31, 2007	<u>\$4,111,616</u>	<u>\$205,581</u>

* - INTEREST RATE ON CUSTOMER DEPOSITS BASED ON CUSTOMER SERVICE SECURITY DEPOSIT RATES EFFECTIVE JANUARY 1, 2007

** - CUSTOMER DEPOSITS ARE NOT FORECASTED BY THE COMPANY. BALANCES SHOWN ARE ACTUALS FOR MAY 31, 2007.

The Toledo Edison Company
Case No. 07-551-EL-AIR
Materials and Supplies

WPB-5.1b
Witness Responsible:
T. Fernandez

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original X Updated Revised

OpCo	Plant	2/28/2007	3/31/2007	4/30/2007	5/31/2007	6/30/2007	7/31/2007	8/31/2007	9/30/2007	10/31/2007	11/30/2007	12/31/2007	1/31/2008	2/29/2008
		ValStockValue	ValStockValue	ValStockValue	ValStockValue	ValStockValue	ValStockValue	ValStockValue	ValStockValue	ValStockValue	ValStockValue	ValStockValue	ValStockValue	ValStockValue
(1)	North Street Facility	\$ 2,483,579	\$ 2,593,938	\$ 2,760,489	\$ 2,713,559	\$ 2,713,559	\$ 2,713,559	\$ 2,713,559	\$ 2,713,559	\$ 2,713,559	\$ 2,713,559	\$ 2,713,559	\$ 2,713,559	\$ 2,713,559
CEI	Northern Region OH	\$ 24,370,021	\$ 23,839,348	\$ 22,707,034	\$ 23,674,969	\$ 23,674,969	\$ 23,674,969	\$ 23,674,969	\$ 23,674,969	\$ 23,674,969	\$ 23,674,969	\$ 23,674,969	\$ 23,674,969	\$ 23,674,969
TE	Western Region OH	\$ 6,241,204	\$ 6,037,844	\$ 5,651,882	\$ 5,497,054	\$ 5,497,054	\$ 5,497,054	\$ 5,497,054	\$ 5,497,054	\$ 5,497,054	\$ 5,497,054	\$ 5,497,054	\$ 5,497,054	\$ 5,497,054
OE	Central Region OH	\$ 9,190,286	\$ 8,700,077	\$ 8,433,878	\$ 8,608,792	\$ 8,608,792	\$ 8,608,792	\$ 8,608,792	\$ 8,608,792	\$ 8,608,792	\$ 8,608,792	\$ 8,608,792	\$ 8,608,792	\$ 8,608,792
	Distribution Totals	\$ 42,281,090	\$ 41,271,007	\$ 39,583,351	\$ 40,494,373	\$ 40,494,373	\$ 40,494,373	\$ 40,494,373	\$ 40,494,373	\$ 40,494,373	\$ 40,494,373	\$ 40,494,373	\$ 40,494,373	\$ 40,494,373
CEI	Northern Region OH	\$ 1,024,318	\$ 1,064,766	\$ 1,042,582	\$ 1,032,534	\$ 1,032,534	\$ 1,032,534	\$ 1,032,534	\$ 1,032,534	\$ 1,032,534	\$ 1,032,534	\$ 1,032,534	\$ 1,032,534	\$ 1,032,534
TE	Sub-TOTAL TID	\$ 170,197	\$ 165,295	\$ 165,129	\$ 195,875	\$ 195,875	\$ 195,875	\$ 195,875	\$ 195,875	\$ 195,875	\$ 195,875	\$ 195,875	\$ 195,875	\$ 195,875
OE	Western Region OH	\$ 1,167,127	\$ 1,113,861	\$ 1,048,937	\$ 1,081,233	\$ 1,081,233	\$ 1,081,233	\$ 1,081,233	\$ 1,081,233	\$ 1,081,233	\$ 1,081,233	\$ 1,081,233	\$ 1,081,233	\$ 1,081,233
	Transmission Totals	\$ 2,361,642	\$ 2,365,922	\$ 2,276,948	\$ 2,309,642	\$ 2,309,642	\$ 2,309,642	\$ 2,309,642	\$ 2,309,642	\$ 2,309,642	\$ 2,309,642	\$ 2,309,642	\$ 2,309,642	\$ 2,309,642
CEI	SUB-TOTAL TID	\$ 25,403,339	\$ 24,904,114	\$ 23,749,616	\$ 24,707,502	\$ 24,707,502	\$ 24,707,502	\$ 24,707,502	\$ 24,707,502	\$ 24,707,502	\$ 24,707,502	\$ 24,707,502	\$ 24,707,502	\$ 24,707,502
TE	SUB-TOTAL TID	\$ 6,411,401	\$ 6,222,838	\$ 5,837,511	\$ 5,692,929	\$ 5,692,929	\$ 5,692,929	\$ 5,692,929	\$ 5,692,929	\$ 5,692,929	\$ 5,692,929	\$ 5,692,929	\$ 5,692,929	\$ 5,692,929
OE	SUB-TOTAL TID	\$ 10,367,413	\$ 9,818,938	\$ 9,482,715	\$ 9,690,025	\$ 9,690,025	\$ 9,690,025	\$ 9,690,025	\$ 9,690,025	\$ 9,690,025	\$ 9,690,025	\$ 9,690,025	\$ 9,690,025	\$ 9,690,025
CEI	# OF CUSTOMERS**	761,972	38%											
TE	# OF CUSTOMERS**	314,250	15%											
OE	# OF CUSTOMERS**	1,041,985	49%											
		2,118,307												
ALLOCATION OF NORTH STREET														
CEI	NORTH STREET	\$ 893,363	\$ 969,031	\$ 1,003,750	\$ 976,089	\$ 976,089	\$ 976,089	\$ 976,089	\$ 976,089	\$ 976,089	\$ 976,089	\$ 976,089	\$ 976,089	\$ 976,089
TE	NORTH STREET	\$ 368,555	\$ 399,772	\$ 414,085	\$ 402,683	\$ 402,683	\$ 402,683	\$ 402,683	\$ 402,683	\$ 402,683	\$ 402,683	\$ 402,683	\$ 402,683	\$ 402,683
OE	NORTH STREET	\$ 1,221,680	\$ 1,335,195	\$ 1,372,613	\$ 1,334,786	\$ 1,334,786	\$ 1,334,786	\$ 1,334,786	\$ 1,334,786	\$ 1,334,786	\$ 1,334,786	\$ 1,334,786	\$ 1,334,786	\$ 1,334,786
CEI	TOTAL TID WITH NORTH STREET	\$ 26,295,702	\$ 25,873,145	\$ 24,755,356	\$ 25,683,591	\$ 25,683,591	\$ 25,683,591	\$ 25,683,591	\$ 25,683,591	\$ 25,683,591	\$ 25,683,591	\$ 25,683,591	\$ 25,683,591	\$ 25,683,591
TE	TOTAL TID WITH NORTH STREET	\$ 6,779,957	\$ 6,622,711	\$ 6,251,606	\$ 6,095,612	\$ 6,095,612	\$ 6,095,612	\$ 6,095,612	\$ 6,095,612	\$ 6,095,612	\$ 6,095,612	\$ 6,095,612	\$ 6,095,612	\$ 6,095,612
OE	TOTAL TID WITH NORTH STREET	\$ 11,575,073	\$ 11,139,073	\$ 10,855,327	\$ 11,024,812	\$ 11,024,812	\$ 11,024,812	\$ 11,024,812	\$ 11,024,812	\$ 11,024,812	\$ 11,024,812	\$ 11,024,812	\$ 11,024,812	\$ 11,024,812
	Grand Total	\$ 44,653,732	\$ 43,854,929	\$ 41,860,289	\$ 42,804,015	\$ 42,804,015	\$ 42,804,015	\$ 42,804,015	\$ 42,804,015	\$ 42,804,015	\$ 42,804,015	\$ 42,804,015	\$ 42,804,015	\$ 42,804,015
CEI	13 MONTH TEST YEAR TOTAL	\$ 333,759,126												
TE	13 MONTH TEST YEAR TOTAL	\$ 80,610,398												
OE	13 MONTH TEST YEAR TOTAL	\$ 143,827,589												
CEI	13 MONTH AVERAGE BALANCE	\$ 25,673,779												
TE	13 MONTH AVERAGE BALANCE	\$ 6,200,900												
OE	13 MONTH AVERAGE BALANCE	\$ 11,063,199												

* - MATERIALS AND SUPPLIES BALANCES ARE NOT FORECASTED BY THE COMPANY.
BALANCES SHOWN ARE ACTUALS FOR MAY 31, 2007.
** - # OF 2006 YEAR-END CUSTOMERS FROM SCHEDULE C-12.1.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
PIP Uncollectibles

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ☐ Original ☒ Updated ☐ Revised

WPB-5.1c
Witness Responsible:
T. Fernandez

<u>MONTH</u>	PIP UNCOLLECTIBLES *
	BALANCE <u>G/L 142149</u>
Feb-07	\$23,832,536
Mar-07	\$23,832,536
Apr-07	\$23,832,536
May-07	\$23,832,536
Jun-07	\$23,832,536
Jul-07	\$23,832,536
Aug-07	\$23,832,536
Sep-07	\$23,832,536
Oct-07	\$23,832,536
Nov-07	\$23,832,536
Dec-07	\$23,832,536
Jan-08	\$23,832,536
Feb-08	\$23,832,536
13 MONTH TEST YEAR TOTAL	<u><u>\$309,822,970</u></u>
13 MONTH AVERAGE BALANCE	<u><u>\$23,832,536</u></u>
DATE CERTAIN BALANCE MAY 31, 2007	<u><u>\$23,832,536</u></u>

* - PIP UNCOLLECTIBLES ARE NOT FORECASTED BY THE COMPANY.
BALANCES SHOWN ARE ACTUALS FOR MAY 31, 2007.

Data: X Actual ___ Estimated
Type of Filing: ___ Original X Updated ___ Revised

WPB-6.0a
Witness Responsible:
H. Wagner

Account No.	Description	Actual Balance Dec 2006	Monthly Activity					Actual Balance May 2007
			January 2007	February 2007	March 2007	April 2007	May 2007	
Other Regulatory Assets								
182.3	Customer Receivables for Future Inc Tax							
182.3	182767 FAS 109-DBT-Customer A/R FTR Tax	\$22,068,285.76	(\$919,500.00)	(\$919,500.00)	(\$919,500.00)	(\$919,500.00)	(\$919,500.00)	\$17,470,785.76
I & D Postretirement Benefits								
182.3	182076 FAS 108 Costs - B/F Rate Case	40,421,063.07	0.00	0.00	0.00	0.00	0.00	40,421,063.07
182.3	182077 FAS 108 Costs - PST RTE Case-Accr Amort	(17,954,493.61)	(76,080.60)	(76,080.60)	(76,080.60)	(76,080.60)	(76,080.60)	(17,944,885.61)
182.3	182079 FAS 108 Costs - Transferred to RTC	(17,454,846.26)	0.00	0.00	0.00	0.00	0.00	(17,454,846.26)
	Total I & D Postretirement Benefits	5,401,723.20	(76,080.60)	(76,080.60)	(76,080.60)	(76,080.60)	(76,080.60)	5,021,320.20
Regulatory Transition Charge								
182.3	182768 Customer A/R FTR Tax	(2,102,302.00)	85,938.00	81,460.00	84,927.00	77,918.00	87,214.00	(1,684,845.00)
182.3	182790 TECO	124,747,205.66	(5,099,509.00)	(4,833,813.00)	(5,039,525.00)	(4,623,607.00)	(5,175,234.00)	99,977,820.66
	Total Regulatory Transition Charge	122,644,903.66	(5,013,571.00)	(4,752,353.00)	(4,954,598.00)	(4,545,689.00)	(5,088,020.00)	98,292,975.66
Nuclear Decontamination/Decommissioning								
182.3	182792 DOE - Decommission	7,989,048.66	(17,155.68)	(17,155.68)	(17,155.68)	(17,155.68)	(17,155.68)	7,902,270.26
182.3	182794 Def DBTS - CX - BV CF Carrying Chg	9,154,149.00	0.00	0.00	0.00	0.00	0.00	9,154,149.00
182.3	182795 Def DBTS - CX - PA State Def Tax	625,867.59	0.00	0.00	0.00	0.00	0.00	625,867.59
182.3	182796 Transferred to RTC	(17,596,509.45)	0.00	0.00	0.00	0.00	0.00	(17,596,509.45)
	Total Nuclear Decontamination/Decommissioning	171,556.80	(17,155.68)	(17,155.68)	(17,155.68)	(17,155.68)	(17,155.68)	85,778.40
Deferred Shopping Incentive								
182.3	182753 Def Shop Incentive	43,112,895.48	(2,613,628.00)	(2,457,574.00)	(2,540,755.00)	(2,353,629.00)	(2,571,456.00)	30,575,852.48
182.3	182945 Interest	18,415,399.73	317,166.47	305,482.71	293,929.32	292,588.80	271,107.71	19,885,674.74
	Total Deferred Shopping Incentive	61,528,295.21	(2,296,461.53)	(2,152,091.29)	(2,246,825.68)	(2,071,040.20)	(2,300,348.29)	50,461,527.22
MISO Transmission Service Costs								
182.3	182354 Transmission Service Costs - MISO	10,863,815.74	(166,585.10)	(168,648.06)	(170,728.47)	(172,826.48)	(174,942.23)	9,810,085.40
182.3	182356 Deferral	5,486,026.90	(119,603.47)	1,398,494.71	587,296.29	47,714.31	3,472,815.24	10,852,743.98
	Total MISO Transmission Service Costs	16,129,842.64	(266,188.57)	1,228,846.65	416,567.82	(125,112.17)	3,297,873.01	20,662,829.38
Municipal Distribution Tax Deferral								
182.3	182756 Muni Tax Rider	7,338,149.74	(49,717.00)	(34,879.00)	(6,572,396.74)	(28,516.00)	(27,004.00)	625,637.00
RCP - Fuel Deferral								
182.3	182357 Fuel Recovery Deferral	16,790,096.47	572,665.18	906,125.84	521,541.96	1,422,825.03	719,097.55	20,994,352.03
RCP - Distribution O&M Deferral								
182.3	182361 Distribution O&M Deferral	23,979,162.19	1,808,219.11	5,189,510.55	1,017,477.50	2,692,379.85	911,021.63	35,597,770.83
Ohio Line Extension								
182.3	182733 Ohio Line Extension	1,972,151.70	111,225.67	116,993.17	118,627.65	185,958.05	82,776.72	2,587,792.96
Transition Tax Deferral								
182.3	182131 Transition Tax Deferral	0.00	0.00	0.00	6,489,300.00	0.00	0.00	6,489,300.00
182.3	182759 Interest	3,782,341.55	81,072.09	81,680.81	(218,826.23)	76,701.89	77,277.80	3,880,247.91
	Total Transition Tax Deferral	3,782,341.55	81,072.09	81,680.81	6,270,473.77	76,701.89	77,277.80	10,369,547.91
RCP - Demand Side Management								
182.3	182389 Energy Star & Direct Load Control	4,720.77	228.94	228.94	380.30	1,778.54	1,992.48	9,101.03
182.3	182354 Interest	238.34	26.10	26.84	28.59	29.74	49.20	398.81
	Total RCP - Demand Side Management	4,959.11	255.78	255.78	408.89	1,808.28	2,041.68	9,499.84
Ohio Rate Case - Incremental Expenses								
182.3	182374 Outside Costs Assoc with 07 Rate Case	0.00			1,157.54	6,461.22	9,557.92	17,176.68
	Grand Total 182.3	\$281,813,770.03	(\$8,085,465.23)	(\$425,646.77)	(\$6,440,302.57)	(\$3,356,969.33)	(\$3,328,462.26)	\$262,136,593.87
Unamortized Loss on Reacquired Debt								
189	Unamortized Loss	\$3,029,590.33	(\$31,146.96)	(\$31,241.37)	(\$31,046.22)	(\$31,143.79)	(\$31,143.79)	\$2,873,859.20

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Other Regulatory Liabilities and Unamortized Gain on Reacquired Debt
As of May 31, 2007

WPB-6.0b
Witness Responsible:
H. Wagner

Data: X Actual ___ Estimated
Type of Filing: ___ Original X Updated ___ Revised

Account No.	Description	Actual Balance Dec 2006	Monthly Activity					Actual Balance May 2007
			January 2007	February 2007	March 2007	April 2007	May 2007	
Other Regulatory Liabilities								
Asset Removal Costs								
254	108465 Transmission Plant	\$2,604,913.46	\$0.00	\$0.00	(\$19,718.46)	\$0.00	\$0.00	\$2,585,195.00
254	108470 Distribution Plant	(8,204,615.74)	0.00	0.00	(611,129.98)	0.00	0.00	(8,815,745.72)
254	108475 General Plant	(431,494.97)	0.00	0.00	(21,123.90)	0.00	0.00	(452,618.87)
254	254039 Asset Removal Cost	992,445.05	6,678.15	6,711.29	6,744.62	6,778.12	6,811.80	1,026,169.03
	Total Asset Removal Costs	(5,038,752.20)	6,678.15	6,711.29	(645,227.72)	6,778.12	6,811.80	(5,657,000.56)
Customer Receivables for Future Inc Tax								
254	254106 FAS 109-OH Def Tax	(51,906.32)	4,326.00	4,326.00	4,326.00	4,326.00	4,326.00	(30,276.32)
254	254107 FAS 109-Cust A/R Future Taxes	(25,537,995.51)	1,064,071.00	1,064,071.00	1,064,071.00	1,064,071.00	1,064,071.00	(20,217,640.51)
	Total Customer Receivables for Future Inc Tax	(25,589,901.83)	1,068,397.00	1,068,397.00	1,068,397.00	1,068,397.00	1,068,397.00	(20,247,916.83)
Regulatory Transition Charge								
254	254109 CX - Def Loss Hedging Payments - BM	7,517,184.00	0.00	0.00	0.00	0.00	0.00	7,517,184.00
254	254110 CX - Unamort Gain - Sale Lease BM	(146,364,864.00)	0.00	0.00	0.00	0.00	0.00	(146,364,864.00)
254	254111 Beaver Valley Unit 2 - Non-Outage	(18,627,598.00)	0.00	0.00	0.00	0.00	0.00	(18,627,598.00)
254	254112 Competitive Transition Chg Transfer	157,475,278.00	0.00	0.00	0.00	0.00	0.00	157,475,278.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Grand Total 254	(\$30,628,654.03)	\$1,075,075.15	\$1,075,108.29	\$423,169.28	\$1,075,175.12	\$11,137.80	(\$25,904,917.39)
Unamortized Gain on Reacquired Debt								
257	Unamortized Gain	(\$6,619,270.91)	\$32,016.04	\$31,918.79	\$31,877.99	\$31,898.39	\$31,898.39	(\$6,459,661.31)

The Toledo Edison Company
Case No. 07-551-EL-AIR
RCP - Fuel Deferral Adjustment

Data: 3 Months Actual & 9 Months Estimated

Type of Filing: ☐ Original ☒ Updated ☐ Revised

WPB-6.1A

Witness Responsible:

H. Wagner

G. Young

Period	Fuel Deferral		Total
	Principal	Interest	
Balance, December 31, 2006	\$ 16,238,207.01	\$ 551,889.46	\$ 16,790,096.47
January 2007	528,500.81	44,164.37	572,665.18
February 2007	768,826.72	139,299.12	908,125.84
March 2007	424,198.12	97,343.84	521,541.96
April 2007	1,320,320.89	102,504.14	1,422,825.03
May 2007	611,008.39	108,089.16	719,097.55
Balance, May 31, 2007	19,891,061.94	1,043,290.09	20,934,352.03
June 2007	1,735,400.35	128,269.61	1,863,669.96
July 2007	1,813,390.46	136,924.98	1,950,315.44
August 2007	1,782,311.82	147,324.40	1,929,636.22
September 2007	1,579,644.41	157,151.53	1,736,795.94
October 2007	1,262,578.00	165,634.69	1,428,212.69
November 2007	836,134.49	172,165.27	1,008,299.76
December 2007	1,232,276.55	178,649.51	1,410,926.06
January 2008	1,809,476.35	89,574.36	1,899,050.71
February 2008	2,108,103.24	185,086.05	2,293,189.29
March 2008	2,297,406.96	197,482.92	2,494,889.88
April 2008	1,980,933.85	209,614.05	2,190,547.90
May 2008	2,118,656.95	221,344.15	2,340,001.10
June 2008	2,230,627.17	233,783.31	2,464,410.48
July 2008	2,444,021.05	247,131.64	2,691,152.69
August 2008	2,432,565.14	261,073.47	2,693,638.61
September 2008	1,968,278.90	273,852.74	2,242,131.64
October 2008	1,388,432.88	283,987.96	1,672,420.84
November 2008	1,376,997.19	292,640.92	1,669,638.11
December 2008	2,055,062.08	303,069.27	2,358,131.35
Total RCP - Fuel Deferral Adjustment	34,452,297.84	3,884,760.83	38,337,058.67
Balance, December 31, 2008	<u>\$ 54,343,359.78</u>	<u>\$ 4,928,050.92</u>	<u>\$ 59,271,410.70</u>
Total RCP - Fuel Deferral Adjustment			\$38,337,059
Effective Tax Rate			<u>36.294738%</u>
Total Deferred Tax Adjustment for Fuel Deferral			<u>(\$13,914,335)</u>

The Toledo Edison Company
Case No. 07-551-EL-AIR
RCP - O&M Deferral Adjustment

Data: 3 Months Actual & 9 Months Estimated

Type of Filing: ☐ Original ☒ Updated ☐ Revised

WPB-6.1B

Witness Responsible:

H. Wagner

G. Young

Period	Distribution Deferral		
	Principal	Interest	Total
Balance, December 31, 2006	\$ 23,104,485.25	\$ 874,676.94	\$ 23,979,162.19
January 2007	1,677,511.41	130,707.70	1,808,219.11
February 2007	5,035,829.36	153,681.19	5,189,510.55
March 2007	845,446.24	172,031.26	1,017,477.50
April 2007	2,517,708.89	174,670.96	2,692,379.85
May 2007	721,804.00	189,217.63	911,021.63
Balance, May 31, 2007	33,902,785.15	1,694,985.68	35,597,770.83
June 2007	2,649,286.00	220,418.00	2,869,704.00
July 2007	2,486,737.00	237,195.00	2,723,932.00
August 2007	2,403,042.00	253,332.00	2,656,374.00
September 2007	2,304,375.00	269,018.00	2,573,393.00
October 2007	2,232,292.00	284,285.00	2,516,577.00
November 2007	657,295.00	294,688.00	951,983.00
December 2007	-	298,438.00	298,438.00
January 2008	1,995,664.17	298,603.36	2,294,267.53
February 2008	1,995,664.16	322,584.59	2,318,248.75
March 2008	1,995,664.17	334,575.21	2,330,239.38
April 2008	1,995,664.17	346,565.82	2,342,229.99
May 2008	1,995,664.16	358,556.44	2,354,220.60
June 2008	1,995,664.17	370,547.05	2,366,211.22
July 2008	1,995,664.20	382,537.67	2,378,201.87
August 2008	1,995,664.17	394,528.28	2,390,192.45
September 2008	1,995,664.16	406,518.90	2,402,183.06
October 2008	1,995,664.14	418,509.52	2,414,173.66
November 2008	1,995,664.16	430,500.13	2,426,164.29
December 2008	1,995,664.17	442,490.74	2,438,154.91
Total RCP - O&M Deferral Adjustment	36,680,997.00	6,363,891.71	43,044,888.71
Balance, December 31, 2008	\$ 70,583,782.15	\$ 8,058,877.39	\$ 78,642,659.54
Total RCP - O&M Deferral Adjustment			\$43,044,889
Effective Tax Rate			36.294738%
Total Deferred Tax Adjustment for O&M Deferral			(\$15,623,030)

WPB-7.1a
Witness:
T. Fernandez

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR

Test Year Production O&M A&G Expense Functionalization

Company	FERC Acct	Test Year Budget	Test Year Production Expenses	Test Year Budget Excluding Production Expenses	Percentage	Allocation Factor
TE a/c 920	Labor	\$ 855,802	\$ 33,537	\$ 822,266	96.08127%	PROD1
	OTL	\$ 23,907	\$ (2,147)	\$ 26,054	108.98138%	PROD1a
TE a/c 921	Labor	\$ -	\$ -	\$ -	0.00000%	PROD2
	OTL	\$ 356,735	\$ 15,079	\$ 341,655	95.77297%	PROD2a
TE a/c 923	Labor	\$ 10,165,081	\$ 1,387,016	\$ 8,778,065	86.35509%	PROD3
	OTL	\$ 11,670,247	\$ 1,948,499	\$ 9,721,748	83.30370%	PROD3a
TE a/c 924	Labor	\$ -	\$ -	\$ -	0.00000%	PROD4
	OTL	\$ 132,452	\$ 85,298	\$ 47,154	35.60061%	PROD4a
TE a/c 925	Labor	\$ 502,976	\$ -	\$ 502,976	100.00000%	PROD5
	OTL	\$ 351,708	\$ 36,581	\$ 315,127	89.59899%	PROD5a
TE a/c 926	Labor	\$ 824,282	\$ 328,916	\$ 495,366	60.09665%	PROD6
	OTL	\$ 5,116,546	\$ 634,202	\$ 4,482,343	87.60487%	PROD6a
TE a/c 930.2	Labor	\$ 6,120	\$ 9,008	\$ (2,887)	-47.17877%	PROD7
	OTL	\$ 3,703,033	\$ 2,542,478	\$ 1,160,556	31.34067%	PROD7a
TE a/c 931	Labor	\$ -	\$ -	\$ -	0.00000%	PROD8
	OTL	\$ 13,501	\$ 1,643	\$ 11,857	87.82773%	PROD8a
TE a/c 935	Labor	\$ 511,330	\$ 1,408	\$ 509,922	99.72472%	PROD9
	OTL	\$ 1,513,453.80	\$ 1,833.47	\$ 1,511,620	99.87886%	PROD9a
TE a/c 570	Labor	\$ 13,667	\$ 13,661	\$ 7	0.0004917	PROD10
	OTL	\$ 20,778	\$ 16,967	\$ 3,811	0.1834165	PROD10a

The Toledo Edison Company
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WPB-7.1b
Witness:
T. Fernandez

OTHER REVENUES JURISDICTIONAL ALLOCATION

Account 456 - Other Electric Revenues

		TE01	Jurisdictional Allocation	Jurisdictional Amount	Allocation Factor
456020	Revothelec	\$ 411,639	100%	\$ 411,639	
456089	MISO-FTRARRRev	\$ 4,432,151	0%	\$ -	
456097	ATSI Ground Lease	\$ 1,735,332	100%	\$ 1,735,332	
456112	OTHEREVOTHER	\$ 13	100%	\$ 13	
456122	Sale of Scrap	\$ 125,635	100%	\$ 125,635	
456255	FE Telecom Wireless Lease - BMP	\$ 1,727	0%	\$ -	
456268	Service Fees from Sale of Receivables	\$ 1,502,557	100%	\$ 1,502,557	
456273	National Gypsum Revenues - Mansfield Plant	\$ 44,534	0%	\$ -	
456274	OthRevMansPlt	\$ (388)	0%	\$ -	
Budget reconciliation - SEC accounting module with FERC accounting module					
Cost Element 451101 mapped to G456118 in SEC					
Interco. Assessment to TE (456273 - Nat. Gypsum Rev - Mansfield Plant		\$ 24,338	100%	\$ 24,338	
Total		\$ 8,233,004	46.14978%	\$ 3,799,513	OTHERREV

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR

WPB-7.1c
Witness:
T. Fernandez

Account 407 - Regulatory Credits/Debits

Current Amortizations

	Budget Test Year Total	Jurisdictional Allocation	Jurisdictional Total	Allocation Factor
CUSTOMER RECEIVABLES FOR FUTURE INC TAX:				
407400 FAS 109 Amortization	\$ (1,778,107)	100%	\$ (1,778,107)	
T & D POSTRETIREMENT BENEFITS:				
407335 FAS 106 Costs	\$ 912,967	100%	\$ 912,967	
REGULATORY TRANSITION CHARGE:				
407410 RTC Customer A/R FTR Tax	\$ (1,070,729)	0%	\$ -	
407320 RTC TE	\$ 63,536,535	0%	\$ -	
TRANSMISSION SERVICE COSTS - MISO:				
407370 MISO 05 Deferral-Exp- Amort	\$ 2,778,414	0%	\$ -	
407375 MISO 08-10 Deferral-Exp-Amort	\$ 5,204,897	0%	\$ -	
DEFERRED SHOPPING INCENTIVE:				
407465 Deferral - Amortization	\$ 32,651,307	0%	\$ -	
TOTAL CURRENT AMORTIZATION	\$ 102,235,284	-0.84622%	\$ (865,140)	REG1

Deferrals

	Budget Test Year Total	Jurisdictional Allocation	Jurisdictional Total	Allocation Factor
TRANSMISSION SERVICE COSTS - MISO:				
407475 MISO Transmission Rider	\$ -	0%	\$ -	
407490 MISO Deferral - Exp 01-03/06	\$ -	0%	\$ -	
407500 MISO Deferral - Exp 04/06-03/07	\$ (681,638)	0%	\$ -	
407510 MISO Deferral - Exp 04/07-03/08	\$ (19,572,248)	0%	\$ -	
407520 MISO Deferral - Exp 04/08-03/09	\$ -	0%	\$ -	
RATE CERTAINTY PLAN:				
407555 RCP Deferral	\$ (20,809,314)	100%	\$ (20,809,314)	
OHIO LINE EXTENSION:				
407445 Deferred Depreciation	\$ (213,654)	100%	\$ (213,654)	
407450 Deferred Property Tax	\$ (364,300)	100%	\$ (364,300)	
407455 Deferred Capital Costs	\$ (733,522)	100%	\$ (733,522)	
TRANSITION TAX DEFERRAL:				
407130 7 > 5 Principal	\$ 525,973	100%	\$ 525,973	
407470 Muni Tax Deferral	\$ (526,279)	100%	\$ (526,279)	
DEFERRED SHOPPING INCENTIVE:				
407420 Deferral - MBU Rev	\$ -		\$ -	
TOTAL DEFERRALS	\$ (42,374,982)	52.20320%	\$ (22,121,095)	REG2

Carrying Charges

	Budget Test Year Total	Jurisdictional Allocation	Jurisdictional Total	Allocation Factor
TRANSMISSION SERVICE COSTS - MISO:				
407480 MISO Deferral Interest	\$ (590,706)	0%	\$ -	
407495 MISO Deferral - CC 01-03/06	\$ (6,958)	0%	\$ -	
407505 MISO Deferral - CC 04/06-03/07	\$ (355,381)	0%	\$ -	
407515 MISO Deferral - CC 04/07-03/08	\$ (521,372)	0%	\$ -	
407525 MISO Deferral - CC 04/08-03/09	\$ -	0%	\$ -	
RATE CERTAINTY PLAN:				
407550 RCP Fuel Recovery Interest	\$ (1,668,718)	100%	\$ (1,668,718)	
407560 RCP Deferral Interest	\$ (3,014,482)	100%	\$ (3,014,482)	
DEFERRED SHOPPING INCENTIVE:				
407460 Interest	\$ (2,654,247)	0%	\$ -	
DEMAND SIDE MANAGEMENT:				
407580 DSM Carrying Charge	\$ (129,035)	100%	\$ (129,035)	
TRANSITION TAX DEFERRAL:				
407435 Deferral Taxes	\$ (715,761)	100%	\$ (715,761)	
TOTAL CARRYING CHARGES	\$ (9,656,660)	57.24542%	\$ (5,527,996)	REG3
GRAND TOTAL 407s	\$ 50,203,642		\$ (28,514,231)	

The Toledo Edison Company
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WPB-7.1d
Witness:
T. Fernandez

Account 403 - Depreciation Expense

	TEST YEAR	Jurisdictional Allocation	Jurisdictional Amount	Allocation Factor
403000 Transmission	\$ 419,269	100.000000%	\$ 419,269	
403000 Distribution	\$ 24,543,352	100.000000%	\$ 24,543,352	
403000 General	\$ 1,145,035	100.000000%	\$ 1,145,035	
403000 Fossil Production (Not Shown)	\$ -	0.000000%	\$ -	
403000 Nuclear Production (Not Shown)	\$ 172,806	0.000000%	\$ -	
403185 Fossil Production (Not Shown)	\$ 321	0.000000%	\$ -	
403185 Nuclear Production (Not Shown)	\$ 132	0.000000%	\$ -	
TOTAL	\$ 26,280,915	99.34074%	\$ 26,107,656	DEP1

The Toledo Edison Company
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WPB-7.1e
Witness:
T. Fernandez

Account 404 - Amortization of Limited-Term Electric Plant

	TEST YEAR	Jurisdictional Allocation	Jurisdictional Amount	Allocation Factor
404000 Intangible (Software)	\$ 1,311,465	100.000000%	\$ 1,311,465	
404000 Intangible (FAS 109)	\$ (334,249)	100.000000%	\$ (334,249)	
404000 Intangible Fossil LH	\$ 5,597,777	0.000000%	\$ -	
404000 Intangible Nuclear LH	\$ 1,049,296	0.000000%	\$ -	
404000 General Buildings LH	\$ -	100.000000%	\$ -	
	\$ 7,624,289	12.81714%	\$ 977,216	AMOR1

WPB-7.1f
Witness:
T. Fernandez

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR

Account 408 - Taxes Other Than Income Taxes

	TEST YEAR	Jurisdictional Allocation	Jurisdictional Amount	Allocation Factor
408100	\$ 19,182	70.13338%	\$ 13,453	PAYROLL
408111	\$ 357,542	82.87118%	\$ 296,300	PLT1
408115	\$ 78,629	16.20880%	\$ 12,745	REVENUE
408140	\$ 409,295	0.00000%	\$ -	
408142	\$ 22,178,687	96.21896%	\$ 22,167,397	PROPTAX
408149	\$ 422	100.00000%	\$ 422	
408151	\$ 1,792	100.00000%	\$ 1,792	
408152	\$ 229	100.00000%	\$ 229	
408153	\$ 29,156,407	100.00000%	\$ 29,156,407	
408174	\$ 1,206,959	16.20880%	\$ 195,634	REVENUE
849048	\$ 1,072,217	70.13338%	\$ 751,982	PAYROLL
Budget reconciliation - SEC accounting module with FERC accounting module				
408100	\$ 15,164	70.13338%	\$ 10,635	PAYROLL
849048	\$ 1,274,027	70.13338%	\$ 893,518	PAYROLL
	\$ 55,770,553	95.92958%	\$ 53,500,514	
Less Other Production Related Taxes			\$ 5,447	
TOTAL Account 408 Jurisdiction	\$ 55,770,553	95.91992%	\$ 53,495,067	TAX3

Property Tax Jurisdictional Allocation

Total Utility Property Tax	\$ 22,178,687
Leasehold Portion	\$ 429,291
Property Tax	\$ 21,749,396
PA Property Tax (Production)	\$ 409,295
Distribution Property Tax	\$ 21,340,101
Jursidictional Percentage Allocation Factor	96.21896% PROPTAX

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR

WPB-7.1g
Witness:
T. Fernandez

Derivation of Payroll Allocator

Summary O&M Expenses Excluding Taxes, Deprec. & Amort. (Schedule C-2.1)		Unadjusted Total Utility	Allocation Factor (%)	Unadjusted Jurisdiction	Allocator Name
Labor - Total		\$ 45,452,125	70.13338%	\$ 31,877,113	PAYROLL
Other Than Labor - Total		\$ 247,240,229	16.95029%	\$ 41,907,929	WEIGHTED AVERAGE

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR

WPB-7.1h
Witness:
T. Fernandez

Materials and Supplies Allocator

Plant-In-Service as of 5/31/07							
Plant	ATSI	CE	OE	TE	Utility Total	Total	% ATSI % Utility Allocation Factor
Distribution Plant	-	1,497,524,974	1,766,447,944	685,629,789	3,949,602,707	3,949,602,707	0.00% 100.00%
General Plant	1,576,416	82,750,959	102,372,775	59,528,326	244,652,060	246,228,476	0.64% 99.36%
Transmission Plant	1,381,489,346	395,917,540	262,556,468	32,968,064	691,442,072	2,072,931,418	66.64% 33.36%
Grand Total	1,383,065,762	1,976,193,473	2,131,377,187	778,126,179	4,885,696,840	6,268,762,602	22.06282% 77.93718% M&S1

**The Toledo Edison Company
Case No. 07 - 551 - EL - AIR**

WPB-7.1i
Witness:
T. Fernandez

Vehicle Lease Adjustment Jurisdictional Allocation

Operating Company	Distribution Labor	ATSI Labor	Total Labor	Jurisdictional Factor	Allocation Factor
TE	10,920,424.00	470,968.00	11,391,392.00	95.86558%	VEH1

Note: Distribution and ATSI labor amounts were taken from Labor Only by 2007 Plan FERC tab
Source: Energy Delivery Business Services - Labor Only by 2007 Plan FERC data

WPB-7.1j
Witness:
T. Fernandez

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR

Book Depreciation Jurisdictional Allocation

Account 403

	TEST YEAR BUDGET	Jurisdictional Allocation	Jurisdictional Amount	Allocation Factor
403000 Transmission	\$ 419,269	100.00000%	\$ 419,269	
403000 Distribution	\$ 24,543,352	100.00000%	\$ 24,543,352	
403000 General	\$ 1,145,035	100.00000%	\$ 1,145,035	
403000 Fossil Production (Not Shown)	\$ -	0.00000%	\$ -	
403000 Nuclear Production (Not Shown)	\$ 172,806	0.00000%	\$ -	
403185 Fossil Production (Not Shown)	\$ 321	0.00000%	\$ -	
403185 Nuclear Production (Not Shown)	\$ 132	0.00000%	\$ -	
TOTAL	\$ 26,280,915	99.34074%	\$ 26,107,656	DEP1

Account 404

	TEST YEAR BUDGET	Jurisdictional Allocation	Jurisdictional Amount	Allocation Factor
404000 Intangible (Software)	\$ 1,311,465	100.00000%	\$ 1,311,465	
404000 Intangible (FAS 109)	\$ (334,249)	100.00000%	\$ (334,249)	
404000 Intangible Fossil LH	\$ 5,597,777	0.00000%	\$ -	
404000 Intangible Nuclear LH	\$ 1,049,296	0.00000%	\$ -	
404000 General Buildings LH	\$ -	100.00000%	\$ -	
	\$ 7,624,289	12.81714%	\$ 977,216	AMOR1

Weighted Average	\$ 33,905,203	79.88412%	\$ 27,084,872	BKDEP
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The Toledo Edison Company
Case No. 07 - 551 - EL - AIR

WPB-7.1k
Witness:
T. Fernandez

Other Operating Revenue (A/C 451 & 456 Weighted Average) Allocator for C-3.20 Adjustment

Acct. No.	Account Title	Corporate Budget	Schedule C-2.1 Revenue	Variance	Allocation Factor (%)	Unadjusted Jurisdiction	Allocation Code
451	Miscellaneous Service Revenues	\$2,237,198	\$2,246,492	\$9,294	100.000000%	\$9,294	ALLDIST
456	Other Electric Revenues	\$7,516,451	\$8,233,004	\$716,553	46.14978%	\$330,688	OTHERREV
	Total	\$9,753,648	\$10,479,496	\$725,847	46.83932%	\$339,982	REV451&456

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR

WPB-7.11
Witness:
T. Fernandez

Tax Accelerated Depreciation Jurisdictional Allocation (Schedule C-4.1)

12 months 2/29/08

Tax Depreciation	\$ 33,943,308	100.00000%
Leasehold Improvements	\$ 4,005,289	11.79994%
Jurisdictional Amount	\$ 29,938,019	88.20006%
		<u>Allocation Factor</u>
Jurisdictional Tax Percentage	88.20006%	TAX4

Accelerated vs. Book Depreciation Jurisdictional Allocation Percentage (Schedule B-6)

12 months 2/29/08

Tax Depreciation	<u>Total</u>	<u>Leasehold</u>	<u>Total Less Leasehold</u>	<u>Blended Functional Percentage</u>	<u>Allocation Factor</u>
Book Depreciation	\$ 33,943,308	\$ 4,005,289	\$ 29,938,019		
Total	\$ 33,888,967	\$ 6,619,111	\$ 27,269,856		
	\$ 67,832,275	\$ 10,624,400	\$ 57,207,875	84.33725%	DEP2

**The Toledo Edison Company
Case No. 07 - 551 - EL - AIR**

**WPB-7.1m
Witness:
T. Fernandez**

Net Plant Allocator

		<u>Source</u>
		B-2
		B-3
Company Plant Investment	\$ 903,546,544	
Total Company Reserve	\$ 408,424,229	
Net Investment	\$ 495,122,315	
Allocated Plant in Service	\$ 787,636,444	B-2
Allocated Reserve	\$ 377,322,757	B-3
Net Plant in Service	\$ 410,313,687	
Ratio	82.87118%	<u>Allocation Factor</u> PLT1

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR

WPB-7.1n
Witness:
T. Fernandez

Calculation of Current Income Taxes and Deferred Income Taxes

410 Provision for Deferred Income Taxes

	Total Utility	Jurisdiction	Source
Municipal DIT	\$ (208,958)	\$ 538,961	Schd C-4.1 Page 4 Line 54
Municipal ITC	\$ 7,184	\$ 4,393	Schd C-4.1 Page 4 Line 55
Subtotal	\$ (201,774)	\$ 543,354	
Federal DIT	\$ (7,296,638)	\$ 18,820,040	Schd C-4.1 Page 3 Line 60
Federal ITC	\$ 250,875	\$ 153,406	Schd C-4.1 Page 3 Line 61
Subtotal	\$ (7,045,763)	\$ 18,973,446	
PA State DIT	\$ (157,557)	\$ 406,382	Schd C-4.1 Page 5 Line 54
PA State ITC	\$ 5,417	\$ 3,312	Schd C-4.1 Page 5 Line 55
Subtotal	\$ (152,140)	\$ 409,695	
Total DIT	\$ (7,399,677)	\$ 19,926,495	

Allocation Percentage
-259.28872%

Allocation Factor
TAX2

409 Current Income Taxes

	Total Utility	Jurisdiction	Source
Municipal	\$ 1,397,981	\$ (260,425)	Schd C-4.1 Page 2 Line 9
PA State	\$ 1,054,092	\$ (196,363)	Schd C-4.1 Page 2 Line 11
OH State	\$ 4,080,892	\$ (760,216)	Schd C-4.1 Page 2 Line 5
Federal	\$ 47,387,930	\$ (8,827,744)	Schd C-4.1 Page 3 Line 5
Total Current Income Tax	\$ 53,920,896	\$ (10,044,749)	

Allocation Percentage
-18.62868%

Allocation Factor
TAX1

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR

WPB-7.1o
Witness:
T. Fernandez

Other Taxes (Account 190) Jurisdictional Allocation Percentage

FERC Balances at 12/31/06

		Percentage of Account 190 Other Misc. Balance		Allocation Factor
190 - Other Misc	Accounts Receivable Accrual	\$	(93,581)	
190 - Other Misc	Blue Cross/Blue Shield Close Out	\$	(57,272)	
190 - Other Misc	Capitalized Items	\$	(164,716)	
190 - Other Misc	Customer Energy Management	\$	(305,985)	
190 - Other Misc	Deferred Fuel - Rule 21	\$	(3,405,705)	
190 - Other Misc	Employee Contract Payment	\$	(40,744)	
190 - Other Misc	Energy Management Program	\$	1,135,619	
190 - Other Misc	Professional Fees	\$	26,165	
190 - Other Misc	R&D Books Capitalized	\$	702,039	
190 - Other Misc	Reengineering Feature Design	\$	(227,888)	
190 - Other Misc	System Development Cost	\$	(14,539)	
190 - Other Misc	VBM	\$	(186,544)	
Account 190 Other Misc.	Distribution Related Balances	\$	(2,633,151)	36.34878% TAX 5
190 - Other Misc	Cost of Removal	\$	-	
190 - Other Misc	Emission Allowance	\$	214,345	
190 - Other Misc	Nuclear Plants Refueling Outage Accrual	\$	(2,828,657)	
190 - Other Misc	Phase in O&M Costs - BV	\$	(1,593,864)	
190 - Other Misc	Phase in O&M Costs - Perry	\$	(355,443)	
190 - Other Misc	Plant Consulting	\$	(47,354)	
Account 190 Other Misc.	Generation Related Balances	\$	(4,610,973)	
Total Account 190 Other Misc. Balance		\$	(7,244,124)	

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR

WPB-7.1p
Witness:
T. Fernandez

Misc. Taxes (Account 283) Jurisdictional Allocation Percentage

Deferred Tax Balance at May 31, 2007

		Gross Amount	Factor	Percent	Jurisdictional
283	Misc	\$	29,000	ALLDIST	\$ 29,000
283	Misc	\$	106,000	NODIST	\$ -
283	Misc	\$	404,000	PLT1	\$ 334,800
283	Misc	\$	987,000	NODIST	\$ -
283	Misc	\$	187,000	ALLDIST	\$ 187,000
283	Misc	\$	5,050,500	PAYROLL	\$ 3,542,086
283	Misc	\$	118,500	PLT1	\$ 98,202
283	Misc	\$	4,778,000	PAYROLL	\$ 3,350,972
		\$	11,660,000		
				64.68319%	\$ 7,542,060
				TAX6	

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR

WPB-7.1q
Witness:
T. Fernandez

Total Revenue Jurisdictional Allocation Percentage

Factor is generated through applying jurisdictional allocators to FERC accounts 440 through 456

	Total Utility	Factor	Percent	Jurisdictional
440 Residential Elec. Revenues				
Generation	\$ 107,820,287	NODIST	0.00000%	\$ -
Transition (RTC)	\$ 49,949,221	NODIST	0.00000%	\$ -
Transmission	\$ 15,263,583	NODIST	0.00000%	\$ -
Distribution	\$ 85,023,180	ALLDIST	100.00000%	\$ 85,023,180
Other Residential	\$ -	NODIST	0.00000%	\$ -
Total Residential	\$ 258,056,270			\$ 85,023,180
442 Comm./Ind. Elec. Revenues				
Generation	\$259,017,983	NODIST	0.00000%	\$ -
Transition (RTC)	\$151,026,558	NODIST	0.00000%	\$ -
Transmission	\$33,143,970	NODIST	0.00000%	\$ -
Distribution	\$53,619,296	ALLDIST	100.00000%	\$ 53,619,296
Other Residential	\$886,080	NODIST	0.00000%	\$ -
Total Residential	\$497,693,887			\$ 53,619,296
444 Pub. Svc. & Hwy. Lghting Elec. Revenues				
Generation	\$817,616	NODIST	0.00000%	\$ -
Transition (RTC)	(\$166,041)	NODIST	0.00000%	\$ -
Transmission	\$15	NODIST	0.00000%	\$ -
Distribution	\$7,113,079	ALLDIST	100.00000%	\$ 7,113,079
Other Residential	\$0	NODIST	0.00000%	\$ -
Total Residential	\$7,764,669			\$ 7,113,079
447 Sales for Resale				
450 Forfeited Discounts	\$ 191,597,128	NODIST	0.00000%	\$ -
451 Miscellaneous Service Revenues	\$ 2,662,748	ALLDIST	100.00000%	\$ 2,662,748
454 Rent from Electric Property	\$ 2,246,492	ALLDIST	100.00000%	\$ 2,246,492
456 Other Electric Revenues	\$ 2,957,489	ALLDIST	100.00000%	\$ 2,957,489
	\$ 8,233,004	OTHERREV	46.14978%	\$ 3,799,513
	\$ 971,211,686		16.20880%	\$ 157,421,797
			REVENUE	

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR

WPB-7.1r
Witness:
T. Fernandez

FIN 48 Jurisdictional Allocation

Temporary Deferred Taxes Moved to Current Reserve

	<u>TE</u>	<u>Percent Allocator</u>	<u>Jurisdictional</u>
<u>Pension</u>			
Temporary Schedule M	316,382	70.13338%	221,889
<u>Restricted Stocks</u>			
Temporary Schedule M	(54,842)	70.13338%	(38,463)
<u>Restricted Stock Units</u>			
Temporary Schedule M	358	70.13338%	251
<u>ESOP - Comp Expense</u>			
Temporary Schedule M	65,129	70.13338%	45,677
<u>CIAC</u>			
Temporary Schedule M	327,242	82.87118%	271,189
<u>Mixed Service Costs (263A)</u>			
Temporary	(7,031,814)	82.87118%	(5,827,347)
TOTALS	\$ (6,377,545)	83.52435%	\$ (5,326,803)

FIN48 allocator developed using a weighted average of individual deferred tax line items created as a result of the FIN 48 accrual.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR

WPB-7.1s
Witness:
T. Fernandez

ITC Jurisdictional Allocation

12 Months Budgeted ITC	
Generation	\$ (283,380)
Trans & Dist	\$ (446,007)
Total	\$ (729,387)
Allocation %	61.14820%
Factor	ITC

The Toledo Edison Company
Case No. 07-551-EL-AIR
Demand-Side Management Rider - Revenue Requirement

WPC-1.0a
Witness:
W. Ridmann

		<u>PROPOSED</u>	
		<u>Net Operating Income:</u>	
	<u>Proposed Revenue</u>	\$	833,957
(WPC-3.5a)	<u>Amortization Expense</u>	\$	832,277
Adjusted Expenses due to Revenue Increase:			
	Uncollectible Accounts	\$	-
	PUCO Assessment	\$	-
	OCC Assessment	\$	-
	CAT Tax	\$	1,301
	Total Adjusted Expenses	\$	1,301
	<u>Net Income Before Tax</u>	\$	379
	Interest Charge (Rate Base x Interest Rate)	\$	379
	Taxable Income	\$	0
	<u>Net Operating Income</u>	\$	0
(B-6)	DSM Regulatory Asset	\$	9,500
(B-6)	DSM Deferred Tax Balance	\$	(3,448)
1	Rate base as of date certain	\$	6,052
2	Current net operating income	\$	(832,277)
3	Earned rate of return (2 / 1)		-13752.1%
4	Requested rate of return (Debt only)		6.260%
5	Required Return on Rate Base (1 x 4)	\$	379
6	Operating income deficiency (5 - 2)	\$	832,656
7	Gross revenue conversion factor (CAT tax only)*		1.001562437
8	Revenue deficiency (6 x 7)	\$	833,957

* Calculation of Gross Rev. Conversion Factor (CAT tax only)
 $1 / (1 - .00156) = 1.001562437$

The Toledo Edison Company
Case No. 07-551-EL-AIR
State kWh Sales Tax Rider - Revenue Requirement

WPC-1.0b
Witness:
W. Ridmann

		<u>PROPOSED</u>	
<u>Net Operating Income:</u>			
<u>Proposed Revenue</u>		\$	27,599,923
<u>kWh Tax Expense</u>		\$	27,556,867
Adjusted Expenses due to Revenue Increase:			
Uncollectible Accounts		\$	-
PUCO Assessment		\$	-
OCC Assessment		\$	-
CAT Tax		\$	43,056
Total Adjusted Expenses		\$	43,056
			0.156%
<u>Net Income Before Tax</u>		\$	0
Interest Charge (Rate Base x Interest Rate)		\$	-
			0.000%
Taxable Income		\$	0
<u>Net Operating Income</u>		\$	0
	Regulatory Asset	\$	-
	Deferred Tax Balance	\$	-
1	Rate base as of date certain	\$	-
2	Current net operating income	\$	(27,556,867)
3	Earned rate of return (2 / 1)		0.000%
4	Requested rate of return (Debt only)		0.000%
5	Required Return on Rate Base (1 x 4)	\$	-
6	Operating income deficiency (5 - 2)	\$	27,556,867
			(C-3.10)
7	Gross revenue conversion factor (CAT tax only)*		1.001562437
8	Revenue deficiency (6 x 7)	\$	27,599,923

* Calculation of Gross Rev. Conversion Factor (CAT tax only)
 $1 / (1 - .00156) = 1.001562437$

The Toledo Edison Company
Case No. 07-551-EL-AIR
Other Purchase Power Supply Account Detail

FERC Mapping to GL	Cost Element	UPDATED FILING	2007												2008												Total - Test Year
			Mar.	Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.	Jan.	Feb.													
955800	Oil-PwSupPurchPwr	Energy Purchased	\$ 7,316	\$ 6,724	\$ 7,008	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,119
505800	Saunders Woodworking	Energy Purchased	\$ 106,000	\$ 41,374	\$ 98,000	\$ -	\$ 135,900	\$ 81,037	\$ 113,000	\$ 177,000	\$ 136,400	\$ 136,400	\$ 155,900	\$ 143,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,466,636
505841	Purchased Power PSA Energy Assoc. Cos.	Energy Purchased	\$ 22,930,077	\$ 19,627,948	\$ 22,306,044	\$ -	\$ 21,007,721	\$ 22,772,150	\$ 22,919,418	\$ 19,091,316	\$ 17,435,812	\$ 19,714,939	\$ 22,461,513	\$ 20,847,616	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 242,279,545
505856	Purchased Power Fuel Component Assoc. Cos.	Energy Purchased	\$ 10,343,245	\$ 10,464,154	\$ 10,752,063	\$ -	\$ 12,638,152	\$ 13,121,375	\$ 13,426,737	\$ 11,625,378	\$ 11,477,934	\$ 11,655,997	\$ 11,892,590	\$ 13,399,344	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 142,190,271
505910	RCP Fuel Recovery Deferral	Energy Purchased	\$ (44,476)	\$ (1,133,321)	\$ (611,000)	\$ -	\$ (1,225,600)	\$ (1,813,390)	\$ (1,782,312)	\$ (1,579,544)	\$ (1,562,578)	\$ (1,595,476)	\$ (1,595,476)	\$ (2,108,100)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (16,514,433)
655537	MISO Real Time Asset Err	Energy Purchased	\$ 483,846	\$ 29,750,125	\$ 33,307,287	\$ -	\$ 31,894,373	\$ 34,166,367	\$ 34,676,843	\$ 29,254,288	\$ 28,417,344	\$ 30,277,159	\$ 32,384,529	\$ 31,392,457	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 178,059
			\$ 31,489,158	\$ 29,750,125	\$ 33,307,287	\$ -	\$ 31,894,373	\$ 34,166,367	\$ 34,676,843	\$ 29,254,288	\$ 28,417,344	\$ 30,277,159	\$ 32,384,529	\$ 31,392,457	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 377,171,779

FERC Mapping to GL	Cost Element	ORIGINAL FILING	2007												2008												Total - Test Year
			Mar.	Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.	Jan.	Feb.	Current Year Plan	Current Year Plan	Current Year Plan	Current Year Plan	Current Year Plan	Current Year Plan	Current Year Plan	Current Year Plan	Current Year Plan	Current Year Plan	Current Year Plan	Current Year Plan	
505800	Oil-PwSupPurchPwr	Energy Purchased	\$ 131,900	\$ 131,900	\$ 123,100	\$ 151,900	\$ 81,702	\$ 113,000	\$ 177,000	\$ 142,000	\$ 136,400	\$ 136,400	\$ 136,400	\$ 155,900	\$ 143,600	\$ 163,600	\$ 163,600	\$ 163,600	\$ 163,600	\$ 163,600	\$ 163,600	\$ 163,600	\$ 163,600	\$ 163,600	\$ 163,600	\$ 163,600	\$ 163,600
505841	Saunders Woodworking	Energy Purchased	\$ 18,557,040	\$ 16,931,595	\$ 18,776,765	\$ 21,007,721	\$ 22,772,150	\$ 22,919,418	\$ 19,091,316	\$ 17,435,812	\$ 19,714,939	\$ 22,461,513	\$ 20,847,616	\$ 23,232,895	\$ 20,472,616	\$ 23,232,895	\$ 23,232,895	\$ 23,232,895	\$ 23,232,895	\$ 23,232,895	\$ 23,232,895	\$ 23,232,895	\$ 23,232,895	\$ 23,232,895	\$ 23,232,895	\$ 23,232,895	\$ 23,232,895
505856	Purchased Power PSA Energy Assoc. Cos.	Energy Purchased	\$ 11,466,636	\$ 11,670,493	\$ 11,855,359	\$ 12,431,752	\$ 13,121,375	\$ 13,426,737	\$ 11,617,934	\$ 11,658,097	\$ 11,658,097	\$ 11,658,097	\$ 11,658,097	\$ 11,658,097	\$ 11,658,097	\$ 11,658,097	\$ 11,658,097	\$ 11,658,097	\$ 11,658,097	\$ 11,658,097	\$ 11,658,097	\$ 11,658,097	\$ 11,658,097	\$ 11,658,097	\$ 11,658,097	\$ 11,658,097	
505910	RCP Fuel Recovery Deferral	Energy Purchased	\$ (1,060,085)	\$ (1,341,626)	\$ (1,590,894)	\$ (1,735,400)	\$ (1,813,390)	\$ (1,782,312)	\$ (1,579,544)	\$ (1,382,578)	\$ (830,134)	\$ (1,322,277)	\$ (1,322,277)	\$ (1,322,277)	\$ (1,322,277)	\$ (1,322,277)	\$ (1,322,277)	\$ (1,322,277)	\$ (1,322,277)	\$ (1,322,277)	\$ (1,322,277)	\$ (1,322,277)	\$ (1,322,277)	\$ (1,322,277)	\$ (1,322,277)	\$ (1,322,277)	
605537	MISO Real Time Asset Err	Energy Purchased	\$ 20,576,632	\$ 27,241,862	\$ 28,965,340	\$ 31,846,373	\$ 34,166,367	\$ 34,676,843	\$ 29,254,288	\$ 28,417,344	\$ 30,277,159	\$ 32,384,529	\$ 31,392,457	\$ 33,500,000	\$ 32,384,529	\$ 34,676,843	\$ 34,676,843	\$ 34,676,843	\$ 34,676,843	\$ 34,676,843	\$ 34,676,843	\$ 34,676,843	\$ 34,676,843	\$ 34,676,843	\$ 34,676,843	\$ 34,676,843	

UPDATED FILING		
Energy Purchased	\$ 16,119	
Saunders Woodworking	\$ 1,466,636	
Purchased Power PSA Energy Assoc. Cos.	\$ 242,279,545	
MISO Real Time Asset Err	\$ (16,514,433)	
PSA Power Supply	\$ 25,496,351	
Purchased Power Fuel Component Assoc. Cos.	\$ 142,190,271	
Incremental Fuel Expense	\$ 142,190,271	
RCP Fuel Recovery Deferral	\$ (16,514,433)	
Deferred Incremental Fuel Expense	\$ (16,514,433)	
	\$ 377,171,779	\$ 377,171,779

ORIGINAL FILING		
Energy Purchased	\$ -	
Saunders Woodworking	\$ 1,466,636	
Purchased Power PSA Energy Assoc. Cos.	\$ 242,279,545	
MISO Real Time Asset Err	\$ -	
PSA Power Supply	\$ 219,849,657	
Purchased Power Fuel Component Assoc. Cos.	\$ 144,645,336	
Incremental Fuel Expense	\$ 144,645,336	
RCP Fuel Recovery Deferral	\$ (16,514,433)	
Deferred Incremental Fuel Expense	\$ (16,514,433)	
	\$ 366,156,102	\$ 366,156,102

FERC A/C 922 - Administrative Expenses Transferred

UPDATE FILING

FERC	Actual		Plan									
	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08
CEI												
(Less) (922) Administrative Expenses Transferred-Credit	\$ (2,005)	\$ (59,280)	\$ 94,200	\$ 226,863	\$ 81,962	\$ 143,187	\$ 86,706	\$ 116,437	\$ 330,494	\$ 33,395	\$ 251,372	\$ 224,053
												\$ 1,527,384
OE												
(Less) (922) Administrative Expenses Transferred-Credit	\$ 300,793	\$ 143,648	\$ 420,942	\$ 864,522	\$ 545,647	\$ 546,195	\$ 573,844	\$ 568,948	\$ 1,366,892	\$ 2,701,559	\$ 513,425	\$ 557,658
												\$ 9,104,073
TE												
(Less) (922) Administrative Expenses Transferred-Credit	\$ 116,358	\$ (43,187)	\$ (24,706)	\$ 170,721	\$ 88,283	\$ 118,624	\$ 90,359	\$ 95,881	\$ 135,616	\$ 44,891	\$ 117,970	\$ 118,700
												\$ 1,029,310

ORIGINAL FILING

FERC	Actual		Plan									
	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08
CEI												
(Less) (922) Administrative Expenses Transferred-Credit	\$ 245,199	\$ 111,805	\$ 201,769	\$ 226,863	\$ 81,962	\$ 143,187	\$ 86,706	\$ 116,437	\$ 330,494	\$ 33,395	\$ 251,372	\$ 224,053
												\$ 2,053,242
OE												
(Less) (922) Administrative Expenses Transferred-Credit	\$ 670,796	\$ 610,427	\$ 734,628	\$ 864,522	\$ 545,647	\$ 546,195	\$ 573,844	\$ 568,948	\$ 1,366,892	\$ 2,701,559	\$ 513,425	\$ 557,658
												\$ 10,254,541
TE												
(Less) (922) Administrative Expenses Transferred-Credit	\$ 179,665	\$ 89,719	\$ 94,216	\$ 170,721	\$ 88,283	\$ 118,624	\$ 90,359	\$ 95,881	\$ 135,616	\$ 44,891	\$ 117,970	\$ 118,700
												\$ 1,344,445

The Toledo Edison Company
Case No. 07-551-EL-AIR

WPC-2.1c
K. Burgess

OH Rate Case Monthly 3+9 Update (Mar07-Feb08)
Labor O&M by FERC Account - TE

Co Code for Res Acct	FERC Mapping to GL	Fiscal year/period	March 2007 - Feb. 2008 Test Year 3+9												Overall Result
			003/2007	004/2007	005/2007	006/2007	007/2007	008/2007	009/2007	010/2007	011/2007	012/2007	001/2008	002/2008	
TE01															
950100	GrResFrmIntercoChgs		3,764	9,295	15,538		13,911	9,929	7,288	16,851	(8,417)	13,470	9,127	4,726	84,989
950200	PwrFrmStmPwrFuel		97		4										101
950300	StemExpenses		36,756	34,587	51,686	132,963	139,326	156,130	127,192	141,508	136,788	140,504	8,131	1,754	1,107,322
950400	ElectExpenses		11,473	10,538	10,122	23,984	17,544	19,487	17,499	17,498	24,101	17,842	11,849	8,714	170,068
950500	MiscStmPowerExp		142,711	123,652	118,502	28,891	33,158	32,733	29,123	34,786	29,403	33,942	11,849	8,714	627,274
950600	OpSupplies&Exp		788	820	1,443	3,723	4,498	4,506	3,391	3,550	4,518	3,784	3,784	3,210	31,210
950700	MaintSrv&Engng		3,105	6,655	9,355	7,951	8,463	4,489	3,368	10,271	3,647	6,651	8,365	3,256	88,481
950800	MaintStructures		2,380	2,815	4,689	1,124	1,136	1,133	832	735	1,091	1,113	8,365	3,256	17,043
950900	MaintBoilerPit		113,678	110,613	116,857	146,781	142,244	159,581	137,827	150,337	154,969	143,688	368,171	423,015	2,187,761
951000	MaintElectricPit		21,987	17,270	17,657	24,022	17,575	19,577	17,519	17,516	24,129	17,874	28,315	9,064	195,075
951100	MaintMiscSteamPit		28,253	27,446	35,679	6,728	25,960	25,366	20,496	28,715	8,437	26,315	10,309	5,326	247,783
951200	MaintMiscSteamPit		1,846	3,998	3,768	105	106	106	77	71	105	107	105	105	10,309
951300	OpSupervision&Engng		105,635	58,168	110,152	115,235	104,160	112,137	83,991	98,854	116,724	98,026	29,184	20,834	1,053,099
951400	NuclearFuel		408	(424)	334	170,660	181,683	194,330	154,218	165,192	170,240	170,681	218,924	179,326	1,635,543
951500	Coolants&Water		6,856	3,731	10,359	1,122	347	344	393	553	1,220	405	462	2,122	25,270
951600	StemExpenses		85,400	37,978	67,467	79,705	62,442	68,044	58,316	55,778	74,614	62,894	4,462	2,122	659,223
951700	ElectExpenses		14,688	8,423	15,715	888	891	954	765	781	915	912	915	44,933	44,933
951800	MiscStmPowerExp		214,529	168,156	264,277	173,805	125,536	152,154	116,706	210,443	139,798	187,464	21,036	11,074	1,873,430
951900	MaintSrv&Engng		23,671	9,695	19,380	1,481	5,331	6,153	4,546	5,841	1,575	3,555	3,277	1,558	86,073
952000	MaintStructures		4,303	2,510	6,845	318	314	336	4,082	1,450	585	6,730	2,459	25,459	25,459
952100	MaintBoilerPit		19,374	4,097	22,204	2,609	2,149	2,302	1,889	2,152	2,309	2,267	196,451	195,219	455,072
952200	MaintElectricPit		3,030	(9,247)	5,889								8,874	8,818	17,363
952300	MaintMiscNuclearPit		76,217	36,251	38,778	104,024	87,489	94,550	68,034	76,955	98,772	97,689	227,523	221,339	1,228,631
952400	MaintTransExp		8,593	9,001	10,650	30,094	17,480	15,972	14,290	14,800	37,205	21,739	9,785	9,146	198,764
952500	MaintSrv&Engng		14,724	16,071	4,972	17,648	12,536	14,668	12,486	13,164	16,085	13,738	11,285	13,049	180,437
952600	MaintComputerHardware		268	243	255	552	266	307	286	284	614	395	262	246	3,963
952700	MaintComputerSoftware		1,651	1,521	1,567	3,382	1,632	1,884	1,764	1,621	3,775	2,427	1,611	1,513	24,347
952800	MaintCommunitEquipment		1,825	(49)	1,550	230	187	195	189	188	226	165	24	26	6,413
952900	MaintStationEquip		2,641	1,490	332	1,132	1,132	3,070	602	1,327	1,647	1,610			13,667
953000	MaintOverheadLines		2,547	3,954	872	12,020	9,765	11,793	9,791	9,773	12,627	10,269	11,895	9,268	104,614
953100	MaintUndergroundLine		15,206	37,059	23,743	5,788	6,001	5,420	2,312	2,133	7,197	2,150	5,862	2,985	34,734
953200	OpSupervision&Engng		49,653	44,615	45,266	87,134	68,678	84,324	66,690	82,681	95,613	87,107	72,208	85,944	789,882
953300	StationExp		13,086	14,118	22,973	96,203	10,642	15,381	7,941	60,310	132,777	119,582	85,600	53,926	635,639
953400	OverheadLineExpenses		32,221	26,409	13,708	214	173	697	693	696	699	704	2,174	2,439	80,776
953500	UndergroundLineExp		21,098	40,118	50,685	5,746	22,738	6,887	6,714	6,292	6,694	6,244	94	84	173,209
953600	WaterExpenses		33,649	36,707	40,371	82,755	44,389	45,990	42,685	43,385	63,508	44,706	48,522	49,805	555,481
953700	MiscDistributionExp		89,279	180,026	290,260	(105,439)	331,512	194,109	203,069	374,861	(35,831)	249,006	385,111	145,779	2,301,541
953800	MaintSupervision&Engng		12,154	12,705	9,292	24,698	13,022	17,304	16,264	25,775	23,485	18,015	16,173	17,195	206,085
953900	MaintStationEquip		78,711	78,719	85,766	93,478	107,169	117,072	68,965	73,375	82,373	82,373	94,919	130,296	1,106,306
954000	MaintOverheadLines		436,441	291,433	287,966	437,802	453,032	434,253	399,565	410,488	444,875	408,131	374,608	485,746	4,844,409
954100	MaintUndergroundLine		67,631	35,683	47,873	15,187	15,814	25,246	25,266	24,515	25,238	25,462	47,962	64,457	421,490
954200	MaintLineTransformer		14,457	10,393	9,885	11,594	9,323	11,470	9,283	9,283	11,869	9,524	9,458	11,608	126,149
954300	MiscStreetLight&Signs		21,757	12,547	9,676	21	15	17	16	16	16	16	46	64	44,211
954400	MaintMeters		112,454	93,124	91,391	128,092	104,491	127,124	91,975	91,882	121,733	94,456	104,663	122,472	1,283,607
954500	MaintMacDistribPit		70,960	63,050	64,449	82,002	50,681	52,403	54,110	48,486	84,591	69,245	46,001	46,378	740,364
954600	Supervision		1,112	869	970	1,687	1,168	1,024	1,080	1,185	1,748	1,211	1,229	1,221	14,403
954700	MiscReadingExpense		157,736	136,916	136,106	190,570	153,091	174,194	147,232	148,185	190,029	146,072	150,777	180,355	1,913,205
954800	CustRtd&CollectExp		208,707	204,420	202,062	341,741	228,792	250,550	230,791	225,289	359,125	244,297	231,870	245,105	2,872,743
954900	MiscCustAssessExp		4,810	4,326	4,644	12,084	9,181	8,537	6,895	9,545	13,538	9,396	10,366	10,588	105,899
955000	CustAssessExp		492	460	256	373	232	204	215	236	306	241	248	246	3,629
955100	MiscCustServ&InfoExp		138,730	116,870	120,851	199,804	143,606	143,411	131,942	140,152	197,397	139,825	141,366	164,534	1,718,207
955200	Adm&Gen&Salaries		39,855	33,715	36,433	105,265	75,933	75,292	76,434	78,006	86,255	79,756	80,961	93,816	855,802
955300	CustSvcs&Exp		868,234	831,094	806,657	630,467	900,934	926,637	816,202	943,018	615,009	852,851	1,042,491	931,694	10,165,081
955400	Injuries&Damages		36,618	38,782	38,839	57,460	38,905	38,572	38,572	38,572	38,572	38,572	38,572	38,572	38,572
955500	EmployeePensions&Benef		(18,263)	108,074	56,962	11,286	87,437	93,120	85,073	85,894	22,527	88,420	113,134	90,591	824,282
955600	MiscGeneralExp		27,371	27,663	27,618	55,799	72	72	72	53	72	72	72	72	6,120
955700	MaintGeneralPlant		3,490,359	3,186,912	3,491,510	3,638,592	4,013,082	3,964,999	3,528,592	4,025,653	3,726,825	3,936,151	4,320,073	4,109,491	45,452,129
Overall Result															

The Toledo Edison Company
Case No. 07-551-EL-AIR

OH Rate Case Monthly 3+9 Update (Mar07-Feb08)

Other-Than-Labor O&M by FERC Account - TE (Excluded FERC 922 Account - Administrative Expense Transferred)

Co Code for Reg Acct	FERC Mapping to GL	Fiscal year/period	March 2007 - Feb. 2008 Test Year 3+9												Overall Result
			00/32/007	004/2007	005/2007	006/2007	007/2007	008/2007	009/2007	010/2007	011/2007	012/2007	001/2008	002/2008	
950000	950000	CR&E&F&R&C&S	8,818	5,202	4,666	4,413	2,066	2,375	4,322	4,998	940	3,796	5,311	5,143	45,045
950100	950100	Perf&S&M&P&F&U	3,499,154	3,420,007	3,529,179	3,650,022	3,892,582	3,574,132	1,245,944	1,540,770	2,899,211	3,559,025	3,999,098	3,830,153	38,880,481
950200	950200	Steam&Expenses	68,132	108,368	89,509	137,271	124,365	131,595	130,172	131,403	131,333	114,643	300,397	300,142	1,767,549
950300	950300	Electric&Expenses	3,301	3,115	2,885	2,740	3,822	3,523	3,587	3,580	21,818	30,715	5,966	9,039	51,991
950400	950400	Misc&S&M&P&F&U	87,311	82,895	38,353	38,840	19,622	20,715	37,560	21,818	22,079	30,715	5,966	9,039	400,038
950500	950500	Rents	1,585,210	1,585,210	2,223,145	1,947,970	1,948,970	1,948,970	1,948,970	1,948,970	1,948,970	1,945,919	1,945,919	1,945,919	22,973,157
950600	950600	Oil&Supplies&Exp	1,859	4,308	28,686	15,823	17,702	15,915	20,338	15,796	15,802	15,521	22,544	2,649	151,852
950700	950700	Main&S&M&P&F&U	6,118	4,163	3,935	4,313	2,822	1,674	2,502	3,901	3,444	4,493	3,912	2,649	38,531
950800	950800	Main&S&M&P&F&U	7,100	15,962	14,997	23,594	23,581	23,586	23,886	22,923	22,588	22,545	200,669	5,777,727	200,669
950900	950900	Main&S&M&P&F&U	328,769	286,882	182,044	207,708	158,073	183,188	1,342,946	1,471,918	1,027,918	220,423	185,143	198,327	5,777,727
951000	951000	Main&S&M&P&F&U	15,002	6,058	4,658	11,459	9,512	10,005	9,508	10,297	12,077	9,245	18,802	98,802	15,286
951100	951100	Main&S&M&P&F&U	17,838	21,847	15,102	14,239	12,143	12,940	13,705	10,598	10,297	12,077	12,077	12,077	163,007
951200	951200	Main&S&M&P&F&U	720	2,950	3,352	1,173	1,172	1,172	1,200	1,206	1,172	1,172	1,172	1,172	15,286
951300	951300	Oil&Supplies&Exp	72,870	116,990	78,170	159,535	147,131	172,172	138,530	153,638	179,851	153,976	131,848	38,116	27,226
951400	951400	Nuclear&Exp	509,258	502,778	519,953	234,786	236,650	236,650	236,650	236,650	236,650	236,650	236,650	236,650	1,394,590
951500	951500	Coal&S&M&P&F&U	4,730	7,469	7,309	1,544	490	418	718	1,007	1,609	544	255,577	255,577	3,817,044
951600	951600	Steam&Expenses	58,911	76,236	47,879	103,656	89,202	82,846	106,672	101,437	96,426	84,594	5,828	2,773	863,515
951700	951700	Electric&Expenses	10,132	16,906	11,152	1,224	1,258	1,161	1,399	1,421	1,207	1,227	1,227	1,227	67,090
951800	951800	Misc&S&M&P&F&U	147,953	337,553	187,547	239,113	238,027	185,252	219,970	392,895	184,414	252,145	27,475	14,471	2,475,955
951900	951900	Rents	33,498,558	28,763,126	33,367,867	31,946,273	34,186,367	29,545,290	28,617,344	21,511,878	30,277,159	32,780,528	31,350,451	37,171,775	37,171,775
952000	952000	S&M&P&F&U	234,319	201,778	200,994	241,191	264,062	256,293	226,501	187,755	186,861	227,122	239,589	207,114	2,676,577
952100	952100	Trans&Elec&Others	4,183,129	3,342,172	8,476,516	4,796,008	5,738,182	5,720,386	4,968,019	3,984,375	4,231,918	4,969,174	4,083,278	4,007,822	67,752,051
952200	952200	Misc&S&M&P&F&U	17,059	16,952	16,952	32,278	28,747	28,747	28,747	28,747	28,747	28,747	28,747	28,747	1,765,544
952300	952300	Main&S&M&P&F&U	12,751	13,271	13,271	3,926	11,916	8,744	10,889	10,277	9,808	9,908	8,105	10,121	118,592
952400	952400	Info&Computer&S&M&P&F&U	289	277	263	388	263	388	305	285	430	442	348	290	3,905
952500	952500	Info&Computer&S&M&P&F&U	1,653	1,698	1,617	2,393	1,894	1,876	1,751	2,763	2,717	2,128	1,718	2,368	23,988
952600	952600	Main&S&M&P&F&U	1,822	693	279	5,585	2,041	195	202	203	165	207	31	29	6,900
952700	952700	Main&S&M&P&F&U	107	480	1,113	25,477	28,847	3,738	1,101	2,414	1,812	2,173	2,173	2,173	20,778
952800	952800	Main&S&M&P&F&U	100,835	144,207	522,320	349,024	372,645	369,445	321,815	332,033	327,145	349,208	375,217	345,746	3,908,590
952900	952900	Oil&Supplies&Exp	11,351	39,971	13,236	782	675	581	612	622	569	569	862	951	70,300
953000	953000	Loss&Dispatching	3,226	1,575	1,176	3,760	3,855	3,797	3,632	4,090	3,337	5,306	5,306	5,306	39,361
953100	953100	Station&Exp	3,253	4,902	4,176	30,358	26,713	28,161	27,871	35,135	32,348	43,608	18,508	15,288	268,382
953200	953200	Oil&Supplies&Exp	10,031	7,376	3,659	3,532	6,477	5,265	5,270	5,262	5,262	5,262	17,083	17,083	91,253
953300	953300	Underground&Exp	6,592	7,973	28,951	3,058	4,043	2,490	2,490	3,027	2,473	3,070	3,065	4,749	72,761
953400	953400	Underground&Exp	18,447	18,200	23,351	30,448	25,160	23,584	26,781	25,840	30,130	24,593	20,963	22,751	262,431
953500	953500	Misc&S&M&P&F&U	176,154	125,336	137,853	70,912	110,446	84,028	85,622	67,878	74,058	69,759	109,205	110,039	1,220,048
953600	953600	Rents	14,862	38,858	18,335	16,537	9,119	11,855	13,306	19,018	14,910	12,151	11,521	13,258	71,845
953700	953700	Main&S&M&P&F&U	10,559	10,575	7,618	16,537	9,119	11,855	13,306	19,018	14,910	12,151	11,521	13,258	450,498
953800	953800	Main&S&M&P&F&U	27,506	12,056	26,598	39,800	52,734	31,438	23,145	29,534	23,151	31,197	31,197	31,197	38,651
953900	953900	Main&S&M&P&F&U	555,473	220,480	274,847	653,679	871,172	609,251	493,622	493,622	481,873	420,151	794,315	860,596	6,196,545
954000	954000	Main&S&M&P&F&U	17,373	45,934	61,856	89,553	70,719	70,456	70,456	70,456	43,698	44,782	37,893	36,322	64,306
954100	954100	Main&S&M&P&F&U	1,034	306	1,894	1,276	1,388	1,320	1,248	1,284	1,284	1,284	1,284	1,284	13,097
954200	954200	Misc&S&M&P&F&U	6,353	6,459	6,554	3,758	10,595	3,301	3,301	3,301	3,301	3,301	3,301	3,301	2,592
954300	954300	Main&S&M&P&F&U	27,377	17,768	21,182	30,758	32,655	31,437	30,861	32,655	31,437	30,861	32,655	31,437	389,913
954400	954400	Main&S&M&P&F&U	72,863	93,376	69,022	85,009	62,898	62,898	62,898	62,898	62,898	62,898	62,898	62,898	827,033
954500	954500	Supervision	844	767	755	1,208	973	1,117	1,081	965	1,147	930	964	972	11,702
954600	954600	Water&Rec&Exp	40,764	34,988	45,559	47,616	39,500	47,616	39,500	47,616	45,045	47,616	44,932	44,932	501,000
954700	954700	Water&Rec&Exp	250,955	551,574	278,518	348,532	318,351	358,217	354,827	379,946	319,928	347,946	319,928	337,367	4,100,547
954800	954800	Uncollected&Exp	316,148	96,365	1,320,034	442,227	619,097	684,371	490,793	503,762	608,937	420,417	269,674	400,344	6,172,169
954900	954900	Misc&S&M&P&F&U	4,019	13,586	10,127	8,481	7,602	7,334	8,191	7,432	6,784	6,784	7,872	8,275	98,661
955000	955000	Supervision	127	670	667	267	184	222	211	190	254	185	184	186	127
955100	955100	Cust&S&M&P&F&U	392	670	667	267	184	222	211	190	254	185	184	186	3,542
955200	955200	Info&S&M&P&F&U	105,288	102,967	105,292	143,121	119,639	158,433	129,612	112,947	126,604	107,318	110,863	130,979	29,961
955300	955300	Demon&Selling&Exp	14,732	29,446	37,490	15,743	17,867	18,156	17,894	21,019	17,496	12,793	7,295	7,735	217,920
955400	955400	Advertising&Exp	617	951	30	110	110	110	110	110	110	110	110	110	355
955500	955500	Admin&Gen&S&M&P&F&U	80,741	56,218	49,189	29,626	13,903	17,840	56,831	50,247	66,452	107,168	132,633	126,337	23,307
955600	955														

WPC-2.1d
K. Burgess

OH Rate Case Monthly 3+9 Update (Mar07-Feb08)
Other-Than-Labor O&M by FERC Account - TE (Excluded FERC 922 Account - Administrative Expense Transferred)

Co Code for Reg Acct	FERC Mapping to GL (993500)	Fiscal year/period	March 2007 - Feb. 2008 Test Year 3+9												Overall Result
			06/3/2007	04/2/2007	05/2/2007	06/2/2007	07/2/2007	08/2/2007	09/2/2007	10/2/2007	11/2/2007	12/2/2007	01/2/2008	02/2/2008	
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
			142,459	220,876	121,139	162,188	95,111	93,166	150,870	92,856	94,889	148,183	83,617	106,512	7,313,454
Overall Result		MaintGeneralPlant	63,700,372	48,438,650	58,470,486	52,652,813	56,268,089	56,709,209	49,399,378	48,193,862	47,414,904	51,036,744	54,441,828	52,584,796	629,350,007

The Toledo Edison Company
Case No. 07-551-EL-AIR

OH Rate Case Monthly 3+9 Update (Mar07-Feb08)
Depreciation, Amortization, & Taxes by FERC Account - TE

WPC-2.1e
K. Burgess

Co Code for Reg Acc	FERC Mapping to GL (	MAR 07 Actuals	APR 07 Actuals	MAY 07 Actuals	JUN 07 BUDGET	JUL 07 BUDGET	AUG 07 BUDGET	SEP 07 BUDGET	OCT 07 BUDGET	NOV 07 BUDGET	DEC 07 BUDGET	JAN 08 FRCST	FEB 08 FRCST	TOTAL TEST YEAR
TE01	940300	2,413,828	2,083,034	2,097,284	2,150,846	2,158,674	2,165,372	2,171,680	2,176,974	2,183,028	2,203,718	2,236,008	2,238,008	\$
	940310	38	38	38	38	38	38	38	38	38	38	35	35	\$
	940400	474,120	808,973	800,852	809,801	610,139	610,475	610,942	611,546	612,150	699,373	587,989	587,989	26,280,464
	940730	8,012,556	7,411,400	8,182,754	9,212,979	10,818,327	10,439,878	8,826,781	8,439,552	8,147,072	8,677,082	8,726,965	8,188,773	7,624,289
	940740	(1,533,513)	(3,731,361)	(5,357,121)	(5,387,108)	(6,163,017)	(6,064,317)	(5,308,107)	(4,672,190)	(3,419,548)	(3,344,219)	(4,394,783)	(4,805,078)	103,084,120
	940810	4,668,204	4,076,065	4,163,475	4,511,148	4,867,073	4,923,153	4,603,079	4,418,923	4,279,054	4,519,853	4,834,527	4,596,819	(54,181,452)
	940910	13,026,508	141,338	6,257,157	6,257,157	5,949,365	6,040,549	4,722,933	4,570,848	4,956,382	5,222,991			50,897,871
	940920	1,709,612												1,709,612
	941010	(14,988,077)	3,682,704	3,138,911	(147,505)	267,871	105,064	(68,015)	(324,162)	(885,736)	(949,200)			(10,169,145)
	941020	(3,435)												(3,435)
	941140	(178,666)			(64,561)	(64,561)	(64,561)	(64,561)	(64,561)	(64,561)	(123,452)			(689,484)
	941150	(29,739)												(29,739)
	941195	142,898	143,493	144,291	145,163	145,977	146,790	147,608	148,430	149,257	150,088	150,924	151,765	1,766,488

Budget Reconciliation - SBC accounting module with FERC accounting module

3+9 test year expense	AVG 940810
FERC Module	\$ 54,481,362
Reconciliation	\$ 1,289,191
SBC accounting module	\$ 55,770,553

THE TOLEDO EDISON COMPANY
Case No. 07-551-EL-AIR
OH Rate Case Monthly 3+9 Update (Mar07-Feb08)
Revenue and O&M by FERC Account

WPC-2.1f
K Burgess

FERC ACCOUNT	DESCRIPTION	2007												2008		TOTAL
		MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY			
OPERATING REVENUES																
SALES OF ELECTRICITY																
440	RESIDENTIAL	21,090,030	18,255,333	17,537,866	22,973,517	26,533,937	25,872,342	19,925,266	18,423,131	19,036,612	23,243,023	23,784,090	21,557,063	258,056,270		
441	COMMERCIAL AND INDUSTRIAL SALES	39,135,815	37,941,473	44,023,646	44,129,226	45,537,496	46,520,435	41,947,514	40,668,315	39,011,196	38,952,714	41,756,096	39,500,579	497,683,888		
444	PUBLIC STREET AND HIGHWAY LIGHTING	732,814	553,814	706,669	850,277	651,219	652,369	610,363	610,363	666,845	670,846	682,516	647,584	8,474,669		
	TOTAL SALES TO ULTIMATE CONSUMERS	60,799,658	56,749,399	62,274,212	67,753,000	72,722,652	73,045,146	61,763,548	59,770,945	57,724,656	62,866,563	66,206,701	61,805,226	763,514,825		
447	SALES FOR RESALE	15,816,942	14,989,363	15,712,259	16,221,436	16,813,319	16,670,287	14,689,512	14,749,028	15,704,890	16,018,166	17,361,552	16,871,344	191,597,129		
	TOTAL SALES OF ELECTRICITY	76,616,600	71,732,762	77,986,471	83,974,436	89,535,971	89,715,433	76,453,060	74,519,973	73,429,545	78,884,769	83,568,253	78,676,570	955,111,955		
OTHER OPERATING REVENUES																
450	FORFEITED DISCOUNTS	249,054	247,435	243,809	200,000	200,000	220,000	220,000	220,000	210,000	210,000	221,250	221,250	2,662,748		
451	MISCELLANEOUS SERVICE REVENUES	189,348	230,972	238,544	176,403	176,403	176,403	176,403	176,403	176,403	176,403	176,403	176,403	2,246,492		
454	RENT FROM ELECTRIC PROPERTY	286,474	324,715	285,943	227,577	227,577	227,577	227,577	227,577	205,577	227,577	253,641	253,641	2,967,485		
456	OTHER ELECTRIC REVENUES	742,970	693,364	2,363,367	501,718	501,718	501,718	501,718	501,718	501,718	501,718	501,718	501,718	6,233,004		
	TOTAL OTHER OPERATING REVENUES	1,487,737	1,411,362	3,114,362	1,105,698	1,105,698	1,125,698	1,125,698	1,125,698	1,093,696	1,151,669	1,151,012	1,151,011	10,089,732		
	TOTAL ELECTRIC OPERATING REVENUES	78,104,337	73,144,124	81,100,833	85,080,134	90,641,669	90,841,131	77,578,758	75,645,671	74,533,243	80,003,468	84,720,265	79,829,581	971,221,437		
PRODUCTION - OPERATIONS																
500	STEAM - OPERATION SUPERVISION & ENGINEERING	12,562	14,497	20,394	16,091	15,657	12,304	11,611	21,350	2,659,711	10,274	14,444	9,669	130,034		
501	STEAM - FUEL	3,490,251	3,420,047	3,529,383	3,680,072	3,593,358	3,571,302	1,748,944	1,640,770	2,659,711	3,680,072	3,939,690	3,939,690	38,800,562		
502	STEAM - STEAM EXPENSE	104,868	142,966	141,165	270,234	263,621	267,715	257,346	273,308	253,120	255,947	308,526	301,897	2,874,173		
505	STEAM - ELECTRIC EXPENSE	12,707	13,713	12,707	13,713	13,713	13,713	13,713	13,713	13,713	13,713	13,713	13,713	22,088		
506	STEAM - MISCELLANEOUS	210,022	186,557	159,037	67,784	52,981	53,514	66,683	56,004	51,481	64,857	21,245	17,745	1,027,312		
507	STEAM - RENTS	1,395,210	1,535,210	2,223,445	1,947,970	1,945,970	1,945,970	1,945,970	1,945,970	1,945,970	1,945,970	1,945,970	1,945,970	22,913,162		
508	STEAM - OPERATION SUPPLIES & EXPENSES	2,687	5,138	20,321	20,321	21,425	20,321	23,919	19,306	20,321	19,306	19,306	19,306	192,922		
517	NUCLEAR - OPERATION SUPERVISION & ENGINEERING	178,504	174,858	188,322	273,770	251,280	248,667	237,623	278,715	270,569	223,874	57,239	48,051	2,447,688		
518	NUCLEAR - FUEL	539,657	502,354	520,287	405,446	436,343	430,832	435,319	465,312	394,312	400,160	504,852	413,664	5,422,688		
519	NUCLEAR - COOLANTS AND WATER	11,596	11,220	17,507	2,665	637	754	1,111	1,561	2,830	948	-	-	51,130		
520	NUCLEAR - STEAM EXPENSES	144,311	114,213	115,346	109,352	150,644	150,644	164,588	157,266	173,040	147,488	10,250	4,694	1,522,733		
523	NUCLEAR - ELECTRIC EXPENSES	24,800	25,331	26,367	2,113	2,148	2,115	2,164	2,202	2,122	2,141	-	-	92,024		
524	NUCLEAR - MISCELLANEOUS NUCLEAR POWER EXPENSES	4,951,867	505,710	472,919	472,919	503,013	337,407	336,678	389,338	324,412	439,609	48,511	25,545	4,349,281		
525	NUCLEAR - RENTS	4,951,867	4,951,867	4,951,867	4,951,867	4,951,867	4,951,867	4,951,867	4,951,867	4,951,867	4,951,867	4,951,867	4,951,867	56,356,026		
	TOTAL OPERATIONS	11,622,737	11,622,737	12,275,855	12,275,855	12,275,855	11,622,737	11,622,737	10,254,606	10,254,606	10,254,606	11,622,737	11,622,737	138,514,628		
PRODUCTION - MAINTENANCE																
510	STEAM - MAINTENANCE SUPERVISION & ENGINEERING	9,223	10,609	13,331	5,108	10,585	6,164	5,870	14,172	7,094	6,158	12,277	5,904	107,082		
511	STEAM - MAINTENANCE OF STRUCTURES	9,450	16,737	19,356	24,718	24,718	24,718	24,718	24,718	24,718	24,718	24,718	24,718	217,115		
512	STEAM - MAINTENANCE OF BOILER PLANT	442,446	377,455	298,301	354,490	296,317	340,767	1,487,774	1,631,634	1,152,887	364,111	553,314	621,542	7,945,088		
513	STEAM - MAINTENANCE OF ELECTRIC PLANT	37,050	23,327	22,355	20,961	20,961	30,322	27,087	27,812	36,206	27,119	21,167	15,768	233,377		
514	STEAM - MAINTENANCE OF STEAM PLANT	45,591	46,294	50,781	20,961	20,961	37,406	34,201	41,924	19,551	32,335	21,167	15,768	410,780		
515	STEAM - MAINTENANCE OF SUPERVISION & ENGINEERING	2,555	6,848	1,740	1,277	1,277	1,277	1,277	1,278	1,278	1,278	1,278	1,278	25,565		
528	NUCLEAR - MAINTENANCE OF STRUCTURES	39,959	23,150	33,334	3,517	12,861	13,645	12,862	16,468	3,553	8,359	7,557	3,597	184,910		
529	NUCLEAR - MAINTENANCE OF REACTOR PLANT EQUIPMENT	7,272	7,550	11,702	744	757	745	11,451	1,270	1,381	15,782	450,324	450,324	1,024,915		
530	NUCLEAR - MAINTENANCE OF ELECTRIC PLANT	32,729	12,283	37,361	6,168	5,184	5,104	5,346	6,067	5,355	5,316	20,463	20,341	28,182		
531	NUCLEAR - MAINTENANCE OF MISC. NUCLEAR PLANT	128,794	115,064	69,297	247,135	211,071	209,687	162,483	216,973	228,006	229,035	524,632	510,577	2,890,894		
532	TOTAL MAINTENANCE	760,308	823,925	571,265	609,635	630,381	671,815	1,803,109	1,973,265	1,519,228	713,802	1,592,488	1,629,653	13,176,054		
OTHER POWER SUPPLY EXPENSES																
555	PURCHASED POWER	39,439,550	29,760,125	33,387,387	31,846,373	34,106,387	34,076,043	28,254,200	28,617,344	27,511,978	30,277,159	32,708,529	31,392,435	377,171,776		
	TOTAL PRODUCTION O & M	45,882,574	41,387,115	46,235,688	44,665,708	48,905,841	47,275,656	41,311,895	40,909,507	40,238,000	43,072,114	46,141,454	44,338,739	528,864,460		

THE TOLEDO EDISON COMPANY

Case No. 07-551-EL-AIR

WPC-2.1g
K. BurgessOH Rate Case Monthly 3+9 Update (Mar07-Feb08)
Revenue and O&M by FERC Account

FERC ACCOUNT	DESCRIPTION	2007												2008		TOTAL
		MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY			
TRANSMISSION OPERATIONS																
561.4	SCHEDULING, SYSTEM CONTROL & DISPATCHING	234,319	201,776	200,904	241,881	264,002	256,283	226,501	187,735	198,861	227,722	229,559	207,114	2,676,617		
561.8	RELIABILITY PLANNING & STANDARD SERVICES	11,720	11,161	16,464										96,344		
565	TRANSMISSION OF ELECTRICITY BY OTHERS	4,159,129	3,342,175	8,476,515	4,756,008	5,733,182	5,720,366	4,360,019	3,984,395	4,231,918	4,969,174	4,083,278	4,007,892	57,752,051		
566	MISCELLANEOUS TRANSMISSION EXPENSES	25,892	25,937	23,142	62,303	39,277	39,642	39,256	39,265	39,265	52,124	26,774	26,810	482,707		
	TOTAL OPERATIONS	4,430,860	3,581,046	8,723,025	5,109,207	6,040,411	6,016,311	4,632,778	4,090,415	4,509,284	5,249,020	4,339,621	4,243,815	80,950,778		
DISTRIBUTION MAINTENANCE																
568	MAINTENANCE SUPERVISION & ENGINEERING	27,504	29,342	8,895	29,567	21,331	24,757	22,763	22,972	26,391	23,045	19,390	23,169	279,193		
568.1	MAINTENANCE OF COMPUTER HARDWARE	536	524	518	942	555	915	591	549	1,094	837	608	528	7,667		
568.2	MAINTENANCE OF COMPUTER SOFTWARE	3,804	3,221	3,184	5,765	3,412	3,778	3,630	3,372	6,338	5,143	3,737	3,332	48,336		
568.3	MAINTENANCE OF COMMUNICATION EQUIPMENT	3,652	3,302	3,003	3,911	3,209	3,911	3,911	3,911	3,911	3,911	3,911	3,911	57		
570	MAINTENANCE OF STATION EQUIPMENT	4,463	4,414	671	6,882	2,790	6,008	1,703	3,740	3,920	3,775	4,000	57	13,015		
571	MAINTENANCE OF OVERHEAD LINES	2,655	4,414	(219)	38,767	36,632	23,658	11,577	11,596	14,440	12,055	13,430	10,390	39,048		
572	MAINTENANCE OF UNDERGROUND LINES		219	219	7,236	7,508	8,850	3,622	3,823	3,893	3,660	6,263	3,168	179,454		
	TOTAL MAINTENANCE	42,116	40,655	15,469	89,570	72,558	68,857	44,277	46,243	55,727	48,947	43,485	40,531	607,427		
OTHER - TRANSMISSION																
575	MARKET FACILITY - MONITORING & COMPLIANCE	100,885	144,207	522,320	349,024	372,645	369,445	321,815	332,083	327,145	349,208	375,217	346,746	3,906,650		
	TOTAL TRANSMISSION O & M	4,573,691	3,765,910	9,261,804	5,538,801	6,495,615	6,452,613	4,959,870	4,489,691	4,836,140	5,645,475	4,759,323	4,628,093	85,468,656		
DISTRIBUTION OPERATIONS																
580	OPERATION SUPERVISION & ENGINEERING	26,567	77,029	36,579	5,992	6,802	7,230	7,194	7,216	8,357	7,682	8,929	5,034	298,111		
581	LOAD DISPATCHING	52,879	43,040	46,443	90,894	72,583	68,121	70,117	66,343	99,892	70,441	71,549	71,549	820,322		
582	STATION EXPENSES	16,339	19,020	27,443	129,571	37,355	43,542	35,813	95,395	155,124	163,180	102,108	126,214	909,020		
583	OVERHEAD LINES EXPENSES	42,252	33,785	17,375	3,745	6,270	5,962	5,964	5,965	5,962	5,964	19,207	19,549	172,093		
584	UNDERGROUND LINES EXPENSES	27,680	47,981	79,675	8,603	26,780	8,178	9,204	9,319	9,168	9,314	4,000	4,843	245,988		
585	METER EXPENSES	52,086	54,907	63,721	93,203	69,548	71,573	69,408	69,325	53,028	69,392	47,475	72,556	848,911		
586	MISCELLANEOUS DISTRIBUTION EXPENSES	265,434	203,352	428,123	(94,527)	441,559	276,136	238,761	442,539	39,227	318,744	484,316	255,817	3,522,489		
589	RENTS	14,952	38,658	18,325	-	-	-	-	-	-	-	-	-	71,545		
	TOTAL OPERATIONS	688,119	619,783	717,751	297,851	680,876	483,742	456,539	896,262	420,058	644,739	775,579	592,194	6,810,304		
DISTRIBUTION MAINTENANCE																
590	MAINTENANCE SUPERVISION & ENGINEERING	22,713	23,281	15,910	41,235	22,141	29,159	29,570	44,793	38,394	30,176	27,656	30,455	336,323		
592	MAINTENANCE OF STATION EQUIPMENT	107,217	94,775	112,884	132,358	147,177	138,606	149,108	92,110	102,096	105,534	131,116	166,147	1,478,442		
593	MAINTENANCE OF OVERHEAD LINES	9,144	9,144	10,862	1,001,381	980,115	930,303	93,168	96,883	98,947	82,262	1,168,923	1,061,147	11,041,056		
594	MAINTENANCE OF UNDERGROUND LINES	13,423	10,873	10,873	65,140	36,167	93,702	93,106	95,844	95,844	131,738	10,908	100,778	1,461,797		
595	MAINTENANCE OF LINE TRANSFORMERS	28,030	19,007	15,200	1,591	10,374	12,319	10,861	10,506	13,173	10,757	10,908	13,117	141,247		
596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	140,031	110,902	112,393	158,948	136,947	169,561	122,896	135,318	151,419	125,314	165,163	2,895	86,398		
597	MAINTENANCE OF METERS	143,822	132,425	133,271	165,011	114,794	116,406	116,406	103,943	175,417	160,047	109,736	107,329	1,073,315		
598	MAINTENANCE OF MISCELLANEOUS DISTRIBUTION PLANT	1,362,215	990,497	1,075,549	1,568,175	1,506,949	1,894,453	1,418,713	1,354,357	1,490,722	1,322,443	1,680,855	1,384,684	17,469,366		
	TOTAL MAINTENANCE	2,086,354	1,800,230	1,793,339	1,855,856	2,157,825	1,978,175	1,932,232	2,050,469	1,930,538	1,967,178	2,466,434	2,426,998	24,312,671		
TOTAL DISTRIBUTION O & M																
	CUSTOMER ACCOUNTS EXPENSES															
901	SUPERVISION	1,958	1,595	1,536	2,855	2,141	2,141	2,141	2,141	2,895	2,141	2,161	2,191	26,104		
902	METER READING EXPENSES	198,500	171,004	181,065	236,166	192,640	187,981	187,981	187,101	235,075	185,699	194,947	225,307	2,414,505		
903	CUSTOMER RECORDS & COLLECTION EXPENSES	499,262	755,994	480,378	690,273	547,743	596,518	596,518	534,918	707,071	584,125	578,471	582,472	7,073,930		
904	COLLECTIBLE ACCOUNTS	316,148	95,365	1,320,034	442,227	619,097	594,371	490,783	593,762	609,337	420,417	269,674	400,344	6,172,168		
905	MISCELLANEOUS CUSTOMER ACCOUNTS EXPENSES	8,828	17,972	14,771	20,664	16,344	16,471	17,016	19,877	22,302	18,273	18,268	18,633	204,460		
	TOTAL CUSTOMER ACCOUNTS	984,695	1,042,911	1,993,884	1,384,145	1,377,865	1,378,647	1,265,549	1,244,939	1,576,280	1,188,255	1,063,951	1,229,147	19,890,228		
CUSTOMER SERVICE & INFORMATIONAL EXPENSES																
907	SUPERVISION	127	1,130	563	640	436	426	426	426	640	426	442	442	127		
908	CUSTOMER ASSISTANCE EXPENSES	885	-	-	-	-	-	-	-	-	-	-	-	7,271		
909	INFORMATIONAL & INSTRUCTIONAL EXPENSES	244,017	216,436	227,132	318,924	263,245	318,924	318,924	318,924	318,924	318,924	318,924	318,924	28,960		
910	MISCELLANEOUS CUSTOMER SERVICE & INFORMATIONAL EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	3,233,168		
	TOTAL CUSTOMER SERVICE	245,029	220,566	227,695	346,747	263,245	318,924	318,924	318,924	318,924	318,924	318,924	318,924	3,270,416		
SALES EXPENSES																
912	DEMONSTRATING AND SELLING EXPENSES	14,732	29,448	37,490	15,743	17,967	18,158	17,964	21,019	17,496	12,793	7,265	7,795	217,920		
913	ADVERTISING EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	1,066		
	TOTAL SALES EXPENSES	14,732	29,448	37,490	15,743	17,967	18,158	17,964	21,019	17,496	12,793	7,265	8,150	219,986		

THE TOLEDO EDISON COMPANY
Case No. 07-551-EL-AIR

WPC-2.1h
K Burgess

OH Rate Case Monthly 3+9 Update (Mar07-Feb08)
Revenue and O&M by FERC Account

FERC ACCOUNT	DESCRIPTION	2007												2008		TOTAL
		MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY			
ADMINISTRATIVE & GENERAL EXPENSES																
920	ADMINISTRATION & GENERAL SALARIES	39,238	33,881	36,453	169,265	75,883	75,182	76,324	77,896	85,080	79,646	93,814	96,448	879,710		
921	OFFICE SUPPLIES AND EXPENSES	80,741	56,218	49,189	25,625	(13,903)	(7,640)	58,831	50,347	(66,462)	(120,438)	107,168	135,058	356,735		
922	ADMINISTRATIVE EXPENSES TRANSFERRED	(115,358)	43,187	24,785	(170,771)	1,859,472	(118,624)	(60,359)	(95,681)	(135,076)	(44,851)	(117,970)	(118,700)	(1,029,110)		
923	OUTSIDE SERVICES EMPLOYED	1,785,638	1,981,902	1,468,468	1,480,777	1,859,472	1,815,543	1,860,982	2,022,508	1,212,880	1,678,005	2,416,804	2,238,359	21,835,328		
924	PROPERTY INSURANCE	10,563	11,112	10,715	10,762	10,762	10,762	10,762	11,495	11,495	11,495	11,495	11,495	132,452		
925	INJURIES & DAMAGES	72,508	53,007	59,479	84,358	85,686	85,686	85,686	85,686	85,686	85,500	79,749	72,908	854,865		
926	EMPLOYEE PENSIONS & BENEFITS	437,441	721,409	351,848	190,351	467,081	519,627	515,978	515,978	522,885	795,342	684,287	684,287	5,940,829		
928	REGULATORY COMMISSION EXPENSES	88,026	88,026	88,026	88,026	88,026	88,026	88,026	88,026	88,026	88,026	88,026	88,026	88,026		
930.1	GENERAL ADVERTISING EXPENSES	1,441	1,441	1,441	1,441	1,441	1,441	1,441	1,441	1,441	1,441	1,441	1,441	1,441		
930.2	GENERAL ADVERTISING EXPENSES	745,875	(181,564)	186,867	341,360	333,230	324,532	287,792	296,398	318,888	313,391	364,220	380,085	1,007,829		
931	RENTS	159	183	149	355	355	2,132	355	2,024	1,946	2,364	1,748	1,730	13,959		
TOTAL A & G OPERATIONS		3,142,819	2,792,169	2,282,249	2,095,635	2,832,790	2,881,625	2,882,228	3,037,876	1,900,970	2,556,388	3,609,987	3,564,831	33,824,281		
A & G MAINTENANCE																
935	MAINTENANCE OF GENERAL PLANT	169,829	248,338	140,764	287,967	138,809	140,302	192,573	134,585	152,214	180,139	141,243	159,980	2,024,784		
TOTAL ADMINISTRATION & GENERAL EXPENSES		3,313,648	3,040,507	2,423,013	2,383,605	2,971,600	3,021,927	3,074,801	3,172,461	2,053,184	2,736,527	3,751,230	3,724,811	35,849,065		
TOTAL ELECTRIC OPERATION & MAINTENANCE EXPENSES		57,074,873	51,685,749	51,986,703	55,181,895	60,132,886	60,575,584	52,837,614	52,122,864	51,066,915	54,928,000	59,343,871	56,375,877	621,772,821		
OTHER OPERATING EXPENSES																
403	DEPRECIATION EXPENSE	2,413,866	2,093,072	2,097,322	2,150,884	2,158,712	2,405,410	2,171,728	2,177,013	2,183,086	2,203,755	2,238,042	2,230,042	28,290,314		
404	AMORTIZATION OF LIMITED-TERM ELECTRIC PLANT	474,120	808,913	800,852	808,801	610,139	610,475	610,942	611,546	612,150	609,172	597,085	597,369	6,824,288		
407.3	REGULATORY DEBITS	8,012,556	7,411,400	8,182,754	9,212,979	10,816,327	10,438,879	8,836,781	8,432,552	8,147,722	8,672,082	8,726,865	8,388,173	105,084,121		
407.4	REGULATORY CREDITS	(2,332,509)	(3,731,351)	(5,152,121)	(5,387,109)	(6,163,017)	(5,884,377)	(5,339,107)	(4,672,190)	(3,419,548)	(3,344,219)	(4,384,783)	(4,905,071)	(15,084,121)		
408	TAXES OTHER THAN INCOME TAXES	4,975,258	4,163,976	4,255,359	4,683,360	4,956,426	5,042,631	4,694,237	4,514,885	4,416,227	4,584,274	4,918,786	4,584,265	58,770,552		
411.35	ACCRETION EXPENSE	142,698	143,493	144,291	145,168	145,871	146,790	147,638	148,430	149,257	150,083	150,924	151,766	1,758,685		
TOTAL OTHER OPERATING EXPENSES		13,885,968	10,879,494	10,124,256	11,415,064	12,325,554	12,341,668	11,422,239	11,218,536	12,038,124	12,950,353	12,228,923	11,045,278	147,645,988		
NET INCOME BEFORE TAXES		7,925,485	10,586,042	3,963,873	17,503,407	17,543,239	17,924,479	13,398,985	12,302,071	11,438,115	12,122,115	13,847,471	12,288,726	155,762,878		
TAXES																
409	INCOME TAXES	3,541,057	4,976,069	4,208,403	5,632,302	5,581,078	5,537,297	4,131,482	3,894,594	4,237,429	4,490,886	4,381,008	3,457,552	53,920,896		
410	PROVISION FOR DEFERRED INCOME TAXES	(1,395,757)	(1,293,478)	(1,748,173)	(1,444,094)	(210,712)	(107,806)	(65,173)	(821,321)	(983,895)	(946,249)	(334,218)	(8,268)	(7,393,977)		
411.4	INVESTMENT TAX CREDIT ADJUSTMENT	(59,555)	(59,555)	(59,555)	(59,555)	(59,555)	(59,555)	(59,555)	(59,555)	(59,555)	(59,555)	(59,555)	(59,555)	(728,387)		
TOTAL TAXES		2,895,755	4,623,046	2,917,031	5,433,079	5,577,141	5,620,554	4,015,811	3,553,965	3,293,089	3,451,000	3,993,042	3,395,039	45,791,831		
GRAND TOTAL OPERATING EXPENSES		72,846,555	65,533,279	64,516,835	73,009,768	78,295,571	78,537,207	62,391,524	66,901,866	66,360,024	71,309,433	74,886,836	71,015,089	865,210,541		
NET OPERATING INCOME		5,239,752	7,801,065	6,590,198	12,070,368	12,355,088	12,303,975	9,387,234	8,743,105	8,140,230	8,691,115	9,854,229	8,893,688	119,001,146		

Note: June 2007 - February 2008 monthly taxes have been revised. The original taxes did not include the C-3.20 revenue adjustment that impacts the monthly net operating income. Below are the original monthly taxes that were shown in Supplemental Information Item C(6).

THE TOLEDO EDISON COMPANY
Case No. 07-551-EL-AIR

WPC-2.1i
K. Burgess

Update to Supplemental Information Item C-45

Non-Jurisdictional Total Utility

930.1 General Advertising Expense	
Advertising General	\$ 43,561
930.2 Miscellaneous General Expenses	
Administrative Fees	75,169
Bank Fees	91,029
Energy Efficiency Funds	62,242
Financing Administration Fees	476,346
Industry Association Dues	25,433
Labor - FENOC	5,659
Materials & Supplies	12,428
Membership Dues - Civic	40,370
Membership Dues - Trade	131,585
Miscellaneous O&M - All Other	13,650
Miscellaneous Regulatory Expenses	239,695
Out Contract - Other	4,737
Other Costs - FENOC	5,381
Payroll Benefits - FENOC	1,872,223
Payroll Tax - FENOC	620,831
Professional Services - FENOC	6,232
Telecommunications Equipment & Service	13,399
Utilities	6,266
All Other	6,480
Total	\$ 3,709,154

The Toledo Edison Company Test Year Payroll and Head Count

	Mar-07 (A)	Apr-07 (B)	May-07 (C)	Jun-07 (D)	Jul-07 (E)	Aug-07 (F)	Sep-07 (G)	Oct-07 (H)	Nov-07 (I)	Dec-07 (J)	Jan-08 (K)	Feb-08 (L)	Total (M)	Mar - Jan (N)	Pre-GWI (O)
All Full-Time Employees															
(1) Test Year Company Incentive Compensation	\$24,150	\$165,962	\$165,962	\$165,962	\$165,962	\$165,962	\$165,962	\$165,962	\$165,962	\$165,962	\$176,088	\$176,088	\$1,821,641	\$1,645,553	
(2) Test Year Company Other Payroll Expense	\$39,845	\$64,450	\$173,282	\$351,283	\$132,985	\$23,927	\$1,409	\$190,530	\$286,841	\$84,833	\$180,447	\$90,755	\$61,549	\$142,313	
(3)	\$34,015	\$230,412	\$173,282	\$185,330	\$298,947	\$142,035	\$184,553	\$356,992	\$120,880	\$30,795	\$95,536	\$95,324	\$1,883,190	\$1,787,866	
(4) Payroll Tax	\$390,264	\$178,002	\$153,335	\$231,815	\$170,314	\$200,588	\$172,594	\$181,863	\$202,061	\$88,227	\$210,435	\$165,533	\$2,365,431	\$2,179,899	
(5) Test Year Company Straight-Time Payroll	\$376,449	\$301,885	\$256,619	\$394,596	\$313,122	\$391,110	\$313,285	\$313,354	\$355,702	\$315,786	\$323,237	\$402,844	\$4,137,712	\$3,734,867	1-Mar-07
(6) Test Year Company Overtime Payroll	\$52,545	\$25,620	\$35,340	\$36,136	\$34,179	\$36,144	\$32,801	\$30,367	\$35,614	\$32,405	\$32,150	\$35,278	\$420,319	\$385,041	\$0
(7) Test Year Company Incentive Compensation	\$4,120	\$26,997	\$26,901	\$24,174	\$25,349	\$27,150	\$25,210	\$25,205	\$23,778	\$24,977	\$26,371	\$28,414	\$280,105	\$251,691	\$0
(8) Test Year Company Other Payroll Expense	\$1,877	\$10,484	\$27,714	\$51,169	\$20,312	\$3,914	\$214	\$28,951	\$41,097	\$8,757	\$28,372	\$13,033	\$14,547	\$27,580	\$0
(9)	\$423,155	\$364,767	\$366,333	\$401,677	\$392,962	\$450,491	\$371,183	\$398,177	\$413,997	\$383,825	\$410,169	\$463,504	\$4,552,683	\$4,389,179	\$0
(10) Payroll Tax	\$66,261	\$28,988	\$24,499	\$33,606	\$25,982	\$32,657	\$26,191	\$27,528	\$28,873	\$13,247	\$31,398	\$29,831	\$368,862	\$339,031	
(11) No. of Full-Time Bargaining Employees	91	90	90	91	90	90	90	90	90	90	90	95	95	91	
Bargaining Unit #2 (Local 245)															
(12) Test Year Company Straight-Time Payroll	\$1,204,632	\$927,693	\$927,841	\$1,300,406	\$1,025,478	\$1,277,954	\$1,027,434	\$1,028,262	\$1,312,919	\$1,056,263	\$1,063,627	\$1,322,146	\$13,474,654	\$12,152,508	1-Nov-07
(13) Test Year Company Overtime Payroll	\$432,471	\$212,964	\$259,474	\$240,911	\$187,375	\$240,849	\$166,320	\$186,920	\$238,100	\$192,528	\$196,151	\$219,554	\$2,817,227	\$2,597,673	\$3,716,699
(14) Test Year Company Incentive Compensation	\$13,182	\$93,023	\$93,208	\$79,677	\$83,017	\$88,714	\$82,678	\$82,709	\$78,894	\$83,543	\$86,775	\$93,256	\$912,312	\$819,065	\$1,987,884
(15) Test Year Company Other Payroll Expense	\$5,365	\$32,242	\$86,879	\$163,654	\$66,522	\$12,790	\$702	\$95,002	\$136,358	\$30,635	\$93,358	\$42,773	\$39,597	\$82,770	\$569,844
(16)	\$1,518,555	\$1,255,921	\$1,367,402	\$1,465,340	\$1,372,382	\$1,594,727	\$1,295,330	\$1,392,893	\$1,494,556	\$1,364,970	\$1,441,921	\$1,582,183	\$17,244,190	\$15,682,007	\$17,350,580
(17) Payroll Tax	\$212,033	\$88,937	\$76,636	\$110,768	\$84,765	\$106,706	\$85,895	\$90,332	\$93,801	\$44,309	\$103,315	\$97,906	\$1,197,304	\$1,099,397	
(18) No. of Full-Time Bargaining Employees	225	225	230	238	238	238	238	238	238	238	242	242	242	235	
Total Bargaining															
(19) Test Year Company Straight-Time Payroll	\$1,581,082	\$1,229,358	\$1,224,460	\$1,694,943	\$1,338,600	\$1,689,065	\$1,340,719	\$1,341,616	\$1,708,622	\$1,372,049	\$1,396,863	\$1,724,991	\$17,612,366	\$15,887,375	
(20) Test Year Company Overtime Payroll	\$485,017	\$238,983	\$304,613	\$277,046	\$231,554	\$276,993	\$219,821	\$217,887	\$274,713	\$225,933	\$230,352	\$254,831	\$3,237,546	\$2,982,714	
(21) Test Year Company Incentive Compensation	\$17,302	\$110,020	\$109,809	\$103,851	\$108,365	\$115,964	\$107,888	\$107,913	\$103,672	\$109,520	\$113,146	\$121,671	\$1,192,418	\$1,070,747	
(22) Test Year Company Other Payroll Expense	\$7,042	\$42,726	\$144,653	\$213,822	\$86,833	\$18,704	\$316	\$123,894	\$177,459	\$42,385	\$121,730	\$65,809	\$54,544	\$110,350	
(23)	\$2,041,765	\$1,620,987	\$1,753,735	\$1,855,017	\$1,765,353	\$2,045,218	\$1,667,513	\$1,791,370	\$1,906,553	\$1,748,895	\$1,652,091	\$2,045,687	\$22,096,874	\$20,051,188	
(24) Payroll Tax	\$278,294	\$117,725	\$101,135	\$144,375	\$110,648	\$139,383	\$112,086	\$117,860	\$124,674	\$57,565	\$134,713	\$127,737	\$1,566,165	\$1,438,428	
(25) No. of Full-Time Bargaining Employees	316	316	321	328	328	328	328	328	328	328	328	337	337	326	
Full-Time Non-Bargaining Employees															
(26) Test Year Company Straight-Time Payroll	\$529,442	\$625,089	\$626,149	\$1,013,705	\$711,459	\$721,674	\$721,674	\$721,674	\$1,053,227	\$726,267	\$771,505	\$771,505	\$9,093,358	\$8,321,853	1-Feb-08
(27) Test Year Company Overtime Payroll	\$85,164	\$49,555	\$41,297	\$72,905	\$75,232	\$61,401	\$64,231	\$57,288	\$65,298	\$71,048	\$73,886	\$83,408	\$763,733	\$700,325	\$3,321,853
(28) Test Year Company Incentive Compensation	\$6,888	\$55,942	\$56,153	\$62,111	\$57,385	\$50,098	\$50,073	\$38,048	\$63,268	\$57,442	\$62,942	\$54,417	\$623,223	\$574,805	\$1,003,525
(29) Test Year Company Other Payroll Expense	\$2,803	\$21,725	\$58,630	\$131,471	\$46,152	\$7,223	\$453	\$66,676	\$103,386	\$22,440	\$67,718	\$24,959	\$7,005	\$31,964	\$31,964
(30)	\$684,914	\$752,310	\$782,229	\$1,017,250	\$890,438	\$825,950	\$843,485	\$903,666	\$1,072,428	\$880,186	\$976,061	\$984,371	\$10,493,319	\$9,828,948	\$9,828,948
(31) Payroll Tax	\$110,791	\$59,859	\$51,717	\$86,347	\$58,809	\$60,258	\$60,333	\$63,369	\$76,862	\$30,465	\$74,940	\$67,131	\$790,901	\$733,770	
(32) No. of Full-Time Non-Bargaining Employees	106	107	109	114	118	120	120	120	121	121	121	124	124	116	

The Toledo Edison Company
Case No. 07-551-EL-AIR

WPC-3.2a
Witness:
J. Kalala

The Toledo Edison Company Test Year Payroll and Head Count

	Mar-07 (A)	Apr-07 (B)	May-07 (C)	Jun-07 (D)	Jul-07 (E)	Aug-07 (F)	Sep-07 (G)	Oct-07 (H)	Nov-07 (I)	Dec-07 (J)	Jan-08 (K)	Feb-08 (L)	Total (M)	Mar - Jan (N)
Temporary Employees														
(33) Test Year Company Straight-Time Payroll	\$6,817	\$4,362	\$5,847	\$12,840	\$10,377	\$11,350	\$6,877	\$6,877	\$7,340	\$4,877	\$5,049	\$8,972	\$94,595	\$85,613
(34) Test Year Company Overtime Payroll	\$6,838	\$4,362	\$5,847	\$12,840	\$10,377	\$11,350	\$6,877	\$6,877	\$7,340	\$4,877	\$5,049	\$8,972	\$94,606	\$85,624
(35) Payroll Tax	\$1,200	\$418	\$483	\$1,094	\$859	\$948	\$575	\$604	\$556	\$205	\$782	\$664	\$8,365	\$7,701
(37) No. of Temporary Employees	11	3	3	4	4	4	4	3	3	2	1	1	1	4
Total Company														
(38) Test Year Company Straight-Time Payroll	\$2,210,524	\$1,854,447	\$1,850,609	\$2,708,647	\$2,050,059	\$2,390,738	\$2,062,393	\$2,063,290	\$2,761,848	\$2,098,306	\$2,158,358	\$2,496,455	\$28,705,724	\$24,209,228
(39) Test Year Company Overtime Payroll	\$530,181	\$288,138	\$346,110	\$349,951	\$305,788	\$339,394	\$294,052	\$275,175	\$340,012	\$299,981	\$304,248	\$318,239	\$4,001,279	\$3,683,040
(40) Test Year Temporary Payroll	\$6,838	\$4,362	\$5,847	\$12,840	\$10,377	\$11,350	\$6,877	\$6,877	\$7,340	\$4,877	\$5,049	\$8,972	\$94,606	\$85,634
(41) Test Year Company Incentive Compensation	(\$24,190)	\$165,962	\$165,962	\$165,962	\$165,962	\$165,962	\$165,962	\$165,962	\$165,962	\$165,962	\$176,088	\$176,088	\$1,821,641	\$1,645,553
(42) Test Year Other Payroll Expense	(\$9,845)	\$64,450	\$173,282	(\$351,293)	\$132,985	(\$23,927)	(\$1,409)	\$190,630	(\$286,841)	\$84,833	\$189,447	(\$80,765)	\$51,549	\$142,313
(43) Payroll Tax	\$2,733,507	\$2,377,359	\$2,541,510	\$2,886,107	\$2,666,169	\$2,862,517	\$2,617,975	\$2,701,934	\$2,988,321	\$2,633,969	\$2,836,200	\$2,918,031	\$32,684,789	\$29,765,768
(44) No. of Employees	433	425	433	446	450	452	451	451	451	451	462	462	462	446
Total Company Excl. Temporary Employees														
(46) Test Year Company Straight-Time Payroll	\$2,210,524	\$1,854,447	\$1,850,609	\$2,708,647	\$2,050,059	\$2,390,738	\$2,062,393	\$2,063,290	\$2,761,848	\$2,098,306	\$2,158,358	\$2,496,455	\$28,705,724	\$24,209,228
(47) Test Year Company Overtime Payroll	\$530,181	\$288,138	\$346,110	\$349,951	\$305,788	\$339,394	\$294,052	\$275,175	\$340,012	\$299,981	\$304,248	\$318,239	\$4,001,279	\$3,683,040
(48) Test Year Temporary Payroll	(\$24,190)	\$165,962	\$165,962	\$165,962	\$165,962	\$165,962	\$165,962	\$165,962	\$165,962	\$165,962	\$176,088	\$176,088	\$1,821,641	\$1,645,553
(49) Test Year Other Payroll Expense	(\$9,845)	\$64,450	\$173,282	(\$351,293)	\$132,985	(\$23,927)	(\$1,409)	\$190,630	(\$286,841)	\$84,833	\$189,447	(\$80,765)	\$51,549	\$142,313
(50) Payroll Tax	\$2,726,659	\$2,372,997	\$2,535,963	\$2,873,267	\$2,655,732	\$2,871,167	\$2,610,958	\$2,695,057	\$2,980,981	\$2,628,092	\$2,828,151	\$2,910,058	\$32,590,193	\$29,680,134
(51) No. of Employees	422	422	430	442	446	448	448	448	449	449	461	461	461	446

FE Service Company Test Year Payroll and Head Count

	Mar-07 (A)	Apr-07 (B)	May-07 (C)	Jun-07 (D)	Jul-07 (E)	Aug-07 (F)	Sep-07 (G)	Oct-07 (H)	Nov-07 (I)	Dec-07 (J)	Jan-08 (K)	Feb-08 (L)	Total (M)	March - Jan (N)	Pre-GWI (O)
All Full-Time Employees															
(1) Test Year Company Incentive Compensation	\$3,419,826	\$2,542,464	\$2,564,528	\$2,542,464	\$2,542,464	\$2,542,464	\$2,542,464	\$2,542,464	\$2,542,464	\$2,542,464	\$2,707,939	\$2,707,939	\$31,739,938	\$29,031,999	23-Apr-07
(2) Test Year Company Other Payroll Expense	\$2,114,199	\$1,167,248	\$2,430,332	\$5,988,061	\$1,977,714	\$2,232,841	\$837,635	\$2,577,120	\$5,059,140	\$1,837,964	\$1,853,529	\$551,806	\$7,153,184	\$3,501,379	1-Feb-08
(3) Test Year Company Other Payroll Expense	\$5,534,025	\$3,705,712	\$4,994,957	\$2,025,588	\$4,520,177	\$4,175,504	\$3,380,088	\$5,119,583	\$2,515,877	\$4,380,427	\$4,561,467	\$3,259,744	\$38,060,122	\$35,633,377	
(4) Payroll Tax	\$3,790,022	\$1,408,066	\$1,171,606	\$1,969,924	\$1,299,351	\$1,358,701	\$1,344,004	\$1,386,878	\$873,293	\$614,341	\$2,321,860	\$2,048,338	\$19,586,385		
Full-Time Bargaining Employees															
(5) Test Year Company Straight-Time Payroll	\$1,087,592	\$872,459	\$976,949	\$1,282,280	\$952,967	\$1,116,893	\$962,034	\$952,903	\$1,259,907	\$947,695	\$1,037,133	\$1,161,547	\$12,510,657	\$11,349,110	23-Apr-07
(6) Test Year Company Overtime Payroll	\$65,516	\$95,877	\$124,955	\$93,534	\$71,422	\$75,742	\$64,141	\$63,936	\$94,488	\$63,933	\$71,725	\$77,720	\$853,032	\$875,511	1-Feb-08
(7) Test Year Company Incentive Compensation	\$234,770	\$141,749	\$141,749	\$138,829	\$159,860	\$141,127	\$139,177	\$129,103	\$129,103	\$137,683	\$157,457	\$174,000	\$4,827,881	\$1,653,861	\$190,748,959
(8) Test Year Company Other Payroll Expense	\$145,139	\$64,478	\$134,332	\$378,832	\$108,769	\$140,592	\$46,495	\$141,682	\$356,837	\$99,532	\$107,776	\$35,457	\$498,323	\$452,866	\$2,707,939
(9) Payroll Tax	\$1,533,017	\$1,173,259	\$1,278,025	\$1,228,044	\$1,272,866	\$1,492,888	\$1,213,797	\$1,298,299	\$1,215,801	\$1,248,143	\$1,374,080	\$1,446,724	\$15,779,873	\$14,331,149	\$163,067
(10) Payroll Tax	\$257,952	\$77,161	\$63,986	\$99,842	\$68,387	\$81,607	\$74,070	\$75,707	\$44,055	\$33,009	\$133,054	\$129,662	\$1,137,693		\$2,586,920
(11) No. of Full-Time Bargaining Employees	224	222	217	233	233	233	233	231	229	228	264	264	232		
Full-Time Non-Bargaining Employees															
(12) Test Year Company Straight-Time Payroll	\$14,755,076	\$14,921,634	\$14,968,832	\$23,404,120	\$16,374,561	\$16,645,511	\$16,369,407	\$16,379,830	\$23,551,743	\$16,557,789	\$16,799,455	\$16,915,474	\$207,664,433	\$190,748,959	1-Feb-08
(13) Test Year Company Overtime Payroll	\$121,865	\$140,281	\$136,368	\$197,083	\$172,839	\$185,515	\$182,035	\$179,175	\$302,543	\$178,129	\$176,460	\$186,555	\$2,059,630	\$1,872,075	\$190,748,959
(14) Test Year Company Incentive Compensation	\$3,185,055	\$2,402,019	\$2,422,776	\$2,410,401	\$2,402,635	\$2,382,803	\$2,401,336	\$2,402,888	\$2,413,360	\$2,404,781	\$2,560,482	\$2,533,939	\$29,812,076	\$21,378,137	\$1,872,075
(15) Test Year Company Other Payroll Expense	\$1,969,080	\$1,102,770	\$2,296,000	\$5,988,229	\$1,868,945	\$2,092,148	\$791,139	\$2,435,437	\$4,802,243	\$1,738,432	\$1,743,753	\$35,349	\$6,864,861	\$6,148,512	\$21,378,137
(16) Payroll Tax	\$20,031,058	\$18,566,704	\$19,843,977	\$20,922,585	\$20,818,760	\$21,307,078	\$19,743,919	\$21,397,129	\$21,365,404	\$20,879,131	\$21,272,150	\$20,152,317	\$246,300,001	\$226,147,684	\$226,147,684
(17) Payroll Tax	\$3,499,564	\$1,319,691	\$1,094,658	\$1,804,062	\$1,175,074	\$1,219,270	\$1,260,336	\$1,301,352	\$823,536	\$576,532	\$2,155,209	\$1,888,254	\$18,116,547		
(18) No. of Full-Time Non-Bargaining Employees	2,725	2,741	2,768	2,917	2,923	2,926	2,930	2,931	2,933	2,938	2,970	2,975	2,882		
Temporary Employees															
(19) Test Year Company Straight-Time Payroll	\$137,054	\$126,759	\$191,337	\$669,454	\$778,833	\$786,736	\$124,658	\$123,464	\$163,061	\$137,864	\$261,883	\$272,530	\$3,701,143	\$3,701,143	
(20) Test Year Company Overtime Payroll	\$202	\$182	\$104,133	\$263	\$253	\$286	\$253	\$253	\$253	\$253	\$251	\$251	\$13,132	\$12,861	
(21) Payroll Tax	\$137,256	\$125,981	\$201,750	\$669,707	\$779,086	\$787,021	\$124,911	\$123,717	\$163,346	\$138,117	\$262,134	\$272,781	\$3,986,804	\$3,714,023	
(22) Payroll Tax	\$32,505	\$11,214	\$10,961	\$67,020	\$55,891	\$57,624	\$9,598	\$9,809	\$5,702	\$4,800	\$33,597	\$30,422	\$332,145		
(23) No. of Temporary Employees	66	64	255	284	284	282	282	64	62	62	45	45	139		
Total Company															
(24) Test Year Company Straight-Time Payroll	\$16,842,668	\$15,794,092	\$15,885,781	\$24,886,400	\$17,327,528	\$17,753,404	\$17,331,441	\$17,332,733	\$24,811,650	\$17,505,784	\$17,836,588	\$18,077,021	\$220,175,090	\$200,175,090	
(25) Test Year Company Overtime Payroll	\$187,381	\$236,159	\$261,364	\$390,597	\$244,061	\$251,257	\$246,176	\$243,112	\$387,031	\$242,063	\$248,185	\$264,276	\$3,011,662	\$3,011,662	
(26) Test Year Temporary Payroll	\$137,255	\$126,981	\$201,750	\$669,707	\$779,086	\$787,021	\$124,911	\$123,717	\$163,346	\$138,117	\$262,134	\$272,781	\$3,986,804	\$3,714,023	
(27) Test Year Company Incentive Compensation	\$3,419,826	\$2,542,464	\$2,564,528	\$2,542,464	\$2,542,464	\$2,542,464	\$2,542,464	\$2,542,464	\$2,542,464	\$2,542,464	\$2,707,939	\$2,707,939	\$31,739,938	\$29,031,999	
(28) Test Year Other Payroll Expense	\$2,114,199	\$1,167,248	\$2,430,332	\$5,988,061	\$1,977,714	\$2,232,841	\$837,635	\$2,577,120	\$5,059,140	\$1,837,964	\$1,853,529	\$551,806	\$7,153,184	\$3,501,379	
(29) Payroll Tax	\$21,701,331	\$19,866,944	\$21,323,752	\$23,021,107	\$22,870,852	\$23,556,886	\$21,082,626	\$22,819,145	\$22,745,350	\$22,266,391	\$22,908,374	\$21,873,821	\$266,066,678	\$262,079,874	
(30) Payroll Tax	\$3,790,022	\$1,408,066	\$1,171,606	\$1,969,924	\$1,299,351	\$1,358,701	\$1,344,004	\$1,386,878	\$873,293	\$614,341	\$2,321,860	\$2,048,338	\$19,586,385		
(31) No. of Employees	3,017	3,027	3,241	3,434	3,440	3,441	3,227	3,224	3,224	3,236	3,279	3,284	3,284		
Total Company Excl. Temporary Employees															
(32) Test Year Company Straight-Time Payroll	\$15,842,668	\$15,794,092	\$15,885,781	\$24,886,400	\$17,327,528	\$17,753,404	\$17,331,441	\$17,332,733	\$24,811,650	\$17,505,784	\$17,836,588	\$18,077,021	\$220,175,090	\$200,175,090	
(33) Test Year Company Overtime Payroll	\$187,381	\$236,159	\$261,364	\$390,597	\$244,061	\$251,257	\$246,176	\$243,112	\$387,031	\$242,063	\$248,185	\$264,276	\$3,011,662	\$3,011,662	
(34) Test Year Company Incentive Compensation	\$3,419,826	\$2,542,464	\$2,564,528	\$2,542,464	\$2,542,464	\$2,542,464	\$2,542,464	\$2,542,464	\$2,542,464	\$2,542,464	\$2,707,939	\$2,707,939	\$31,739,938	\$29,031,999	
(35) Test Year Other Payroll Expense	\$2,114,199	\$1,167,248	\$2,430,332	\$5,988,061	\$1,977,714	\$2,232,841	\$837,635	\$2,577,120	\$5,059,140	\$1,837,964	\$1,853,529	\$551,806	\$7,153,184	\$3,501,379	
(36) Payroll Tax	\$21,584,075	\$18,739,983	\$21,122,002	\$22,151,400	\$22,091,767	\$22,739,965	\$20,957,715	\$22,695,428	\$22,582,005	\$22,128,274	\$22,646,240	\$21,801,041	\$262,079,874	\$258,079,874	
(37) Payroll Tax	\$3,757,516	\$1,396,852	\$1,157,645	\$1,902,904	\$1,243,461	\$1,301,077	\$1,334,407	\$1,377,069	\$867,592	\$609,541	\$2,288,263	\$2,017,916	\$19,254,240		
(38) No. of Employees	2,949	2,963	2,985	3,150	3,156	3,159	3,163	3,162	3,162	3,164	3,234	3,239	3,239		

FE Service Company Allocated Test Year Payroll and Head Count

FE Service Co. Allocation Factor = 7.58%¹

	Mar-07 (A)	Apr-07 (B)	May-07 (C)	Jun-07 (D)	Jul-07 (E)	Aug-07 (F)	Sep-07 (G)	Oct-07 (H)	Nov-07 (I)	Dec-07 (J)	Jan-08 (K)	Feb-08 (L)	Total (M)	March - Jan (N)	Pre-QWI (O)
All Full-Time Employees															
(1) Budgeted Company Incentive Compensation	\$259,223	\$192,719	\$194,391	\$192,719	\$192,719	\$192,719	\$192,719	\$192,719	\$192,719	\$192,719	\$205,262	\$205,262	\$2,405,887	\$2,200,626	
(2) Budgeted Company Other Payroll Expense	\$160,256	\$88,477	\$184,219	\$406,899	\$499,911	\$169,249	\$83,483	\$193,346	\$383,483	\$193,318	\$140,497	\$41,827	\$542,211	\$500,385	
(3)	\$419,479	\$281,196	\$378,610	\$214,150	\$342,629	\$361,968	\$286,211	\$386,064	\$190,164	\$382,036	\$345,759	\$247,089	\$2,948,099	\$2,701,010	
(4) Payroll Tax	\$287,284	\$106,731	\$88,808	\$148,320	\$98,491	\$102,990	\$101,876	\$105,125	\$66,196	\$46,567	\$175,997	\$155,264	\$1,484,848		23-Apr-07
(5) Full-Time Bargaining Employees															
(6) Budgeted Company Straight-Time Payroll	\$82,439	\$65,132	\$66,473	\$97,197	\$72,235	\$94,661	\$72,522	\$72,230	\$95,501	\$71,858	\$78,615	\$98,045	\$948,308	\$860,263	\$145,893
(7) Budgeted Company Overtime Payroll	\$4,966	\$7,257	\$9,475	\$7,090	\$5,414	\$4,882	\$4,882	\$4,882	\$15,404	\$4,846	\$5,437	\$5,891	\$72,240	\$66,349	\$12,188
(8) Budgeted Company Incentive Compensation	\$17,786	\$10,646	\$10,745	\$10,010	\$10,599	\$12,117	\$10,697	\$10,595	\$9,786	\$10,436	\$13,189	\$13,189	\$138,552	\$125,363	\$25,799
(9) Budgeted Company Other Payroll Expense	\$11,002	\$8,897	\$10,182	\$21,135	\$8,245	\$10,642	\$3,524	\$19,470	\$19,470	\$7,545	\$8,159	\$2,698	\$37,015	\$34,327	\$12,360
(10) Payroll Tax	\$116,203	\$68,933	\$95,874	\$93,162	\$96,482	\$113,161	\$92,068	\$98,411	\$92,218	\$94,685	\$104,156	\$109,813	\$1,166,114	\$1,086,301	\$196,240
(11) No. of Full-Time Bargaining Employees	17	17	17	18	18	18	18	18	17	17	20	20	586,237		
Full-Time Non-Bargaining Employees															
(12) Budgeted Company Straight-Time Payroll	\$1,118,435	\$1,131,050	\$1,136,153	\$1,774,032	\$1,241,192	\$1,261,806	\$1,240,801	\$1,241,591	\$1,785,222	\$1,255,080	\$1,273,399	\$1,282,193	\$15,740,964	\$14,458,771	1-Feb-08
(13) Budgeted Company Overtime Payroll	\$9,237	\$10,633	\$10,337	\$14,937	\$13,086	\$14,082	\$13,798	\$13,581	\$15,353	\$13,502	\$13,376	\$14,141	\$156,044	\$141,903	\$141,903
(14) Budgeted Company Incentive Compensation	\$241,427	\$182,073	\$183,645	\$182,708	\$182,021	\$180,801	\$182,021	\$182,021	\$182,021	\$182,021	\$182,021	\$182,021	\$2,075,263	\$2,075,263	\$2,075,263
(15) Budgeted Company Other Payroll Expense	\$149,255	\$83,590	\$174,037	\$385,764	\$141,668	\$159,608	\$89,968	\$184,606	\$364,010	\$131,773	\$132,328	\$93,139	\$305,195	\$465,057	\$465,057
(16) Payroll Tax	\$1,516,354	\$1,407,356	\$1,504,173	\$1,585,915	\$1,378,082	\$1,515,075	\$1,496,589	\$1,621,902	\$1,618,498	\$1,582,636	\$1,612,429	\$1,527,546	\$18,669,540	\$17,141,994	\$17,141,994
(17) No. of Full-Time Non-Bargaining Employees	207	208	210	221	222	222	222	222	222	223	225	225	586,237		
Part-Time / COOP / Temporary Employees															
(19) Budgeted Company Straight-Time Payroll	\$10,369	\$9,611	\$14,503	\$65,905	\$59,036	\$59,635	\$9,449	\$9,358	\$12,360	\$10,450	\$19,951	\$20,658	\$301,204	\$280,547	
(20) Budgeted Company Overtime Payroll	\$15	\$14	\$19	\$19	\$19	\$22	\$19	\$19	\$22	\$19	\$19	\$19	\$95	\$976	
(21) Payroll Tax	\$2,464	\$950	\$1,058	\$5,090	\$4,237	\$4,368	\$728	\$744	\$432	\$384	\$2,547	\$2,306	\$25,177	\$281,523	
(22) No. of Part-Time / COOP / Temporary Employees	5,154	4,851	19,404	21,527	21,527	21,375	4,851	4,851	4,896	4,896	3,411	3,411	225		11
Total Company															
(24) Budgeted Company Straight-Time Payroll	\$1,200,874	\$1,197,192	\$1,202,626	\$1,871,229	\$1,313,427	\$1,346,466	\$1,313,723	\$1,313,821	\$1,880,723	\$1,325,938	\$1,352,013	\$1,370,238	\$16,689,272	\$15,458,771	
(25) Budgeted Company Overtime Payroll	\$14,203	\$17,901	\$19,811	\$22,027	\$18,500	\$19,803	\$16,660	\$18,428	\$21,757	\$18,348	\$18,812	\$20,032	\$228,284	\$228,284	
(26) Budgeted Part-Time / COOP / Temporary Payroll	\$259,223	\$192,719	\$194,391	\$192,719	\$192,719	\$192,719	\$192,719	\$192,719	\$192,719	\$192,719	\$205,262	\$205,262	\$2,405,887	\$2,200,626	
(27) Budgeted Company Incentive Compensation	\$160,256	\$88,477	\$184,219	\$406,899	\$499,911	\$169,249	\$83,483	\$193,346	\$383,483	\$193,318	\$140,497	\$41,827	\$542,211	\$500,385	
(28) Budgeted Other Payroll Expense	\$1,844,961	\$1,505,914	\$1,618,340	\$1,745,000	\$1,733,511	\$1,787,894	\$1,598,063	\$1,723,691	\$1,724,096	\$1,687,792	\$1,736,455	\$1,658,036	\$20,167,854	\$18,865,654	
(29) Payroll Tax	\$287,284	\$106,731	\$88,808	\$148,320	\$98,491	\$102,990	\$101,876	\$105,125	\$66,196	\$46,567	\$175,997	\$155,264	\$1,484,848		
(30) No. of Employees	229	229	246	260	261	261	245	244	244	245	249	249	586,237		
Total Company Excl. Part-Time Employees															
(32) Budgeted Company Straight-Time Payroll	\$1,200,874	\$1,197,192	\$1,202,626	\$1,871,229	\$1,313,427	\$1,346,466	\$1,313,723	\$1,313,821	\$1,880,723	\$1,325,938	\$1,352,013	\$1,370,238	\$16,689,272	\$15,458,771	
(33) Budgeted Company Overtime Payroll	\$14,203	\$17,901	\$19,811	\$22,027	\$18,500	\$19,803	\$16,660	\$18,428	\$21,757	\$18,348	\$18,812	\$20,032	\$228,284	\$228,284	
(34) Budgeted Company Incentive Compensation	\$259,223	\$192,719	\$194,391	\$192,719	\$192,719	\$192,719	\$192,719	\$192,719	\$192,719	\$192,719	\$205,262	\$205,262	\$2,405,887	\$2,200,626	
(35) Budgeted Other Payroll Expense	\$1,602,557	\$1,486,239	\$1,601,048	\$1,678,076	\$1,673,556	\$1,729,247	\$1,586,595	\$1,723,313	\$1,711,716	\$1,677,323	\$1,716,585	\$1,637,359	\$18,865,654	\$17,459,471	
(36) Payroll Tax	\$284,820	\$105,881	\$87,749	\$144,240	\$94,254	\$98,622	\$101,148	\$104,382	\$65,763	\$46,203	\$173,450	\$152,958	\$1,459,471		
(37) No. of Employees	224	225	226	239	239	239	240	240	240	240	245	245	586,237		

¹ Represents the portion of FE Service Company labor that is assessed to The Toledo Edison Company. Please see WPC-3.2c for more details.

The Toledo Edison Company Payroll - Reconciliation to Schedule C-2.1

	Direct Company Payroll				Total Direct O&M (E)	FE Service Company Allocated Payroll			Total Jurisdictional O&M Exp. (K)
	Bargaining Unit #1 (A)	Bargaining Unit #2 (B)	Non- Bargaining (C)	Total (D)		Direct Bargaining (G)	Direct Non- Bargaining (H)	Total (I)	
Total Unadjusted Test Year Payroll for Full-Time Employees									
(1) Straight-Time Payroll	\$4,137,712	\$13,474,654	\$9,093,358	\$26,705,724	\$14,218,127	\$13,630,919	\$15,740,964	\$16,689,272	\$12,515,285
(2) Overtime Payroll	\$420,319	\$2,817,227	\$763,733	\$4,001,279	\$2,130,281	\$2,042,300	\$156,044	\$228,284	\$171,190
(3) Incentive Compensation	\$280,106	\$912,312	\$629,223	\$1,821,641	\$969,842	\$929,787	\$2,267,335	\$2,405,887	\$1,804,175
(4) Other Payroll	\$14,547	\$39,987	\$7,005	\$61,549	\$32,769	\$31,415	\$37,015	\$542,211	\$405,604
(5) Total Payroll	\$4,862,683	\$17,244,190	\$10,493,319	\$32,590,193	\$17,351,018	\$16,634,422	\$18,669,540	\$19,865,654	\$14,897,254
Total Unadjusted Test Year Payroll for Temporary Employees									
(6) Straight-Time Payroll	\$34,474	\$60,111		\$94,585	\$50,357	\$48,277	\$269,651	\$301,204	\$225,873
(7) Overtime Payroll		\$21		\$21	\$11	\$11	\$995	\$995	\$746
(8) Incentive Compensation				\$0	\$0	\$0	\$0	\$0	\$0
(9) Other Payroll				\$0	\$0	\$0	\$0	\$0	\$0
(10) Total Payroll	\$34,474	\$80,132	\$0	\$94,606	\$50,368	\$48,288	\$270,646	\$302,200	\$226,620
Total Unadjusted Test Year Payroll for All Employees									
(11) Straight-Time Payroll	\$4,172,186	\$13,534,765	\$9,093,358	\$26,800,309	\$14,268,485	\$13,679,196	\$16,010,614	\$16,990,476	\$12,741,158
(12) Overtime Payroll	\$420,319	\$2,817,248	\$763,733	\$4,001,300	\$2,130,292	\$2,042,311	\$157,040	\$229,279	\$171,937
(13) Incentive Compensation	\$280,106	\$912,312	\$629,223	\$1,821,641	\$969,842	\$929,787	\$2,267,335	\$2,405,887	\$1,804,175
(14) Other Payroll	\$14,547	\$39,987	\$7,005	\$61,549	\$32,769	\$31,415	\$37,015	\$542,211	\$405,604
(15) Total Payroll	\$4,887,158	\$17,304,322	\$10,493,319	\$32,684,799	\$17,401,387	\$16,662,710	\$18,940,186	\$20,167,854	\$15,123,874
Reconciliation to Unadjusted Jurisdictional O&M Labor Expense from Schedule C-2.1									
(16) Schedule C-2.1 Total									\$31,877,113
(17) Labor Reconciliation Factor ⁴									100.22%
Total Unadjusted Test Year Payroll for Full-Time Employees - Reconciled ⁵									
(18) Straight-Time Payroll	\$4,146,887	\$13,504,634	\$9,113,522	\$26,764,943	\$14,249,656	\$13,661,145	\$15,775,669	\$16,726,280	\$12,543,037
(19) Overtime Payroll	\$421,251	\$2,823,474	\$765,427	\$4,010,152	\$2,135,005	\$2,046,829	\$156,390	\$228,790	\$171,570
(20) Incentive Compensation	\$280,727	\$914,335	\$630,618	\$1,825,680	\$971,992	\$931,849	\$2,272,363	\$2,411,222	\$1,808,176
(21) Other Payroll	\$14,579	\$40,086	\$7,020	\$61,685	\$32,841	\$31,485	\$37,097	\$543,414	\$407,508
(22) Total Payroll	\$4,863,444	\$17,282,429	\$10,516,588	\$32,662,460	\$17,389,494	\$16,671,308	\$18,710,939	\$19,908,706	\$14,930,288
Total Unadjusted Test Year Payroll for Temporary Employees - Reconciled ⁵									
(23) Straight-Time Payroll	\$34,551	\$60,244	\$0	\$94,795	\$50,469	\$48,384	\$270,248	\$301,872	\$226,374
(24) Overtime Payroll		\$21	\$0	\$21	\$11	\$11	\$998	\$998	\$748
(25) Incentive Compensation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(26) Other Payroll		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(27) Total Payroll	\$34,551	\$80,265	\$0	\$94,816	\$50,480	\$48,395	\$271,246	\$302,870	\$227,122
Total Unadjusted Test Year Payroll for All Employees - Reconciled ⁵									
(28) Straight-Time Payroll	\$4,181,438	\$13,564,778	\$9,113,522	\$26,859,738	\$14,300,124	\$13,709,528	\$16,046,117	\$17,028,152	\$12,769,411
(29) Overtime Payroll	\$421,251	\$2,823,495	\$765,427	\$4,010,173	\$2,135,016	\$2,046,840	\$157,388	\$229,788	\$172,318
(30) Incentive Compensation	\$280,727	\$914,335	\$630,618	\$1,825,680	\$971,992	\$931,849	\$2,272,363	\$2,411,222	\$1,808,176
(31) Other Payroll	\$14,579	\$40,086	\$7,020	\$61,685	\$32,841	\$31,485	\$506,317	\$543,414	\$407,508
(32) Total Payroll	\$4,897,995	\$17,342,694	\$10,516,588	\$32,757,276	\$17,439,974	\$16,719,703	\$18,982,185	\$20,212,576	\$15,157,410
(33) Other Payroll									

¹ Represents several bargaining units.

² FE Service Company labor allocated to The Toledo Edison Company is 100% jurisdictional. (Please see WPC-3.2n).

³ Detail behind the O&M and jurisdictional allocation factors used in this adjustment are available in subsequent worksheets WPC-3.8m and WPC-3.6n and WPC-3.6o, respectively.

⁴ Calculation: Line 13 / Line 15.

⁵ Calculation: Unadjusted amount x Labor Reconciliation Factor.

The Toledo Edison Company Test Year Payroll and Head Count - Reconciled

Labor Reconciliation Factor = 100.22%¹

All Full-Time Employees

- (1) Test Year Company Incentive Compensation
(2) Test Year Company Other Payroll Expense
(3)

	Mar-07 (A)	Apr-07 (B)	May-07 (C)	Jun-07 (D)	Jul-07 (E)	Aug-07 (F)	Sep-07 (G)	Oct-07 (H)	Nov-07 (I)	Dec-07 (J)	Jan-08 (K)	Feb-08 (L)	Total (M)	Mar - Jan (N)	Pre-GWI (O)
(4) Payroll Tax	\$390,284	\$178,002	\$153,335	\$231,815	\$170,314	\$200,588	\$172,984	\$181,983	\$202,061	\$88,227	\$210,435	\$185,533	\$2,365,431	\$2,179,899	
Bargaining Unit #1 (Local 19)															1-Mar-07
(5) Test Year Company Straight-Time Payroll	\$377,284	\$302,324	\$287,277	\$395,411	\$313,817	\$391,977	\$313,980	\$314,049	\$396,580	\$316,487	\$323,953	\$403,738	\$4,146,887	\$3,743,149	\$0
(6) Test Year Company Overtime Payroll	\$52,682	\$25,677	\$34,418	\$36,216	\$34,255	\$36,225	\$32,974	\$31,036	\$35,652	\$33,480	\$32,262	\$35,356	\$4,212,251	\$3,853,895	\$0
(7) Test Year Company Incentive Compensation	\$4,129	\$27,057	\$26,660	\$24,227	\$25,405	\$27,210	\$25,286	\$25,261	\$23,851	\$23,032	\$26,429	\$28,477	\$280,727	\$252,250	\$0
(8) Test Year Company Other Payroll Expense	\$31,689	\$10,507	\$27,836	\$351,282	\$20,357	\$53,923	\$32,151	\$29,015	\$41,188	\$9,779	\$28,434	\$13,061	\$14,579	\$27,841	\$0
(9) Payroll Tax	\$424,137	\$365,575	\$387,190	\$404,572	\$393,833	\$451,480	\$372,006	\$389,361	\$414,975	\$394,777	\$411,079	\$454,510	\$4,863,444	\$4,408,934	\$0
(10) Payroll Tax	\$66,261	\$28,888	\$24,459	\$33,606	\$25,882	\$32,657	\$26,191	\$27,528	\$28,873	\$13,247	\$31,398	\$29,831	\$366,862	\$339,031	
(11) No. of Full-Time Bargaining Employees	91	90	91	90	90	90	90	90	90	90	95	95	91	91	

Bargaining Unit #2 (Local 245)

- (12) Test Year Company Straight-Time Payroll
(13) Test Year Company Overtime Payroll
(14) Test Year Company Incentive Compensation
(15) Test Year Company Other Payroll Expense
(16)

(12) Test Year Company Straight-Time Payroll	\$1,207,303	\$923,750	\$929,898	\$1,303,280	\$1,027,752	\$1,280,788	\$1,023,712	\$1,030,542	\$1,315,831	\$1,058,605	\$1,065,985	\$1,325,078	\$13,504,534	\$12,179,456	1-Nov-07
(13) Test Year Company Overtime Payroll	\$43,430	\$213,436	\$270,071	\$241,445	\$197,813	\$241,383	\$187,335	\$187,335	\$229,630	\$192,955	\$198,601	\$220,040	\$2,893,474	\$2,603,434	\$0
(14) Test Year Company Incentive Compensation	\$13,212	\$83,207	\$83,383	\$78,854	\$85,201	\$85,910	\$82,961	\$82,961	\$79,099	\$83,728	\$86,967	\$93,463	\$914,335	\$820,872	\$571,107
(15) Test Year Company Other Payroll Expense	\$51,377	\$33,313	\$87,071	\$169,028	\$66,689	\$128,218	\$70,313	\$65,213	\$169,650	\$33,709	\$93,865	\$42,868	\$40,086	\$82,954	\$0
(16) Payroll Tax	\$1,622,145	\$1,258,706	\$1,370,434	\$1,455,561	\$1,375,435	\$1,598,263	\$1,299,205	\$1,395,952	\$1,497,870	\$1,387,997	\$1,445,119	\$1,595,714	\$17,282,429	\$15,686,715	\$11,375,730
(17) Payroll Tax	\$212,033	\$88,837	\$76,636	\$110,788	\$84,765	\$100,706	\$85,885	\$90,332	\$95,801	\$44,309	\$103,315	\$87,906	\$1,197,304	\$1,099,397	
(18) No. of Full-Time Bargaining Employees	225	225	230	238	238	238	238	238	238	238	242	242	235	235	

Total Bargaining

- (19) Test Year Company Straight-Time Payroll
(20) Test Year Company Overtime Payroll
(21) Test Year Company Incentive Compensation
(22) Test Year Company Other Payroll Expense
(23)

(19) Test Year Company Straight-Time Payroll	\$1,584,588	\$1,232,084	\$1,227,175	\$1,696,701	\$1,341,568	\$1,672,766	\$1,343,692	\$1,344,591	\$1,712,410	\$1,375,091	\$1,389,639	\$1,728,816	\$17,651,420	\$15,922,605	1-Feb-08
(20) Test Year Company Overtime Payroll	\$488,082	\$239,112	\$305,489	\$277,661	\$232,068	\$277,608	\$220,309	\$218,370	\$275,322	\$228,434	\$230,862	\$255,397	\$3,244,725	\$2,989,328	\$0
(21) Test Year Company Incentive Compensation	\$17,340	\$110,264	\$104,063	\$104,061	\$108,065	\$116,121	\$103,127	\$108,153	\$102,900	\$109,760	\$113,997	\$121,941	\$1,195,062	\$1,073,122	\$0
(22) Test Year Company Other Payroll Expense	\$7,067	\$42,821	\$114,907	\$220,313	\$87,026	\$167,411	\$97,181	\$124,228	\$177,848	\$42,487	\$122,000	\$55,929	\$54,665	\$110,594	\$32,035
(23) Payroll Tax	\$2,046,282	\$1,624,281	\$1,767,623	\$1,860,133	\$1,768,268	\$2,049,753	\$1,671,210	\$1,795,343	\$1,912,765	\$1,752,773	\$1,856,197	\$2,050,224	\$22,145,873	\$20,095,649	\$9,660,300
(24) Payroll Tax	\$278,294	\$117,725	\$101,135	\$144,375	\$110,645	\$139,363	\$112,086	\$117,860	\$124,874	\$67,556	\$134,713	\$127,737	\$1,566,165	\$1,438,428	
(25) No. of Full-Time Bargaining Employees	316	315	321	328	328	328	328	328	328	328	337	337	328	328	

Full-Time Non-Bargaining Employees

- (26) Test Year Company Straight-Time Payroll
(27) Test Year Company Overtime Payroll
(28) Test Year Company Incentive Compensation
(29) Test Year Company Other Payroll Expense
(30)

(26) Test Year Company Straight-Time Payroll	\$630,838	\$626,475	\$627,538	\$713,036	\$723,274	\$723,274	\$723,274	\$723,274	\$1,055,592	\$727,867	\$773,216	\$773,216	\$9,113,522	\$8,340,307	1-Feb-08
(27) Test Year Company Overtime Payroll	\$65,308	\$49,665	\$41,389	\$73,067	\$61,537	\$61,537	\$64,373	\$57,415	\$65,444	\$74,222	\$74,080	\$69,549	\$765,427	\$701,878	\$0
(28) Test Year Company Incentive Compensation	\$6,903	\$66,086	\$66,277	\$62,248	\$62,209	\$62,209	\$65,202	\$58,177	\$63,430	\$57,569	\$63,082	\$54,538	\$630,618	\$576,080	\$0
(29) Test Year Company Other Payroll Expense	\$2,810	\$21,773	\$58,760	\$131,762	\$67,254	\$67,254	\$66,824	\$66,824	\$109,629	\$22,489	\$67,668	\$25,014	\$7,020	\$32,035	\$0
(30) Payroll Tax	\$688,433	\$753,978	\$783,963	\$1,019,506	\$892,413	\$892,413	\$845,356	\$905,690	\$1,074,807	\$882,148	\$978,225	\$866,288	\$10,516,588	\$9,660,300	\$0
(31) Payroll Tax	\$110,791	\$59,859	\$51,717	\$86,347	\$55,809	\$60,258	\$60,333	\$63,399	\$76,852	\$30,463	\$74,940	\$67,131	\$790,901	\$733,770	
(32) No. of Full-Time Non-Bargaining Employees	106	107	109	114	118	120	120	120	121	121	124	124	116	116	

¹ Test Year payroll reconciled to total jurisdictional labor from Schedule C-2.1 using the Labor Reconciliation Factor calculated in WPC-3.2d.

The Toledo Edison Company Test Year Payroll and Head Count - Reconciled

Labor Reconciliation Factor = 100.22%¹

Temporary Employees

(33) Test Year Company Straight-Time Payroll
(34) Test Year Company Overtime Payroll

May-07 (A)	Apr-07 (B)	May-07 (C)	Jun-07 (D)	Jul-07 (E)	Aug-07 (F)	Sep-07 (G)	Oct-07 (H)	Nov-07 (I)	Dec-07 (J)	Jan-08 (K)	Feb-08 (L)	Total (M)	Mar-Jan (N)	Pre-GWI (O)
\$6,832	\$4,372	\$5,860	\$12,868	\$10,400	\$11,375	\$6,692	\$6,892	\$7,356	\$4,888	\$8,057	\$6,992	\$94,795	\$85,803	
\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21	\$21	
\$6,853	\$4,372	\$5,860	\$12,868	\$10,400	\$11,375	\$6,692	\$6,892	\$7,356	\$4,888	\$8,057	\$6,992	\$94,816	\$85,824	

(36) Payroll Tax

\$1,200	\$418	\$483	\$1,094	\$898	\$948	\$575	\$604	\$536	\$205	\$782	\$684	\$8,365	\$7,701	
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(37) No. of Temporary Employees

11	3	3	4	4	4	4	3	3	2	2	1			4
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Total Company

(38) Test Year Company Straight-Time Payroll
(39) Test Year Company Overtime Payroll
(40) Test Year Temporary Payroll
(41) Test Year Company Incentive Compensation
(42) Test Year Other Payroll Expense

\$2,215,425	\$1,858,559	\$1,854,712	\$2,714,654	\$2,054,905	\$2,396,040	\$2,056,966	\$2,067,865	\$2,767,973	\$2,102,959	\$2,163,154	\$2,502,031	\$26,784,943	\$24,262,911	
\$551,401	\$298,777	\$346,878	\$350,727	\$307,467	\$339,145	\$284,692	\$275,786	\$340,766	\$300,957	\$304,922	\$318,945	\$4,010,152	\$3,691,207	
\$6,853	\$4,372	\$5,860	\$12,868	\$10,400	\$11,375	\$6,692	\$6,892	\$7,356	\$4,888	\$8,057	\$6,992	\$94,816	\$85,824	
(\$24,244)	\$166,330	\$166,330	\$166,330	\$166,330	\$166,330	\$166,330	\$166,330	\$166,330	\$166,330	\$176,479	\$176,479	\$1,825,680	\$1,649,202	
(\$9,867)	\$64,593	\$173,667	(\$352,072)	\$133,280	(\$23,980)	(\$1,412)	\$191,053	(\$287,477)	\$64,377	\$169,867	(\$80,944)	\$51,685	\$142,629	
\$2,739,568	\$2,382,631	\$2,547,447	\$2,892,507	\$2,672,081	\$2,888,909	\$2,523,458	\$2,707,925	\$2,994,947	\$2,639,510	\$2,842,489	\$2,925,504	\$32,767,276	\$29,831,778	

(44) Payroll Tax

\$390,284	\$178,002	\$163,335	\$231,815	\$170,314	\$200,568	\$172,994	\$181,863	\$202,061	\$88,227	\$210,435	\$185,533	\$2,365,431	\$2,179,899	
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(45) No. of Employees

433	425	433	446	450	452	451	451	451	451	462	462		446	
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Total Company Excl. Temporary Employees
(46) Test Year Company Straight-Time Payroll
(47) Test Year Company Overtime Payroll
(48) Test Year Temporary Payroll
(49) Test Year Company Incentive Compensation
(50) Test Year Other Payroll Expense

\$2,215,425	\$1,858,559	\$1,854,712	\$2,714,654	\$2,054,905	\$2,396,040	\$2,056,966	\$2,067,865	\$2,767,973	\$2,102,959	\$2,163,154	\$2,502,031	\$26,784,943	\$24,262,911	
\$551,401	\$298,777	\$346,878	\$350,727	\$307,467	\$339,145	\$284,692	\$275,786	\$340,766	\$300,957	\$304,922	\$318,945	\$4,010,152	\$3,691,207	
(\$24,244)	\$166,330	\$166,330	\$166,330	\$166,330	\$166,330	\$166,330	\$166,330	\$166,330	\$166,330	\$176,479	\$176,479	\$1,825,680	\$1,649,202	
(\$9,867)	\$64,593	\$173,667	(\$352,072)	\$133,280	(\$23,980)	(\$1,412)	\$191,053	(\$287,477)	\$64,377	\$169,867	(\$80,944)	\$51,685	\$142,629	
\$2,732,716	\$2,378,259	\$2,541,587	\$2,879,638	\$2,661,681	\$2,877,534	\$2,516,566	\$2,701,033	\$2,987,591	\$2,634,922	\$2,834,423	\$2,916,511	\$32,662,460	\$29,745,949	

(51) Payroll Tax

\$389,085	\$177,564	\$162,862	\$230,722	\$169,456	\$199,621	\$172,419	\$181,258	\$201,526	\$88,022	\$209,653	\$184,868	\$2,357,066	\$2,172,198	
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(52) No. of Employees

422	422	430	442	446	448	448	448	448	449	451	461			
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¹ Test Year payroll reconciled to total jurisdictional labor from Schedule C-2.1 using the Labor Reconciliation Factor calculated in WPC-3.2d.

Adjustment to Re-Allocate February 2008 Budgeted General Wage Increase (GWI) to Non-Bargaining Employees of The Toledo Edison Company *

	Mar-07 (A)	Apr-07 (B)	May-07 (C)	Jun-07 (D)	Jul-07 (E)	Aug-07 (F)	Sep-07 (G)	Oct-07 (H)	Nov-07 (I)	Dec-07 (J)	Jan-08 (K)	Feb-08 (L)	Total (M)
(1) Test Year - Reconciled	(\$9,867)	\$64,593	\$173,667	(\$352,072)	\$133,280	(\$23,980)	(\$1,412)	\$191,053	(\$287,477)	\$64,977	\$189,867	(\$80,944)	\$61,685
(2) Adjustment to Reverse GWI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$89,957)	(\$89,957)
(3) As Adjusted	(\$9,867)	\$64,593	\$173,667	(\$352,072)	\$133,280	(\$23,980)	(\$1,412)	\$191,053	(\$287,477)	\$64,977	\$189,867	(\$170,901)	(\$28,272)

Straight-Time Non-Bargaining Payroll (Full-Time Employees)

(4) Test Year - Reconciled	\$630,838	\$626,475	\$627,538	\$1,015,953	\$713,036	\$723,274	\$723,274	\$723,274	\$1,055,562	\$727,867	\$773,216	\$773,216	\$9,113,522
(5) Adjustment to Reverse GWI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,996	\$28,996
(6) As Adjusted	\$630,838	\$626,475	\$627,538	\$1,015,953	\$713,036	\$723,274	\$723,274	\$723,274	\$1,055,562	\$727,867	\$773,216	\$802,211	\$9,142,518

* The February 2008 budget includes an overall GWI for all Non-Bargaining employees of FirstEnergy Corp., including those of The Toledo Edison Company. The overall GWI was calculated based on total budgeted straight-time Non-Bargaining labor, but was allocated to the different subsidiaries based on straight-time Bargaining labor. Therefore, the following steps need to be taken in order to properly reflect the portion of the overall GWI that is allocated to Non-Bargaining employees of The Toledo Edison Company:

- (i) Back out the GWI that was allocated based on straight-time Bargaining labor (row 2, column L)
- (ii) Re-allocate The Toledo Edison Company's portion of the overall GWI based on its Non-Bargaining straight-time payroll (row 5, column L)

The Toledo Edison Company Test Year Payroll and Head Count - Reconciled and Adjusted *

	Mar-07 (A)	Apr-07 (B)	May-07 (C)	Jun-07 (D)	Jul-07 (E)	Aug-07 (F)	Sep-07 (G)	Oct-07 (H)	Nov-07 (I)	Dec-07 (J)	Jan-08 (K)	Feb-08 (L)	Total (M)	Mar-Jan (N)	Pre-GWI (O)
All Full-Time Employees															
(1) Test Year Company Incentive Compensation	\$24,244	\$166,330	\$166,330	\$166,330	\$166,330	\$166,330	\$166,330	\$166,330	\$166,330	\$166,330	\$176,479	\$176,479	\$1,825,080	\$1,649,202	
(2) Test Year Company Other Payroll Expense	\$9,867	\$54,593	\$173,667	\$352,072	\$133,280	\$23,980	\$14,412	\$191,053	\$287,477	\$64,977	\$189,867	\$170,901	\$28,272	\$142,629	
(3)	\$34,110	\$230,923	\$339,997	\$185,742	\$299,609	\$142,349	\$164,917	\$357,382	\$121,148	\$231,306	\$366,346	\$5,577	\$1,797,408	\$1,797,181	
(4) Payroll Tax	\$390,204	\$178,002	\$153,335	\$231,815	\$170,314	\$200,568	\$172,994	\$181,863	\$202,081	\$88,227	\$210,435	\$185,533	\$2,355,431	\$2,179,899	
Bargaining Unit #1 (Local 19)															
(5) Test Year Company Straight-Time Payroll	\$377,284	\$302,334	\$297,277	\$395,411	\$313,817	\$391,977	\$313,980	\$314,049	\$396,580	\$316,487	\$393,953	\$403,738	\$4,146,887	\$3,743,149	\$0
(6) Test Year Company Overtime Payroll	\$52,662	\$213,436	\$270,071	\$241,445	\$197,813	\$241,383	\$187,335	\$187,335	\$239,630	\$192,955	\$198,601	\$220,040	\$2,823,474	\$2,603,434	\$0
(7) Test Year Company Incentive Compensation	\$4,129	\$27,057	\$26,660	\$24,227	\$25,405	\$27,210	\$25,265	\$25,261	\$79,069	\$93,728	\$96,967	\$92,393	\$82,151	\$82,250	\$0
(8) Test Year Company Other Payroll Expense	\$1,850	\$10,507	\$27,836	\$51,282	\$20,357	\$3,923	\$27,15	\$29,015	\$41,188	\$9,779	\$28,434	\$27,261	\$379	\$27,641	\$0
(9)	\$424,137	\$365,575	\$387,190	\$404,572	\$393,833	\$451,490	\$372,008	\$359,351	\$414,915	\$364,777	\$411,079	\$439,984	\$4,843,918	\$4,408,934	\$0
(10) Payroll Tax	\$66,261	\$28,888	\$24,498	\$33,606	\$25,882	\$32,857	\$26,191	\$27,528	\$28,873	\$13,247	\$31,398	\$29,491	\$368,521	\$339,081	
(11) No. of Full-Time Bargaining Employees	91	90	91	90	90	90	90	90	90	90	95	95		91	
Bargaining Unit #2 (Local 245)															
(12) Test Year Company Straight-Time Payroll	\$1,207,303	\$929,750	\$929,898	\$1,303,290	\$1,027,752	\$1,280,788	\$1,029,712	\$1,030,542	\$1,315,831	\$1,058,605	\$1,065,985	\$1,325,078	\$13,504,534	\$12,179,456	\$8,739,035
(13) Test Year Company Overtime Payroll	\$433,430	\$213,436	\$270,071	\$241,445	\$197,813	\$241,383	\$187,335	\$187,335	\$239,630	\$192,955	\$198,601	\$220,040	\$2,823,474	\$2,603,434	\$1,972,248
(14) Test Year Company Incentive Compensation	\$13,212	\$93,207	\$93,393	\$79,854	\$86,669	\$86,669	\$86,669	\$86,669	\$86,669	\$86,669	\$86,669	\$86,669	\$86,669	\$86,669	\$571,107
(15) Test Year Company Other Payroll Expense	\$1,622,145	\$1,258,706	\$1,370,434	\$1,455,561	\$1,375,435	\$1,598,263	\$1,298,203	\$1,396,982	\$1,497,870	\$1,367,897	\$1,446,119	\$1,548,038	\$17,234,753	\$15,686,715	\$11,375,730
(16) Payroll Tax	\$212,033	\$88,837	\$76,636	\$110,768	\$84,765	\$106,706	\$85,885	\$90,332	\$95,801	\$44,309	\$103,315	\$96,789	\$1,196,186	\$1,099,597	
(17) No. of Full-Time Bargaining Employees	225	225	230	238	238	238	238	238	238	238	242	242		235	
Total Bargaining															
(19) Test Year Company Straight-Time Payroll	\$1,584,588	\$1,232,084	\$1,227,175	\$1,698,701	\$1,341,568	\$1,672,766	\$1,343,682	\$1,344,591	\$1,712,410	\$1,375,091	\$1,389,898	\$1,728,816	\$17,651,420	\$15,822,605	
(20) Test Year Company Overtime Payroll	\$466,082	\$239,112	\$305,489	\$277,561	\$232,068	\$277,608	\$220,309	\$218,370	\$275,322	\$226,434	\$230,862	\$255,397	\$3,244,725	\$2,989,328	
(21) Test Year Company Incentive Compensation	\$17,340	\$110,264	\$110,053	\$104,081	\$108,608	\$116,121	\$108,127	\$108,153	\$102,900	\$108,760	\$113,397	\$120,544	\$1,193,665	\$1,073,122	
(22) Test Year Company Other Payroll Expense	\$2,046,282	\$1,824,281	\$1,757,623	\$1,860,133	\$1,769,268	\$2,049,753	\$1,671,210	\$1,765,343	\$1,912,785	\$1,752,773	\$1,856,197	\$1,998,022	\$22,083,671	\$20,095,649	
(23) Payroll Tax	\$278,294	\$117,725	\$101,135	\$144,375	\$110,848	\$139,363	\$112,088	\$117,860	\$124,674	\$57,556	\$134,713	\$126,279	\$1,564,707	\$1,438,428	
(24) No. of Full-Time Bargaining Employees	316	315	321	328	328	328	328	328	328	328	337	337		326	
Full-Time Non-Bargaining Employees															
(26) Test Year Company Straight-Time Payroll	\$630,838	\$626,475	\$627,538	\$713,036	\$713,036	\$723,274	\$723,274	\$723,274	\$1,055,562	\$727,857	\$773,216	\$802,211	\$9,142,516	\$8,340,307	\$5,340,307
(27) Test Year Company Overtime Payroll	\$65,308	\$49,865	\$41,389	\$73,067	\$75,399	\$61,337	\$64,373	\$57,415	\$65,444	\$74,222	\$74,060	\$63,549	\$765,427	\$701,878	\$701,878
(28) Test Year Company Incentive Compensation	\$6,903	\$56,066	\$56,277	\$62,248	\$57,724	\$50,209	\$58,202	\$58,177	\$63,430	\$57,569	\$63,082	\$55,935	\$632,015	\$576,080	\$576,080
(29) Test Year Company Other Payroll Expense	\$2,810	\$21,773	\$58,760	\$131,762	\$46,254	\$7,239	\$494	\$56,824	\$109,629	\$22,459	\$67,868	\$54,167	\$22,133	\$32,035	\$32,035
(30) Payroll Tax	\$68,433	\$753,978	\$783,963	\$1,013,506	\$892,413	\$827,781	\$843,356	\$905,690	\$1,074,807	\$882,148	\$978,225	\$967,528	\$10,517,827	\$9,650,300	\$9,650,300
(31) No. of Full-Time Non-Bargaining Employees	106	107	109	114	118	120	120	120	120	121	124	124		116	
(32) No. of Full-Time Non-Bargaining Employees															

* Row 2, Column L and Row 26, Column L reflect the adjustment to re-allocate the 2008 GWI for Non-Bargaining employees. Please see WPC-3.2i.

The Toledo Edison Company Test Year Payroll and Head Count - Reconciled and Adjusted *

	Mar-07 (A)	Apr-07 (B)	May-07 (C)	Jun-07 (D)	Jul-07 (E)	Aug-07 (F)	Sep-07 (G)	Oct-07 (H)	Nov-07 (I)	Dec-07 (J)	Jan-08 (K)	Feb-08 (L)	Total (M)	Mar - Jan (N)	Pre-GWI (O)
All Full-Time Employees															
Temporary Employees															
(33) Test Year Company Straight-Time Payroll	\$6,832	\$4,372	\$5,860	\$12,868	\$10,400	\$11,375	\$6,892	\$6,892	\$7,356	\$4,888	\$8,067	\$8,992	\$94,795	\$88,803	
(34) Test Year Company Overtime Payroll	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21	\$21	
(35) Test Year Company Overtime Payroll	\$6,853	\$4,372	\$5,860	\$12,868	\$10,400	\$11,375	\$6,892	\$6,892	\$7,356	\$4,888	\$8,067	\$8,992	\$94,816	\$88,824	
(36) Payroll Tax	\$1,200	\$418	\$483	\$1,094	\$868	\$948	\$575	\$604	\$536	\$205	\$782	\$657	\$8,358	\$7,701	
(37) No. of Temporary Employees	11	3	3	4	4	4	4	3	3	2	2	1	1	4	
Total Company															
(38) Test Year Company Straight-Time Payroll	\$2,215,425	\$1,858,559	\$1,854,712	\$2,714,654	\$2,054,605	\$2,386,040	\$2,066,965	\$2,087,865	\$2,767,973	\$2,102,959	\$2,163,154	\$2,531,027	\$26,793,938	\$24,262,911	
(39) Test Year Company Overtime Payroll	\$551,401	\$288,777	\$346,878	\$350,727	\$307,467	\$339,145	\$284,682	\$275,786	\$340,766	\$300,657	\$304,922	\$318,945	\$4,010,152	\$3,691,207	
(40) Test Year Company Payroll	\$6,853	\$4,372	\$5,860	\$12,868	\$10,400	\$11,375	\$6,892	\$6,892	\$7,356	\$4,888	\$8,067	\$8,992	\$94,816	\$88,824	
(41) Test Year Company Incentive Compensation	(\$24,244)	\$166,330	\$166,330	\$166,330	\$166,330	\$166,330	\$166,330	\$166,330	\$166,330	\$166,330	\$176,479	\$176,479	\$1,825,680	\$1,649,202	
(42) Test Year Other Payroll Expense	(\$9,867)	\$64,593	\$173,567	(\$352,072)	\$193,280	(\$23,960)	(\$1,412)	\$191,053	(\$287,477)	\$64,977	\$189,367	(\$170,901)	(\$28,272)	\$142,629	
(43) Payroll Tax	\$2,781,568	\$2,382,631	\$2,547,447	\$2,892,507	\$2,672,081	\$2,888,909	\$2,523,458	\$2,707,925	\$2,994,947	\$2,639,810	\$2,842,489	\$2,864,542	\$32,896,314	\$29,831,773	
(44) Payroll Tax	\$390,284	\$178,002	\$163,335	\$231,815	\$170,314	\$200,658	\$172,994	\$181,863	\$202,061	\$88,227	\$210,435	\$185,533	\$2,365,431	\$2,179,899	
(45) No. of Employees	433	425	433	446	450	452	451	451	451	451	462	462	446	446	
Total Company Excl. Temporary Employees															
(46) Test Year Company Straight-Time Payroll	\$2,215,425	\$1,858,559	\$1,854,712	\$2,714,654	\$2,054,605	\$2,386,040	\$2,066,965	\$2,087,865	\$2,767,973	\$2,102,959	\$2,163,154	\$2,531,027	\$26,793,938	\$24,262,911	
(47) Test Year Company Overtime Payroll	\$551,401	\$288,777	\$346,878	\$350,727	\$307,467	\$339,145	\$284,682	\$275,786	\$340,766	\$300,657	\$304,922	\$318,945	\$4,010,152	\$3,691,207	
(48) Test Year Company Payroll	\$6,853	\$4,372	\$5,860	\$12,868	\$10,400	\$11,375	\$6,892	\$6,892	\$7,356	\$4,888	\$8,067	\$8,992	\$94,816	\$88,824	
(49) Test Year Company Incentive Compensation	(\$24,244)	\$166,330	\$166,330	\$166,330	\$166,330	\$166,330	\$166,330	\$166,330	\$166,330	\$166,330	\$176,479	\$176,479	\$1,825,680	\$1,649,202	
(50) Test Year Other Payroll Expense	(\$9,867)	\$64,593	\$173,567	(\$352,072)	\$193,280	(\$23,960)	(\$1,412)	\$191,053	(\$287,477)	\$64,977	\$189,367	(\$170,901)	(\$28,272)	\$142,629	
(51) Payroll Tax	\$2,781,568	\$2,382,631	\$2,547,447	\$2,892,507	\$2,672,081	\$2,888,909	\$2,523,458	\$2,707,925	\$2,994,947	\$2,639,810	\$2,842,489	\$2,864,542	\$32,896,314	\$29,831,773	
(52) No. of Employees	433	425	433	446	450	452	451	451	451	451	462	462	446	446	
(53) Payroll Tax	\$390,284	\$178,002	\$163,335	\$231,815	\$170,314	\$200,658	\$172,994	\$181,863	\$202,061	\$88,227	\$210,435	\$185,533	\$2,365,431	\$2,179,899	
(54) No. of Employees	433	425	433	446	450	452	451	451	451	451	462	462	446	446	
(55) Payroll Tax	\$390,284	\$178,002	\$163,335	\$231,815	\$170,314	\$200,658	\$172,994	\$181,863	\$202,061	\$88,227	\$210,435	\$185,533	\$2,365,431	\$2,179,899	
(56) No. of Employees	433	425	433	446	450	452	451	451	451	451	462	462	446	446	

* Row 2, Column L and Row 26, Column L reflect the adjustment to re-allocate the 2008 GWI for Non-Bargaining employees. Please see WPC-3.2i.

Labor Reconciliation Factor = 100.22%¹

All Full-Time Employees

(1) Test Year Company Incentive Compensation

(2) Test Year Company Other Payroll Expense

(3) Test Year Company Other Payroll Expense

(4) Payroll Tax

(5) Full-Time Bargaining Employees

(6) Test Year Company Straight-Time Payroll

(7) Test Year Company Overtime Payroll

(8) Test Year Company Incentive Compensation

(9) Test Year Company Other Payroll Expense

(10) Payroll Tax

(11) No. of Full-Time Bargaining Employees

(12) Test Year Company Straight-Time Payroll

(13) Test Year Company Overtime Payroll

(14) Test Year Company Incentive Compensation

(15) Test Year Company Other Payroll Expense

(16) Payroll Tax

(17) No. of Full-Time Non-Bargaining Employees

(18) Test Year Company Straight-Time Payroll

(19) Test Year Company Overtime Payroll

(20) Test Year Company Incentive Compensation

(21) Test Year Company Other Payroll Expense

(22) Payroll Tax

(23) No. of Temporary Employees

(24) Test Year Company Straight-Time Payroll

(25) Test Year Company Overtime Payroll

(26) Test Year Company Incentive Compensation

(27) Test Year Company Other Payroll Expense

(28) Payroll Tax

(29) No. of Employees

(30) Test Year Company Straight-Time Payroll

(31) Test Year Company Overtime Payroll

(32) Test Year Company Incentive Compensation

(33) Test Year Company Other Payroll Expense

(34) Payroll Tax

(35) No. of Employees

(36) Test Year Company Straight-Time Payroll

(37) Test Year Company Overtime Payroll

(38) Test Year Company Incentive Compensation

(39) Test Year Company Other Payroll Expense

(40) Payroll Tax

(41) No. of Employees

(42) Test Year Company Straight-Time Payroll

(43) Test Year Company Overtime Payroll

(44) Test Year Company Incentive Compensation

(45) Test Year Company Other Payroll Expense

(46) Payroll Tax

(47) No. of Employees

(48) Test Year Company Straight-Time Payroll

(49) Test Year Company Overtime Payroll

(50) Test Year Company Incentive Compensation

(51) Test Year Company Other Payroll Expense

(52) Payroll Tax

(53) No. of Employees

(54) Test Year Company Straight-Time Payroll

(55) Test Year Company Overtime Payroll

(56) Test Year Company Incentive Compensation

(57) Test Year Company Other Payroll Expense

(58) Payroll Tax

FE Service Company Allocated Test Year Payroll and Head Count - Reconciled

Labor Reconciliation Factor = 100.22% ¹															
	Mar-07 (A)	Apr-07 (B)	May-07 (C)	Jun-07 (D)	Jul-07 (E)	Aug-07 (F)	Sep-07 (G)	Oct-07 (H)	Nov-07 (I)	Dec-07 (J)	Jan-08 (K)	Feb-08 (L)	Total (M)	March - Jan (N)	Pre-QWI (O)
All Full-Time Employees															
(1) Test Year Company Incentive Compensation	\$259,798	\$193,146	\$194,822	\$193,146	\$193,146	\$193,146	\$193,146	\$193,146	\$193,146	\$193,146	\$205,717	\$205,717	\$2,411,222	\$2,205,505	
(2) Test Year Company Other Payroll Expense	\$160,612	\$88,674	\$184,628	\$150,243	\$150,243	\$159,625	\$63,634	\$195,779	\$384,333	\$139,627	\$140,809	\$41,920	\$643,414	\$501,494	
(3) Test Year Company Other Payroll Expense	\$420,408	\$281,820	\$379,450	\$274,555	\$343,389	\$362,771	\$256,760	\$388,925	\$319,187	\$332,773	\$346,526	\$247,537	\$2,954,636	\$2,706,998	
(4) Payroll Tax	\$287,284	\$106,731	\$98,808	\$149,320	\$98,491	\$102,980	\$101,876	\$105,125	\$66,196	\$45,567	\$175,997	\$155,264	\$1,484,648		
Full-Time Bargaining Employees															
(5) Test Year Company Straight-Time Payroll	\$82,622	\$66,279	\$66,620	\$97,412	\$72,395	\$84,848	\$73,084	\$72,390	\$95,713	\$72,017	\$78,789	\$88,241	\$950,411	\$882,170	23-Apr-07
(6) Test Year Company Overtime Payroll	\$4,977	\$7,284	\$9,496	\$7,106	\$5,426	\$5,754	\$4,873	\$4,857	\$6,418	\$4,857	\$5,449	\$5,904	\$72,400	\$65,486	\$146,216
(7) Test Year Company Incentive Compensation	\$17,835	\$10,689	\$10,768	\$10,039	\$10,623	\$12,144	\$10,721	\$10,819	\$9,808	\$10,459	\$11,962	\$13,218	\$138,859	\$125,641	\$12,215
(8) Test Year Company Other Payroll Expense	\$11,026	\$4,898	\$10,205	\$21,182	\$8,263	\$10,665	\$3,532	\$10,763	\$19,516	\$7,561	\$8,188	\$2,684	\$37,087	\$34,403	\$25,857
(9) Payroll Tax	\$716,460	\$289,130	\$397,089	\$593,368	\$366,706	\$413,412	\$392,210	\$68,639	\$92,423	\$94,885	\$104,387	\$110,057	\$1,198,787	\$1,088,710	\$196,575
(10) Payroll Tax	\$19,553	\$5,849	\$4,850	\$7,492	\$5,184	\$6,201	\$5,615	\$5,739	\$3,339	\$2,502	\$10,066	\$9,828	\$86,237		
(11) No. of Full-Time Bargaining Employees	224	222	217	233	233	233	233	231	229	228	264	264	232		
Full-Time Non-Bargaining Employees															
(12) Test Year Company Straight-Time Payroll	\$1,120,915	\$1,133,568	\$1,138,673	\$1,777,965	\$1,243,944	\$1,264,604	\$1,243,552	\$1,244,344	\$1,789,181	\$1,257,863	\$1,276,222	\$1,285,036	\$15,775,869	\$14,490,833	1-Feb-08
(13) Test Year Company Overtime Payroll	\$9,258	\$10,657	\$10,360	\$14,971	\$13,115	\$14,093	\$13,825	\$13,612	\$15,387	\$13,532	\$13,405	\$14,172	\$156,390	\$142,218	\$142,218
(14) Test Year Company Incentive Compensation	\$241,953	\$182,477	\$184,054	\$183,114	\$182,524	\$181,002	\$182,425	\$182,527	\$183,308	\$182,887	\$193,755	\$192,498	\$2,272,363	\$2,079,865	\$2,079,865
(15) Test Year Company Other Payroll Expense	\$169,536	\$83,775	\$174,423	\$386,619	\$141,980	\$158,959	\$80,101	\$185,016	\$364,817	\$132,065	\$132,621	\$39,226	\$505,317	\$467,091	\$467,091
(16) Payroll Tax	\$1,521,721	\$1,410,477	\$1,507,509	\$1,588,431	\$1,581,563	\$1,518,658	\$1,499,908	\$1,625,488	\$1,623,089	\$1,586,146	\$1,618,004	\$1,530,993	\$18,710,939	\$17,180,006	\$17,180,006
(17) Payroll Tax	\$265,267	\$100,033	\$82,899	\$136,748	\$89,071	\$92,421	\$85,533	\$98,643	\$62,424	\$43,701	\$163,365	\$143,130	\$1,373,234		
(18) No. of Full-Time Non-Bargaining Employees	2,725	2,741	2,768	2,917	2,923	2,926	2,930	2,931	2,933	2,935	2,970	2,975	2,882		
Temporary Employees															
(19) Test Year Company Straight-Time Payroll	\$10,412	\$9,633	\$14,535	\$65,051	\$59,168	\$59,767	\$9,470	\$9,379	\$12,387	\$10,473	\$18,895	\$20,704	\$301,872	\$281,169	
(20) Test Year Company Overtime Payroll	\$15	\$14	\$791	\$19	\$19	\$22	\$19	\$19	\$22	\$19	\$19	\$19	\$98	\$979	
(21) Test Year Company Incentive Compensation	\$10,427	\$9,647	\$15,327	\$65,070	\$59,186	\$59,788	\$9,489	\$9,399	\$12,409	\$10,492	\$19,914	\$20,723	\$302,870	\$282,147	
(22) Payroll Tax	\$2,464	\$850	\$1,058	\$5,080	\$4,237	\$4,368	\$728	\$744	\$432	\$364	\$2,547	\$2,306	\$25,177		
(23) No. of Temporary Employees	68	64	256	284	284	282	282	64	62	62	45	45	139		
Total Company															
(24) Test Year Company Straight-Time Payroll	\$1,203,537	\$1,199,847	\$1,205,293	\$1,875,378	\$1,316,339	\$1,349,452	\$1,316,636	\$1,316,734	\$1,854,894	\$1,329,881	\$1,355,011	\$1,373,277	\$16,726,280	\$16,726,280	
(25) Test Year Company Overtime Payroll	\$14,235	\$17,941	\$19,955	\$22,076	\$18,541	\$19,847	\$18,702	\$18,469	\$21,905	\$18,389	\$19,864	\$20,077	\$228,750	\$208,750	
(26) Test Year Temporary Payroll	\$10,427	\$9,647	\$15,327	\$65,070	\$59,186	\$59,788	\$9,489	\$9,399	\$12,409	\$10,492	\$19,914	\$20,723	\$302,870	\$282,147	
(27) Test Year Company Incentive Compensation	\$259,798	\$193,146	\$194,822	\$193,146	\$193,146	\$193,146	\$193,146	\$193,146	\$193,146	\$193,146	\$205,717	\$205,717	\$2,411,222	\$2,205,505	
(28) Test Year Other Payroll Expense	\$160,612	\$88,674	\$184,628	\$150,243	\$150,243	\$159,625	\$63,634	\$195,779	\$384,333	\$139,627	\$140,809	\$41,920	\$643,414	\$501,494	
(29) Payroll Tax	\$1,648,608	\$1,509,254	\$1,619,925	\$1,745,859	\$1,737,455	\$1,791,858	\$1,601,807	\$1,733,527	\$1,727,921	\$1,691,535	\$1,740,305	\$1,681,712	\$20,212,576	\$19,939,706	
(30) Payroll Tax	\$287,284	\$106,731	\$98,808	\$149,320	\$98,491	\$102,980	\$101,876	\$105,125	\$66,196	\$45,567	\$175,997	\$155,264	\$1,484,648		
(31) No. of Employees	3,017	3,027	3,241	3,434	3,440	3,441	3,227	3,224	3,224	3,226	3,279	3,284			
Total Company Excl. Temporary Employees															
(32) Test Year Company Straight-Time Payroll	\$1,203,537	\$1,199,847	\$1,205,293	\$1,875,378	\$1,316,339	\$1,349,452	\$1,316,636	\$1,316,734	\$1,854,894	\$1,329,881	\$1,355,011	\$1,373,277	\$16,726,280	\$16,726,280	
(33) Test Year Company Overtime Payroll	\$14,235	\$17,941	\$19,955	\$22,076	\$18,541	\$19,847	\$18,702	\$18,469	\$21,905	\$18,389	\$19,864	\$20,077	\$228,750	\$208,750	
(34) Test Year Company Incentive Compensation	\$259,798	\$193,146	\$194,822	\$193,146	\$193,146	\$193,146	\$193,146	\$193,146	\$193,146	\$193,146	\$205,717	\$205,717	\$2,411,222	\$2,205,505	
(35) Test Year Other Payroll Expense	\$160,612	\$88,674	\$184,628	\$150,243	\$150,243	\$159,625	\$63,634	\$195,779	\$384,333	\$139,627	\$140,809	\$41,920	\$643,414	\$501,494	
(36) Payroll Tax	\$1,638,181	\$1,499,607	\$1,604,598	\$1,682,799	\$1,678,269	\$1,732,070	\$1,592,117	\$1,724,128	\$1,715,512	\$1,681,043	\$1,740,305	\$1,640,990	\$19,939,706	\$19,939,706	
(37) Payroll Tax	\$284,820	\$105,881	\$97,749	\$144,240	\$94,254	\$98,622	\$101,148	\$104,382	\$65,753	\$46,203	\$173,450	\$152,958	\$1,458,471		
(38) No. of Employees	2,949	2,963	2,985	3,150	3,156	3,159	3,163	3,162	3,162	3,164	3,234	3,239			
¹ Test Year allocated payroll reconciled to total jurisdictional labor from Schedule C-2.1 using the Labor Reconciliation Factor calculated in WPC-3.2d.															

Adjustment to Re-Allocate February 2008 Budgeted General Wage Increase (GWI) to Non-Bargaining Employees of FE Service Company *

	Mar-07 (A)	Apr-07 (B)	May-07 (C)	Jun-07 (D)	Jul-07 (E)	Aug-07 (F)	Sep-07 (G)	Oct-07 (H)	Nov-07 (I)	Dec-07 (J)	Jan-08 (K)	Feb-08 (L)	Total (M)
(1) Test Year - Allocated & Reconciled	\$160,612	\$88,674	\$184,628	(\$407,801)	\$150,243	\$169,625	\$63,634	\$195,779	(\$384,333)	\$139,627	\$140,809	\$41,920	\$543,414
(2) Adjustment to Reverse GWI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$4,636)	(\$4,636)
(3) As Adjusted	\$160,612	\$88,674	\$184,628	(\$407,801)	\$150,243	\$169,625	\$63,634	\$195,779	(\$384,333)	\$139,627	\$140,809	\$37,284	\$538,778

Other Payroll Expense (Full-Time Employees)

Straight-Time Non-Bargaining Payroll (Full-Time Employees)

(4) Test Year - Allocated & Reconciled	\$1,120,915	\$1,133,568	\$1,138,673	\$1,777,966	\$1,243,944	\$1,264,604	\$1,243,552	\$1,244,344	\$1,789,181	\$1,257,863	\$1,276,222	\$1,285,036	\$15,775,869
(5) Adjustment to Reverse GWI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48,189	\$48,189
(6) As Adjusted	\$1,120,915	\$1,133,568	\$1,138,673	\$1,777,966	\$1,243,944	\$1,264,604	\$1,243,552	\$1,244,344	\$1,789,181	\$1,257,863	\$1,276,222	\$1,333,225	\$15,824,058

* The February 2008 budget includes an overall GWI for all Non-Bargaining employees of FirstEnergy Corp., including those of FE Service Company. The overall GWI was calculated based on total budgeted straight-time Non-Bargaining labor, but was allocated to the different subsidiaries based on straight-time Bargaining labor. Therefore, the following steps need to be taken in order to properly reflect the portion of the overall GWI that is allocated to Non-Bargaining employees of FE Service Company:

- (i) Back out the GWI that was allocated based on straight-time Bargaining labor (row 2, column L)
- (ii) Re-allocate FE Service Company's portion of the overall GWI based on 3.75% of its Non-Bargaining straight-time payroll (row 5, column L)

WPC-3.2j
Witness:
J. Kalata

The Toledo Edison Company
Case No. 07-551-EL-AIR

FE Service Company Allocated Test Year Payroll and Head Count - Reconciled and Adjusted

	Mar-07 (A)	Apr-07 (B)	May-07 (C)	Jun-07 (D)	Jul-07 (E)	Aug-07 (F)	Sep-07 (G)	Oct-07 (H)	Nov-07 (I)	Dec-07 (J)	Jan-08 (K)	Feb-08 (L)	Total (M)	March - Jan (N)	Pre-GWI (O)
All Full-Time Employees															
(1) Test Year Company Incentive Compensation	\$259,786	\$193,146	\$194,822	\$193,146	\$193,146	\$193,146	\$193,146	\$193,146	\$193,146	\$193,146	\$205,717	\$205,717	\$2,411,222	\$2,205,506	\$146,216
(2) Test Year Company Other Payroll Expense	\$160,612	\$88,674	\$184,628	\$407,801	\$150,243	\$189,625	\$366,780	\$366,780	\$366,780	\$366,780	\$366,780	\$366,780	\$2,411,222	\$2,205,506	\$146,216
(3) Payroll Tax	\$420,409	\$378,520	\$378,520	\$214,655	\$343,383	\$362,771	\$266,780	\$366,780	\$366,780	\$366,780	\$366,780	\$366,780	\$2,411,222	\$2,205,506	\$146,216
(4) Payroll Tax	\$287,284	\$106,731	\$98,000	\$149,320	\$98,491	\$102,990	\$101,876	\$105,125	\$86,196	\$46,567	\$175,997	\$155,264	\$1,484,648	\$1,484,648	\$155,264
Full-Time Bargaining Employees															
(5) Test Year Company Straight-Time Payroll	\$82,622	\$66,279	\$66,220	\$97,412	\$72,395	\$84,848	\$73,084	\$72,395	\$84,848	\$72,017	\$78,789	\$88,241	\$950,411	\$882,170	\$146,216
(6) Test Year Company Overtime Payroll	\$4,977	\$7,284	\$9,596	\$7,106	\$5,426	\$5,426	\$4,873	\$4,873	\$5,426	\$4,857	\$5,449	\$5,904	\$72,400	\$66,496	\$12,215
(7) Test Year Company Incentive Compensation	\$17,835	\$10,669	\$10,768	\$10,623	\$10,623	\$12,144	\$10,721	\$10,623	\$12,144	\$9,808	\$11,962	\$12,770	\$138,411	\$125,841	\$22,857
(8) Test Year Company Other Payroll Expense	\$11,026	\$4,890	\$10,205	\$21,182	\$8,263	\$10,685	\$3,532	\$10,763	\$19,516	\$7,581	\$8,188	\$2,314	\$36,718	\$34,403	\$2,315
(9) Payroll Tax	\$116,460	\$69,130	\$67,089	\$93,368	\$66,706	\$113,412	\$82,210	\$96,629	\$92,423	\$84,855	\$104,387	\$109,230	\$1,197,540	\$1,098,710	\$155,675
(10) Payroll Tax	\$19,553	\$5,849	\$4,650	\$7,492	\$5,184	\$6,201	\$5,515	\$5,739	\$3,339	\$2,502	\$10,086	\$9,500	\$85,909	\$82,170	\$146,216
(11) No. of Full-Time Bargaining Employees	224	222	217	233	233	233	233	233	231	229	264	264	232	232	232
Full-Time Non-Bargaining Employees															
(12) Test Year Company Straight-Time Payroll	\$1,120,915	\$1,133,568	\$1,138,673	\$1,777,966	\$1,243,944	\$1,264,604	\$1,243,552	\$1,244,344	\$1,769,181	\$1,257,863	\$1,276,222	\$1,333,225	\$15,324,058	\$14,490,833	\$14,490,833
(13) Test Year Company Overtime Payroll	\$9,258	\$10,657	\$10,500	\$14,971	\$13,115	\$14,093	\$13,829	\$13,812	\$15,387	\$13,532	\$13,405	\$14,172	\$156,390	\$142,218	\$142,218
(14) Test Year Company Incentive Compensation	\$241,563	\$182,477	\$184,954	\$183,114	\$182,524	\$181,002	\$182,425	\$182,524	\$183,338	\$182,687	\$183,755	\$192,947	\$2,272,811	\$2,079,865	\$2,079,865
(15) Test Year Company Other Payroll Expense	\$149,586	\$83,775	\$174,423	\$386,610	\$141,980	\$159,959	\$80,101	\$185,016	\$384,617	\$132,065	\$132,621	\$34,963	\$502,080	\$467,091	\$467,091
(16) Payroll Tax	\$1,521,721	\$1,410,477	\$1,507,509	\$1,589,431	\$1,381,363	\$1,616,658	\$1,499,908	\$1,625,359	\$1,623,089	\$1,586,148	\$1,616,004	\$1,735,313	\$18,755,319	\$17,180,006	\$17,180,006
(17) Payroll Tax	\$265,267	\$100,030	\$82,899	\$136,748	\$98,071	\$92,421	\$85,533	\$86,643	\$92,424	\$43,701	\$163,365	\$143,595	\$1,373,640	\$1,291,169	\$1,291,169
(18) No. of Full-Time Non-Bargaining Employees	2,725	2,741	2,768	2,917	2,923	2,926	2,930	2,931	2,933	2,936	2,970	2,975	2,882	2,882	2,882
Temporary Employees															
(19) Test Year Company Straight-Time Payroll	\$10,412	\$9,633	\$14,535	\$66,051	\$59,166	\$59,767	\$9,470	\$9,379	\$12,387	\$10,473	\$19,895	\$20,704	\$301,872	\$291,169	\$291,169
(20) Test Year Company Overtime Payroll	\$15	\$14	\$791	\$19	\$19	\$22	\$19	\$19	\$22	\$19	\$19	\$19	\$88	\$88	\$88
(21) Payroll Tax	\$10,427	\$9,647	\$15,327	\$66,070	\$59,186	\$59,788	\$9,488	\$9,399	\$12,409	\$10,492	\$19,914	\$20,723	\$302,870	\$291,169	\$291,169
(22) Payroll Tax	\$2,464	\$950	\$1,058	\$5,080	\$4,237	\$4,358	\$728	\$744	\$432	\$364	\$2,547	\$2,229	\$25,100	\$24,147	\$24,147
(23) No. of Temporary Employees	68	64	256	284	284	282	64	62	62	52	45	45	139	139	139
Total Company															
(24) Test Year Company Straight-Time Payroll	\$1,203,537	\$1,199,847	\$1,205,293	\$1,975,378	\$1,316,339	\$1,349,452	\$1,316,636	\$1,316,734	\$1,884,834	\$1,329,881	\$1,355,011	\$1,421,465	\$16,774,468	\$15,393,003	\$15,393,003
(25) Test Year Company Overtime Payroll	\$14,255	\$17,941	\$19,855	\$22,076	\$18,541	\$19,847	\$18,702	\$18,669	\$21,805	\$18,854	\$20,077	\$20,723	\$228,790	\$208,714	\$208,714
(26) Test Year Company Incentive Compensation	\$10,427	\$9,647	\$15,327	\$66,070	\$59,186	\$59,788	\$9,488	\$9,399	\$12,409	\$10,492	\$19,914	\$20,723	\$302,870	\$291,169	\$291,169
(27) Test Year Company Other Payroll Expense	\$259,786	\$193,146	\$194,822	\$407,801	\$150,243	\$189,625	\$366,780	\$366,780	\$366,780	\$366,780	\$366,780	\$366,780	\$2,411,222	\$2,205,506	\$2,205,506
(28) Payroll Tax	\$160,612	\$88,674	\$184,628	\$407,801	\$150,243	\$189,625	\$366,780	\$366,780	\$366,780	\$366,780	\$366,780	\$366,780	\$2,411,222	\$2,205,506	\$2,205,506
(29) Payroll Tax	\$1,648,608	\$1,505,254	\$1,619,925	\$1,748,869	\$1,373,455	\$1,791,858	\$1,601,607	\$1,733,527	\$1,727,921	\$1,691,535	\$1,740,305	\$1,705,265	\$20,256,129	\$18,049,359	\$18,049,359
(30) Payroll Tax	\$287,284	\$106,731	\$98,000	\$149,320	\$98,491	\$102,990	\$101,876	\$105,125	\$86,196	\$46,567	\$175,997	\$155,264	\$1,484,648	\$1,484,648	\$155,264
(31) No. of Employees	3,017	3,027	3,241	3,434	3,440	3,441	3,227	3,224	3,224	3,226	3,279	3,284	3,239	3,239	3,239
Total Company Excl. Temporary Employees															
(32) Test Year Company Straight-Time Payroll	\$1,203,537	\$1,199,847	\$1,205,293	\$1,975,378	\$1,316,339	\$1,349,452	\$1,316,636	\$1,316,734	\$1,884,834	\$1,329,881	\$1,355,011	\$1,421,465	\$16,774,468	\$15,393,003	\$15,393,003
(33) Test Year Company Overtime Payroll	\$14,255	\$17,941	\$19,855	\$22,076	\$18,541	\$19,847	\$18,702	\$18,669	\$21,805	\$18,854	\$20,077	\$20,723	\$228,790	\$208,714	\$208,714
(34) Test Year Company Incentive Compensation	\$259,786	\$193,146	\$194,822	\$407,801	\$150,243	\$189,625	\$366,780	\$366,780	\$366,780	\$366,780	\$366,780	\$366,780	\$2,411,222	\$2,205,506	\$2,205,506
(35) Test Year Other Payroll Expense	\$160,612	\$88,674	\$184,628	\$407,801	\$150,243	\$189,625	\$366,780	\$366,780	\$366,780	\$366,780	\$366,780	\$366,780	\$2,411,222	\$2,205,506	\$2,205,506
(36) Payroll Tax	\$1,633,181	\$1,505,607	\$1,604,598	\$1,692,799	\$1,373,455	\$1,791,858	\$1,601,607	\$1,733,527	\$1,727,921	\$1,691,535	\$1,740,305	\$1,705,265	\$20,256,129	\$18,049,359	\$18,049,359
(37) Payroll Tax	\$284,820	\$105,881	\$97,749	\$144,240	\$94,254	\$98,622	\$101,148	\$104,382	\$85,763	\$46,203	\$173,450	\$163,035	\$1,450,548	\$1,450,548	\$155,264
(38) No. of Employees	2,949	2,963	2,965	3,150	3,156	3,159	3,163	3,162	3,162	3,162	3,234	3,239	3,239	3,239	3,239

* Row 2, Column L and Row 12, Column L reflect the adjustment to re-allocate the 2008 GWI for Non-Bargaining employees. Please see WPC-3.2i.

The Toledo Edison Company Payroll Adjustment

	Direct Company Payroll				FE Service Company Allocated Payroll				Total Jurisdictional O&M Exp. (K) (Col. F + Col. J)
	Bargaining Unit #1 (A)	Bargaining Unit #2 (B)	Non- Bargaining (C)	Total Direct (D) (Col. A + B + C)	Total Direct O&M (E) (Col. D x 53.24%) ²	Total Direct (F)	Direct Non- Bargaining (G)	Direct (H) (Col. G + H)	
Payroll Expense Adjustment - Excluding Temporary Employees									
Test Year Payroll - Reconciled and Adjusted									
(1) Straight-Time Payroll	\$4,146,887	\$13,504,534	\$9,142,518	\$26,793,938	\$14,265,093	\$13,675,944	\$950,411	\$15,824,058	\$26,255,118
(2) Overtime Payroll	\$421,251	\$2,823,474	\$765,427	\$4,010,152	\$2,135,005	\$2,046,829	\$72,400	\$158,390	\$2,218,359
(3) Incentive Compensation	\$280,401	\$913,264	\$632,015	\$1,825,680	\$971,992	\$931,849	\$138,411	\$2,272,811	\$2,740,024
(4) Other Payroll	\$379	(\$6,519)	(\$22,133)	(\$28,272)	(\$15,052)	(\$14,430)	\$36,718	\$502,060	\$389,599
(5) Total Payroll	\$4,848,918	\$17,234,753	\$10,517,827	\$32,601,498	\$17,357,038	\$16,640,152	\$1,197,940	\$18,755,319	\$31,603,141
(6) Number of Employees at End of Test Year	95	242	124				264	2,975	
Payroll for First 11 Months of Test Year - Reconciled and Adjusted									
(7) Straight-Time Payroll	\$3,743,149	\$12,179,456	\$8,340,307	\$24,262,911	\$12,917,574	\$12,384,078	\$862,170	\$14,490,833	\$23,897,265
(8) Overtime Payroll	\$395,695	\$2,603,434	\$701,878	\$3,691,207	\$1,965,198	\$1,884,036	\$86,496	\$142,218	\$2,040,550
(9) Incentive Compensation	\$252,250	\$820,872	\$576,080	\$1,649,202	\$878,035	\$841,772	\$125,641	\$2,079,865	\$2,495,681
(10) Other Payroll	\$27,641	\$92,954	\$32,035	\$142,629	\$75,936	\$72,800	\$34,403	\$467,091	\$448,870
(11) Total Payroll	\$4,408,934	\$15,696,715	\$9,650,300	\$29,745,949	\$15,836,743	\$15,182,686	\$1,088,710	\$17,180,006	\$28,882,366
(12) Average Number of Employees	91	235	118				232	2,882	
(13) Total Payroll per Employee	\$48,450	\$66,752	\$83,192				\$4,693	\$5,961	
(14) Payroll Adjustment Attributable to Employee Count	\$193,799	\$467,284	\$665,538	\$1,326,601	\$706,282	\$677,113	\$150,167	\$554,385	\$1,205,457
Reconciled and Adjusted Payroll for Months in Test Year That Do Not Reflect Annual Wage Increases									
(15) Number of Months in Test Year That Do Not Reflect Annual Wage Increases	0	8	11				175	11	
(16) Straight-Time Payroll	\$0	\$8,739,035	\$8,340,307	\$17,079,341	\$9,093,041	\$8,717,459	\$146,216	\$14,490,833	\$19,693,822
(17) Overtime Payroll	\$0	\$1,972,248	\$701,878	\$2,674,126	\$1,423,705	\$1,364,906	\$12,215	\$142,218	\$1,480,775
(18) Incentive Compensation	\$0	\$571,107	\$576,080	\$1,147,187	\$610,762	\$585,538	\$25,857	\$2,079,865	\$2,104,618
(19) Other Payroll	\$0	\$93,340	\$32,035	\$125,375	\$66,749	\$63,993	\$12,388	\$467,091	\$423,554
(20) Total Payroll	\$0	\$11,375,730	\$9,650,300	\$21,026,029	\$11,194,268	\$10,731,935	\$196,675	\$17,180,006	\$23,762,709
(21) Annual Wage Increase	3.00%	3.00%	3.75%				3.00%	3.75%	
(22) Payroll Adjustment Attributable to Wages	\$0	\$351,457	\$386,844	\$738,311	\$393,077	\$376,843	\$6,617	\$695,040	\$880,518
Total Payroll Adjustment									
(23) Total Payroll Adjustment	\$193,799	\$818,731	\$1,052,382	\$2,064,912	\$1,099,359	\$1,053,955	\$156,784	\$1,219,426	\$2,085,975
(24) Percent Total Payroll Adjustment	4.00%	4.75%	10.01%	6.33%	6.33%	6.33%	13.09%	6.50%	6.50%
Payroll Tax Adjustment - Excluding Temporary Employees									
(25) Test Year Payroll Tax	\$368,521	\$1,196,186	\$792,367	\$2,357,074	\$1,254,906	\$1,203,078	\$85,009	\$1,373,640	\$2,297,594
(26) Total Payroll Tax Adjustment	\$14,729	\$56,824	\$79,282	\$150,835	\$80,305	\$76,988	\$11,244	\$100,554	\$152,394

¹ FE Service Company bargaining employees are represented by several bargaining units. The weighted average number of months in the test year that do not reflect the annual wage increases is approximately 1.75.

² FE Service Company labor allocated to The Toledo Edison Company is 100% jurisdictional. (Please see WPC-3.2n).

³ Detail behind the O&M and jurisdictional allocation factors used in this adjustment are available in subsequent workpapers WPC-3.8m and WPC-3.6o, respectively.

Key for WPC-3.2k

Line	Definition / Calculation
(1)	Test year straight-time payroll
(2)	Test year overtime payroll
(3)	Test year incentive compensation
(4)	Test year other payroll
(5)	Calculation: Sum Lines 1 - 4
(6)	Budgeted number of employees as of last month of test year
(7)	Straight-time payroll for the first 11 months of the test year
(8)	Overtime payroll for the first 11 months of the test year
(9)	Incentive compensation for the first 11 months of the test year
(10)	Other payroll for the first 11 months of the test year
(11)	Calculation: Sum Lines 7 - 10
(12)	Average number of employees for the first 11 months of the test year
(13)	Calculation: (Line 11 / Line 12)
(14)	Calculation: [(Line 6 - Line 12) x Line 13]
(15)	Number of months in the test year that do not reflect an annual wage increase. For example, if a bargaining unit's wage is expected to be increased on October 1, 2007, then this line would equal 7 (March 2007 - September 2007).
(16)	Straight-time payroll for the months in the test year that do not reflect an annual wage increase
(17)	Overtime payroll for the months in the test year that do not reflect an annual wage increase
(18)	Incentive compensation for the months in the test year that do not reflect an annual wage increase
(19)	Other payroll for the months in the test year that do not reflect an annual wage increase
(20)	Calculation: Sum Lines 16 - 19
(21)	Annual wage increase assumed in the budget
(22)	Calculation: [(Line 20 + (Line 15 / 11)) x Line 21
(23)	Calculation: Sum Lines 14, 22
(24)	Calculation: Line 23 / Line 5
(25)	Test year payroll tax
(26)	Calculation: Line 25 x Line 24

The Toledo Edison Company
Case No. 07-551-EL-AIR

Witness:
J. Kalata

Capital/O&M Allocation Ratios *

Total Direct Toledo Edison Company Labor & Benefits

(1)	Labor	\$30,084,119
(2)	Benefits	\$5,366,534
(3)	Payroll Tax	\$2,268,343
(4)	Incentive Comp	\$2,384,797
(5)	Total	\$40,103,793

Total Capitalized Toledo Edison Company Labor & Benefits

(7)	Activity Allocated	\$13,772,390
(8)	Supervision	\$3,711,823
(9)	Stores (M&S)	\$526,117
(10)	Transportation	\$742,115
(11)	Total	\$18,752,446

(12)	Percent Capital	46.76%	(Row 11 / Row 5)
(13)	Percent O&M	53.24%	(1 - Row 12)

Total Direct FE Service Company Labor & Benefits

(14)	Labor	\$227,406,772
(15)	Benefits	\$44,991,906
(16)	Payroll Tax	\$17,146,471
(17)	Incentive Comp	\$26,151,351
(18)	Total	\$315,696,500

Total Capitalized FE Service Company Labor & Benefits

(19)	Activity Allocated	\$31,531,804
(20)	Engineering	\$18,081,580
(21)	A&G	\$29,353,376
(22)	Total	\$78,966,761

(23)	Percent Capital	25.01%	(Row 22 / Row 18)
(24)	Percent O&M	74.99%	(1 - Row 23)

* The above analysis represents the portion of the total labor and benefits originating at The Toledo Edison Company and FE Service Company that ultimately ended up on the Balance Sheet in the 2007 budget.

The Toledo Edison Company
Case No. 07-551-EL-AIR

WPC-3.2n
Witness:
J. Kalata

Allocation Ratios for FE Service Company Costs

Regulated Utilities		
(1)	Ohio Edison Company	17.22%
(2)	The Cleveland Electric Illuminating Company	14.21%
(3)	The Toledo Edison Company	7.58%
(4)	Pennsylvania & New Jersey Utilities	38.91%
(5)	American Transmission Systems, Inc.	4.81%
(6)	Total Regulated Utilities	82.73%
Non-Utility Companies		
(7)	FirstEnergy Solutions and Gencos	12.02%
(8)	Other Unregulated Companies	0.25%
(9)	Total Non-Utility Companies	12.27%
(10)	FirstEnergy Holding Company	5.00%
(11)	Total	100.00%

The above allocation ratios reflect 5% of FE Service Company costs being assessed to FirstEnergy Holding Company, with the remainder allocated based on FirstEnergy Corp.'s equity investment in its appropriate subsidiaries. These ratios were approved by the Securities and Exchange Commission in January 2007 for use in FirstEnergy Corp.'s settlement process, including the assessment of FE Service Company costs. Recognizing that FE Service Company costs may be assessed differently depending on the location/responsibilities of the FE Service Company employees, the above ratios are intended to reflect the most general case, i.e. when costs are assessed across all of FirstEnergy Corp.'s appropriate subsidiaries. By taking this overall approach, the 7.58% of total FE Service Company costs that are assessed to The Toledo Edison Company are effectively 100% jurisdictional.

Jurisdictional Allocation Factor for The Toledo Edison Company *

(1) Total Direct Toledo Edison Company Labor in FERC Transmission and Distribution O&M Accounts	\$11,391,392	
(2) Total Direct Toledo Edison Company Labor Settled to ATSI in the FERC Transmission and Distribution O&M Accounts	\$470,968	
(3) Percent of Total Direct Toledo Edison Company Labor Settled to ATSI	4.13%	(Line 2 / Line 1)
(4) The Toledo Edison Company Jurisdictional Allocation Factor	<u>95.87%</u>	<u>(1 - Line 3)</u>

* The jurisdictional allocation ratio calculated in row 4 reflects the portion of total direct Toledo Edison Company labor in the FERC Transmission and Distribution O&M accounts that settled to American Transmission Systems, Inc. (ATSI) in the 2007 budget. Thus, for purposes of this adjustment, 95.87% of direct Toledo Edison Company costs are assumed to be jurisdictional.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Plant In Service
2/29/2008

WPC-3.3a
G. Young

Account No.	Account Title	12/31/2006 Actual Balance	January - May Additions	January - May Retirements	June - February Additions	June -February Retirements	2/29/2008 Ending Balance
TRANSMISSION PLANT							
350	Land & Land Rights	\$ 16,321,144	\$ 740,107	\$ -	\$ 63,143	\$ -	17,124,393.70
352	Structures & Improvements	\$ 196,237	\$ -	\$ -	\$ -	\$ -	196,237.00
353	Station Equipment	\$ 9,485,109	\$ (1,200,005)	\$ -	\$ 82,958	\$ (580,930)	7,787,131.79
354	Towers & Fixtures	\$ 34,264	\$ -	\$ -	\$ -	\$ -	34,264.00
355	Poles & Fixtures	\$ 2,519,606	\$ 44,601	\$ (1,265)	\$ 21,635	\$ -	2,584,576.66
356	Overhead Conductors & Devices	\$ 4,075,113	\$ (34,712)	\$ (4,000)	\$ 114,800	\$ -	4,151,201.14
357	Underground Conduit	\$ 368,400	\$ 1,666	\$ -	\$ -	\$ -	370,066.00
358	Underground Conductors & Devices	\$ 379,349	\$ 3,332	\$ -	\$ 22,593	\$ -	405,274.21
359	Roads & Trails	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Total Transmission	\$ 33,379,222	\$ (445,011)	\$ (5,265)	\$ 305,128	\$ (580,930)	32,653,144.50
	Less Real Property		\$ 740,107	\$ -	\$ 63,143	\$ -	803,250
			\$ (1,185,118)	\$ (5,265)	\$ 241,986	\$ (580,930)	(1,529,327.60)
	True value percentage		95.00%	49.24%	95.00%	49.24%	
	Taxable Value	\$ (422,760)	\$ (2,592)	\$ 289,872	\$ (286,050)	\$ -	(421,531)
	Assessment Rate	85.00%	85.00%	85.00%	85.00%	85.00%	
	Assessed Value	\$ (359,346)	\$ (2,204)	\$ 246,391	\$ (243,143)	\$ -	(358,301)
	Tax Rate	8.400%	8.400%	8.400%	8.400%	8.400%	
	Additional (reduced) Tax Liability	\$ (30,185.10)	\$ (185.10)	\$ 20,696.85	\$ (20,423.97)	\$ -	(30,097)
DISTRIBUTION PLANT							
360	Land & Land Rights	\$ 5,085,161	\$ (67,749)	\$ -	\$ 105,243	\$ -	5,122,655
361	Structures & Improvements	\$ 4,783,088	\$ 265,113	\$ -	\$ -	\$ -	5,048,201
362	Station Equipment	\$ 62,672,899	\$ 5,964,808	\$ (379,179)	\$ 1,987,001	\$ (459,486)	69,786,043
364	Poles, Towers & Fixtures	\$ 125,031,104	\$ (7,350,924)	\$ (292,710)	\$ -	\$ (967,900)	116,419,570
365	Overhead Conductors & Devices	\$ 118,446,692	\$ 6,684,831	\$ (1,926,181)	\$ 5,300,963	\$ (880,002)	127,626,303
366	Underground Conduit	\$ 11,715,671	\$ (123,461)	\$ (4,625)	\$ 3,916,686	\$ -	15,504,271
367	Underground Conductors & Devices	\$ 95,071,601	\$ 1,804,036	\$ (68,494)	\$ 225,272	\$ (243,502)	96,788,912
368	Line Transformers	\$ 109,422,738	\$ 4,816,140	\$ (339,125)	\$ 2,570,377	\$ (250,621)	116,219,508
369	Services	\$ 63,429,591	\$ 1,220,706	\$ (31,562)	\$ 5,115,612	\$ (425,319)	69,309,027
370	Meters	\$ 32,939,328	\$ (191,028)	\$ (582,086)	\$ 665,488	\$ (972,320)	31,859,382
371	Installation on Customer Premises	\$ 5,192,575	\$ 90,232	\$ (13,040)	\$ 998,049	\$ (49,910)	6,217,906
372	Leased Property on Customer Premises	\$ -	\$ -	\$ -	\$ 202,969	\$ -	202,969
373	Street Lighting & Signal Systems	\$ 41,388,098	\$ 1,054,788	\$ (67,151)	\$ 2,047,972	\$ (303,914)	44,119,793
374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ -	\$ -	\$ -	\$ -	7,901
	Total Distribution	\$ 675,186,447	\$ 14,167,492	\$ (3,704,153)	\$ 23,135,632	\$ (4,552,977)	704,232,442
	Less Real Property		\$ 197,364	\$ -	\$ 105,243	\$ -	10,170,856
			\$ 13,970,128	\$ (3,704,153)	\$ 23,030,389	\$ (4,552,977)	28,743,387
	True value percentage		94.00%	55.73%	94.00%	55.73%	
	Taxable Value	\$ 13,317,442.48	\$ (2,064,324.47)	\$ 21,747,494.46	\$ (2,537,373.97)	\$ -	30,463,239
	Assessment Rate	85.00%	85.00%	85.00%	85.00%	85.00%	
	Assessed Value	\$ 11,319,826	\$ (1,754,676)	\$ 18,485,370	\$ (2,156,768)	\$ -	25,893,753
	Tax Rate	8.400%	8.400%	8.400%	8.400%	8.400%	
	Additional (reduced) Tax Liability	\$ 950,865.39	\$ (147,392.77)	\$ 1,552,771.10	\$ (181,168.50)	\$ -	2,175,075

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Plant In Service
2/29/2008

WPC-3.3b
G. Young

Account No.	Account Title	12/31/2006 Actual Balance	January - May Additions	January - May Retirements	June - February Additions	June -February Retirements	2/29/2008 Ending Balance
GENERAL PLANT							
389	Land & Land Rights	\$ 1,838,954	\$ (30,272)	\$ -	\$ -	\$ -	1,808,682
390	Structures & Improvements	\$ 42,210,888	\$ 72,408	\$ (73,924)	\$ 76,058	\$ (195,199)	42,090,230
391	Office Furniture & Equipment	\$ 6,236,748	\$ (793,635)	\$ -	\$ 898,167	\$ (517,971)	5,823,309
392	Transportation Equipment	\$ 2,125,987	\$ -	\$ (249,601)	\$ -	\$ (1,783,784)	92,602
393	Stores Equipment	\$ 768,660	\$ -	\$ -	\$ -	\$ (66,736)	701,924
394	Tools, Shop & Garage Equipment	\$ 2,896,470	\$ 897,113	\$ -	\$ 49,760	\$ (285,503)	3,557,840
395	Laboratory Equipment	\$ 1,958,749	\$ -	\$ -	\$ -	\$ (117,264)	1,841,485
396	Power Operated Equipment	\$ 1,033,955	\$ -	\$ (28,399)	\$ 9,717	\$ (695,262)	320,011
397	Communications Equipment	\$ 16,361	\$ -	\$ -	\$ -	\$ (654)	15,707
398	Miscellaneous Equipment	\$ 460,743	\$ (24,960)	\$ -	\$ 216,812	\$ (19,536)	633,059
399.1	Asset Retirement Costs for General Plant	\$ 264,831	\$ -	\$ -	\$ -	\$ -	264,831
	Total General	\$ 59,812,346	\$ 120,654	\$ (351,924)	\$ 1,250,514	\$ (3,681,909)	57,149,681
	Less Real Property	\$ -	\$ 42,136	\$ (73,924)	\$ 76,058	\$ (195,199)	43,898,912
		\$ -	\$ 78,518	\$ (278,000)	\$ 1,174,456	\$ (3,486,709)	(2,511,735.18)
	True value percentage		90.0000%	23.58%	90.0000%	23.58%	
	Taxable Value	\$ -	\$ 108,589	\$ (82,984)	\$ 1,125,462	\$ (868,194)	282,873
	Assessment Rate		24.00%	24.00%	24.00%	24.00%	
	Assessed Value	\$ -	\$ 26,061	\$ (19,916)	\$ 270,111	\$ (208,367)	67,890
	Tax Rate		8.400%	8.400%	8.400%	8.400%	
	Additional (reduced) Tax Liability	\$ -	\$ 2,189.15	\$ (1,672.95)	\$ 22,689.32	\$ (17,502.79)	5,703
OTHER PLANT							
303	Intangible	\$ 8,619,738	\$ 566,836	\$ -	\$ 557,826	\$ -	9,744,400
	FAS 109	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Total Intangible	\$ 8,619,738	\$ 566,836	\$ -	\$ 557,826	\$ -	9,744,400
	GRAND TOTAL PLANT	\$ 776,997,753	\$ 14,409,971	\$ (4,061,342)	\$ 25,249,101	\$ (8,815,816)	803,779,667
Additional (reduced) Tax Liability							
	Transmission Plant	\$ (30,185)	\$ (185)	\$ 20,697	\$ (20,424)	\$ (30,097)	
	Distribution Plant	\$ 950,865	\$ (147,393)	\$ 1,552,771	\$ (181,169)	\$ 2,175,075	
	General Plant	\$ 2,189	\$ (1,673)	\$ 22,689	\$ (17,503)	\$ 5,703	
	Additional (reduced) Tax Liability	\$ 922,869	\$ (149,251)	\$ 1,596,157	\$ (219,095)	\$ 2,150,681	
		\$ -	\$ 773,619	\$ -	\$ 1,377,062	\$ -	2,150,681

	Transmission 30 year	Transmission 15 year	Distribution 25 Years	Distribution 15 Years	General Plant
True Value of Taxable Income	1,822,596	2,859,396	134,638,912	98,096,982	3,401,445
Net cost of Taxable property	0.9330	0.9330	0.9200	0.9200	0.8670
True Value Age Factor	1,700,482	2,667,816	123,867,799	90,249,223	2,949,053
	2,268,343	6,603,686	157,682,610	226,551,922	12,507,856
		4,368,299		214,117,022	2,949,053
		8,872,029		384,234,532	12,507,856
		0.4924		0.5573	0.2358

Witness: G. Young
07-551-EL-AIR WPC-3.3 c.2

2006 SCHEDULE C - 30 YEAR CLASS LIFE (TRANSMISSION PLANT)

Line	Vintage Year (a)	Ending Balance (b)	Exemptions and Exclusions					Total Exemptions and Exclusions (h)	Net Cost of Taxable Property (i)	Percent Good (l)	True Value of Taxable Property (k)	Line
			Exempt Facilities (c)	Real Property (d)	Licensed Motor Vehicles (e)	Capitalized Interest (f)	Other (g)					
1	2005	238,407				37,944		37,944	200,463	98.3%	197,055	1
2	2004	234,843				111,531		111,531	123,313	95.0%	117,147	2
3	2003	181,898				11,145		11,145	170,753	91.7%	156,581	3
4	2002	71,482				4,511		4,511	66,951	88.3%	59,118	4
5	2001									85.0%		5
6	2000	109,825							109,825	81.7%	89,727	6
7	1999	251,692				32,414		32,414	219,278	78.3%	171,695	7
8	1998	1,330,106				14,349		14,349	1,315,757	75.0%	986,818	8
9	1997	62,445				442		442	62,003	71.7%	44,456	9
10	1996									68.8%		10
11	1995									65.0%		11
12	1994									61.7%		12
13	1993									58.3%		13
14	1992									55.0%		14
15	1991									51.7%		15
16	1990									48.3%		16
17	1989									45.0%		17
18	1988									41.7%		18
19	1987									38.3%		19
20	1986									35.0%		20

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2006 SCHEDULE C - 30 YEAR CLASS LIFE (TRANSMISSION PLANT)

Line	Vintage Year (a)	Ending Balance (b)	Exemptions and Exclusions					Total Exemptions and Exclusions (h)	Net Cost of Taxable Property (i)	Percent Good (j)	True Value of Taxable Property (k)	Line
			Exempt Facilities (c)	Real Property (d)	Licensed Motor Vehicles (e)	Capitalized Interest (f)	Other (g)					
21	1985									31.7%		21
22	1984									29.8%		22
23	1983									28.0%		23
24	1982									26.1%		24
25	1981									24.3%		25
26	1980									22.4%		26
27	1979									20.6%		27
28	1978									18.7%		28
29	1977									16.9%		29
30	1976									15.0%		30
31	Prior									15.0%		31
	Land	16,265,354		16,265,354				16,265,354				
	Struct.	196,237		196,237				196,237				
32	Totals	18,942,270		16,461,591				16,673,927	2,268,343		1,822,596	32

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2006 SCHEDULE C - 15 YEAR CLASS LIFE (TRANSMISSION PLANT)

Line	Vintage Year (a)	Ending Balance (b)	Exempt Facilities (c)	Real Property (d)	Licensed Motor Vehicles (e)	Capitalized Interest (f)	Other (g)	Total Exemptions and Exclusions (h)	Net Cost of Taxable Property (i)	Percent Good (j)	True Value of Taxable Property (k)	Line
1	2005									96.7%		1
2	2004									90.0%		2
3	2003									83.3%		3
4	2002									76.7%		4
5	2001									70.0%		5
6	2000									63.3%		6
7	1999									56.7%		7
8	1998									50.0%		8
9	1997	6,650,788				47,102		47,102	6,603,686	43.3%	2,859,396	9
10	1996									36.7%		10
11	1995									31.3%		11
12	1994									27.2%		12
13	1993									23.1%		13
14	1992									19.1%		14
15	1991									15.0%		15
16	Prior									15.0%		16
17	Totals	6,650,788				47,102		47,102	6,603,686		2,859,396	17

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TOLEDO EDISON COMPANY

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2006 SCHEDULE C - 25 YEAR CLASS LIFE (DISTRIBUTION PLANT)

Line	Vintage Year (a)	Ending Balance (b)	Exemptions and Exclusions				Total Exemptions and Exclusions (h)	Net Cost of Taxable Property (i)	Percent Good (j)	True Value of Taxable Property (k)	Line
			Exempt Facilities (c)	Real Property (d)	Licensed Motor Vehicles (e)	Capitalized Interest (f)	Other (g)				
1	2005	33,535,270				69,949		33,465,321	98.0%	32,796,015	1
2	2004	17,770,396				31,658		17,738,738	94.0%	16,674,414	2
3	2003	24,424,182				94,589		24,329,592	90.0%	21,896,633	3
4	2002	13,869,208				93,310		13,775,898	86.0%	11,847,272	4
5	2001	13,509,780				143,266		13,366,514	82.0%	10,960,542	5
6	2000	14,087,542				102,442		13,985,100	78.0%	10,908,378	6
7	1999	22,176,176				116,807		22,059,368	74.0%	16,323,933	7
8	1998	18,050,102				131,256		17,918,846	70.0%	12,543,192	8
9	1997	1,043,541				308		1,043,233	66.0%	688,584	9
10	1996								62.0%		10
11	1995								58.0%		11
12	1994								54.0%		12
13	1993								50.0%		13
14	1992								46.0%		14
15	1991								42.0%		15
16	1990								38.0%		16
17	1989								34.0%		17
18	1988								30.9%		18
19	1987								28.6%		19
20	1986								25.3%		20

2006 SCHEDULE C - 25 YEAR CLASS LIFE (DISTRIBUTION PLANT)

Line	Vintage Year (a)	Ending Balance (b)	Exempt Facilities (c)	Real Property (d)	Licensed Motor Vehicles (e)	Capitalized Interest (f)	Other (g)	Total Exemptions and Exclusions (h)	Net Cost of Taxable Property (i)	Percent Good (j)	True Value of Taxable Property (k)	Line
21	1985									24.1%		21
22	1984									21.8%		22
23	1983									19.5%		23
24	1982									17.3%		24
25	1981									15.0%		25
26	Prior									15.0%		26
	Land	8,377,680		8,377,680								
	Struct.	1,369,208		1,369,208								
121	Land	245,666		245,666								
Acct	Struct.	1,244		1,244								
27	Totals	168,459,993		9,993,798				783,585	157,682,610		134,638,912	27

2006 ANNUAL REPORT TOLEDO EDISON COMPANY

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2006 SCHEDULE C - 15 YEAR CLASS LIFE (GENERAL PLANT)

Line	Vintage Year (a)	Ending Balance (b)	Exemptions and Exclusions					Total Exemptions and Exclusions (h)	Net Cost of Taxable Property (i)	Percent Good (j)	True Value of Taxable Property (k)	Line
			Exempt Facilities (c)	Real Property (d)	Licensed Motor Vehicles (e)	Capitalized Interest (f)	Other (g)					
1	2005	891,152				N/A R.C. 5722.11 (E)			891,152	96.7%	361,744	1
2	2004	508,826				N/A R.C. 5722.11 (E)			508,826	90.0%	457,944	2
3	2003					N/A R.C. 5722.11 (E)				83.3%		3
4	2002					N/A R.C. 5722.11 (E)				76.7%		4
5	2001	16,585				N/A R.C. 5722.11 (E)			16,585	70.0%	11,610	5
6	2000					N/A R.C. 5722.11 (E)				63.3%		6
7	1999	252,645							252,645	56.7%	143,250	7
8	1998	102,372							102,372	50.0%	51,186	8
9	1997	165,266							165,266	43.3%	71,560	9
10	1996	276,956							276,956	36.7%	101,643	10
11	1995	314,004							314,004	31.3%	98,283	11
12	1994	452,771							452,771	27.2%	123,154	12
13	1993	464,751			105,295			105,295	359,456	23.1%	83,034	13
14	1992	636,144			78,490			78,490	557,654	19.1%	106,512	14
15	1991	445,830			3,046			3,046	442,784	15.0%	66,418	15
16	Prior	10,236,792			2,069,407			2,069,407	8,167,385	15.0%	1,225,193	16
	Land	2,015,433		2,015,433								
	Struct	27,946,183		27,946,183								
17	Totals	44,725,710		29,961,616	2,256,238			2,256,238	12,507,856		3,401,445	17

07-551-EL-AIR WPC-3.3 i

03/14/07

2006 Personal Property Valuation Rate 8.86%

2006 VALUATION NOTICE

Case No. 07-551-EL-AIR
August 6, 2007
p. 109

NAME: TOLEDO EDISON COMPANY

FEIN: 34-4375005

SS: ELECTRIC COMPANY

Witness: G. Young
07-551-EL-AIR WPC-3.3j

Taxable Property

True Value

Production Plant (Placed in Service on or before 10/4/99)

651,110

Production Plant (Placed in Service after 10/4/99)

0

Transmission Plant

4,791,077

Distribution Plant

232,735,894

General Plant

4,314,152

Account 104 - Electric Plant Leased to Others

0

Account 105 - Electric Plant Held for Future Use

0

Account 114 - Plant Acquisition Adjustment

0

Account 116 - Other Electric Plant Adjustments

0

Account 118 - Other Utility Plant

0

Account 120.6 - Nuclear Fuel

0

Account 121 - Nonutility Property

0

Account 151 - Fuel Stock

0

Account 154 - Plant Materials and Operating Supplies

0

Account 155 - Merchandise

0

Account 156 - Other Materials and Supplies

0

Total True Value: 242,492,233

True Value of all Production Plant Property

True Value

651,110

24%

Taxable Value

156,270

True Value of General Plant & Account 104 - 156 Property

4,314,152

24%

1,035,400

True Value of Transmission & Distribution Plant

237,526,971

85%

201,897,930

Total General, T & D and all Other Property:

241,841,123

202,933,330

Total Taxable Value of Property

203,089,600

(Penalty if applicable)

Percent: 0%

0

Total Taxable Value / with Penalty

203,089,600

Agent: Clay Gloeckner

Date: 6/28/2006

start month	end month	company	description	state id	begin bal	additions	retirements	trans add	end bal
01/2007	05/2007	TECO Toledo Edison Co.	101.10 Electric Plant In Service	Ohio	794,534.03	0.00	0.00	0.00	794,534.03
01/2007	05/2007	TECO Toledo Edison Co.	101.10 Electric Plant In Service	Ohio	179,518.82	0.00	0.00	0.00	179,518.82
01/2007	05/2007	TECO Toledo Edison Co.	106.10 Complete const not classified	Ohio	3,760.00	120,647.87	0.00	0.00	124,407.87
01/2007	05/2007	TECO Toledo Edison Co.	106.10 Complete const not classified	Ohio	2,382,442.06	0.00	0.00	0.00	2,382,442.06
01/2007	05/2007	TECO Toledo Edison Co.	106.10 Complete const not classified	Ohio	(85,022.38)	106,348.96	0.00	0.00	51,326.58
01/2007	05/2007	TECO Toledo Edison Co.	101.10 Electric Plant In Service	Ohio	12,946,842.87	515,360.45	0.00	0.00	13,462,203.32
01/2007	05/2007	TECO Toledo Edison Co.	106.10 Complete const not classified	Ohio	68,067.97	(2,250.19)	0.00	0.00	66,817.78
01/2007	05/2007	TECO Toledo Edison Co.	106.10 Complete const not classified	Ohio	16,321,143.37	740,107.09	0.00	0.00	17,061,250.46
01/2007	05/2007	TECO Toledo Edison Co.	101.10 Electric Plant In Service	Ohio	196,237.14	0.00	0.00	0.00	196,237.14
01/2007	05/2007	TECO Toledo Edison Co.	106.10 Complete const not classified	Ohio	1,319,958.82	(1,313,903.15)	0.00	(412.27)	5,643.40
01/2007	05/2007	TECO Toledo Edison Co.	101.10 Electric Plant In Service	Ohio	8,165,149.87	114,310.19	0.00	0.00	8,279,460.06
01/2007	05/2007	TECO Toledo Edison Co.	101.10 Electric Plant In Service	Ohio	9,485,108.69	(1,199,592.96)	0.00	(412.27)	8,285,103.46
01/2007	05/2007	TECO Toledo Edison Co.	101.10 Electric Plant In Service	Ohio	34,264.16	0.00	0.00	0.00	34,264.16
01/2007	05/2007	TECO Toledo Edison Co.	106.10 Complete const not classified	Ohio	13,442.31	(95,810.48)	0.00	(601.67)	(22,969.82)
01/2007	05/2007	TECO Toledo Edison Co.	101.10 Electric Plant In Service	Ohio	2,506,183.79	81,013.94	0.00	0.00	2,586,913.23
01/2007	05/2007	TECO Toledo Edison Co.	101.10 Electric Plant In Service	Ohio	2,518,606.10	45,203.48	(1,264.50)	(601.67)	2,562,943.41
01/2007	05/2007	TECO Toledo Edison Co.	106.10 Complete const not classified	Ohio	285,000.62	(296,550.81)	0.00	601.67	(10,948.52)
01/2007	05/2007	TECO Toledo Edison Co.	101.10 Electric Plant In Service	Ohio	3,784,799.08	257,692.74	(4,000.02)	0.00	4,038,481.80
01/2007	05/2007	TECO Toledo Edison Co.	106.10 Complete const not classified	Ohio	5,313.04	(4,254.81)	0.00	0.00	1,058.13
01/2007	05/2007	TECO Toledo Edison Co.	101.10 Electric Plant In Service	Ohio	0.00	7,799.06	0.00	0.00	7,799.06
01/2007	05/2007	TECO Toledo Edison Co.	106.10 Complete const not classified	Ohio	4,075,112.74	(35,313.92)	(4,000.02)	801.67	4,036,400.47
01/2007	05/2007	TECO Toledo Edison Co.	101.10 Electric Plant In Service	Ohio	368,400.21	1,666.03	0.00	0.00	370,066.24
01/2007	05/2007	TECO Toledo Edison Co.	101.10 Electric Plant In Service	Ohio	379,348.81	3,332.05	0.00	0.00	382,680.86
01/2007	05/2007	TECO Toledo Edison Co.	101.10 Electric Plant In Service	Ohio	924,655.98	0.00	0.00	0.00	924,655.98
01/2007	05/2007	TECO Toledo Edison Co.	101.10 Electric Plant In Service	Ohio	13,187.73	0.00	0.00	0.00	13,187.73
01/2007	05/2007	TECO Toledo Edison Co.	106.10 Complete const not classified	Ohio	14,448.19	(14,448.19)	0.00	0.00	0.00
01/2007	05/2007	TECO Toledo Edison Co.	101.10 Electric Plant In Service	Ohio	1,190.78	0.00	0.00	0.00	1,190.78
01/2007	05/2007	TECO Toledo Edison Co.	106.10 Complete const not classified	Ohio	4,031,060.44	93.00	0.00	0.00	4,031,153.44
01/2007	05/2007	TECO Toledo Edison Co.	101.10 Electric Plant In Service	Ohio	100,617.88	(53,393.37)	0.00	0.00	47,224.51
01/2007	05/2007	TECO Toledo Edison Co.	106.10 Complete const not classified	Ohio	5,085,161.00	(67,748.56)	0.00	0.00	5,017,412.44
01/2007	05/2007	TECO Toledo Edison Co.	101.10 Electric Plant In Service	Ohio	1,366,911.13	223,842.23	0.00	0.00	1,590,753.36
01/2007	05/2007	TECO Toledo Edison Co.	101.10 Electric Plant In Service	Ohio	3,416,177.25	41,270.82	0.00	0.00	3,457,448.07
01/2007	05/2007	TECO Toledo Edison Co.	106.10 Complete const not classified	Ohio	4,783,088.38	265,113.05	0.00	0.00	5,048,201.43
01/2007	05/2007	TECO Toledo Edison Co.	106.10 Complete const not classified	Ohio	4,039,446.99	(1,766,520.30)	0.00	(33,076.52)	2,239,850.17
01/2007	05/2007	TECO Toledo Edison Co.	101.10 Electric Plant In Service	Ohio	58,633,452.63	7,744,405.71	(379,179.07)	0.00	65,998,679.17
01/2007	05/2007	TECO Toledo Edison Co.	101.10 Electric Plant In Service	Ohio	62,672,899.52	5,977,885.41	(379,179.07)	(33,076.52)	68,238,529.34
01/2007	05/2007	TECO Toledo Edison Co.	106.10 Complete const not classified	Ohio	15,231,894.99	(11,487,398.03)	0.00	(537.32)	3,743,964.64
01/2007	05/2007	TECO Toledo Edison Co.	101.10 Electric Plant In Service	Ohio	109,799,208.56	4,153,370.31	(292,709.82)	(16,363.35)	113,643,505.70
01/2007	05/2007	TECO Toledo Edison Co.	101.10 Electric Plant In Service	Ohio	125,031,103.55	(7,334,022.72)	(292,709.82)	(16,900.67)	117,387,470.34
01/2007	05/2007	TECO Toledo Edison Co.	106.10 Complete const not classified	Ohio	4,123,818.31	(2,742,922.16)	0.00	0.00	1,386,896.15
01/2007	05/2007	TECO Toledo Edison Co.	101.10 Electric Plant In Service	Ohio	114,241,682.10	9,205,239.67	(1,926,180.92)	(69,676.47)	121,451,054.38
01/2007	05/2007	TECO Toledo Edison Co.	106.10 Complete const not classified	Ohio	75,191.69	(67,116.63)	0.00	0.00	18,074.76
01/2007	05/2007	TECO Toledo Edison Co.	101.10 Electric Plant In Service	Ohio	0.00	349,306.23	0.00	0.00	349,306.23
01/2007	05/2007	TECO Toledo Edison Co.	106.10 Complete const not classified	Ohio	118,445,692.10	6,754,506.81	(1,926,180.92)	(69,676.47)	123,205,341.52
01/2007	05/2007	TECO Toledo Edison Co.	106.10 Complete const not classified	Ohio	210,165.12	(171,964.10)	0.00	0.00	38,202.02
01/2007	05/2007	TECO Toledo Edison Co.	101.10 Electric Plant In Service	Ohio	11,595,504.21	48,503.15	(4,625.01)	0.00	11,549,382.35
01/2007	05/2007	TECO Toledo Edison Co.	101.10 Electric Plant In Service	Ohio	11,715,670.33	(123,480.95)	(4,625.01)	0.00	11,587,694.37
01/2007	05/2007	TECO Toledo Edison Co.	106.10 Complete const not classified	Ohio	3,864,198.17	(1,873,318.70)	0.00	0.00	1,990,879.47
01/2007	05/2007	TECO Toledo Edison Co.	101.10 Electric Plant In Service	Ohio	91,207,401.96	3,677,594.08	(68,494.19)	(238.95)	94,816,262.90
01/2007	05/2007	TECO Toledo Edison Co.	101.10 Electric Plant In Service	Ohio	95,071,600.13	1,804,276.38	(68,494.19)	(238.95)	96,807,142.37

Toledo Edison
Actual additions, retirements and transfers January 1, 2007 - May 30, 2007
07-551-EL-AIR
Update Filing

WPC-3.31

G. Young

start month	end month	company	description	state	id	description	begin bal	additions	retirements	trans adj	end bal
01/2007	05/2007	TECO Toledo Edison Co.	106.10 Complete const not classified	Ohio	36800	Line Transformers	387,817.07	441,901.47	0.00	335,690.99	1,175,409.53
01/2007	05/2007	TECO Toledo Edison Co.	101.10 Electric Plant In Service	Ohio	36800	Line Transformers	109,024,921.18	4,039,586.60	(339,124.52)	(1,019.38)	112,724,341.98
							106,422,738.25	4,481,468.07	(339,124.52)	334,671.61	113,989,753.41
01/2007	05/2007	TECO Toledo Edison Co.	106.10 Complete const not classified	Ohio	36900	Services	550,154.57	(515,356.51)	0.00	0.00	34,798.06
01/2007	05/2007	TECO Toledo Edison Co.	101.10 Electric Plant In Service	Ohio	36900	Services	62,879,437.07	1,736,062.79	(31,561.95)	0.00	64,593,937.91
							63,429,591.64	1,220,706.28	(31,561.95)	0.00	64,618,735.97
01/2007	05/2007	TECO Toledo Edison Co.	106.10 Complete const not classified	Ohio	37000	Meters	1,023,025.26	(1,023,025.26)	0.00	0.00	0.00
01/2007	05/2007	TECO Toledo Edison Co.	101.10 Electric Plant In Service	Ohio	37000	Meters	31,916,202.55	531,996.93	(582,085.55)	0.00	32,166,213.93
							32,939,327.81	(191,028.33)	(582,085.55)	0.00	32,166,213.93
01/2007	05/2007	TECO Toledo Edison Co.	106.10 Complete const not classified	Ohio	37100	Inst. On Cust. Prem.	674.71	(674.71)	0.00	0.00	0.00
01/2007	05/2007	TECO Toledo Edison Co.	101.10 Electric Plant In Service	Ohio	37100	Inst. On Cust. Prem.	5,191,893.82	90,906.40	(13,039.69)	0.00	5,269,766.53
							5,192,574.63	90,231.69	(13,039.69)	0.00	5,269,766.53
01/2007	05/2007	TECO Toledo Edison Co.	106.10 Complete const not classified	Ohio	37310	Street Light - Oh, Ug Lines	437,072.05	(27,392.85)	0.00	0.00	409,679.40
01/2007	05/2007	TECO Toledo Edison Co.	101.10 Electric Plant In Service	Ohio	37310	Street Light - Oh, Ug Lines	40,949,415.06	1,082,180.46	(67,150.64)	0.00	41,964,444.88
01/2007	05/2007	TECO Toledo Edison Co.	101.10 Electric Plant In Service	Ohio	37370	Street Light, Station Exp.	1,611.91	0.00	0.00	0.00	1,611.91
							41,388,099.02	1,054,787.81	(67,150.64)	0.00	42,375,736.19
01/2007	05/2007	TECO Toledo Edison Co.	101.10 Electric Plant In Service	Ohio	37400	ARC Distribution	7,900.97	0.00	0.00	0.00	7,900.97
01/2007	05/2007	TECO Toledo Edison Co.	106.10 Complete const not classified	Ohio	38910	Fee Land	30,272.15	(30,272.15)	0.00	0.00	0.00
01/2007	05/2007	TECO Toledo Edison Co.	101.10 Electric Plant In Service	Ohio	38910	Fee Land	1,805,057.26	0.00	0.00	0.00	1,805,057.26
01/2007	05/2007	TECO Toledo Edison Co.	101.10 Electric Plant In Service	Ohio	38920	Easements	3,625.06	(30,272.15)	0.00	0.00	3,625.06
							1,838,954.47	0.00	0.00	0.00	1,808,682.32
01/2007	05/2007	TECO Toledo Edison Co.	106.10 Complete const not classified	Ohio	39010	Structures, Improvements	513,124.03	(513,124.03)	0.00	0.00	0.00
01/2007	05/2007	TECO Toledo Edison Co.	101.10 Electric Plant In Service	Ohio	39010	Structures, Improvements	41,697,764.11	585,552.50	(73,923.95)	0.00	42,209,372.66
							42,210,888.14	72,408.47	(73,923.95)	0.00	42,209,372.66
01/2007	05/2007	TECO Toledo Edison Co.	106.10 Complete const not classified	Ohio	39110	Office Furn., Mech. Equip.	965,097.51	(857,307.24)	0.00	0.00	87,790.27
01/2007	05/2007	TECO Toledo Edison Co.	101.10 Electric Plant In Service	Ohio	39110	Office Furn., Mech. Equip.	1,491,404.05	154.06	0.00	0.00	1,491,558.11
01/2007	05/2007	TECO Toledo Edison Co.	106.10 Complete const not classified	Ohio	39120	Data Processing Equipment	133,530.91	(133,530.91)	0.00	0.00	0.00
01/2007	05/2007	TECO Toledo Edison Co.	101.10 Electric Plant In Service	Ohio	39120	Data Processing Equipment	3,619,099.21	207,049.18	0.00	0.00	3,826,148.39
							6,199,131.68	(793,634.91)	0.00	0.00	5,405,496.77
01/2007	05/2007	TECO Toledo Edison Co.	101.10 Electric Plant In Service	Ohio	39200	Transportation Equipment	2,125,986.40	0.00	(249,600.81)	0.00	1,876,385.59
01/2007	05/2007	TECO Toledo Edison Co.	101.10 Electric Plant In Service	Ohio	39300	Stores Equipment	768,660.15	0.00	0.00	0.00	768,660.15
01/2007	05/2007	TECO Toledo Edison Co.	101.10 Electric Plant In Service	Ohio	39400	Tools, Shop, Garage Equip.	2,896,470.01	897,113.49	0.00	0.00	3,793,583.50
01/2007	05/2007	TECO Toledo Edison Co.	101.10 Electric Plant In Service	Ohio	39500	Laboratory Equipment	1,958,748.79	0.00	0.00	0.00	1,958,748.79
01/2007	05/2007	TECO Toledo Edison Co.	101.10 Electric Plant In Service	Ohio	39600	Power Operated Equipment	1,017,051.51	0.00	(28,398.63)	0.00	988,652.88
01/2007	05/2007	TECO Toledo Edison Co.	101.10 Electric Plant In Service	Ohio	39700	Communication Equipment	16,361.34	0.00	0.00	0.00	16,361.34
01/2007	05/2007	TECO Toledo Edison Co.	106.10 Complete const not classified	Ohio	39800	Misc. Equipment	24,960.24	(24,960.24)	0.00	0.00	0.00
01/2007	05/2007	TECO Toledo Edison Co.	101.10 Electric Plant In Service	Ohio	39800	Misc. Equipment	435,783.34	0.00	0.00	0.00	435,783.34
							480,743.58	(24,960.24)	0.00	0.00	455,783.34
01/2007	05/2007	TECO Toledo Edison Co.	101.10 Electric Plant In Service	Ohio	39910	ARC General Plant	264,830.50	0.00	0.00	0.00	264,830.50

Account Summary by SLR

FirstEnergy

TECO Toledo Edison Co. - For Set of Books: SEC

Witness: G. Young
07-551-EL-AIR WPC-3.3 m

Period Beginning: 01/2007

Period Ending: 05/2007

Business Segment	Beginning Balance	Additions	Retirements	Trans/Adjust	Ending Balance
GL Account					
State					
Utility Account					
Electric					
101.10 Electric Plant In Service					
Ohio					
30300 - Misc. Intangible Plant	\$8,405,277.80	\$352,063.31	\$0.00	\$0.00	\$8,757,341.11
31010 - Fee Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
31110 - Structures, Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
31200 - Boiler Plant Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
31400 - Turbogenerator Units	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
31500 - Acc. Electric Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
31600 - Misc. Power Plant Equip.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
32010 - Fee Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
32110 - Structures, Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
32120 - Clearing, Grading of Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
32200 - Reactor Plant Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
32300 - Turbogenerator Units	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
32400 - Acc. Electric Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
32500 - Misc. Power Plant Equip.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
32600 - ARC Nuclear	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
34010 - Fee Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
34110 - Structures, Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
34200 - Fuel Holders, Producer, Acc.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
34300 - Prime Movers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
34400 - Generators	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
34500 - Acc. Electric Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
34600 - Misc. Power Plant Equip.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
35011 - Fee Land - Trans. Subs.	\$794,534.03	\$0.00	\$0.00	\$0.00	\$794,534.03
35012 - Easements - Trans. Subs.	\$179,518.82	\$0.00	\$0.00	\$0.00	\$179,518.82
35021 - Fee Land - Trans. Lines	\$2,382,442.06	\$0.00	\$0.00	\$0.00	\$2,382,442.06
35022 - Easements - Trans. Lines	\$12,946,842.87	\$515,360.45	\$0.00	\$0.00	\$13,462,203.32
35210 - Structures, Improvements	\$196,237.14	\$0.00	\$0.00	\$0.00	\$196,237.14
35300 - Station Equipment	\$8,165,149.87	\$114,310.19	\$0.00	\$0.00	\$8,279,460.06
35400 - Towers And Fixtures	\$34,264.16	\$0.00	\$0.00	\$0.00	\$34,264.16
35500 - Poles And Fixtures	\$2,506,163.79	\$81,013.94	(\$1,264.50)	\$0.00	\$2,585,913.23
		Asset - 1048			

Account Summary by State

FirstEnergy

TECO Toledo Edison Co. - For Set of Books: SEC

Witness: G. Young
07-551-EL-AIR WPC-3.3 nPeriod Beginning: 01/2007
Period Ending: 05/2007

Business Segment GL Account State Utility Account	Beginning Balance	Additions	Retirements	Trans/Adjust	Ending Balance
Electric					
101.10 Electric Plant In Service					
Ohio					
35610 - Overhd Conductr, Devices	\$3,784,799.08	\$257,692.74	(\$4,000.02)	\$0.00	\$4,038,491.80
35620 - Clearing, Grading of Land	\$0.00	\$7,799.06	\$0.00	\$0.00	\$7,799.06
35700 - Underground Conduit	\$368,400.21	\$1,666.03	\$0.00	\$0.00	\$370,066.24
35800 - Undergrnd Conductr, Devices	\$379,348.81	\$3,332.05	\$0.00	\$0.00	\$382,680.86
36011 - Fee Land - Dist. Subs.	\$924,655.98	\$0.00	\$0.00	\$0.00	\$924,655.98
36012 - Easements - Dist. Subs.	\$13,187.73	\$0.00	\$0.00	\$0.00	\$13,187.73
36021 - Fee Land - Dist. Lines	\$1,190.78	\$0.00	\$0.00	\$0.00	\$1,190.78
36022 - Easements - Dist. Lines	\$4,031,060.44	\$93.00	\$0.00	\$0.00	\$4,031,153.44
36110 - Structures, Improvements	\$1,366,911.13	\$223,842.23	\$0.00	\$0.00	\$1,590,753.36
36120 - Clearing, Grading of Land	\$3,416,177.25	\$41,270.82	\$0.00	\$0.00	\$3,457,448.07
36200 - Station Equipment	\$58,633,452.53	\$7,744,405.71	(\$379,179.07)	\$0.00	\$65,998,679.17
36400 - Poles, Towers And Fixtures	\$109,799,208.56	\$4,153,370.31	(\$292,709.82)	(\$16,363.35)	\$113,643,505.70
36500 - Overhd Conductr, Devices	\$114,241,682.10	\$9,205,239.67	(\$1,926,180.92)	(\$69,676.47)	\$121,451,064.38
36510 - Clearing, Grading of Land	\$0.00	\$349,306.23	\$0.00	\$0.00	\$349,306.23
36600 - Underground Conduit	\$11,505,504.21	\$48,503.15	(\$4,625.01)	\$0.00	\$11,549,382.35
36700 - Undergrnd Conductr, Devices	\$91,207,401.96	\$3,677,594.08	(\$68,494.19)	(\$238.95)	\$94,816,262.90
36800 - Line Transformers	\$109,024,921.18	\$4,039,566.60	(\$339,124.52)	(\$1,019.38)	\$112,724,343.88
36900 - Services	\$62,879,437.07	\$1,736,062.79	(\$31,561.95)	\$0.00	\$64,583,937.91
37000 - Meters	\$31,916,302.55	\$831,996.93	(\$582,085.55)	\$0.00	\$32,166,213.93
37100 - Inst. On Cust. Prem.	\$5,191,899.82	\$90,906.40	(\$13,039.69)	\$0.00	\$5,269,766.53
37310 - Street Light - Oh, Ug Lines	\$40,949,415.06	\$1,082,180.46	(\$67,150.64)	\$0.00	\$41,964,444.88
37370 - Street Light, Station Eqp.	\$1,611.91	\$0.00	\$0.00	\$0.00	\$1,611.91
37400 - ARC Distribution	\$7,900.97	\$0.00	\$0.00	\$0.00	\$7,900.97
38910 - Fee Land	\$1,805,057.26	\$0.00	\$0.00	\$0.00	\$1,805,057.26
38920 - Easements	\$3,625.06	\$0.00	\$0.00	\$0.00	\$3,625.06
39010 - Structures, Improvements	\$41,697,764.11	\$585,532.50	(\$73,923.95)	\$0.00	\$42,209,372.66
39110 - Office Furn., Mech. Equip.	\$1,491,404.05	\$154.06	\$0.00	\$0.00	\$1,491,558.11
39120 - Data Processing Equipment	\$3,619,099.21	\$207,049.18	\$0.00	\$0.00	\$3,826,148.39
39200 - Transportation Equipment	\$2,125,986.40	\$0.00	(\$249,600.81)	\$0.00	\$1,876,385.59
39300 - Stores Equipment	\$768,660.15	\$0.00	\$0.00	\$0.00	\$768,660.15
		Asset - 1048			

Account Summary by State
FirstEnergy
TECO Toledo Edison Co. - For Set of Books: SEC

Witness: G. Young
07-551-EL-AIR WPC-3.3 o

Period Beginning: 01/2007
Period Ending: 05/2007

Business Segment GL Account State Utility Account	Beginning Balance	Additions	Retirements	Trans/Adjust	Ending Balance
Electric					
101.10 Electric Plant In Service					
Ohio					
39400 - Tools, Shop, Garage Equip.	\$2,896,470.01	\$897,113.49	\$0.00	\$0.00	\$3,793,583.50
39500 - Laboratory Equipment	\$1,958,748.79	\$0.00	\$0.00	\$0.00	\$1,958,748.79
39600 - Power Operated Equipment	\$1,017,051.51	\$0.00	(\$28,398.63)	\$0.00	\$988,652.88
39700 - Communication Equipment	\$16,361.34	\$0.00	\$0.00	\$0.00	\$16,361.34
39800 - Misc. Equipment	\$435,783.34	\$0.00	\$0.00	\$0.00	\$435,783.34
39910 - ARC General Plant	\$264,830.50	\$0.00	\$0.00	\$0.00	\$264,830.50
Ohio Subtotal	\$743,355,741.60	\$36,247,425.38	(\$4,061,339.27)	(\$87,298.15)	\$775,454,529.56
Pennsylvania					
30300 - Misc. Intangible Plant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
31010 - Fee Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
31110 - Structures, Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
31131 - Struct Imprv, Leasehold Imp	\$1,159,128.11	\$0.00	\$0.00	(\$57,956.39)	\$1,101,171.72
31200 - Boiler Plant Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
31231 - Blr Plant Eqpt, Leasehold Imp	\$61,562,758.76	\$899,730.17	\$0.00	(\$3,122,785.24)	\$59,339,703.69
31400 - Turbogenerator Units	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
31431 - Turbogen, Leasehold Impv	\$3,057,611.80	\$0.00	\$0.00	(\$152,880.59)	\$2,904,731.21
31500 - Acc. Electric Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
31531 - Acc Elec Eqpt, Leasehold Im	\$1,015,564.86	\$0.00	\$0.00	(\$50,778.24)	\$964,786.62
31600 - Misc. Power Plant Equip.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
31631 - Misc Pwr Plant, Leasehold Im	\$487,348.63	\$9,221.01	\$0.00	(\$33,588.44)	\$462,981.20
31700 - ARC Steam	\$20,683.38	\$0.00	\$0.00	\$0.00	\$20,683.38
32010 - Fee Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
32110 - Structures, Improvements	\$1,927,157.09	(\$540.71)	\$0.00	\$0.00	\$1,926,616.38
32131 - Struct Imprv, Leasehold Imp	\$77,758.70	\$0.00	\$0.00	\$0.00	\$77,758.70
32200 - Reactor Plant Equipment	(\$246,306.52)	\$0.00	\$0.00	\$0.00	(\$246,306.52)
32231 - Reactor, Leasehold Imprvmt	\$3,572,608.26	\$0.00	\$0.00	\$0.00	\$3,572,608.26
32300 - Turbogenerator Units	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
32331 - Turbogen, Leasehold Impv	\$1,183,581.76	\$0.00	\$0.00	\$0.00	\$1,183,581.76
32400 - Acc. Electric Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Account Summary by State
FirstEnergy
TECO Toledo Edison Co. - For Set of Books: SEC

Witness: G. Young
07-551-EL-AIR WPC-3.3 p

Period Beginning: 01/2007
Period Ending: 05/2007

Business Segment GL Account State	Utility Account	Beginning Balance	Additions	Retirements	Trans/Adjust	Ending Balance
Electric						
101.10 Electric Plant In Service						
Pennsylvania						
	32431 - Acc Elec Eqpt, Leasehold Im	\$410,511.74	\$15,363.31	\$0.00	\$0.00	\$425,875.05
	32500 - Misc. Power Plant Equip.	\$821,857.09	\$50,661.05	\$0.00	\$2,667.14	\$875,185.28
	32531 - Misc Pwr Pnt, Leasehold Im	\$502,478.66	\$2,667.14	\$0.00	(\$2,667.14)	\$502,478.66
	32600 - ARC Nuclear	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	35210 - Structures, Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	35300 - Station Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	36500 - Overhd Conductr, Devices	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	38910 - Fee Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	39010 - Structures, Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	39110 - Office Furn., Mech. Equip.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	39300 - Stores Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	39400 - Tools, Shop, Garage Equip.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	39500 - Laboratory Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	39700 - Communication Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	39800 - Misc. Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Subtotal	\$75,552,742.32	\$977,101.97	\$0.00	(\$3,417,988.90)	\$73,111,855.39
106.10 Complete const not classified						
Ohio						
	30300 - Misc. Intangible Plant	\$213,778.80	\$540,536.71	\$0.00	(\$1,391.18)	\$752,924.33
	31010 - Fee Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	31099 - Allocable Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	31110 - Structures, Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	31200 - Boiler Plant Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	31231 - Blr Pnt Eqpt, Leasehold Imp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	31400 - Turbogenerator Units	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	31500 - Acc. Electric Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	31600 - Misc. Power Plant Equip.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Subtotal	\$818,908,483.92	\$37,224,527.35	(\$4,061,339.27)	(\$3,505,287.05)	\$848,566,384.95

Account Summary by:

FirstEnergy

TECO Toledo Edison Co. - For Set of Books: SEC

Witness: G. Young
07-551-EL-AIR WPC-3.3 q

Period Beginning: 01/2007
Period Ending: 05/2007

Business Segment		Beginning	Additions	Retirements	Trans/Adjust	Ending
GL Account	Utility Account	Balance				Balance
Electric						
106.10 Complete const not classified						
Ohio						
	32010 - Fee Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	32020 - Easements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	32099 - Allocable Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	32110 - Structures, Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	32120 - Clearing, Grading of Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	32200 - Reactor Plant Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	32300 - Turbogenerator Units	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	32400 - Acc. Electric Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	32500 - Misc. Power Plant Equip.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	34020 - Easements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	34099 - Allocable Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	34200 - Fuel Holders, Producer, Acc.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	34300 - Prime Movers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	34400 - Generators	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	35011 - Fee Land - Trans. Subs.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	35021 - Fee Land - Trans. Lines	\$3,760.00	\$120,647.87	\$0.00	\$0.00	\$124,407.87
	35022 - Easements - Trans. Lines	(\$55,022.38)	\$106,348.96	\$0.00	\$0.00	\$51,326.58
	35099 - Allocable Land	\$69,067.97	(\$2,250.19)	\$0.00	\$0.00	\$66,817.78
	35210 - Structures, Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	35300 - Station Equipment	\$1,319,958.82	(\$1,313,903.15)	\$0.00	(\$412.27)	\$5,643.40
	35500 - Poles And Fixtures	\$13,442.31	(\$35,810.46)	\$0.00	(\$601.67)	(\$22,969.82)
	35610 - Overhd Conductr, Devices	\$285,000.62	(\$296,550.81)	\$0.00	\$601.67	(\$10,948.52)
	35620 - Clearing, Grading of Land	\$5,313.04	(\$4,254.91)	\$0.00	\$0.00	\$1,058.13
	35700 - Underground Conduit	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	35800 - Undergrnd Conductr, Devices	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	36011 - Fee Land - Dist. Subs.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	36012 - Easements - Dist. Subs.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	36021 - Fee Land - Dist. Lines	\$14,448.19	(\$14,448.19)	\$0.00	\$0.00	\$0.00
	36099 - Allocable Land	\$100,617.88	(\$53,393.37)	\$0.00	\$0.00	\$47,224.51
	36110 - Structures, Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Account Summary by
FirstEnergy
TECO Toledo Edison Co. - For Set of Books: SEC

Witness: G. Young
07-551-EL-AIR WPC-3.3 r

Period Beginning: 01/2007
Period Ending: 05/2007

Business Segment GL Account State Utility Account	Beginning Balance	Additions	Retirements	Trans/Adjust	Ending Balance
Electric					
106.10 Complete const not classified					
Ohio					
36200 - Station Equipment	\$4,039,446.99	(\$1,766,520.30)	\$0.00	(\$33,076.52)	\$2,239,850.17
36400 - Poles, Towers And Fixtures	\$15,231,894.99	(\$11,487,393.03)	\$0.00	(\$537.32)	\$3,743,964.64
36500 - Overhd Conductr, Devices	\$4,129,818.31	(\$2,742,922.16)	\$0.00	\$0.00	\$1,386,896.15
36510 - Clearing, Grading of Land	\$75,191.69	(\$57,116.93)	\$0.00	\$0.00	\$18,074.76
36600 - Underground Conduit	\$210,166.12	(\$171,964.10)	\$0.00	\$0.00	\$38,202.02
36700 - Undergrnd Conduct, Devices	\$3,864,198.17	(\$1,873,318.70)	\$0.00	\$0.00	\$1,990,879.47
36800 - Line Transformers	\$397,817.07	\$441,901.47	\$0.00	\$335,690.99	\$1,175,409.53
36900 - Services	\$550,154.57	(\$515,356.51)	\$0.00	\$0.00	\$34,798.06
37000 - Meters	\$1,023,025.26	(\$1,023,025.26)	\$0.00	\$0.00	\$0.00
37100 - Inst. On Cust. Prem.	\$674.71	(\$674.71)	\$0.00	\$0.00	\$0.00
37310 - Street Light - Oh, Ug Lines	\$437,072.05	(\$27,392.65)	\$0.00	\$0.00	\$409,679.40
37370 - Street Light., Station Eqp.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
38910 - Fee Land	\$30,272.15	(\$30,272.15)	\$0.00	\$0.00	\$0.00
38999 - Allocable Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
39010 - Structures, Improvements	\$513,124.03	(\$513,124.03)	\$0.00	\$0.00	\$0.00
39020 - Clearing, Grading of Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
39110 - Office Furn., Mech. Equip.	\$955,097.51	(\$867,307.24)	\$0.00	\$0.00	\$87,790.27
39120 - Data Processing Equipment	\$133,530.91	(\$133,530.91)	\$0.00	\$0.00	\$0.00
39200 - Transportation Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
39400 - Tools, Shop, Garage Equip.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
39600 - Power Operated Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
39700 - Communication Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
39800 - Misc. Equipment	\$24,960.24	(\$24,960.24)	\$0.00	\$0.00	\$0.00
Ohio	\$33,586,810.02	(\$21,746,054.99)	\$0.00	\$300,273.70	\$12,141,028.73
Pennsylvania					
30300 - Misc. Intangible Plant	\$681.40	(\$681.40)	\$0.00	\$0.00	\$0.00
31010 - Fee Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
31131 - Struct Imprv, Leasehold Imp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
31200 - Boiler Plant Equipment	\$0.00	\$5,459.58	\$0.00	(\$5,459.58)	\$0.00
Asset - 1048					

Account Summary by State
FirstEnergy
TECO Toledo Edison Co. - For Set of Books: SEC

Witness: G. Young
07-551-EL-AIR WPC-3.3 s

Period Beginning: 01/2007
Period Ending: 05/2007

Business Segment GL Account State Utility Account	Beginning Balance	Additions	Retirements	Trans/Adjust	Ending Balance
Electric					
106.10 Complete const not classified					
Pennsylvania					
31231 - Blr Pnt Eqpt, Leasehold Imp	\$24,451,821.58	\$937,610.61	\$0.00	(\$1,262,973.18)	\$24,126,459.01
31400 - Turbogenerator Units	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
31431 - Turbogen, Leasehold Impv	\$0.00	\$5.02	\$0.00	\$0.00	\$5.02
31500 - Acc. Electric Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
31531 - Acc Elec Eqpt, Leasehold Im	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
31600 - Misc. Power Plant Equip.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
31631 - Misc Pwr Pnt, Leasehold Im	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
32010 - Fee Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
32110 - Structures, Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
32131 - Struct Imprv, Leasehold Imp	\$0.07	\$0.00	\$0.00	\$0.00	\$0.07
32200 - Reactor Plant Equipment	\$1,172,275.65	\$640,458.93	\$0.00	(\$34,152.28)	\$1,778,582.30
32231 - Reactor, Leasehold Imprvmt	\$15,672,368.83	\$217,194.96	\$0.00	\$34,152.28	\$15,923,716.07
32300 - Turbogenerator Units	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
32331 - Turbogen, Leasehold Impv	\$19,364.26	\$0.00	\$0.00	\$0.00	\$19,364.26
32400 - Acc. Electric Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
32431 - Acc Elec Eqpt, Leasehold Im	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
32500 - Misc. Power Plant Equip.	\$95,743.15	(\$2,847.20)	\$0.00	\$0.00	\$92,895.95
32531 - Misc Pwr Pnt, Leasehold Im	\$24,409.04	\$0.00	\$0.00	\$0.00	\$24,409.04
35210 - Structures, Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
35300 - Station Equipment	\$0.00	\$39,116.80	\$0.00	\$0.00	\$39,116.80
39110 - Office Furn., Mech. Equip.	\$32,858.38	(\$34,948.93)	\$0.00	\$0.00	(\$2,090.55)
39120 - Data Processing Equipment	\$4,758.03	(\$899.08)	\$0.00	\$0.00	\$3,858.95

Account Summary by SL:

FirstEnergy

TECO Toledo Edison Co. - For Set of Books: SEC

Witness: G. Young
07-551-EL-AIR WPC-3.3 t

Period Beginning: 01/2007
Period Ending: 05/2007

Business Segment GL Account State Utility Account	Beginning Balance	Additions	Retirements	Trans/Adjust	Ending Balance
Electric					
106.10 Complete const not classified					
Pennsylvania					
39600 - Power Operated Equipment	\$16,903.59	(\$16,903.59)	\$0.00	\$0.00	\$0.00
Subtotal	\$41,491,183.98	\$1,783,565.70	\$0.00	(\$1,268,432.76)	\$42,006,316.92
106.10 Complete const not classified Subtotal	\$75,077,994.00	(\$19,962,489.29)	\$0.00	(\$968,159.06)	\$54,147,345.65
Electric Subtotal	\$893,986,477.92	\$17,262,038.06	(\$4,061,339.27)	(\$4,473,446.11)	\$902,713,730.60
TECO Toledo Edison Co. Subtotal	\$893,986,477.92	\$17,262,038.06	(\$4,061,339.27)	(\$4,473,446.11)	\$902,713,730.60
SEC Subtotal	\$3,142,902,127.43	\$67,012,755.51	(\$14,429,307.60)	(\$6,006,278.08)	\$3,189,479,297.26
Grand Total:	\$3,142,902,127.43	\$67,012,755.51	(\$14,429,307.60)	(\$6,006,278.08)	\$3,189,479,297.26

The Toledo Edison Company
Case No. 07-551-EL-AIR
C-3.4 Depreciation Expense Adjustment
2/29/2008

WFO-3.4
Witness:
P. Chairman

Account No.	Account Title	5/31/2007 Actual Balance	June - February Additions	June - February Retirements	2/29/2008 Ending Balance	(2) Proposed Rate	(3) = (1) * (2)	(4) Budget Expense
TRANSMISSION PLANT								
360	Land & Land Rights	\$ 17,061,251	\$ 63,143	-	\$ 17,124,393.79	0.00%	\$ -	\$ -
362	Structures & Improvements	\$ 196,237	\$ -	-	\$ 196,237.00	2.50%	\$ 4,906	\$ 5,289
363	Station Equipment	\$ 8,324,221	\$ 82,958	\$ (580,930)	\$ 7,826,248.36	1.80%	\$ 140,872	\$ 173,941
364	Towers & Fixtures	\$ 34,264	\$ -	-	\$ 34,264.00	1.85%	\$ 634	\$ -
365	Poles & Fixtures	\$ 2,562,943	\$ 21,635	-	\$ 2,584,577.97	3.71%	\$ 95,888	\$ 102,529
366	Overhead Conductors & Devices	\$ 4,036,401	\$ 114,800	-	\$ 4,151,200.87	2.65%	\$ 110,422	\$ 117,395
367	Underground Conduit	\$ 370,066	\$ -	-	\$ 370,066.03	2.00%	\$ 7,401	\$ 8,268
368	Underground Conductors & Devices	\$ 382,981	\$ 22,593	-	\$ 405,574.26	2.86%	\$ 11,691	\$ 11,847
369	Roads & Trails	\$ -	\$ -	-	\$ -	0.00%	\$ -	\$ -
	Total Transmission	\$ 32,968,064	\$ 305,128	\$ (580,930)	\$ 32,692,262		\$ 371,714	\$ 419,270
DISTRIBUTION PLANT								
360	Land & Land Rights	\$ 5,017,412	\$ 105,243	-	\$ 5,122,655.93	0.00%	\$ -	\$ -
361	Structures & Improvements	\$ 5,048,201	\$ -	-	\$ 5,048,201.45	2.50%	\$ 126,205	\$ 125,004
362	Station Equipment	\$ 68,238,529	\$ 1,987,001	\$ (459,486)	\$ 69,766,043.47	2.25%	\$ 1,569,736	\$ 1,494,000
364	Poles, Towers & Fixtures	\$ 117,387,471	\$ -	\$ (967,900)	\$ 116,419,571.03	3.78%	\$ 4,400,660	\$ 5,513,038
365	Overhead Conductors & Devices	\$ 123,205,341	\$ 5,300,963	\$ (880,002)	\$ 127,626,302.48	3.74%	\$ 4,773,224	\$ 4,736,226
366	Underground Conduit	\$ 11,587,585	\$ 3,916,686	-	\$ 15,504,271.22	2.03%	\$ 314,737	\$ 262,941
367	Underground Conductors & Devices	\$ 96,507,143	\$ 225,272	\$ (243,502)	\$ 96,788,912.62	2.20%	\$ 2,129,355	\$ 2,881,656
368	Line Transformers	\$ 113,595,753	\$ 2,570,377	\$ (250,621)	\$ 116,219,508.50	2.82%	\$ 3,044,951	\$ 3,700,413
369	Services	\$ 64,518,735	\$ 5,115,612	\$ (425,319)	\$ 69,309,027.41	3.17%	\$ 2,197,096	\$ 2,528,464
370	Meters	\$ 32,166,214	\$ 665,488	\$ (972,320)	\$ 31,859,382.13	See Note 1	\$ 1,547,331	\$ 1,154,119
371	Installation on Customer Premises	\$ 5,268,767	\$ 988,049	\$ (49,910)	\$ 6,217,905.69	See Note 2	\$ 717,234	\$ 218,047
372	Leased Property on Customer Premises	\$ -	\$ 202,869	\$ -	\$ 202,869.02	0.00%	\$ -	\$ -
373	Street Lighting & Signal Systems	\$ 42,375,735	\$ 2,047,972	\$ (303,914)	\$ 44,119,793.04	3.65%	\$ 1,610,372	\$ 1,841,445
374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ -	\$ -	\$ 7,901.00	0.00%	\$ -	\$ -
	Total Distribution	\$ 685,629,789	\$ 23,135,632	\$ (4,552,977)	\$ 704,212,445		\$ 22,430,903	\$ 24,543,353
GENERAL PLANT								
389	Land & Land Rights	\$ 1,808,582	\$ -	-	\$ 1,808,681.85	0.00%	\$ -	\$ -
390	Structures & Improvements	\$ 42,209,373	\$ 76,058	\$ (195,196)	\$ 42,090,230.75	2.20%	\$ 925,985	\$ 724,464
391	Office Furniture & Equipment	\$ 5,407,265	\$ 898,167	\$ (517,971)	\$ 5,787,451.33	7.18%	\$ 415,528	\$ 175,050
392	Transportation Equipment	\$ 1,576,386	\$ -	\$ (1,763,784)	\$ 92,602.35	6.78%	\$ 6,278	\$ 53,591
393	Stores Equipment	\$ 768,660	\$ -	\$ (66,736)	\$ 701,924.44	3.13%	\$ 21,970	\$ 16,661
394	Tools, Shop & Garage Equipment	\$ 3,793,593	\$ 49,760	\$ (285,603)	\$ 3,557,740.89	3.33%	\$ 118,476	\$ 80,438
395	Laboratory Equipment	\$ 1,968,749	\$ -	\$ (117,264)	\$ 1,841,484.51	2.86%	\$ 52,666	\$ 42,855
396	Power Operated Equipment	\$ 988,653	\$ 9,717	\$ (695,262)	\$ 303,107.45	5.28%	\$ 16,004	\$ 39,000
397	Communications Equipment	\$ 16,361	\$ -	\$ (654)	\$ 15,706.97	5.88%	\$ 924	\$ 630
398	Miscellaneous Equipment	\$ 435,783	\$ 216,812	\$ (19,536)	\$ 633,059.18	3.33%	\$ 21,081	\$ 12,359
399.1	Asset Retirement Costs for General Plant	\$ 264,531	\$ -	\$ -	\$ 264,531.00	0.00%	\$ -	\$ -
	Total General	\$ 69,528,326	\$ 1,250,514	\$ (3,681,909)	\$ 67,096,931		\$ 1,576,913	\$ 1,145,037
OTHER PLANT								
303	Intangible	\$ 9,510,265	\$ 557,826	\$ -	\$ 10,068,091.64	Same	\$ 1,361,052	\$ 1,311,464
FAS 109		\$ -	\$ -	\$ -	\$ -	Same	\$ 1,248	\$ (334,249)
	Total Intangible	\$ 9,510,265	\$ 557,826	\$ -	\$ 10,068,092		\$ 1,362,300	\$ 977,215
	GRAND TOTAL PLANT	\$ 787,636,445	\$ 25,249,101	\$ (8,815,816)	\$ 804,069,729		\$ 25,763,830	\$ 27,084,875
							(3) - (4)	\$ (1,321,045)

Note (1): Account 370 - The 10 year remaining life reflects the remaining life of meters due to rapidly changing technology. Remaining Life Depreciation is calculated on a net plant basis and ensures that all plant, including any new additions are fully depreciated in a 10 year period. The depreciation rate increases monthly with the average rate of Year 1 being 10.5%.

Note (2): Account 371 - The Company intends to exit the outdoor lighting installed on customer premises in 5 years. Remaining Life Depreciation is calculated on a net plant basis and ensures that all plant, including any new additions are fully depreciated in a 5 year period. The depreciation rate increases monthly with the average rate of Year 1 being 22.5%.

The Toledo Edison Company
Case No. 07-551-EL-AIR
Summary Support of C-3.5
For the Twelve Months Ended February 29, 2008

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: ☐ Original ☒ Updated ☐ Revised

WPC-3.5a
Witness Responsible:
H. Wagner

Description	Eliminate Test Year Activity	Annual Amortization	Total C-3 Adjustment
	WPC-3.5b	WPC-3.5c	
<u>O & M Adjustment</u>			
Fuel Deferral	\$16,514,843	\$0	\$16,514,843
Total O & M Adjustment	<u>\$16,514,843</u>	<u>\$0</u>	<u>\$16,514,843</u>
<u>Amortization Expense Adjustment</u>			
Fuel Interest	\$1,668,718	\$2,370,856 (1)	\$4,039,574
Distribution Deferral	23,823,796	3,145,706	26,969,502
Transition Tax Deferral	189,788	2,218,338	2,408,126
Muni Tax Rider	526,279	0	526,279
Ohio Line Extension	1,311,475	758,244	2,069,719
DSM Deferral	<u>129,035</u>	<u>832,277</u>	<u>961,312</u>
Total Amortization Expense Adjustment	<u>\$27,649,091</u>	<u>\$9,325,421</u>	<u>\$36,974,512</u>
Total Adjusted Jurisdictional Amount			<u>\$53,489,355</u>

(1) Annual amortization includes fuel and associated interest.

The Toledo Edison Company
Case No. 07-551-EL-AIR
Ten Year Activity Recorded in Budget
For the Twelve Months Ended February 29, 2007

Date: 3 Months Actual & 9 Months Estimated Type of Filing: Original X Updated										Revised		Witness Responsible H. Wagner									
G/L Account			Description		Q & M Adjustment										January 2008		February 2008		Total Test Year Activity		
					Actual		Estimated		Actual		Estimated		Actual		Estimated		Actual				
555010			Fuel Deferral		(\$424,198.12)	(\$1,320,320.89)	(\$811,008.39)	(\$1,735,400.36)	(\$1,813,390.45)	(\$1,782,311.82)	(\$1,579,644.41)	(\$1,252,578.00)	(\$836,134.49)	(\$1,232,276.55)	(\$1,809,476.35)	(\$2,108,103.24)	(\$16,514,943.07)				
407550			Fuel Interest		(97,343.84)	(102,504.14)	(108,069.16)	(128,259.51)	(136,924.98)	(147,324.40)	(157,151.53)	(165,634.69)	(172,185.27)	(178,549.51)	(89,574.96)	(185,086.05)	(1,668,717.54)				
407555			Distribution Deferral		(845,446.24)	(2,517,708.89)	(721,804.00)	(2,549,266.00)	(2,456,737.00)	(2,403,042.00)	(2,304,375.00)	(2,232,292.00)	(657,295.00)	(298,436.00)	(1,985,664.17)	(1,995,664.16)	(20,803,314.46)				
407560			Distribution Interest		(172,031.28)	(174,670.96)	(188,217.63)	(220,418.00)	(237,195.00)	(253,332.00)	(269,018.00)	(294,285.00)	(294,588.00)	(298,436.00)	(288,603.36)	(322,554.59)	(3,014,481.80)				
			Total Distribution Deferral		(1,017,477.50)	(2,692,379.85)	(910,021.63)	(2,769,684.00)	(2,723,932.00)	(2,656,374.00)	(2,573,393.00)	(2,516,577.00)	(951,883.00)	(598,436.00)	(2,294,267.53)	(2,318,218.75)	(23,823,796.26)				
407435			Transition Tax Deferral		744,798.97	(76,701.89)	(77,277.80)	(84,161.72)	(84,793.63)	(85,430.26)	(86,071.73)	(86,717.99)	(87,369.09)	(88,025.09)	(88,686.01)	(89,351.89)	(189,788.16)				
407470			Muni Tax Rider		(442,876.00)	28,516.00	27,004.00	10,892.00	27,191.00	31,704.00	17,356.00	7,422.00	6,309.00	12,084.00	(125,824.75)	(125,824.75)	(526,278.50)				
407445			Ohio Line Extension - Deferred Depreciation		(22,558.00)	(27,603.00)	(23,359.00)	(29,840.25)	(29,840.25)	(29,840.25)	(29,840.25)	(29,840.25)	(29,840.25)	(29,840.25)	(25,438.00)	(25,438.00)	(213,653.75)				
407450			Ohio Line Extension - Deferred Property Tax		(40,175.00)	(49,083.00)	(41,671.00)	(47,875.50)	(47,875.50)	(47,875.50)	(47,875.50)	(47,875.50)	(47,875.50)	(47,875.50)	(44,802.00)	(44,802.00)	(364,299.50)				
407455			Ohio Line Extension - Deferred Capital Costs		(56,353.00)	(68,195.00)	(57,592.00)	(64,659.25)	(64,659.25)	(64,659.25)	(64,659.25)	(64,659.25)	(64,659.25)	(64,659.25)	(62,502.00)	(62,502.00)	(733,521.75)				
			Total Ohio Line Extension		(119,086.00)	(145,886.00)	(122,612.00)	(141,375.00)	0.00	0.00	(219,375.00)	0.00	0.00	(219,375.00)	(132,479.00)	(132,479.00)	(1,311,475.00)				
407580			Demand Side Management Interest		(25.59)	(29.74)	(49.20)	(6,384.41)	(8,222.23)	(10,089.74)	(11,926.98)	(13,793.99)	(15,570.84)	(17,557.58)	(21,781.63)	(23,520.44)	(129,035.37)				
			Total Amortization Expense Adjustment		(\$932,012.96)	(\$2,988,985.62)	(\$1,192,045.79)	(\$3,237,232.74)	(\$2,926,681.84)	(\$2,867,494.43)	(\$3,030,562.24)	(\$2,775,301.67)	(\$1,220,890.20)	(\$789,961.18)	(\$2,752,613.28)	(\$2,875,318.98)	(\$27,849,090.83)				

WPC-3.5c
Witness Responsible:
H. Wagner

The Toledo Edison Company
Case No. 07-551-EL-AIR
Annual Amortization Calculation
For the Twelve Months Ended February 29, 2008

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original X Updated Revised

Period	Fuel Deferral			Distribution Deferral			Transition Tax Deferral			Ohio Line Extension			DSM Deferral			Total
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	
Balance, February 28, 2007	\$ 17,535,534.54	\$ 735,352.95	\$ 18,270,887.49	\$ 29,817,826.02	\$ 1,159,055.83	\$ 30,976,881.85	\$ 7,015,272.74	\$ 3,645,094.45	\$ 10,660,367.19	\$ 2,200,370.54	\$ 291.28	\$ 2,200,661.82	\$ 4,949.71	\$ 291.28	\$ 5,240.99	
Actual Deferrals																
March 2007	424,198.12	97,343.84	521,541.96	845,446.24	172,031.26	1,017,477.50	(525,972.74)	(218,225.23)	(744,197.97)	118,627.65	28.59	118,656.24	380.30	28.59	408.89	
April 2007	1,320,320.88	102,504.14	1,422,825.02	2,517,708.89	174,670.96	2,692,379.85	-	76,701.89	76,701.89	185,958.05	29.74	186,017.79	1,778.54	29.74	1,808.28	
May 2007	611,008.39	108,089.16	719,097.55	721,804.00	189,217.63	911,021.63	-	77,277.80	77,277.80	82,776.72	49.20	82,826.52	1,982.48	49.20	2,041.88	
Balance, May 31, 2007	\$ 19,891,061.94	\$ 1,043,290.09	\$ 20,934,352.03	\$ 33,902,765.15	\$ 1,694,985.68	\$ 35,597,750.83	\$ 6,489,300.00	\$ 3,880,247.91	\$ 10,369,547.91	\$ 2,587,732.96	\$ 398.81	\$ 2,588,131.77	\$ 9,101.03	\$ 398.81	\$ 9,499.84	
Estimated Deferrals																
June 2007	1,735,400.35	128,269.51	1,863,669.86	2,649,296.00	220,418.00	2,869,714.00	-	77,858.02	77,858.02	115,650.00	-	115,650.00	272,435.57	767.45	273,202.02	
July 2007	1,813,390.46	136,924.98	1,950,315.44	2,466,737.00	237,195.00	2,703,932.00	-	78,442.51	78,442.51	118,210.00	-	118,210.00	272,435.57	2,206.32	274,616.32	
August 2007	1,782,311.82	147,324.40	1,929,636.22	2,403,042.00	253,332.00	2,656,374.00	-	79,031.58	79,031.58	121,233.00	-	121,233.00	272,435.57	3,652.76	276,085.76	
September 2007	1,579,644.41	157,151.53	1,736,795.94	2,304,375.00	269,018.00	2,573,393.00	-	79,624.97	79,624.97	124,569.00	-	124,569.00	272,435.57	5,106.83	277,675.83	
October 2007	1,262,678.00	165,634.69	1,428,312.69	2,232,232.00	284,285.00	2,516,517.00	-	80,222.83	80,222.83	127,136.00	-	127,136.00	272,435.57	6,569.55	278,705.55	
November 2007	836,134.49	172,165.27	1,008,299.76	657,295.00	294,693.00	951,988.00	-	80,525.16	80,525.16	129,383.00	-	129,383.00	272,435.57	8,037.87	280,420.87	
December 2007	1,232,276.55	178,649.51	1,410,926.06	-	298,438.00	298,438.00	-	81,432.03	81,432.03	131,383.00	-	131,383.00	272,435.57	9,515.13	280,898.13	
January 2008	1,809,476.35	89,574.36	1,899,050.71	1,995,684.17	298,803.38	2,294,487.55	-	82,043.46	82,043.46	168,170.00	-	168,170.00	260,529.17	12,398.61	270,927.78	
February 2008	2,108,103.24	165,086.05	2,273,189.29	1,995,684.16	322,584.59	2,318,268.75	-	82,659.45	82,659.45	-	-	-	-	-	-	
March 2008	2,297,406.96	197,482.92	2,494,889.88	1,995,684.17	334,575.21	2,330,259.38	-	-	-	-	-	-	-	-	-	
April 2008	1,980,933.85	209,614.05	2,190,547.90	1,995,684.17	346,565.82	2,342,250.00	-	-	-	-	-	-	-	-	-	
May 2008	2,118,665.95	221,344.15	2,340,010.10	1,995,684.16	358,558.44	2,354,242.60	-	-	-	-	-	-	-	-	-	
June 2008	2,230,627.17	233,783.31	2,464,410.48	1,995,684.17	370,547.05	2,366,231.22	-	-	-	-	-	-	-	-	-	
July 2008	2,444,021.05	247,131.64	2,691,152.69	1,995,684.20	382,537.67	2,378,221.87	-	-	-	-	-	-	-	-	-	
August 2008	2,432,965.14	261,073.47	2,694,038.61	1,995,684.17	394,528.28	2,390,212.45	-	-	-	-	-	-	-	-	-	
September 2008	1,968,278.90	273,652.74	2,241,931.64	1,995,684.16	406,518.90	2,402,203.06	-	-	-	-	-	-	-	-	-	
October 2008	1,388,432.88	283,987.96	1,672,420.84	1,995,684.14	418,509.52	2,414,193.66	-	-	-	-	-	-	-	-	-	
November 2008	1,376,997.19	292,540.32	1,669,537.51	1,995,684.16	430,500.13	2,426,184.29	-	-	-	-	-	-	-	-	-	
December 2008	2,055,062.08	303,069.27	2,358,131.35	1,995,684.17	442,490.74	2,438,175.91	-	-	-	-	-	-	-	-	-	
Balance, February 29, 2008	\$ 54,343,369.78	\$ 4,928,050.92	\$ 59,271,420.70	\$ 70,583,782.15	\$ 8,058,877.39	\$ 78,642,659.54	\$ 6,489,300.00	\$ 4,602,388.01	\$ 11,091,688.01	\$ 3,791,219.96	\$ 59,621.15	\$ 3,850,841.11	\$ 2,437,208.36	\$ 59,621.15	\$ 3,910,469.51	
Amortization Period			25			25			5			5			3	
Annual Amortization			\$ 2,370,856.43			\$ 3,145,706.38			\$ 2,218,937.80			\$ 758,243.99			\$ 832,276.50	

The Toledo Edison Company
Case No. 07-551-EL-AIR

WPC-3.6a
Witness:
J. Kalata

Adjustment to The Toledo Edison Company Pension and OPEB Expense

<u>Line</u>	<u>Description</u>	<u>Total Expense (A)</u>	<u>O&M Allocation Factor* (B)</u>	<u>O&M Expense (C) (Column A x B)</u>	<u>Jurisdictional Allocation Factor* (D)</u>	<u>Jurisdictional O&M Expense (E) (Column C x D)</u>
(\$ Thousands)						
<u>Pension Expense Adjustment</u>						
1	Test Year Company Pension Expense	318	53.24%	169	95.87%	162
2	Test Year FE Service Co. Pension Expense	(8,830)	74.99%	(6,621)	100.00%	(6,621)
3	Percent Allocated to Company*	7.58%				
4	Allocated FE Service Co. Test Year Pension Expense (Line 2 x Line 3)	(888)	74.99%	(502)	100.00%	(502)
5	Total Test Year Pension Expense (Line 1 + Line 4)	<u>(351)</u>		<u>(333)</u>		<u>(340)</u>
6	Service Cost for Company Pension Expense	2,523	53.24%	1,343	95.87%	1,288
7	Service Cost for FE Service Co. Pension Expense	18,425	74.99%	13,816	100.00%	13,816
8	Percent Allocated to Company*	7.58%				
9	Allocated FE Service Co. Service Cost (Line 7 x Line 8)	1,397	74.99%	1,047	100.00%	1,047
10	Total Pension Service Cost (Line 6 + Line 9)	<u>3,920</u>		<u>2,390</u>		<u>2,335</u>
11	Adjustment to Set Pension Expense at Ongoing Service Cost Level (Line 10 - Line 5)	<u>4,271</u>		<u>2,723</u>		<u>2,675</u>
<u>OPEB Expense Adjustment</u>						
12	Test Year Company OPEB Expense	3,080	53.24%	1,640	95.87%	1,572
13	Test Year FE Service Co. OPEB Expense	(10,765)	74.99%	(8,072)	100.00%	(8,072)
14	Percent Allocated to Company*	7.58%				
15	Allocated FE Service Co. Test Year OPEB Expense (Line 13 x Line 14)	(816)	74.99%	(612)	100.00%	(612)
16	Total Test Year OPEB Expense (Line 12 + Line 15)	<u>2,264</u>		<u>1,028</u>		<u>960</u>
17	Service Cost for Company OPEB Expense	655	53.24%	349	95.87%	335
18	Service Cost for FE Service Co. OPEB Expense	4,629	74.99%	3,471	100.00%	3,471
19	Percent Allocated to Company*	7.58%				
20	Allocated FE Service Co. Service Cost (Line 18 x Line 19)	351	74.99%	263	100.00%	263
21	Total OPEB Service Cost (Line 17 + Line 20)	<u>1,006</u>		<u>612</u>		<u>598</u>
22	Adjustment to Set OPEB Expense at Ongoing Service Cost Level (Line 21 - Line 16)	<u>(1,258)</u>		<u>(418)</u>		<u>(362)</u>

* Detail behind the various allocation factors used in this adjustment are available in subsequent workpapers WPC-3.6b - WPC-3.8d.

The Toledo Edison Company
Case No. 07-551-EL-AIR

WPC-3.6b
Witness:
J. Kalata

Capital/O&M Allocation Ratios *

Total Direct Toledo Edison Company Labor & Benefits

(1)	Labor	\$30,084,119
(2)	Benefits	\$5,366,534
(3)	Payroll Tax	\$2,268,343
(4)	Incentive Comp	\$2,384,797
(5)		<u>\$40,103,793</u>

Total Capitalized Toledo Edison Company Labor & Benefits

(7)	Activity Allocated	\$13,772,390
(8)	Supervision	\$3,711,823
(9)	Stores (M&S)	\$526,117
(10)	Transportation	\$742,115
(11)		<u>\$18,752,446</u>

(12)	Percent Capital	46.76%	(Row 11 / Row 5)
(13)	Percent O&M	53.24%	(1 - Row 12)

Total Direct FE Service Company Labor & Benefits

(14)	Labor	\$227,406,772
(15)	Benefits	\$44,991,906
(16)	Payroll Tax	\$17,146,471
(17)	Incentive Comp	\$26,151,351
(18)	Total	<u>\$315,696,500</u>

Total Capitalized FE Service Company Labor & Benefits

(19)	Activity Allocated	\$31,531,804
(20)	Engineering	\$18,081,580
(21)	A&G	\$29,353,376
(22)	Total	<u>\$78,966,761</u>

(23)	Percent Capital	25.01%	(Row 22 / Row 18)
(24)	Percent O&M	74.99%	(1 - Row 23)

* The above analysis represents the portion of the total labor and benefits originating at The Toledo Edison Company and FE Service Company that ultimately ended up on the Balance Sheet in the 2007 budget.

The Toledo Edison Company
Case No. 07-551-EL-AIR

WPC-3.6c
Witness:
J. Kalata

Allocation Ratios for FE Service Company Costs

Regulated Utilities		
(1)	Ohio Edison Company	17.22%
(2)	The Cleveland Electric Illuminating Company	14.21%
(3)	The Toledo Edison Company	7.58%
(4)	Pennsylvania & New Jersey Utilities	38.91%
(5)	American Transmission Systems, Inc.	4.81%
(6)	Total Regulated Utilities	<u>82.73%</u>
Non-Utility Companies		
(7)	FirstEnergy Solutions and Gencos	12.02%
(8)	Other Unregulated Companies	0.25%
(9)	Total Non-Utility Companies	<u>12.27%</u>
(10)	FirstEnergy Holding Company	5.00%
(11)	Total	<u><u>100.00%</u></u>

The above allocation ratios reflect 5% of FE Service Company costs being assessed to FirstEnergy Holding Company, with the remainder allocated based on FirstEnergy Corp.'s equity investment in its appropriate subsidiaries. These ratios were approved by the Securities and Exchange Commission in January 2007 for use in FirstEnergy Corp.'s settlement process, including the assessment of FE Service Company costs. Recognizing that FE Service Company costs may be assessed differently depending on the location/responsibilities of the FE Service Company employees, the above ratios are intended to reflect the most general case, i.e. when costs are assessed across all of FirstEnergy Corp.'s appropriate subsidiaries. By taking this overall approach, the 7.58% of total FE Service Company costs that are assessed to The Toledo Edison Company are effectively 100% jurisdictional.

WPC-3.6d
Witness:
J. Kalata

The Toledo Edison Company
Case No. 07-551-EL-AIR

Jurisdictional Allocation Factor for The Toledo Edison Company *

(1) Total Direct Toledo Edison Company Labor in FERC Transmission and Distribution O&M Accounts	\$11,391,392	
(2) Total Direct Toledo Edison Company Labor Settled to ATSI in the FERC Transmission and Distribution O&M Accounts	\$470,968	
(3) Percent of Total Direct Toledo Edison Company Labor Settled to ATSI	4.13%	(Line 2 / Line 1)
(4) The Toledo Edison Company Jurisdictional Allocation Factor	<u>95.87%</u>	<u>(1 - Line 3)</u>

* The jurisdictional allocation ratio calculated in row 4 reflects the portion of total direct Toledo Edison Company labor in the FERC Transmission and Distribution O&M accounts that settled to American Transmission Systems, Inc. (ATSI) in the 2007 budget. Thus, for purposes of this adjustment, 95.87% of direct Toledo Edison Company costs are assumed to be jurisdictional.

Line No.	Description	C-3.1 Difference E-4.1 to C-2.1	C-3.2 Labor / Payroll Annualization	C-3.3 Property Taxes	C-3.4 Depreciation Exp. Annualization	C-3.5 Reg. Asset Amort. Adjustment	C-3.6 Pension & OP&B	C-3.7 Social & Svc. Club Dues	C-3.9 CAT Tax Annualization	C-3.10 KWh Sales Tax Adjustment	C-3.11 Vehicle Lease Cost	C-3.12 Uncollectible Expense Adj.	Adjustments Subtotal
1	OPERATING REVENUE												
2	Generation												\$0
3	Transition (RTC)												\$0
4	Transmission												\$0
5	Distribution												\$0
6	State KWh Tax	\$1,070,347											\$1,070,347
7	Municipal Distribution Tax												\$0
8	Other Operating Revenue												\$0
9	Total Operating Revenues	\$1,070,347	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,070,347
10													
11	OPERATING EXPENSES												
12	Operation & Maintenance Expense												
13	Fuel Deferral (Credit)												
14	Other Operation and Maintenance	\$0	\$2,085,975	\$0	\$0	\$16,514,843	\$2,313,000	(\$2,652)	\$0	\$0	\$53,352	\$0	\$16,514,843
15	Total Operation & Maintenance Expense	\$0	\$2,085,975	\$0	\$0	\$16,514,843	\$2,313,000	(\$2,652)	\$0	\$0	\$53,352	\$0	\$4,449,625
16													\$20,964,518
17	Depreciation Expense				(\$1,321,045)								(\$1,321,045)
18													
19	Amortization of Limited-Term Electric Plant												\$0
20													
21	Regulatory Credits/Debits												
22	Amortization Expense		\$152,594	\$2,150,681	\$0	\$0	\$0	\$0	\$56,339	(\$1,599,540)			\$9,325,421
23	Regulatory Asset Deferrals												\$22,121,095
24	Carrying Charges on Deferrals												\$5,527,996
25	Total Regulatory Credits/Debits	\$0	\$0	\$0	\$0	\$36,974,512	\$0	\$0	\$0	\$0	\$0	\$0	\$36,974,512
26													
27	Taxes Other Than Income Taxes	\$0	\$152,594	\$2,150,681	\$0	\$0	\$0	\$0	\$56,339	(\$1,599,540)			\$755,874
28													
29	TOTAL O&M EXPENSE BEFORE INCOME TAXES	\$0	\$2,238,569	\$2,150,681	(\$1,321,045)	\$53,489,355	\$2,313,000	(\$2,652)	\$56,339	(\$1,599,540)	(\$68,537)	\$0	\$57,255,970
30													
31	NET INCOME BEFORE INCOME TAX	\$1,070,347	(\$2,238,569)	(\$2,150,681)	\$1,321,045	(\$53,489,355)	(\$2,313,000)	\$2,652	(\$56,339)	\$1,599,540	(\$53,352)	\$0	(\$56,307,512)
32													
33	Local Income Taxes												
34	Normal and Surcharge	\$10,543	(\$22,048)	(\$21,184)	(\$36,054)	(\$15,505)	(\$22,783)	\$26	(\$555)	\$15,755	(\$526)	\$0	(\$92,330)
35	Provision for Deferred Income Taxes	\$0	\$0	\$0	\$47,695	(\$511,354)	\$0	\$0	\$0	\$0	\$0	\$0	(\$343,659)
36	Total Local Income Tax Expense	\$10,543	(\$22,048)	(\$21,184)	\$11,641	(\$526,859)	(\$22,783)	\$26	(\$555)	\$15,755	(\$526)	\$0	(\$355,988)
37													
38	State Income Taxes												
39	Normal and Surcharge	\$38,726	(\$80,985)	(\$77,813)	(\$132,431)	(\$56,930)	(\$83,685)	\$96	(\$2,038)	\$57,872	(\$1,930)	\$0	(\$339,140)
40	Provision for Deferred Income Taxes	\$0	\$0	\$0	\$59,066	(\$385,769)	\$0	\$0	\$0	\$0	\$0	\$0	(\$326,703)
41	Total State Income Tax Expense	\$38,726	(\$80,985)	(\$77,813)	(\$73,365)	(\$442,719)	(\$83,685)	\$96	(\$2,038)	\$57,872	(\$1,930)	\$0	(\$665,843)
42													
43	Federal Income Taxes												
44	Normal and Surcharge	\$357,378	(\$747,368)	(\$718,089)	(\$1,222,135)	(\$525,563)	(\$772,286)	\$986	(\$18,811)	\$354,069	(\$17,814)	\$0	(\$3,128,733)
45	Provision for Deferred Income Taxes	\$0	\$0	\$0	\$1,706,101	(\$17,856,367)	\$0	\$0	\$0	\$0	\$0	\$0	(\$16,150,266)
46	Total Federal Income Tax Expense	\$357,378	(\$747,368)	(\$718,089)	\$483,966	(\$18,381,930)	(\$772,286)	\$986	(\$18,811)	\$354,069	(\$17,814)	\$0	(\$19,275,999)
47													
48	Investment Tax Credit Adjustment												
49	Accretion Expense												
50													
51													
52	Total Operating Expenses and Taxes	\$406,646	\$1,387,968	\$1,333,595	(\$898,803)	\$34,137,847	\$1,434,246		\$34,935	(\$991,843)	\$33,083	\$0	\$36,876,028
53													
54	Net Operating Income	\$663,701	(\$1,387,968)	(\$1,333,595)	\$898,803	(\$34,137,847)	(\$1,434,246)		(\$34,935)	\$991,843	(\$33,083)	\$0	(\$35,805,682)

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Summary of Tax Impacts to Jurisdictional Adjustments

WPC-3.8b
G. Young

Line No.	Description	Adjustment Subtotal From Page 1	C-3.13 Amortization Deferred Tax	C-3.14 Advertising Expense Adj.	C-3.16 Net Metering Adjustment	C-3.17 Interest Expense Customers' Deposits	C-3.18 Short-term Disability Adj.	C-3.19 Rate Case Expense Adj.	C-3.20 Other Revenue Adjustment	Sale/Leaseback Impact	OH State Tax Adjustment	Total Adjustments
1	OPERATING REVENUE											
2	Generation	\$0										\$0
3	Transition (RTC)	\$0										\$0
4	Transmission	\$0										\$0
5	Distribution	\$1,070,347										\$1,070,347
6	State kWh Tax	\$0										\$0
7	Municipal Distribution Tax	\$0										\$0
8	Other Operating Revenue	\$0										\$0
9	Total Operating Revenues	\$1,070,347	\$0	\$0	\$0	\$0	\$0	\$0	(\$339,982)	\$0	\$0	(\$339,982)
10									(\$339,982)			\$730,365
11	OPERATING EXPENSES											
12	Operation & Maintenance Expense	\$0										
13	Fuel Deferral (Credit)	\$16,514,843										\$16,514,843
14	Other Operation and Maintenance	\$4,449,675	\$0	(\$382,919)		\$204,522	\$0	\$447,000	\$0	\$0		\$4,718,278
15	Total Operation & Maintenance Expense	\$20,964,518	\$0	(\$382,919)	\$0	\$204,522	\$0	\$447,000	\$0	\$0	\$0	\$21,233,121
16												
17	Depreciation Expense	(\$1,321,045)										(\$1,321,045)
18												
19	Amortization of Limited-Term Electric Plant	\$0										\$0
20												
21	Regulatory Credits/Debits	\$0										
22	Amortization Expense	\$9,325,421	(\$649,646)									\$8,675,775
23	Regulatory Asset Deferrals	\$22,121,095										\$22,121,095
24	Carrying Charges on Deferrals	\$5,527,996										\$5,527,996
25	Total Regulatory Credits/Debits	\$36,974,512	(\$649,646)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$36,324,866
26												
27	Taxes Other Than Income Taxes	\$759,874										\$759,874
28												
29	TOTAL O&M EXPENSE BEFORE INCOME TAXES	\$57,255,970	(\$649,646)	(\$382,919)	\$0	\$204,522	\$0	\$447,000	\$0	\$0	\$0	\$56,996,816
30												
31	NET INCOME BEFORE INCOME TAX	(\$46,307,512)	\$649,646	\$382,919	\$0	(\$204,522)	\$0	(\$447,000)	(\$339,982)	\$0	\$0	(\$56,266,451)
32												
33	Local Income Taxes	\$0										
34	Normal and Surcharge	(\$92,330)	\$6,399	\$3,772	\$0	(\$2,015)	\$0	\$169	(\$3,349)	\$6,179	\$0	(\$81,174)
35	Provision for Deferred Income Taxes	(\$463,659)	\$0	\$0	\$0	\$0	\$0	(\$4,494)	\$0	\$0	(\$78)	(\$468,231)
36	Total Local Income Tax Expense	(\$555,989)	\$6,399	\$3,772	\$0	(\$2,015)	\$0	(\$4,325)	(\$3,349)	\$6,179	(\$78)	(\$549,405)
37												
38	State Income Taxes	(\$339,140)	\$23,504	\$13,854	\$0	(\$7,400)	\$0	\$621	(\$12,301)	(\$81,486)	\$458,558	\$56,211
39	Normal and Surcharge	(\$326,703)	\$0	\$0	\$0	\$0	\$0	(\$4,707)	\$0	\$0	\$1,256	(\$330,153)
40	Provision for Deferred Income Taxes	(\$665,843)	\$23,504	\$13,854	\$0	(\$7,400)	\$0	(\$4,086)	(\$12,301)	(\$81,486)	\$459,814	(\$273,942)
41	Total State Income Tax Expense											
42												
43	Federal Income Taxes											
44	Normal and Surcharge	(\$3,129,733)	\$216,910	\$127,853	\$0	(\$68,288)	\$0	\$5,735	(\$113,516)	\$26,358	(\$160,495)	(\$3,095,177)
45	Provision for Deferred Income Taxes	(\$16,150,266)	\$0	\$0	\$0	\$0	\$0	(\$159,242)	\$0	\$0	(\$413)	(\$16,309,921)
46	Total Federal Income Tax Expense	(\$19,279,999)	\$216,910	\$127,853	\$0	(\$68,288)	\$0	(\$153,507)	(\$113,516)	\$26,358	(\$160,908)	(\$19,405,097)
47												
48	Investment Tax Credit Adjustment	\$0										\$0
49												
50	Accretion Expense	\$0										\$0
51												
52	Total Operating Expenses and Taxes	\$36,876,029	(\$402,833)	(\$237,440)	\$0	\$126,820	\$0	\$285,083	(\$129,166)	(\$48,950)	\$298,828	\$36,768,377
53												
54	Net Operating Income	(\$55,805,482)	\$402,833	\$237,440	\$0	(\$126,820)	\$0	(\$285,083)	(\$210,816)	\$48,950	(\$298,828)	(\$56,035,066)

* The OH State Tax Adjustment includes the entire impact on the Deferred ITC Expense due to changes in the effective tax rate.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR

WPC-3.8c
G. Young

Adjustment	Description	Change to Net		Reconciling Items	Previous Tax Rate		Municipal Tax 0.9850%	OH State Tax 2.8753%	PA State Tax 0.7427%	Federal Tax 35.0000%	Total Tax
		Income before Tax	Tax Base		Current Tax Rate						
	Unadjusted Net Income before Tax	48,085,891	(74,525,021)				(260,425)	(760,216)	(196,363)	(8,827,744)	(10,044,749)
Adjustments:											
C-3.1	Difference E-4.1 to C-2.1 for rate schedule revenue	1,070,347	1,070,347				10,543	30,776	7,949	357,378	406,646
C-3.2	Labor / Payroll Tax Annualization	(2,238,369)	(2,238,369)				(22,048)	(64,361)	(16,624)	(747,368)	(850,401)
C-3.3	Property Taxes	(2,150,681)	(2,150,681)				(21,184)	(61,839)	(15,973)	(718,089)	(817,086)
C-3.4	Depreciation Expense Annualization	1,321,045	(4,981,345)				(36,054)	(105,246)	(27,185)	(1,222,135)	(1,390,620)
C-3.5	Regulatory Asset Amortization Adjustment	(53,489,355)	(1,574,063)				(15,505)	(45,260)	(11,691)	(525,563)	(598,018)
C-3.6	Pension & OPEB Adjustment	(2,313,000)	51,915,292				(22,783)	(66,507)	(17,179)	(772,286)	(878,754)
C-3.7	Social and Service Club Dues Adjustment	2,652	(2,313,000)				26	76	20	886	1,008
C-3.9	Commercial Activities Tax Annualization	(56,339)	(56,339)				(555)	(1,620)	(418)	(18,811)	(21,404)
C-3.10	KWh Sales Tax Adjustment	1,599,540	1,599,540				15,755	45,992	11,880	534,069	607,697
C-3.11	Vehicle Lease Cost	(53,352)	(53,352)				(526)	(1,534)	(396)	(17,814)	(20,269)
C-3.12	Uncollectible Expense Adjustment	-	-				-	-	-	-	-
C-3.13	Amortization Associated with Deferred Tax Balance	649,646	649,646				6,399	18,680	4,825	216,910	246,813
C-3.14	Advertising Expense Adjustment	382,919	382,919				3,772	11,010	2,844	127,853	145,479
C-3.16	Distribution Revenue Adjustment for New Net Metering Rules	-	-				-	-	-	-	-
C-3.17	Interest Expense on Customers' Deposits	(204,522)	(204,522)				(2,015)	(5,881)	(1,519)	(68,288)	(77,702)
C-3.18	Short-term Disability Adjustment	-	-				-	-	-	-	-
C-3.19	Rate Case Expense Adjustment	(447,000)	464,177				169	494	128	5,735	6,526
C-3.20	Other Operating Revenues Adjustment	(339,982)	(339,982)				(3,349)	(9,776)	(2,525)	(113,516)	(129,166)
		(56,266,449)	47,398,124				(87,353)	(254,993)	(65,865)	(2,961,039)	(3,369,252)
Sale/Leaseback Impact											
MUNI Tax Rate Change	0.985% to 0.9675%						6,179			(2,163)	4,016
OH Tax Rate Change	2.877% TO 2.8244%							17,975		(6,291)	11,684
PA Tax Rate Change	0.7427% TO 1.0244%								(99,461)	34,811	(64,650)
Subtotal							6,179	17,975	(99,461)	26,358	(48,950)
OH Tax Decrease	2.8244% to 1.5257%										
Total Adjustments		(56,266,449)	47,398,124				(81,174)	458,558	(165,326)	(3,095,177)	298,062
Adjusted Net Income Before Tax		(8,180,559)	(27,126,897)				(341,600)	(538,679)	(361,690)	(11,922,921)	(13,164,889)
	Deferred Taxes Adjustments										
Local		(468,230)									
PA State Deferred		(330,153)									
Federal		(16,309,920)									
Total		(17,108,302)									
Total Current Tax Adjustment:		(3,120,140)									
Federal, State and Local Income Tax Adjustment		(20,228,442)									

OH Tax Rate After Impact of SL:

2.8244%

C-3.8

The Toledo Edison Company
 Case No. 07 - 551 - EL - AIR
 Commercial Activity Tax Adjustment
 2/29/2008

	Tax rate	CAT Tax	Adjusted Amount	Tax Adjustment
March 07	0.00104	64,842	97,263	32,421
April 07	0.00156	88,812	88,812	-
May 07	0.00156	92,995	92,995	-
June 07	0.00156	108,782	108,782	-
July 07	0.00156	121,564	121,564	-
August 07	0.00156	115,345	115,345	-
September 07	0.00156	101,308	101,308	-
October 07	0.00156	102,593	102,593	-
November 07	0.00156	99,503	99,503	-
December 07	0.00156	119,701	119,701	-
January 08	0.00156	96,014	96,014	-
February 08	0.00156	96,015	96,015	-
		1,207,474	1,239,895	32,421

Jurisdictional Allocation Factor (Revenue)

16.20880%

Jurisdictional Adjustment

\$ 5,255

The Toledo Edison Company
07-551-EL-AIR
CAT Adjustment

WPC-3.9 b

G. Young

Month	CAT Rate
Mar-07	$.26\% \times 40\% = .00104$
Apr-07	$.26\% \times 60\% = .00156$
May-07	$.26\% \times 60\% = .00156$
Jun-07	$.26\% \times 60\% = .00156$
Jul-07	$.26\% \times 60\% = .00156$
Aug-07	$.26\% \times 60\% = .00156$
Sep-07	$.26\% \times 60\% = .00156$
Oct-07	$.26\% \times 60\% = .00156$
Nov-07	$.26\% \times 60\% = .00156$
Dec-07	$.26\% \times 60\% = .00156$
Jan-08	$.26\% \times 60\% = .00156$
Feb-08	$.26\% \times 60\% = .00156$

Source: §§ 5751.03 and 5751.031 ORC

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Vehicle Lease Costs
For the Twelve Months Ended February 29, 2008

Data: 3 Months Actual & 9 Months Estimated WPC-3.11a
Type of Filing: ___ Original X Updated ___ Revised Witness Responsible:
K. Burgess

Description	Total Company
Annualized Vehicle Lease Costs WPC-3.11c	<u>\$2,158,476.24</u>
Test Year Vehicle Lease Costs WPC-3.11d	<u>2,053,944.28</u>
Annualized less Test Year Cost	<u>104,531.96</u>
O&M allocation factor	53.24%
Total Company O&M Lease Cost	<u>55,652.82</u>
Jurisdictional Factor	95.86558%
C-3 Adjustment	<u>\$53,351.89</u>

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Vehicle Lease Costs
For the Twelve Months Ended February 29, 2008

Data: 3 Months Actual & 9 Months Estimated

WPC-3.11b

Type of Filing: ☐ Original ☒ Updated ☐ Revised

Witness Responsible:
K. Burgess

Background & Purpose

Background

The Toledo Edison Company is currently upgrading its vehicle fleet which consists primarily of digger-derricks, material handler, and stake body trucks. Toledo Edison plans to replace 54 vehicles from 2007 - 2008.

Process Steps

The following process steps were taken to arrive at the adjustments:

The February 2008 vehicle lease cost included in the 2008 budget was reviewed for use in this adjustment. It was discovered the 2008 annual cost was correct, but the monthly allocation required a slight revision. The revised February 2008 lease cost (increase of \$17,350.05) was used for calculating the annualized cost (revised February 2008 cost multiplied times 12 equals the annualized expenditure level).

The vehicle lease costs embedded in the Ohio rate case future test year were pulled from 3 month actual of March 2007 to May 2007 and 9 month budget of June 2007 to February 2008.

The vehicle lease cost reflected in the future test year was subtracted from the annualized spend calculated in process step one.

Vehicles are used for both capital and non-capital work activities. Therefore, an O&M allocation factor of 53.24% was applied to the difference between the annualized cost and the unadjusted future test year cost.

A factor to arrive at the jurisdictional component of this adjustment was also used. This factor was based upon the non-capital labor which settled to Transmission versus Distribution FERC accounts for the 2007 budget year. The Toledo Edison Company factor is 95.86558%.

The Toledo Edison Company
Case No. 07-551-EL-AIR
Annualized Vehicle Lease Costs
For the Twelve Months Ended February 29, 2008

Data: 3 Months Actual & 9 Months Estimated

Type of Filing: ☐ Original ☒ Updated ☐ Revised

WPC-3.11c

Witness Responsible:

K. Burgess

<u>Physical Location of Leased Vehicles</u>	<u>Test Year Budget Amount February 2008</u>	<u>Projected Monthly Increase</u>	<u>Adjusted Monthly Amount</u>	<u>Annualized Adjustment Factor</u>	<u>Total Annualized Cost</u>
Western Garage	<u>\$162,522.97</u>	<u>\$17,350.05</u>	<u>\$179,873.02</u>	12	<u>\$2,158,476.24</u>
Total	<u><u>\$162,522.97</u></u>	<u><u>\$17,350.05</u></u>	<u><u>\$179,873.02</u></u>		<u><u>\$2,158,476.24</u></u>

The Toledo Edison Company
Case No. 07-551-EL-AIR
Test Year Activity of Leased Vehicles in Budget
For the Twelve Months Ended February 29, 2008

Data: 3 Months Actual & 9 Months Estimated													WPC-3.11d
Type of Filing:	___	Original	X	Updated	___	Revised	Witness Responsible:						
							K. Burgess						
Physical Location of Leased Vehicles	March 2007	April 2007	May 2007	June 2007	July 2007	August 2007	September 2007	October 2007	November 2007	December 2007	January 2008	February 2008	Total Test Year Activity
	Actual	Actual	Actual	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	
Western Garage	131,155	134,389	222,448	159,664	164,614	182,614	182,614	182,614	182,614	182,616	166,079	162,523	2,053,944
Total	131,155	134,389	222,448	159,664	164,614	182,614	182,614	182,614	182,614	182,616	166,079	162,523	2,053,944

The Toledo Edison Company
Case No. 07-551-EL-AIR

WPC-3.13a

Witness:
G. Young

DEFERRED TAX BALANCE TRUE-UP

FAS 109 Adjustments

<u>CEI</u>				
1	FAS 109 DTA/(DTL) - expense adjustment		\$	41,616,578
2	Gross up for deferred tax deficiency	35.9961%	\$	23,405,363
3	Total adjustment for deficiency (1 + 2)		\$	65,021,941
4	Average Life Remaining in years (WPC3-13b)			20.625
5	Amortized adjustment for deficiency (3 / 4)		\$	3,152,579

<u>OE</u>				
1	FAS 109 DTA/(DTL) - expense adjustment		\$	71,017,384
2	Gross up for deferred tax deficiency	36.2127%	\$	40,317,292
3	Total adjustment for deficiency (1 + 2)		\$	111,334,676
4	Average Life Remaining in years (WPC3-13b)			20.997
5	Amortized adjustment for deficiency (3 / 4)		\$	5,302,409

<u>TE</u>				
1	FAS 109 DTA/(DTL) - expense adjustment		\$	(7,136,174)
2	Gross up for deferred tax deficiency	36.2947%	\$	(4,065,679)
3	Total adjustment for deficiency (1 + 2)		\$	(11,201,853)
4	Average Life Remaining in years (WPC3-13b)			17.243
5	Amortized adjustment for deficiency (3 / 4)		\$	(649,646)

The Toledo Edison Company
Case No. 07-551-EL-AIR

WPC-3.13b

Witness:
G. Young

Computation of Amortization Rates for SFAS 109

Account	Description	Gross Plant (balance @ 12/31/06)	Accumulated Reserve (balance @ 12/31/06)	PROPOSED ASL/CURVE	ASL	Rate =1/Life	Annual Expense =Gross Plant x Rate	Remaining Life =Net Plant / Annual Expense	Amort. Rate =1/ Remaining Life
TRANSMISSION									
352	Structures & Improvements	196,237	156,066	50 R4	50	0.02	3,925		
353	Station Equipment	9,485,109	3,525,000	50 R2	50	0.02	189,702		
354	Towers & Fixtures	34,264	40,543	65 R4	65	0.015384615	527		
355	Poles & Fixtures	2,519,606	2,118,883	40 R4	40	0.025	62,990		
356	Overhead Conductors & Devices	4,075,113	2,292,935	45 R3	45	0.022222222	90,558		
357	Underground Conduit	388,400	101,052	60 R2	60	0.016666667	6,140		
358	Underground Conductors & Devices	379,349	79,639	35 S2	35	0.028571429	10,839		
	S-TOTAL	17,058,078	8,314,118				364,681		
DISTRIBUTION									
361	Structures & Improvements	4,763,088	808,776	50 R2	50	0.02	95,662		
362	Station Equipment	62,672,900	20,410,682	40 R1	40	0.025	1,586,822		
364	Poles, Towers & Fixtures	125,031,104	76,704,258	45 R2.5	45	0.022222222	2,778,469		
365	Overhead Conductors & Devices	118,446,692	67,065,773	40 R4	40	0.025	2,961,167		
366	Underground Conduit	11,715,670	5,658,672	60 R4	60	0.016666667	195,261		
367	Underground Conductors & Devices	95,071,600	25,032,854	50 R2.5	50	0.02	1,901,432		
368	Line Transformers	109,422,738	46,430,583	42 R1.5	42	0.023809524	2,605,303		
369	Services	63,429,592	50,286,488	41 R5	41	0.024390244	1,547,063		
370	Meters	32,939,328	17,626,085	10 Years	10	0.1	3,293,933		
371	Installation on Customer Premises	5,192,575	2,534,033	5 Years	5	0.2	1,038,515		
373	Street Lighting & Signal Systems	41,388,099	24,404,423	28 S5	28	0.035714286	1,478,146		
	S-TOTAL	670,083,385	336,962,626				19,461,774		
	G-TOTAL	687,151,463	345,276,744				19,826,455	17.243	5.60%

FirstEnergy Corp. and Subsidiaries
07-551-EL-AIR
Master Lead Schedule
12/31/05

WPC-3.13 c

		From RTA Analysis		From Lead Sheet								
Co. Code	Company Name	DTA(DTL) Recorded	Provision to Return Adjustments	Adjusted DTA(DTL) Recorded	DTA(DTL) Recomputed	Ohio Deferred Taxes	State NOLs (D)	Adjusted Recomputed	Preliminary Difference	Last updated	Identified Adjustments	Adjusted Difference
CE01	The Cleveland Electric Illuminating Company	(554,828,213)	5,177,384	(549,650,829)	(584,426,619)	4,564,433		(579,862,186)	(30,211,356)	3/15/2007	16,065,240	B
OE01	Ohio Edison Company	(704,750,154)	31,955,000	(672,795,154)	(734,663,833)	(4,672,547)		(739,336,380)	(66,541,226)	3/15/2007	13,217,969	B
TE01	The Toledo Edison Company	(221,148,829)	(952,772)	(222,101,601)	(212,564,564)	(246,338)		(212,810,902)	9,290,699	3/15/2007	11,546,379	B
	Other FE Entities	(1,245,320,598)	(43,208,030)	(1,288,528,626)	(1,390,998,515)	2,123,454	6,639,293	(1,352,235,768)	(63,707,143)		(29,829,568)	
	Total	(2,726,047,791)	(7,028,418)	(2,733,076,209)	(2,892,653,531)	1,769,002	6,639,293	(2,884,245,236)	(151,169,027)		11,000,000	
				(1)					(2)		(3)	
12/31/05 Net Deferred Tax Components											Check (2)-(1)-(3)	(182,169,027)

Property Basis Differences	(2,368,000,000)
Regulatory Transition Charge	(537,000,000)
Customer Receivables for Future Income Taxes	(131,000,000)
Shopping Credit Incentive Deferral	(321,000,000)
Deferred Sale and Leaseback Costs	86,000,000
Nonutility Generation Costs	177,000,000
Unamortized Investment Tax Credits	54,000,000
Other Comprehensive Income	18,000,000
Retirement Benefits	135,000,000
Lease Market Valuation Liability	361,000,000
Oyster Creek Securitization	(173,000,000)
Loss Carryforwards	417,000,000
Loss Carryforward Valuation Reserve	(402,000,000)
Asset Retirement Obligation	(65,000,000)
Deferred Nuclear Expenses	105,000,000
Other	(82,000,000)
Total	(2,726,000,000)

Tick Legend:

A - Tax entries to record adjustment for transfer of compensation, benefits and pension.

B - Tax entries to record adjustment on Non-Qualified Decommissioning Trust and/or to record property adjustment on Capitalized AROs and Decommissioning Trust.

C - Tax entry to be recorded.

D - Represents NOL amounts not reflected in Lead Sheets (i.e., recomputed column).

E - An impairment was recorded for U.S. GAAP at the time of the merger with a corresponding adjustment to Goodwill. There was no deferred tax adjustment recorded for the impairment. Amount to be finalized along with accounting treatment for adjustment (i.e., Goodwill offset).

F - JC16 (JCP&L Transition Funding LLC -NU) is a single member LLC. Deferreds are recorded at JC01 and the underlying Balance Sheet components are recorded at JC16.

FirstEnergy
07-551-EL-AIR
FAS 109

G. Young

WPC-3.13 d

E_Y BS	E&Y BS Difference	2005 FIT Acct 236	2005 SIT Acct 236	FE total	Diff
CEI	(46,276,596)	(8,544,776)	3,884,758	(4,660,018)	(41,616,578)
OE	(79,759,195)	(6,677,265)	(2,064,546)	(8,741,811)	(71,017,384)
TE	(2,255,680)	(4,716,938)	(4,674,916)	(9,391,854)	7,136,174
Other-FE	156,726	(48,048,430)	7,467,280	(40,581,150)	40,737,876
	(128,134,745)	(67,987,409)	4,612,576	(63,374,833)	(64,759,912)

Calculation of Recoverable and Unrecoverable Advertising and Informational Expenses

[illegible]

3,82,919
125

THE TOLEDO EDISON COMPANY
Case No. 07-551-EL-AIR

WPC-3.20
Witness:
Burgess

Adjusted Test Year	Mar 07 - May 07	June 07 - Dec 07	Jan 08 - Feb 08	Total Test Year
Electric Revenues	226,325,833	566,542,299	162,243,823	955,111,955
Other Operating Revenues	5,995,820	7,797,888	2,306,023	16,099,732
Total Revenues	232,321,654	574,340,187	164,549,846	971,211,687
Operations & Maintenance	170,728,325	387,825,548	115,218,948	673,772,821
Depreciation & Amortization	21,394,327	50,810,378	13,670,630	85,875,335
General Taxes	13,295,591	32,870,891	9,604,071	55,770,553
Total O & M	205,418,243	471,506,817	138,493,649	815,418,709
Net Income before Tax	26,903,411	102,833,370	26,056,197	155,792,978

Corporate Budget	Mar 07 - May 07	June 07 - Dec 07	Jan 08 - Feb 08	Total Test Year
Electric Revenues	226,325,833	566,542,299	162,243,823	955,111,955
Other Operating Revenues	5,995,820	7,359,861	2,018,204	15,373,885
Total Revenues	232,321,654	573,902,160	164,262,027	970,485,841
Operations & Maintenance	170,728,325	387,825,548	115,218,948	673,772,821
* Depreciation & Amortization	21,394,327	50,810,378	13,670,630	85,875,335
General Taxes	13,295,591	32,870,891	9,604,071	55,770,553
Total O & M	205,418,243	471,506,817	138,493,649	815,418,709
Net Income before Tax	26,903,411	102,395,343	25,768,378	155,067,132

Variance	Mar 07 - May 07	June 07 - Dec 07	Jan 08 - Feb 08	Total Test Year
Electric Revenues	0	0	0	0
Other Operating Revenues	0	(438,027)	(287,819)	(725,847)
Total Revenues	0	(438,027)	(287,819)	(725,847)
Operations & Maintenance	0	0	0	0
Depreciation & Amortization	0	0	0	0
General Taxes	0	0	0	0
Total O & M	0	0	0	0
Net Income before Tax	0	(438,027)	(287,819)	(725,847)

Total Other Revenue Adjustment: (725,847)

Jurisdictional Factor: REV451&456 46.83932%

C-3 Adjustment (339,982)

* Excludes quarterly netting entry that has no impact on income.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Other Rate Base Items Summary
02/29/08

WPC-4 a
G. Young

Tax Depreciation

	2006	2007	2008	Feb-08 (1/12th)
<u>Toledo Edison</u>				
2005 Vintage & Prior	26,117,148	23,870,551	22,822,943	
2006 Vintage	2,840,671	5,422,946	4,645,934	
2007 Vintage	-	4,649,811	9,075,319	
2008 Vintage			1,749,093	
	<u>28,957,819</u>	<u>33,943,308</u>	<u>38,093,289</u>	3,174,441
				12
				38,093,289
				88.20010%
				<u>33,598,319 (1)</u>

Notes: (1) The adjusted tax depreciation does not impact taxable income and therefore is not included as a C-3 adjustment. It does impact how taxes are calculated as it will effect the book to tax depreciation difference.

WPC-1 b
G. Young

07-551-EL-AIR

TE	2006 Additions			2007 Additions			2008 Additions			2006 Depreciation			2007 Depreciation			2008 Depreciation		
	YTD Oct	Nov & Dec Estimate	2006 Total	2007 Total	2007 Additions	2008 Additions	2006 Total	2007 Total	2008 Total	2006 Vintage	Regular 2007	Total 2007	2006 Vintage	Regular 2007	Total 2007	2006 Vintage	Regular 2007	Total 2007
DPC	25,726	-	25,726	-	-	-	-	-	-	4,939	-	4,939	4,939	-	4,939	4,939	-	4,939
General	1,575,300	(107,211)	1,468,089	3,479,410	-	5,224,452	-	-	-	256,769	852,108	1,108,877	256,769	852,108	1,108,877	256,769	852,108	1,108,877
Hydraulic	2,291,394	553,235	2,844,629	3,068,637	-	-	-	-	-	243,233	291,521	534,754	243,233	291,521	534,754	243,233	291,521	534,754
Nuclear	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	726,114	-	726,114	-	-	-	-	-	-	14,762	-	14,762	14,762	-	14,762	14,762	-	14,762
Real Property	546,686	1,228,529	1,775,215	18,707,560	-	-	-	-	-	262,909	6,235,230	6,498,139	262,909	6,235,230	6,498,139	262,909	6,235,230	6,498,139
Software	1,992,818	-	1,992,818	-	-	-	-	-	-	133,060	-	133,060	133,060	-	133,060	133,060	-	133,060
Steam	43,495,222	12,371,108	55,866,330	23,499,929	-	-	-	-	-	3,130,282	1,696,490	4,826,772	3,130,282	1,696,490	4,826,772	3,130,282	1,696,490	4,826,772
T & D	50,694,460	14,045,667	64,740,127	48,755,536	-	31,953,280	-	-	-	4,645,934	9,075,319	13,721,253	4,645,934	9,075,319	13,721,253	4,645,934	9,075,319	13,721,253

WPC, c
Witness: G. Young

Feb-08
(1/12th)

	2006	2007	2008	
<u>Ohio Edison</u>				
2005 Vintage & Prior	60,315,106	55,452,707	51,501,323	
2006 Vintage	5,687,439	10,580,982	8,671,480	
2007 Vintage		4,152,838	7,940,686	
2008 Vintage	66,002,545	70,186,527	4,482,783	
			72,596,272	6,049,689
<u>Cleveland Electric Illuminating</u>				
2005 Vintage & Prior	59,608,874	54,342,690	51,208,996	
2006 Vintage	5,101,629	9,775,994	8,228,202	
2007 Vintage		8,438,238	16,655,684	
2008 Vintage	64,710,503	72,556,922	6,061,205	
			82,154,087	6,846,174
<u>Toledo Edison</u>				
2005 Vintage & Prior	26,117,148	23,870,551	22,622,943	
2006 Vintage	2,840,671	5,422,946	4,645,934	
2007 Vintage		4,649,811	9,075,319	
2008 Vintage	28,957,819	33,943,308	1,749,093	
			38,093,289	3,174,441

FirstEnergy Corp.
Depreciable Lives and Rates

WPC-4 d
Witness: G. Young

<u>Asset Class</u>	<u>Life</u>	<u>Year 1 Rate</u>	<u>Year 2 Rate</u>	<u>Year 3 Rate</u>
DPC	5	20.000%	32.000%	19.200%
General	7	14.290%	24.490%	17.490%
Hydraulic	20	3.750%	7.219%	6.677%
Nuclear	15	5.000%	9.500%	8.550%
Other & Telecom Equipment	15	5.000%	9.500%	8.550%
Real Property	39	2.461%	2.247%	2.033%
Software	3	16.667%	33.330%	14.810%
Steam	20	3.750%	7.219%	6.677%
T & D	20	3.750%	7.219%	6.677%

Notes:

The above depreciation rates were obtained from the 2007 Master Tax Guide.

CECO

	Additions Jan 2008		Retirements Feb 2008		Annualized adds
Intangible			(4,275)	(4,275)	
Transmission	83,298	83,298	(23,918)	(23,918)	999,576
Distribution	9,319,247	9,319,247	(1,053,671)	(1,053,671)	111,830,964
General	1,067,215	1,067,215	0	0	12,806,580
	10,469,760	10,469,760	(1,081,865)	(1,081,865)	125,637,120

OECO

	Additions Jan 2008		Retirements Feb 2008		
Intangible					
Transmission	505,788	505,788	(3,963)	(3,963)	6,069,456
Distribution	5,458,558	5,458,558	(826,574)	(826,574)	65,502,896
General	1,049,001	1,049,001	(2,023)	(2,023)	12,588,012
	7,013,347	7,013,347	(832,560)	(832,560)	84,160,164

TECO

	Additions Jan 2008		Retirements Feb 2008		
Intangible					
Transmission	57,564	57,564	(64,548)	(64,548)	690,768
Distribution	2,170,255	2,170,255	(505,886)	(505,886)	26,043,060
General	435,371	435,371	0	0	5,224,452
	2,663,190	2,663,190	(570,434)	(570,434)	31,958,280

PowerTax Depreciation Summary Forecast Report

Rpt # 635 4/9/2007 11:49 AM

Case No. 07-551-EL-AIR

WPC-4 f August 6, 2007
p. 149

Witness: G Young

TECO Toledo Edison Co.

Federal

Accrual 06 and Budget 07 Depr

Tax Year	Ending Tax Balance	Accumulated Reserve	Depreciation	Gain/ Loss	Additions	Retirements
2006	\$1,178,285,471	\$908,149,229	\$26,117,148	\$0	\$0	\$0
2007	\$531,305,117	\$285,039,426	\$23,870,551	\$0	\$0	\$0
2008	\$521,516,978	\$297,874,231	\$22,622,943	\$0	\$0	\$0
Company Totals			\$72,610,642	\$0	\$0	\$0