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FILE

**BEFORE**
**THE PUBLIC UTILITIES COMMISSION OF OHIO**

| | | |
|---|---|---|
| In the Matter of the Application of Ohio Edison Company, The Cleveland Electric Illuminating Company and The Toledo Edison Company for Authority to Establish a Standard Service Offer Pursuant to R.C. 4928.143 in the Form of an Electric Security Plan. | : | Case No. 08-935-EL-SSO |

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# PREFILED TESTIMONY
# OF
# L'NARD E. TUFTS
**ACCOUNTING & ELECTRICITY DIVISION**
**PUBLIC UTILITIES COMMISSION OF OHIO**

**Staff Exhibit _____**

**October 6, 2008**

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

A. My name is L'Nard E. Tufts. My business address is 180 East Broad Street, Columbus, Ohio 43215.

2. Q. What is your current position with the Public Utilities Commission of Ohio and that are your duties?

A. I am a Public Utility Administrator in the Accounting and Electricity Division of the Utilities Department.

3. Q. Please outline your educational background and work experience?

A. I received a Bachelor of Science Degree in Business Administration with a major in Accounting from The Ohio State University in 1982. I was employed as an Accounting Intern at TRW, Inc. during the summers prior to graduation. I began my employment with the Commission in 1982 in the Accounts and Valuation Division of the Utilities Department. I have been involved in various rate case audits, continuing regulation, special audits, and rule reviews.

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

A. I address the costs associated with the proposed Deferred Distribution Costs Recovery Rider (DDCRR) for Ohio Edison Company (OE), Cleveland Electric Illuminating Company (CEI), and Toledo Edison Company (TE), collectively, the Applicants or Companies.

5. Q. What costs do the Applicants seek to recover through the DDCRR?

A. The Applicants propose recovery of unrecovered balances of incurred and deferred distribution related costs for the period June 1, 2007 to June 30, 2008, and estimated deferred distribution related costs during the period, July 1, 2008 to December 31, 2008. Additionally, CEI proposes to recover certain estimated deferred distribution costs during the period of January 1, 2009 through April 30, 2009.

6. Q. Please describe these distribution related costs.

A. The costs are distribution O&M amounts deferred under the authority of the Applicants' Rate Certainty Plan (RCP), Case No. 05-1125-EL-ATA; deferred transition taxes authorized under the Electric Transition Plan (ETP), Case No. 99-1212-EL-ETP; and line extension costs deferred pursuant to Case No. 01-2708-EL-COI.

The Companies also propose to defer interest on the accumulated balances, including accumulated deferred interest, from January 1, 2009 to December 31, 2010, at .7083% per month (8.5% annually) without reduction for deferred income taxes.

7. Q. Does the Staff support the recovery of these deferrals?

A. Yes. As recommended in case number 07-551-EL-AIR, the Staff supports the recovery of these costs. Consistent with that recommendation the Staff believes that deferred interest on the accumulated balances should net of deferred income taxes.

8. Q. Will you provide the Staff's recommended quantification of these assets?

A. I will attach a set of updated schedules which value these assets at December 31, 2008. The original schedules were attached to Staff witness Castle's testimony in the Applicants' recent base rate case (07-551-EL-AIR et al.). I will update these schedules to extend the valuation date from the date certain in the base rate case of May 31, 2007 to December 31, 2008 using the methodology employed in the distribution rate case. At the time of this testimony I am awaiting information to complete my quantifications of the O&M distribution deferrals and the line extension deferrals.

9. Q. How does the Staff's calculation differ from that of the Applicants?

A. The main differences are the determination of distribution amounts eligible for deferral and the calculation of interest on O&M related distribution deferrals.

10. Q. Do you believe that the Commission should authorize the Applicants to recover these costs in this proceeding?

A. I don't know the answer to that question. Staff witness Fortney is addressing that question in his testimony.

11. Q. Does this conclude your testimony?

A. Yes, it does, although I reserve the right to supplement my testimony as new information becomes available.

## PROOF OF SERVICE

I hereby certify that a true copy of the foregoing Prefiled Testimony of L'Nard E. Tufts, submitted on behalf of the Staff of the Public Utilities Commission of Ohio, was served by regular U.S. mail, postage prepaid, hand-delivered, and/or delivered via electronic mail, upon the following parties of record, this 6th day of October, 2008.

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THE CLEVELAND ELECTRIC ILLUMINATING COMPANY
OHIO EDISON COMPANY
THE TOLEDO EDISON COMPANY
Case No. 08-935-EL-SSO
**Distribution Deferral Cap Calculation**

| | | Cleveland Electric Illuminating | Ohio Edison | Toledo Edison | Total |
|---|---|---|---|---|---|
| (1) | 2006 Principal Deferrals (a) | 45,359,631 | 76,284,565 | 24,944,363 | 146,588,559 |
| (2) | Maximum Combined Principal Deferral (b) | | | | 150,000,000 |
| (3) | Excess Over Maximum (1) - (2) | | | | 0 |
| (4) | Principal Reduction (c) | 0 | 0 | 0 | 0 |
| (5) | 2006 Carrying Charges (a) | 1,240,065 | 2,407,358 | 736,815 | |
| (6) | 2006 Distribution Deferrals (1) - (4) + (5) | 46,599,696 | 78,691,923 | 25,681,178 | |
| (7) | 2007 Principal Deferrals (d) | 60,945,143 | 68,505,524 | 24,695,535 | 154,146,202 |
| (8) | Maximum Combined Principal Deferral (b) | | | | 150,000,000 |
| (9) | Excess Over Maximum (7) - (8) | | | | 4,146,202 |
| (10) | Principal Reduction (d) | 1,639,293 | 1,842,652 | 664,257 | 4,146,202 |
| (11) | 2007 Carrying Charges (d) | 4,612,930 | 7,578,109 | 2,202,649 | |
| (12) | 2007 Distribution Deferrals (7) - (10) + (11) | 63,918,779 | 74,240,982 | 26,233,927 | |
| (13) | Distribution Deferrals @ 12/31/2007 (6) + (12) | 110,518,475 | 152,932,905 | 51,915,105 | |
| (14) | 2008 Principal Deferrals (?) | (7,009,208) | (3,752,677) | (7,824,680) | (18,586,566) |
| (15) | Maximum Combined Principal Deferral (b) | | | | 150,000,000 |
| (16) | Excess Over Maximum (14) - (15) | | | | 0 |
| (17) | Principal Reduction (e) | | | | 0 |
| (18) | 2008 Carrying Charges (d) | | | | |
| (19) | 2008 Distribution Deferrals (14) - (17) + (18) | (7,009,208) | (3,752,677) | (7,824,680) | |
| (20) | Distribution Deferrals @ 12/31/2008 (6) + (12)+(19) | 103,509,267 | 149,180,228 | 44,090,424 | |
| (21) | Distribution Deferral Balance Requested (e) | 125,729,525 | 109,072,758 | 17,730,615 | |
| (22) | Balance Recommended = Lesser of (13) or (14) | 103,509,267 | 109,072,758 | 17,730,615 | |
| (23) | Annual Amortization (15) / 25 years (b) | 4,140,371 | 4,362,910 | 709,225 | |

(a) Staff Work Papers (Exhibit LET-1, pgs. 2, 11 & 20)
(b) Refer to Order in Case No. 05-1125-EL-ATA, et al.
(c) Allocated based upon relative deferral
(d) Staff Work Papers (Exhibit LET-1, pgs. 5, 14 & 23)
(e) Staff Data Request 34
(f) Applicant Schedule 6b

**THE CLEVELAND ELECTRIC ILLUMINATING COMPANY**
Case No. 08-935-EL-SSO
Monthly Assignment of Operation & Maintenance Related Distribution Deferrals and Calculation of Carrying Charges

| | Jan-06 | Feb-06 | Mar-06 | Apr-06 | May-06 | Jun-06 | Jul-06 | Aug-06 | Sep-06 | Oct-06 | Nov-06 | Dec-06 | Total-06 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (1) O&M Deferral per Applicant (a) | 5,009,025 | 3,799,130 | 5,362,883 | 3,956,947 | 3,634,715 | 5,186,809 | 4,537,741 | 4,478,010 | 5,634,130 | 2,761,111 | 5,057,580 | 7,818,022 | 57,236,103 |
| (2) Percentage of Total | 8.752% | 6.638% | 9.370% | 6.913% | 6.350% | 9.062% | 7.928% | 7.824% | 9.844% | 4.824% | 8.836% | 13.659% | 100.000% |
| (3) *O&M Deferral per Staff (b)* | 3,686,068 | 2,795,724 | 3,946,467 | 2,911,859 | 2,674,733 | 3,816,896 | 3,339,257 | 3,295,302 | 4,146,073 | 2,031,861 | 3,721,799 | 5,753,167 | 42,119,206 |
| (4) Capital Related Deferrals (c) | 24,631 | 70,573 | 102,058 | 129,626 | 170,905 | 216,464 | 259,384 | 310,894 | 366,690 | 431,000 | 536,321 | 621,880 | 3,240,425 |
| (5) Total Principal Deferral (3) + (4) | 3,710,698 | 2,866,297 | 4,048,525 | 3,041,485 | 2,845,639 | 4,033,360 | 3,598,641 | 3,606,196 | 4,512,763 | 2,462,861 | 4,258,119 | 6,375,047 | 45,359,631 |
| (6) Principal Reduction (d) | | | | | | | | | | | | | |
| (7) Basis for Carrying Charges (5) - (6) | 3,710,698 | 2,866,297 | 4,048,525 | 3,041,485 | 2,845,639 | 4,033,360 | 3,598,641 | 3,606,196 | 4,512,763 | 2,462,861 | 4,258,119 | 6,375,047 | 45,359,631 |
| (8) *Carrying Charges (e)* | 8,971 | 24,916 | 41,754 | 59,097 | 73,616 | 90,604 | 109,493 | 127,442 | 147,687 | 165,266 | 182,314 | 208,904 | 1,240,065 |
| (9) Total Deferral (7) + (8) | 3,719,670 | 2,891,213 | 4,090,279 | 3,100,583 | 2,919,255 | 4,123,964 | 3,708,134 | 3,733,638 | 4,660,450 | 2,628,127 | 4,440,434 | 6,583,951 | 46,599,696 |

(a) Staff Data Request No. 32, Case No 07-551-EL-AIR
(b) Exhibit LET-1, pg. 3
(c) Exhibit LET-1, pg. 4
(d) Refer to Cap Calculation
(e) Calculated using 9.01% Embedded Cost of Debt, average balances, and 35.6% Tax Rate

**THE CLEVELAND ELECTRIC ILLUMINATING COMPANY**
Case No. 08-935-EL-SSO
O & M Expense Deferral Calculation

| | | |
|---|---|---|
| (1) | Total 2006 O & M Expense (a) | $ 1,006,182,382 |
| | Less: | |
| (2) | 2006 Production Expense (a) | 773,505,412 |
| (3) | 2006 Market Administation Expense (b) | 2,462,270 |
| (4) | 2006 Transmission of Electricity by Others Expense (c) | 85,059,529 |
| (5) | 2006 Non-Distribution Administrative & General Expense (d) | 2,355,965 |
| (6) | Total 2006 Distribution O & M Expense (1) - (2) thru (5) | 142,799,206 |
| (7) | Distribution O & M in Base Rates (e) | 100,680,000 |
| (8) | Total 2006 O & M Deferral (6) - (7) | $ 42,119,206 |
| (9) | Applicant's 2006 O & M Deferral Requested (g) | $ 57,236,103 |
| (10) | 2006 O & M Deferral = Lesser of (8) or (9) | $ 42,119,206 |

(a) 2006 FERC Form 1
(b) 2006 FERC Form 1, Account No. 575.7
(c) 2006 FERC Form 1, Account No. 565
(d) Calculated as follows:

| | |
|---|---|
| (1) 2006 Total A & G Expense (a) | 54,027,224 |
| (2) Jurisdictional Allocation Factor (f) | 95.63930% |
| (3) 2006 Jurisdictional A & G Expense (1) x (2) | 51,671,259 |
| (4) 2006 Non-Distribution A & G Expense (1) - (3) | 2,355,965 |

(e) Schedule UNB-4.1, Case No. 99-1212-EL-ETP
(f) Applicant Schedule C-2.1, Case No 07-551-EL-AIR
(g) Staff Data Request No. 32, Case No 07-551-EL-AIR

**THE CLEVELAND ELECTRIC ILLUMINATING COMPANY**
Case No. 08-935-EL-SSO
Calculation of Capital Related Distribution Deferrals

| | Jan-06 | Feb-06 | Mar-06 | Apr-06 | May-06 | Jun-06 | Jul-06 | Aug-06 | Sep-06 | Oct-06 | Nov-06 | Dec-06 | Total-06 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (1) Beginning Cummulative Expenditures | 0 | 5,367,318 | 9,722,774 | 11,831,799 | 15,551,134 | 21,298,946 | 26,230,590 | 30,636,204 | 37,553,028 | 43,357,978 | 51,457,120 | 63,385,523 | |
| (2) Eligible Capital Expenditures (a) | 5,367,318 | 4,355,456 | 2,109,025 | 3,719,335 | 5,747,812 | 4,931,644 | 4,405,614 | 6,916,824 | 5,804,950 | 8,099,142 | 11,928,403 | 8,212,994 | 71,598,517 |
| (3) Ending Cummulative Expenditures (1) + (2) | 5,367,318 | 9,722,774 | 11,831,799 | 15,551,134 | 21,298,946 | 26,230,590 | 30,636,204 | 37,553,028 | 43,357,978 | 51,457,120 | 63,385,523 | 71,598,517 | |
| (4) Depreciation Expense on (3), above (a) | 8,532 | 25,342 | 37,519 | 47,721 | 60,742 | 74,441 | 89,580 | 107,398 | 126,359 | 149,520 | 195,510 | 234,898 | 1,157,562 |
| (5) Cummulative Depreciation Expense | 8,532 | 33,874 | 71,393 | 119,114 | 179,856 | 254,297 | 343,877 | 451,275 | 577,634 | 727,154 | 922,664 | 1,157,562 | |
| (6) Ending Basis for PISCC accrual (3) - (5) | 5,358,786 | 9,688,900 | 11,760,406 | 15,432,020 | 21,119,090 | 25,976,293 | 30,292,327 | 37,101,753 | 42,780,344 | 50,729,966 | 62,462,859 | 70,440,955 | |
| (7) Incurred Cost of Debt (a) | 7.21% | 7.21% | 7.21% | 7.21% | 7.21% | 7.21% | 7.21% | 7.21% | 7.18% | 7.18% | 7.18% | 6.94% | |
| (8) Post-in-Service Carrying Charges (b) | 16,099 | 45,231 | 64,539 | 81,905 | 110,163 | 142,023 | 169,804 | 203,496 | 240,331 | 281,480 | 340,811 | 386,982 | 2,082,863 |
| (9) Deferred Depreciation Expense (a) | 8,532 | 25,342 | 37,519 | 47,721 | 60,742 | 74,441 | 89,580 | 107,398 | 126,359 | 149,520 | 195,510 | 234,898 | 1,157,562 |
| (10) Deferred Property Tax Expense (a) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (11) Capital Related Deferrals (8) + (9) + (10) | 24,631 | 70,573 | 102,058 | 129,626 | 170,905 | 216,464 | 259,384 | 310,894 | 366,690 | 431,000 | 536,321 | 621,880 | 3,240,425 |

(a) Staff Data Request No. 33, Case No 07-551-EL-AIR
(b) Calculated (6) X (7) using mid-month convention

**THE CLEVELAND ELECTRIC ILLUMINATING COMPANY**
Case No. 08-935-EL-SSO
Monthly Assignment of Operation & Maintenance Related Distribution Deferrals and Calculation of Carrying Charges

| | Jan-07 | Feb-07 | Mar-07 | Apr-07 | May-07 | Jun-07 | Jul-07 | Aug-07 | Sep-07 | Oct-07 | Nov-07 | Dec-07 | Total-07 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (1) O&M Deferral per Applicant (a) | 3,936,290 | 4,101,325 | 5,314,247 | 4,803,669 | 1,812,102 | 5,426,148 | 4,903,207 | 5,308,545 | 3,923,188 | 3,904,134 | 0 | 0 | 43,432,855 |
| (2) Percentage of Total | 9.063% | 9.443% | 12.236% | 11.060% | 4.172% | 12.493% | 11.289% | 12.222% | 9.033% | 8.989% | 0.000% | 0.000% | 100.000% |
| (3) O&M Deferral per Staff (b) | 3,936,290 | 4,101,325 | 5,314,247 | 4,803,669 | 1,812,102 | 5,426,148 | 4,903,207 | 5,308,545 | 3,923,188 | 3,904,134 | 0 | 0 | 43,432,855 |
| (4) Capital Related Deferrals (c) | 1,114,167 | 1,099,306 | 1,098,021 | 1,221,555 | 1,358,345 | 1,448,716 | 1,529,280 | 1,580,865 | 1,637,021 | 1,720,304 | 1,809,672 | 1,895,035 | 17,512,288 |
| (5) Total Principal Deferral (3) + (4) | 5,050,457 | 5,200,631 | 6,412,268 | 6,025,224 | 3,170,447 | 6,874,864 | 6,432,487 | 6,889,410 | 5,560,209 | 5,624,438 | 1,809,672 | 1,895,035 | 60,945,143 |
| (6) Principal Reduction (d) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (7) Basis for Carrying Charges (5) - (6) | 5,050,457 | 5,200,631 | 6,412,268 | 6,025,224 | 3,170,447 | 6,874,864 | 6,432,487 | 6,889,410 | 5,560,209 | 5,624,438 | 1,809,672 | 1,895,035 | 60,945,143 |
| (8) Carrying Charges (e) | 237,537 | 263,469 | 292,820 | 324,306 | 348,106 | 374,076 | 408,057 | 442,239 | 448,907 | 477,267 | 491,547 | 504,600 | 4,612,930 |
| (9) Total Deferral (7) + (8) | 5,287,994 | 5,464,100 | 6,705,088 | 6,349,530 | 3,518,553 | 7,248,940 | 6,840,544 | 7,331,649 | 6,009,116 | 6,101,705 | 2,301,220 | 2,399,635 | 65,558,073 |

(a) Staff Data Request No. 27 (OCC Set 4-RPD-46 Attachment 1)
(b) Exhibit LET-1, pg. 6
(c) Exhibit LET-1, pg. 7
(d) Refer to Cap Calculation
(e) Calculated using 9.01% Embedded Cost of Debt, average balances, and 35.6% tax rate

**THE CLEVELAND ELECTRIC ILLUMINATING COMPANY**

Case No. 08-935-EL-SSO

O & M Expense Deferral Calculation

| | | | |
|---|---|---|---|
| (1) | 2007 Transmission O & M Expense (a) | $ | 119,087,170 |
| (2) | 2007 Distribution O & M Expense (a) | | 52,795,730 |
| (3) | 2007 Customer Accounts O & M Expense (a) | | 32,441,214 |
| (4) | 2007 Customer Service and Information O & M Expense (a) | | 3,274,767 |
| (5) | 2007 Sales O & M Expense (a) | | 1,592,746 |
| (6) | 2007 Administrative and General O & M Expense (a) | | 52,189,430 |
| (7) | Subtotal (1) thru (6) | | 261,381,057 |
| | Less: | | |
| (8) | 2007 Transmission of Electricity by Others Expense (a) | | 111,502,257 |
| (9) | 2007 Non-Distribution Administrative and General O & M Expense (6) x (1 - 95.636930%) (b) | | 2,277,061 |
| (10) | 2007 Distribution O & M Expense in Base Rates (c) | | 100,680,000 |
| (11) | Total January - May 2007 O & M Deferral (7) - (8) - (9) - (10) | $ | 46,921,739 |
| (12) | Applicant's 2007 O & M Deferral Requested (c) | $ | 43,432,855 |
| (13) | 2007 O & M Deferral = Lesser of (11) or (12) | $ | 43,432,855 |

(a) 2007 FERC Form 1

(b) Applicant's Schedule C-2.1, Case No. 07-551-EL-AIR

**THE CLEVELAND ELECTRIC ILLUMINATING COMPANY**
Case No. 08-935-EL-SSO
Calculation of Capital Related Distribution Deferrals

| | Jan-07 | Feb-07 | Mar-07 | Apr-07 | May-07 | Jun-07 | Jul-07 | Aug-07 | Sep-07 | Oct-07 | Nov-07 | Dec-07 | Total-07 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (1) Beginning Cummulative Expenditures (a) | 71,598,517 | 74,664,443 | 69,144,156 | 75,405,167 | 96,065,104 | 107,871,229 | 120,154,724 | 127,476,095 | 133,772,108 | 141,733,881 | 154,121,567 | 163,732,221 | |
| (2) Eligible Capital Expenditures (b) | 3,065,926 | (5,520,287) | 6,261,011 | 20,659,937 | 11,806,125 | 12,283,495 | 7,321,371 | 6,296,013 | 7,961,773 | 12,387,686 | 9,610,654 | 11,607,776 | 103,741,480 |
| (3) Ending Cummulative Expenditures (1) + (2) | 74,664,443 | 69,144,156 | 75,405,167 | 96,065,104 | 107,871,229 | 120,154,724 | 127,476,095 | 133,772,108 | 141,733,881 | 154,121,567 | 163,732,221 | 175,339,997 | |
| (4) Depreciation Expense on (3), above (b) | 219,997 | 212,849 | 220,252 | 268,604 | 314,700 | 354,157 | 386,989 | 402,509 | 420,902 | 449,875 | 480,518 | 509,362 | 4,240,714 |
| (5) Cummulative Depreciation Expense | 219,997 | 432,846 | 653,098 | 921,702 | 1,236,402 | 1,590,559 | 1,977,548 | 2,380,057 | 2,800,959 | 3,250,834 | 3,731,352 | 4,240,714 | |
| (6) Ending Basis for PISCC accrual (3) - (5) | 74,444,446 | 68,711,310 | 74,752,069 | 95,143,402 | 106,634,827 | 118,564,165 | 125,498,547 | 131,392,051 | 138,932,922 | 150,870,733 | 160,000,869 | 171,099,283 | |
| (7) Incurred Cost of Debt (b) | 6.94% | 6.94% | 6.77% | 6.77% | 6.77% | 6.60% | 6.55% | 6.55% | 6.55% | 6.55% | 6.55% | 6.55% | |
| (8) Post-in-Service Carrying Charges (c) | 422,308 | 414,595 | 405,907 | 481,089 | 571,783 | 622,697 | 670,429 | 706,494 | 744,257 | 798,567 | 857,292 | 913,811 | 7,609,230 |
| (9) Deferred Depreciation Expense (b) | 219,997 | 212,849 | 220,252 | 268,604 | 314,700 | 354,157 | 386,989 | 402,509 | 420,902 | 449,875 | 480,518 | 509,362 | 4,240,714 |
| (10) Deferred Property Tax Expense (b) | 471,862 | 471,862 | 471,862 | 471,862 | 471,862 | 471,862 | 471,862 | 471,862 | 471,862 | 471,862 | 471,862 | 471,862 | 5,662,344 |
| (11) Capital Related Deferrals (8) + (9) + (10) | 1,114,167 | 1,099,306 | 1,098,021 | 1,221,565 | 1,358,345 | 1,448,716 | 1,529,280 | 1,580,865 | 1,637,021 | 1,720,304 | 1,809,672 | 1,895,035 | 17,512,288 |

(a) Refer to 2006 Ending Balance
(b) Staff Data Request No. 27 (OCC Set 4-RPD-46 Attachment 1)
(c) Calculated: (6) x (7) using mid-month convention

**THE CLEVELAND ELECTRIC ILLUMINATING COMPANY**

Case No. 08-935-EL-SSO

Monthly Assignment of Operation & Maintenance Related Distribution Deferrals and Calculation of Carrying Charges

| | Jan-08 | Feb-08 | Mar-08 | Apr-08 | May-08 | Jun-08 | Jul-08 | Aug-08 | Sep-08 | Oct-08 | Nov-08 | Dec-08 | Total-08 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (1) O&M Deferral per Applicant (a) | 2,173,676 | 2,471,883 | 2,957,479 | 1,698,131 | 3,520,878 | 2,604,300 | 2,436,522 | 2,482,876 | 2,448,581 | 2,892,186 | 2,421,333 | 2,425,237 | 30,533,082 |
| (2) Percentage of Total | 7.119% | 8.096% | 9.686% | 5.562% | 11.531% | 8.529% | 7.980% | 8.132% | 8.019% | 9.472% | 7.930% | 7.943% | 100.000% |
| (3) O&M Deferral per Staff (b) | (2,959,781) | (3,365,834) | (4,027,045) | (2,312,256) | (4,794,196) | (3,546,139) | (3,317,685) | (3,380,803) | (3,334,105) | (3,938,139) | (3,297,003) | (3,302,319) | (41,575,305) |
| (4) Capital Related Deferrals (c) | 2,648,551 | 2,712,775 | 2,766,503 | 2,836,804 | 2,909,745 | 2,988,199 | 2,845,349 | 2,886,167 | 2,924,086 | 2,963,096 | 3,005,932 | 3,078,891 | 34,566,096 |
| (5) Total Principal Deferral (3) + (4) | (311,230) | (653,060) | (1,260,542) | 524,548 | (1,884,451) | (557,940) | (472,336) | (494,636) | (410,019) | (975,043) | (291,070) | (223,428) | (7,009,208) |
| (6) Principal Reduction (d) | (311,230) | (653,060) | (1,260,542) | 524,548 | (1,884,451) | (557,940) | (472,336) | (494,636) | (410,019) | (975,043) | (291,070) | (223,428) | 0 |
| (7) Basis for Carrying Charges (5) - (6) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (7,009,208) |
| (8) Carrying Charges (e) | 225,327 | 226,416 | 227,511 | 228,611 | 229,716 | 230,827 | 231,943 | 233,065 | 233,102 | 234,224 | 235,351 | 236,484 | 2,772,579 |
| (9) Total Deferral (7) + (8) | 225,327 | 226,416 | 227,511 | 228,611 | 229,716 | 230,827 | 231,943 | 233,065 | 233,102 | 234,224 | 235,351 | 236,484 | (4,236,629) |

(a) Staff Data Request 27 (OCC Set 4-RPD-46 Attachment 1 and OCC Set 4-RPD-50 Attachment 1)
(b) Exhibit LET-1, pg. 9
(c) Exhibit LET-1, pg. 10
(d) Refer to Cap Calculation
(e) Calculated using 9.01% Embedded Cost of Debt, average balances, and 35.6% tax rate

**THE CLEVELAND ELECTRIC ILLUMINATING COMPANY**

Case No. 08-935-EL-SSO

O & M Expense Deferral Calculation

| | | | |
|---|---|---|---|
| (1) | 2008 Transmission O & M Expense (a) | $ | 125,118,837 |
| (2) | 2008 Distribution O & M Expense (a) | | 51,111,826 |
| (3) | 2008 Customer Accounts O & M Expense (a) | | |
| (4) | 2008 Customer Service and Information O & M Expense (a) | | |
| (5) | 2008 Sales O & M Expense (a) | | |
| (6) | 2008 Administrative and General O & M Expense (a) | | |
| (7) | Subtotal (1) thru (6) | | 176,230,663 |
| | Less: | | |
| (8) | 2008 Transmission of Electricity by Others Expense (a) | | 117,125,968 |
| (9) | 2008 Non-Distribution Administrative and General O & M Expense (6) x (1 - 95.636930%) (b) | | 0 |
| (10) | 2008 Distribution O & M Expense in Base Rates (c) | | 100,680,000 |
| (11) | Total January - May 2008 O & M Deferral (7) - (8) - (9) - (10) | $ | (41,575,305) |
| (12) | Applicant's 2008 O & M Deferral Requested (c) | $ | 30,533,082 |
| (13) | 2008 O & M Deferral = Lesser of (11) or (12) | $ | (41,575,305) |

(a) Staff Data Request 34 and Applicant Response to OCC Set 4-INT-81 Attachment 1
(b) Applicant's Schedule C-2.1, Case No. 07-551-EL-AIR
(c) Staff Data Request 27 (OCC Set 4-RPD-46 Attachment 1 and OCC Set 4-RPD-50 Attachment 1)

**THE CLEVELAND ELECTRIC ILLUMINATING COMPANY**
Case No. 08-935-EL-SSO
Calculation of Capital Related Distribution Deferrals

| | Jan-08 | Feb-08 | Mar-08 | Apr-08 | May-08 | Jun-08 | Jul-08 | Aug-08 | Sep-08 | Oct-08 | Nov-08 | Dec-08 | Total-08 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (1) Beginning Cummulative Expenditures (a) | 175,339,997 | 182,391,701 | 190,406,648 | 196,709,512 | 206,023,340 | 212,413,198 | 225,443,709 | 230,359,390 | 235,019,376 | 239,346,107 | 245,094,910 | 249,431,939 | |
| (2) Eligible Capital Expenditures (b) | 7,051,704 | 8,014,947 | 6,302,864 | 9,313,828 | 6,389,858 | 13,030,511 | 4,915,681 | 4,659,986 | 4,326,731 | 5,748,803 | 4,337,029 | 11,798,557 | 85,890,499 |
| (3) Ending Cummulative Expenditures (1) + (2) | 182,391,701 | 190,406,648 | 196,709,512 | 206,023,340 | 212,413,198 | 225,443,709 | 230,359,390 | 235,019,376 | 239,346,107 | 245,094,910 | 249,431,939 | 261,230,496 | |
| (4) Depreciation Expense on (3), above (b) | 543,393 | 568,047 | 584,294 | 613,650 | 645,494 | 672,783 | 620,337 | 635,788 | 650,052 | 666,349 | 682,582 | 711,904 | 7,594,673 |
| (5) Cummulative Depreciation Expense | 543,393 | 1,111,440 | 1,695,734 | 2,309,384 | 2,954,878 | 3,627,661 | 4,247,998 | 4,883,786 | 5,533,838 | 6,200,187 | 6,882,769 | 7,594,673 | |
| (6) Ending Basis for PISCC accrual (3) - (5) | 181,848,308 | 189,295,208 | 195,013,778 | 203,713,956 | 209,458,320 | 221,816,048 | 226,111,392 | 230,135,590 | 233,812,269 | 238,894,723 | 242,549,170 | 253,635,823 | |
| (7) Incurred Cost of Debt (b) | 6.55% | 6.55% | 6.55% | 6.55% | 6.55% | 6.55% | 6.81% | 6.81% | 6.81% | 6.79% | 6.79% | 6.79% | |
| (8) Post-in-Service Carrying Charges (c) | 974,826 | 1,014,396 | 1,051,877 | 1,092,822 | 1,133,919 | 1,185,084 | 1,281,288 | 1,306,655 | 1,330,310 | 1,353,023 | 1,379,626 | 1,423,263 | 14,527,087 |
| (9) Deferred Depreciation Expense (b) | 543,393 | 568,047 | 584,294 | 613,650 | 645,494 | 672,783 | 620,337 | 635,788 | 650,052 | 666,349 | 682,582 | 711,904 | 7,594,673 |
| (10) Deferred Property Tax Expense (b) | 1,130,332 | 1,130,332 | 1,130,332 | 1,130,332 | 1,130,332 | 1,130,332 | 943,724 | 943,724 | 943,724 | 943,724 | 943,724 | 943,724 | 12,444,336 |
| (11) Capital Related Deferrals (8) + (9) + (10) | 2,648,551 | 2,712,775 | 2,766,503 | 2,836,804 | 2,909,745 | 2,988,199 | 2,845,349 | 2,886,167 | 2,924,086 | 2,963,096 | 3,005,932 | 3,078,891 | 34,566,096 |

(a) Refer to 2007 Ending Balance
(b) Staff Data Request 27 (OCC Set 4-RPD-46 Attachment 1 and OCC Set 4-RPD-50 Attachment 1)
(c) Calculated: (6) x (7) using mid-month convention

**OHIO EDISON COMPANY**
Case No. 08-935-EL-SSO
Monthly Assignment of Operation & Maintenance Related Distribution Deferrals and Calculation of Carrying Charges

| | Jan-06 | Feb-06 | Mar-06 | Apr-06 | May-06 | Jun-06 | Jul-06 | Aug-06 | Sep-06 | Oct-06 | Nov-06 | Dec-06 | Total-06 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (1) O&M Deferral per Applicant (a) | 5,961,648 | 6,221,675 | 6,537,827 | 6,457,116 | 5,819,058 | 7,785,834 | 6,331,382 | 4,558,754 | 5,828,445 | 5,303,047 | 6,038,942 | 7,109,535 | 73,953,263 |
| (2) *Percentage of Total* | *8.061%* | *8.413%* | *8.840%* | *8.731%* | *7.869%* | *10.528%* | *8.561%* | *6.164%* | *7.881%* | *7.171%* | *8.166%* | *9.614%* | 100.000% |
| (3) O&M Deferral per Staff (b) | 5,913,781 | 6,171,720 | 6,485,333 | 6,405,270 | 5,772,336 | 7,723,320 | 6,280,546 | 4,522,151 | 5,781,647 | 5,260,468 | 5,990,454 | 7,052,451 | 73,359,476 |
| (4) Capital Related Deferrals (c) | 15,090 | 39,860 | 76,003 | 125,531 | 166,801 | 232,270 | 278,202 | 322,831 | 357,909 | 388,386 | 436,003 | 486,203 | 2,925,089 |
| (5) Total Principal Deferral (3) + (4) | 5,928,871 | 6,211,579 | 6,561,336 | 6,530,802 | 5,939,136 | 7,955,590 | 6,558,748 | 4,844,982 | 6,139,556 | 5,648,853 | 6,426,457 | 7,538,654 | 76,284,565 |
| (6) Principal Reduction (d) | | | | | | | | | | | | | |
| (7) Basis for Carrying Charges (5) - (6) | 5,928,871 | 6,211,579 | 6,561,336 | 6,530,802 | 5,939,136 | 7,955,590 | 6,558,748 | 4,844,982 | 6,139,556 | 5,648,853 | 6,426,457 | 7,538,654 | 76,284,565 |
| (8) Carrying Charges (e) | 15,420 | 47,076 | 80,541 | 115,011 | 148,042 | 184,950 | 223,662 | 254,485 | 284,377 | 316,517 | 349,569 | 387,709 | 2,407,358 |
| (9) Total Deferral (7) + (8) | 5,944,291 | 6,258,655 | 6,641,878 | 6,645,813 | 6,087,178 | 8,140,540 | 6,782,410 | 5,099,466 | 6,423,934 | 5,965,370 | 6,776,026 | 7,926,363 | 78,691,923 |

(a) Staff Data Request No. 32, Case No 07-551-EL-AIR
(b) Exhibit MAC-1, pg. 12
(c) Exhibit MAC-1, pg. 13
(d) *Refer to Cap Calculation*
(e) Calculated using 9.83% Embedded Cost of Debt, average balances, and 36.5% tax rate

**OHIO EDISON COMPANY**
Case No. 08-935-EL-SSO
O & M Expense Deferral Calculation

| | | | |
|---|---|---|---|
| (1) | Total 2006 O & M Expense (a) | $ | 1,507,508,859 |
| | Less: | | |
| (2) | 2006 Production Expense (a) | | 1,183,282,899 |
| (3) | 2006 Market Administation Expense (b) | | 2,962,266 |
| (4) | 2006 Transmission of Electricity by Others Expense (c) | | 122,244,492 |
| (5) | 2006 Non-Distribution Administrative & General Expense (d) | | 15,666,049 |
| (6) | Total 2006 Distribution O & M Expense (1) - (2) thru (5) | | 183,353,153 |
| (7) | Distribution O & M in Base Rates (e) | | 109,993,677 |
| (8) | Total 2006 O & M Deferral (6) - (7) | $ | 73,359,476 |
| (9) | Applicant's 2006 O & M Deferral Requested (g) | $ | 73,953,264 |
| (10) | 2006 O & M Deferral = Lesser of (8) or (9) | $ | 73,359,476 |

(a) 2006 FERC Form 1
(b) 2006 FERC Form 1, Account No. 575.7
(c) 2006 FERC Form 1, Account No. 565
(d) Calculated as follows:

| | |
|---|---|
| (1) 2006 Total A & G Expense (a) | 69,095,067 |
| (2) Jurisdictional Allocation Factor (f) | 77.32682% |
| (3) 2006 Jurisdictional A & G Expense (1) x (2) | 53,429,018 |
| (4) 2006 Non-Distribution A & G Expense (1) - (3) | 15,666,049 |

(e) Schedule UNB-4.1, Case No. 99-1212-EL-ETP
(f) Applicant's Schedule C-2.1, Case No 07-551-EL-AIR
(g) Staff Data Request No. 32, Case No 07-551-EL-AIR

**OHIO EDISON COMPANY**
Case No. 08-935-EL-SSO
Calculation of Capital Related Distribution Deferrals

| | Jan-06 | Feb-06 | Mar-06 | Apr-06 | May-06 | Jun-06 | Jul-06 | Aug-06 | Sep-06 | Oct-06 | Nov-06 | Dec-06 | Total-06 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (1) Beginning Cummulative Expenditures | 0 | 4,543,073 | 7,215,233 | 13,305,862 | 20,338,891 | 26,439,268 | 31,293,647 | 38,546,291 | 43,257,670 | 47,902,382 | 51,391,895 | 58,645,777 | |
| (2) Eligible Capital Expenditures (a) | 4,543,073 | 2,672,160 | 6,090,629 | 7,033,029 | 6,100,377 | 4,854,379 | 7,252,644 | 4,711,379 | 4,644,712 | 3,489,513 | 7,253,882 | 2,844,995 | 61,490,772 |
| (3) Ending Cummulative Expenditures (1) + (2) | 4,543,073 | 7,215,233 | 13,305,862 | 20,338,891 | 26,439,268 | 31,293,647 | 38,546,291 | 43,257,670 | 47,902,382 | 51,391,895 | 58,645,777 | 61,490,772 | |
| (4) Depreciation Expense on (3), above (a) | 6,092 | 16,584 | 35,418 | 59,035 | 74,404 | 86,958 | 102,529 | 117,195 | 128,180 | 138,367 | 159,127 | 184,168 | 1,108,057 |
| (5) Cummulative Depreciation Expense | 6,092 | 22,676 | 58,094 | 117,129 | 191,533 | 278,491 | 381,020 | 498,215 | 626,395 | 764,762 | 923,889 | 1,108,057 | |
| (6) Ending Basis for PISCC accrual (3) - (5) | 4,536,981 | 7,192,557 | 13,247,768 | 20,221,762 | 26,247,735 | 31,015,156 | 38,165,271 | 42,759,455 | 47,275,987 | 50,627,133 | 57,721,888 | 60,382,715 | |
| (7) Incurred Cost of Debt (a) | 4.76% | 4.76% | 4.76% | 4.76% | 4.76% | 6.07% | 6.07% | 6.07% | 6.09% | 6.09% | 6.09% | 6.09% | |
| (8) Post-in-Service Carrying Charges (b) | 8,998 | 23,276 | 40,585 | 66,496 | 92,397 | 145,312 | 175,673 | 205,636 | 229,729 | 250,019 | 276,876 | 302,035 | 1,817,032 |
| (9) Deferred Depreciation Expense (a) | 6,092 | 16,584 | 35,418 | 59,035 | 74,404 | 86,958 | 102,529 | 117,195 | 128,180 | 138,367 | 159,127 | 184,168 | 1,108,057 |
| (10) Deferred Property Tax Expense (a) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (11) Capital Related Deferrals (8) + (9) + (10) | 15,090 | 39,860 | 76,003 | 125,531 | 166,801 | 232,270 | 278,202 | 322,831 | 357,909 | 388,386 | 436,003 | 486,203 | 2,925,089 |

(a) Staff Data Request No. 33, Case No 07-551-EL-AIR
(b) Calculated: (6) x (7) using mid-month convention

**OHIO EDISON COMPANY**

Case No. 08-935-EL-SSO

Monthly Assignment of Operation & Maintenance Related Distribution Deferrals and Calculation of Carrying Charges

| | Jan-07 | Feb-07 | Mar-07 | Apr-07 | May-07 | Jun-07 | Jul-07 | Aug-07 | Sep-07 | Oct-07 | Nov-07 | Dec-07 | Total-07 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (1) O&M Deferral per Applicant (a) | 5,651,587 | 4,440,728 | 8,377,511 | 7,012,771 | 2,874,942 | 8,231,493 | 5,984,278 | 7,532,670 | 0 | 5,197,464 | 382,816 | 0 | 55,686,260 |
| (2) Percentage of Total | 10.149% | 7.975% | 15.044% | 12.593% | 5.163% | 14.782% | 10.746% | 13.527% | 0.000% | 9.333% | 0.687% | 0.000% | 100.000% |
| (3) O&M Deferral per Staff (b) | 5,651,587 | 4,440,728 | 8,377,511 | 7,012,771 | 2,874,942 | 8,231,493 | 5,984,278 | 7,532,670 | 0 | 5,197,464 | 382,816 | 0 | 55,686,260 |
| (4) Capital Related Deferrals (c) | 817,457 | 836,400 | 866,588 | 911,290 | 977,666 | 1,064,310 | 1,117,059 | 1,154,304 | 1,209,219 | 1,257,667 | 1,294,707 | 1,312,598 | 12,819,264 |
| (5) Total Principal Deferral (3) + (4) | 6,469,044 | 5,277,128 | 9,244,099 | 7,924,061 | 3,852,608 | 9,295,803 | 7,101,337 | 8,686,974 | 1,209,219 | 6,455,131 | 1,677,523 | 1,312,598 | 68,505,524 |
| (6) Principal Reduction (d) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (7) Basis for Carrying Charges (5) - (6) | 6,469,044 | 5,277,128 | 9,244,099 | 7,924,061 | 3,852,608 | 9,295,803 | 7,101,337 | 8,686,974 | 1,209,219 | 6,455,131 | 1,677,523 | 1,312,598 | 68,505,524 |
| (8) Carrying Charges (e) | 426,157 | 458,924 | 499,079 | 546,327 | 579,798 | 617,011 | 662,867 | 707,379 | 736,797 | 760,563 | 785,671 | 797,535 | 7,578,109 |
| (9) Total Deferral (7) + (8) | 6,895,201 | 5,736,053 | 9,743,178 | 8,470,388 | 4,432,407 | 9,912,814 | 7,764,205 | 9,394,353 | 1,946,015 | 7,215,694 | 2,463,194 | 2,110,132 | 76,083,634 |

(a) Staff Data Request No. 27 (OCC Set 4-RPD-45 Attachment 1)
(b) Exhibit LET-1, pg. 15
(c) Exhibit LET-1, pg. 16
(d) Refer to Cap Calculation
(e) Calculated using 9.83% Embedded Cost of Debt, average balances, and 36.5% tax rate

**OHIO EDISON COMPANY**

Case No. 08-935-EL-SSO

O & M Expense Deferral Calculation

| | | | |
|---|---|---|---|
| (1) | 2007 Transmission O & M Expense (a) | $ | 173,071,722 |
| (2) | 2007 Distribution O & M Expense (a) | | 79,267,378 |
| (3) | 2007 Customer Accounts O & M Expense (a) | | 48,783,611 |
| (4) | 2007 Customer Service and Information O & M Expense (a) | | 4,511,180 |
| (5) | 2007 Sales O & M Expense (a) | | 2,478,049 |
| (6) | 2007 Administrative and General O & M Expense (a) | | 44,605,567 |
| (7) | Subtotal (1) thru (6) | | 352,717,507 |
| | Less: | | |
| (8) | 2007 Transmission of Electricity by Others Expense (a) | | 164,111,387 |
| (9) | 2007 Non-Distribution Administrative and General O & M Expense (6) x (1 - 77.326820%) (b) | | 10,113,500 |
| (10) | 2007 Distribution O & M Expense in Base Rates (c) | | 109,993,677 |
| (11) | Total 2007 O & M Deferral (7) - (8) - (9) - (10) | $ | 68,498,943 |
| (12) | Applicant's 2007 Deferred O & M (c) | $ | 55,686,260 |
| (13) | 2007 O & M Deferral = Lesser of (11) or (12) | $ | 55,686,260 |

(a) 2007 FERC Form 1

(b) Applicant's Schedule C-2.1, Case No. 07-551-EL-AIR

(c) Staff Data Request No. 27 (OCC Set 4-RPD-45 Attachment 1)

**OHIO EDISON COMPANY**
Case No. 08-935-EL-SSO
Calculation of Capital Related Distribution Deferrals

| | Jan-07 | Feb-07 | Mar-07 | Apr-07 | May-07 | Jun-07 | Jul-07 | Aug-07 | Sep-07 | Oct-07 | Nov-07 | Dec-07 | Total-07 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (1) Beginning Cummulative Expenditures (a) | 61,490,772 | 65,614,445 | 67,731,068 | 71,903,686 | 78,075,381 | 89,755,117 | 98,689,450 | 102,151,057 | 109,641,359 | 116,447,043 | 122,300,929 | 126,423,609 | |
| (2) Eligible Capital Expenditures (b) | 4,123,673 | 2,116,623 | 4,172,618 | 6,171,695 | 11,679,736 | 8,934,333 | 3,461,607 | 7,490,302 | 6,805,684 | 5,853,886 | 4,122,680 | 523,944 | 65,456,781 |
| (3) Ending Cummulative Expenditures (1) + (2) | 65,614,445 | 67,731,068 | 71,903,686 | 78,075,381 | 89,755,117 | 98,689,450 | 102,151,057 | 109,641,359 | 116,447,043 | 122,300,929 | 126,423,609 | 126,947,553 | |
| (4) Depreciation Expense on (3), above (b) | 178,896 | 182,468 | 197,197 | 216,199 | 237,881 | 272,909 | 294,952 | 305,181 | 324,643 | 341,835 | 354,459 | 361,476 | 3,268,096 |
| (5) Cummulative Depreciation Expense | 178,896 | 361,364 | 558,561 | 774,760 | 1,012,641 | 1,285,550 | 1,580,502 | 1,885,683 | 2,210,326 | 2,552,161 | 2,906,620 | 3,268,096 | |
| (6) Ending Basis for PISCC accrual (3) - (5) | 65,435,549 | 67,369,704 | 71,345,125 | 77,300,621 | 88,742,476 | 97,403,900 | 100,570,555 | 107,755,676 | 114,236,717 | 119,748,768 | 123,516,989 | 123,679,457 | |
| (7) Incurred Cost of Debt (b) | 6.09% | 6.09% | 6.09% | 6.09% | 6.09% | 6.09% | 6.09% | 6.09% | 6.09% | 6.09% | 6.09% | 6.09% | |
| (8) Post-in-Service Carrying Charges (c) | 322,076 | 337,447 | 352,906 | 378,606 | 423,300 | 474,916 | 505,622 | 532,638 | 568,091 | 599,347 | 623,763 | 634,637 | 5,753,348 |
| (9) Deferred Depreciation Expense (b) | 178,896 | 182,468 | 197,197 | 216,199 | 237,881 | 272,909 | 294,952 | 305,181 | 324,643 | 341,835 | 354,459 | 361,476 | 3,268,096 |
| (10) Deferred Property Tax Expense (b) | 316,485 | 316,485 | 316,485 | 316,485 | 316,485 | 316,485 | 316,485 | 316,485 | 316,485 | 316,485 | 316,485 | 316,485 | 3,797,820 |
| (11) Capital Related Deferrals (8) + (9) + (10) | 817,457 | 836,400 | 866,588 | 911,290 | 977,666 | 1,064,310 | 1,117,059 | 1,154,304 | 1,209,219 | 1,257,667 | 1,294,707 | 1,312,598 | 12,819,264 |

(a) Refer to 2006 Ending Balance
(b) Staff Data Request No. 27 (OCC Set 4-RPD-45 Attachment 1)
(c) Calculated: (6) x (7) using mid-month convention

**OHIO EDISON COMPANY**
Case No. 08-935-EL-SSO
Monthly Assignment of Operation & Maintenance Related Distribution Deferrals and Calculation of Carrying Charges

| | Jan-08 | Feb-08 | Mar-08 | Apr-08 | May-08 | Jun-08 | Jul-08 | Aug-08 | Sep-08 | Oct-08 | Nov-08 | Dec-08 | Total-08 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (1) O&M Deferral per Applicant (a) | 2,768,216 | 3,444,638 | 2,743,276 | 3,224,142 | 3,673,426 | 2,656,231 | 3,395,173 | 3,843,048 | 3,471,913 | 4,361,342 | 3,571,359 | (4,527,654) | 32,625,110 |
| (2) Percentage of Total | 8.485% | 10.558% | 8.408% | 9.882% | 11.260% | 8.142% | 10.407% | 11.779% | 10.642% | 13.368% | 10.947% | -13.878% | 100.000% |
| (3) O&M Deferral per Staff (b) | (2,302,711) | (2,865,365) | (2,281,965) | (2,681,968) | (3,055,700) | (2,209,557) | (2,824,238) | (3,196,798) | (2,888,074) | (3,627,935) | (2,970,797) | 3,766,280 | (27,138,847) |
| (4) Capital Related Deferrals (c) | 1,667,181 | 1,698,300 | 1,726,029 | 1,805,003 | 1,951,733 | 2,014,575 | 2,011,275 | 2,043,873 | 2,072,012 | 2,099,370 | 2,119,701 | 2,177,118 | 23,386,170 |
| (5) Total Principal Deferral (3) + (4) | (635,530) | (1,167,085) | (555,936) | (876,965) | (1,103,967) | (194,982) | (812,964) | (1,152,925) | (816,061) | (1,528,566) | (851,096) | 5,943,398 | (3,752,677) |
| (6) Principal Reduction (d) | (635,530) | (1,167,085) | (555,936) | (876,965) | (1,103,967) | (194,982) | (812,964) | (1,152,925) | (816,061) | (1,528,566) | (851,096) | 1,842,652 | 1,842,652 |
| (7) Basis for Carrying Charges (5) - (6) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,100,747 | (5,595,329) |
| (8) Carrying Charges (e) | 409,332 | 411,462 | 413,602 | 415,753 | 417,916 | 420,090 | 422,275 | 424,472 | 426,680 | 428,899 | 431,130 | 444,038 | 5,065,649 |
| (9) Total Deferral (7) + (8) | 409,332 | 411,462 | 413,602 | 415,753 | 417,916 | 420,090 | 422,275 | 424,472 | 426,680 | 428,899 | 431,130 | 4,544,785 | (529,680) |

(a) Staff Data Request 27 (OCC Set 4-RPD-45 Attachment 1 and OCC Set 4-RPD-49 Attachment 1)
(b) Exhibit LET-1, pg. 18
(c) Exhibit LET-1, pg. 19
(d) Refer to Cap Calculation
(e) Calculated using 9.83% Embedded Cost of Debt, average balances, and 36.5% tax rate

**OHIO EDISON COMPANY**
Case No. 08-935-EL-SSO
O & M Expense Deferral Calculation

| | | | |
|---|---|---|---|
| (1) | 2008 Transmission O & M Expense (a) | $ | 180,047,716 |
| (2) | 2008 Distribution O & M Expense (a) | | 73,723,579 |
| (3) | 2008 Customer Accounts O & M Expense (a) | | |
| (4) | 2008 Customer Service and Information O & M Expense (a) | | |
| (5) | 2008 Sales O & M Expense (a) | | |
| (6) | 2008 Administrative and General O & M Expense (a) | | |
| (7) | Subtotal (1) thru (6) | | 253,771,295 |
| | Less: | | |
| (8) | 2008 Transmission of Electricity by Others Expense (a) | | 170,916,465 |
| (9) | 2008 Non-Distribution Administrative and General O & M Expense (6) x (1 - 77.326820%) (b) | | 0 |
| (10) | 2008 Distribution O & M Expense in Base Rates (c) | | 109,993,677 |
| (11) | Total 2008 O & M Deferral (7) - (8) - (9) - (10) | $ | (27,138,847) |
| (12) | Applicant's 2008 Deferred O & M (c) | $ | 32,625,110 |
| (13) | 2008 O & M Deferral = Lesser of (11) or (12) | $ | (27,138,847) |

(a) Staff Data Request 34 and Applicant Response to OCC Set 4-INT-81 Attachment 1
(b) Applicant's Schedule C-2.1, Case No. 07-551-EL-AIR
(c) Staff Data Request 27 (OCC Set 4-RPD-45 Attachment 1 and OCC Set 4-RPD-49 Attachment 1)

**OHIO EDISON COMPANY**
Case No. 08-935-EL-SSO
Calculation of Capital Related Distribution Deferrals

| | Jan-08 | Feb-08 | Mar-08 | Apr-08 | May-08 | Jun-08 | Jul-08 | Aug-08 | Sep-08 | Oct-08 | Nov-08 | Dec-08 | Total-08 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (1) Beginning Cummulative Expenditures (a) | 126,947,553 | 131,897,601 | 134,207,044 | 139,249,809 | 151,649,763 | 159,835,409 | 167,989,403 | 172,184,441 | 176,410,993 | 179,495,190 | 183,425,023 | 183,772,795 | |
| (2) Eligible Capital Expenditures (b) | 4,950,048 | 2,309,443 | 5,042,765 | 12,399,954 | 8,185,646 | 8,153,994 | 4,195,038 | 4,226,552 | 3,084,197 | 3,929,833 | 347,772 | 11,479,452 | 68,304,694 |
| (3) Ending Cummulative Expenditures (1) + (2) | 131,897,601 | 134,207,044 | 139,249,809 | 151,649,763 | 159,835,409 | 167,989,403 | 172,184,441 | 176,410,993 | 179,495,190 | 183,425,023 | 183,772,795 | 195,252,247 | |
| (4) Depreciation Expense on (3), above (b) | 373,000 | 386,680 | 396,758 | 432,569 | 471,532 | 491,254 | 476,440 | 487,816 | 497,730 | 507,683 | 517,957 | 545,195 | 5,584,614 |
| (5) Cummulative Depreciation Expense | 373,000 | 759,679 | 1,156,437 | 1,589,007 | 2,060,539 | 2,551,793 | 3,028,233 | 3,516,049 | 4,013,779 | 4,521,462 | 5,039,419 | 5,584,614 | |
| (6) Ending Basis for PISCC accrual (3) - (5) | 131,524,601 | 133,447,364 | 138,093,372 | 150,060,757 | 157,774,870 | 165,437,610 | 169,156,208 | 172,894,944 | 175,481,411 | 178,903,561 | 178,733,376 | 189,667,633 | |
| (7) Incurred Cost of Debt (b) | 6.09% | 6.09% | 6.09% | 6.09% | 6.53% | 6.53% | 6.42% | 6.42% | 6.42% | 6.42% | 6.42% | 6.42% | |
| (8) Post-in-Service Carrying Charges (c) | 655,873 | 673,313 | 690,962 | 734,126 | 841,893 | 885,014 | 901,865 | 923,087 | 941,312 | 958,717 | 968,774 | 998,953 | 10,173,888 |
| (9) Deferred Depreciation Expense (b) | 373,000 | 386,680 | 396,758 | 432,569 | 471,532 | 491,254 | 476,440 | 487,816 | 497,730 | 507,683 | 517,957 | 545,195 | 5,584,614 |
| (10) Deferred Property Tax Expense (b) | 638,308 | 638,308 | 638,308 | 638,308 | 638,308 | 638,308 | 632,970 | 632,970 | 632,970 | 632,970 | 632,970 | 632,970 | 7,627,668 |
| (11) Capital Related Deferrals (8) + (9) + (10) | 1,667,181 | 1,698,300 | 1,726,029 | 1,805,003 | 1,951,733 | 2,014,575 | 2,011,275 | 2,043,873 | 2,072,012 | 2,099,370 | 2,119,701 | 2,177,118 | 23,386,170 |

(a) Refer to 2007 Ending Balance
(b) Staff Data Request 27 (OCC Set 4-RPD-45 Attachment 1 and OCC Set 4-RPD-49 Attachment 1)
(c) Calculated: (6) x (7) using mid-month convention

**THE TOLEDO EDISON COMPANY**

Case No. 08-935-EL-SSO

Monthly Assignment of Operation & Maintenance Related Distribution Deferrals and Calculation of Carrying Charges

| | Jan-06 | Feb-06 | Mar-06 | Apr-06 | May-06 | Jun-06 | Jul-06 | Aug-06 | Sep-06 | Oct-06 | Nov-06 | Dec-06 | Total-06 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (1) O&M Deferral per Applicant (a) | 1,916,631 | 2,069,078 | 2,057,501 | 1,945,325 | 1,927,896 | 2,813,867 | 2,373,143 | 1,597,681 | 1,589,102 | 1,525,395 | 1,741,476 | 2,055,379 | 23,612,474 |
| (2) Percentage of Total | 8.117% | 8.763% | 8.714% | 8.239% | 8.165% | 11.917% | 10.050% | 6.766% | 6.730% | 6.460% | 7.375% | 8.705% | 100.000% |
| (3) O&M Deferral per Staff (b) | 1,916,631 | 2,069,078 | 2,057,501 | 1,945,325 | 1,927,896 | 2,813,867 | 2,373,143 | 1,597,681 | 1,589,102 | 1,525,395 | 1,741,476 | 2,055,379 | 23,612,474 |
| (4) Capital Related Deferrals (c) | 14,641 | 35,453 | 57,925 | 82,063 | 100,167 | 117,169 | 127,833 | 134,137 | 145,038 | 164,516 | 168,327 | 184,620 | 1,331,889 |
| (5) Total Principal Deferral (3) + (4) | 1,931,272 | 2,104,531 | 2,115,426 | 2,027,388 | 2,028,063 | 2,931,036 | 2,500,976 | 1,731,818 | 1,734,140 | 1,689,911 | 1,909,803 | 2,239,999 | 24,944,363 |
| (6) Principal Reduction (d) | | | | | | | | | | | | | |
| (7) Basis for Carrying Charges (5) - (6) | 1,931,272 | 2,104,531 | 2,115,426 | 2,027,388 | 2,028,063 | 2,931,036 | 2,500,976 | 1,731,818 | 1,734,140 | 1,689,911 | 1,909,803 | 2,239,999 | 24,944,363 |
| (8) Carrying Charges (e) | 4,611 | 14,269 | 24,413 | 34,421 | 44,269 | 56,321 | 69,559 | 79,998 | 88,656 | 97,254 | 106,314 | 116,730 | 736,815 |
| (9) Total Deferral (7) + (8) | 1,935,883 | 2,118,801 | 2,139,839 | 2,061,810 | 2,072,332 | 2,987,356 | 2,570,535 | 1,811,816 | 1,822,796 | 1,787,165 | 2,016,116 | 2,356,728 | 25,681,178 |

(a) Staff Data Request No. 32
(b) Exhibit LET-1, pg. 21
(c) Exhibit LET-1, pg. 22
(d) Refer to Cap Calculation
(e) Calculated using 9.01% Embedded Cost of Debt, average balances, and 36.4% tax rate

**THE TOLEDO EDISON COMPANY**
Case No. 08-935-EL-SSO
O & M Expense Deferral Calculation

| | | | |
|---|---|---|---|
| (1) | Total 2006 O & M Expense (a) | $ | 636,977,612 |
| | Less: | | |
| (2) | 2006 Production Expense (a) | | 503,218,862 |
| (3) | 2006 Market Administation Expense (b) | | 1,323,535 |
| (4) | 2006 Transmission of Electricity by Others Expense (c) | | 48,878,978 |
| (5) | 2006 Non-Distribution Administrative & General Expense (d) | | 7,160,839 |
| (6) | Total 2006 Distribution O & M Expense (1) - (2) thru (5) | | 76,395,398 |
| (7) | Distribution O & M in Base Rates (e) | | 46,584,000 |
| (8) | Calculated 2006 O & M Deferral (6) - (7) | $ | 29,811,398 |
| (9) | Applicant's 2006 O & M Deferral Requested (g) | $ | 23,612,474 |
| (10) | 2006 O & M Deferral = Lesser of (8) or (9) | $ | 23,612,474 |

(a) 2006 FERC Form 1
(b) 2006 FERC Form 1, Account No. 575.7
(c) 2006 FERC Form 1, Account No. 565
(d) Calculated as follows:

| | |
|---|---|
| (1) 2006 Total A & G Expense (a) | 38,223,941 |
| (2) Jurisdictional Allocation Factor (f) | 81.26609% |
| (3) 2006 Jurisdictional A & G Expense (1) x (2) | 31,063,102 |
| (4) 2006 Non-Distribution A & G Expense (1) - (3) | 7,160,839 |

(e) Schedule UNB-4.1, Case No. 99-1212-EL-ETP
(f) Applicant Schedule C-2.1, Case No 07-551-EL-AIR
(g) Staff Data Request No. 32, Case No 07-551-EL-AIR

**THE TOLEDO EDISON COMPANY**
Case No. 08-935-EL-SSO
Calculation of Capital Related Distribution Deferrals

| | Jan-06 | Feb-06 | Mar-06 | Apr-06 | May-06 | Jun-06 | Jul-06 | Aug-06 | Sep-06 | Oct-06 | Nov-06 | Dec-06 | Total-06 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (1) Beginning Cummulative Expenditures | 0 | 3,252,606 | 4,570,372 | 8,235,549 | 9,977,624 | 11,944,101 | 13,412,347 | 14,277,231 | 15,922,546 | 17,826,273 | 20,325,967 | 21,994,359 | |
| (2) Eligible Capital Expenditures (a) | 3,252,606 | 1,317,766 | 3,665,177 | 1,742,075 | 1,966,477 | 1,468,246 | 864,884 | 1,645,315 | 1,903,727 | 2,499,694 | 1,668,392 | 1,066,945 | 23,061,304 |
| (3) Ending Cummulative Expenditures (1) + (2) | 3,252,606 | 4,570,372 | 8,235,549 | 9,977,624 | 11,944,101 | 13,412,347 | 14,277,231 | 15,922,546 | 17,826,273 | 20,325,967 | 21,994,359 | 23,061,304 | |
| (4) Depreciation Expense on (3), above (a) | 4,871 | 11,970 | 19,510 | 27,464 | 34,515 | 41,308 | 45,089 | 43,974 | 44,332 | 50,715 | 57,888 | 67,155 | 448,791 |
| (5) Cummulative Depreciation Expense | 4,871 | 16,841 | 36,351 | 63,815 | 98,330 | 139,638 | 184,727 | 228,701 | 273,033 | 323,748 | 381,636 | 448,791 | |
| (6) Ending Basis for PISCC accrual (3) - (5) | 3,247,735 | 4,553,531 | 8,199,198 | 9,913,809 | 11,845,771 | 13,272,709 | 14,092,504 | 15,693,845 | 17,553,240 | 20,002,219 | 21,612,723 | 22,612,513 | |
| (7) Incurred Cost of Debt (a) | 7.22% | 7.22% | 7.22% | 7.22% | 7.22% | 7.22% | 7.22% | 7.22% | 7.22% | 7.22% | 6.32% | 6.32% | |
| (8) Post-in-Service Carrying Charges (b) | 9,770 | 23,483 | 38,415 | 54,599 | 65,652 | 75,861 | 82,744 | 90,163 | 100,706 | 113,801 | 110,439 | 117,465 | 883,098 |
| (9) Deferred Depreciation Expense (a) | 4,871 | 11,970 | 19,510 | 27,464 | 34,515 | 41,308 | 45,089 | 43,974 | 44,332 | 50,715 | 57,888 | 67,156 | 448,791 |
| (10) Deferred Property Tax Expense (a) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (11) Capital Related Deferrals (8) + (9) + (10) | 14,641 | 35,453 | 57,925 | 82,063 | 100,167 | 117,169 | 127,833 | 134,137 | 145,038 | 164,516 | 168,327 | 184,620 | 1,331,889 |

(a) Staff Data Request No. 33, Case No 07-551-EL-AIR
(b) Calculated: (6) x (7) using mid-month convention

**THE TOLEDO EDISON COMPANY**
Case No. 08-935-EL-SSO
Monthly Assignment of Operation & Maintenance Related Distribution Deferrals and Calculation of Carrying Charges

| | Jan-07 | Feb-07 | Mar-07 | Apr-07 | May-07 | Jun-07 | Jul-07 | Aug-07 | Sep-07 | Oct-07 | Nov-07 | Dec-07 | Total-07 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (1) O&M Deferral per Applicant (a) | 1,566,009 | 4,900,422 | 322,893 | 2,239,285 | 424,744 | 2,486,813 | 1,974,586 | 2,109,181 | 1,855,960 | 1,530,313 | 41,710 | 0 | 19,451,916 |
| (2) Percentage of Total | 8.051% | 25.192% | 1.660% | 11.512% | 2.184% | 12.784% | 10.151% | 10.843% | 9.541% | 7.867% | 0.214% | 0.000% | 100.000% |
| (3) O&M Deferral per Staff (b) | 1,566,009 | 4,900,422 | 322,893 | 2,239,285 | 424,744 | 2,486,813 | 1,974,586 | 2,109,181 | 1,855,960 | 1,530,313 | 41,710 | 0 | 19,451,917 |
| (4) Capital Related Deferrals (c) | 330,834 | 338,231 | 348,584 | 369,489 | 404,063 | 441,410 | 461,086 | 478,320 | 497,667 | 513,880 | 526,328 | 533,727 | 5,243,618 |
| (5) Total Principal Deferral (3) + (4) | 1,896,843 | 5,238,653 | 671,477 | 2,608,774 | 828,807 | 2,928,223 | 2,435,672 | 2,587,501 | 2,353,627 | 2,044,193 | 568,038 | 533,727 | 24,695,535 |
| (6) Principal Reduction (d) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (7) Basis for Carrying Charges (5) - (6) | 1,896,843 | 5,238,653 | 671,477 | 2,608,774 | 828,807 | 2,928,223 | 2,435,672 | 2,587,501 | 2,353,627 | 2,044,193 | 568,038 | 533,727 | 24,695,535 |
| (8) Carrying Charges (e) | 127,164 | 144,809 | 159,611 | 168,206 | 177,217 | 187,033 | 200,734 | 213,686 | 226,504 | 238,086 | 245,460 | 249,263 | 2,337,773 |
| (9) Total Deferral (7) + (8) | 2,024,007 | 5,383,461 | 831,089 | 2,776,980 | 1,006,024 | 3,115,256 | 2,636,406 | 2,801,186 | 2,580,131 | 2,282,279 | 813,498 | 782,990 | 27,033,308 |

(a) Staff Data Request No. 27 (OCC Set 4-RPD-47 Attachment 1)
(b) Exhibit LET-1, pg. 24
(c) Exhibit LET-1, pg. 25
(d) Refer to Cap Calculation
(e) Calculated using 9.01% Embedded Cost of Debt, average balances, and 36.4% tax rate

**THE TOLEDO EDISON COMPANY**
Case No. 08-935-EL-SSO
<u>O & M Expense Deferral Calculation</u>

| | | | |
|---|---|---|---|
| (1) | 2007 Transmission O & M Expense (a) | $ | 67,409,177 |
| (2) | 2007 Distribution O & M Expense (a) | | 25,560,149 |
| (3) | 2007 Customer Accounts O & M Expense (a) | | 15,713,487 |
| (4) | 2007 Customer Service and Information O & M Expense (a) | | 2,962,137 |
| (5) | 2007 Sales O & M Expense (a) | | 315,536 |
| (6) | 2007 Administrative and General O & M Expense (a) | | 36,745,257 |
| (7) | Subtotal (1) thru (6) | | 148,705,743 |
| | <u>Less:</u> | | |
| (8) | 2007 Transmission of Electricity by Others Expense (a) | | 63,944,833 |
| (9) | 2007 Non-Distribution Administrative and General O & M Expense (6) x (1 - 81.266090%) (b) | | 6,883,823 |
| (10) | 2007 Distribution O & M Expense in Base Rates (c) | | 46,584,000 |
| (11) | Total 2007 O & M Deferral (7) - (8) - (9) - (10) | $ | 31,293,087 |
| (12) | Applicant's 2007 O & M Deferral Requested (c) | $ | 19,451,917 |
| (13) | 2007 O & M Deferral = Lesser of (11) or (12) | $ | 19,451,917 |

(a) 2007 FERC Form 1
(b) Applicant's Schedule C-2.1, Case No. 07-551-EL-AIR
(c) Staff Data Request No. 27 (OCC Set 4-RPD-47 Attachment 1)

**THE TOLEDO EDISON COMPANY**
*Case No. 08-935-EL-SSO*
Calculation of Capital Related Distribution Deferrals

| | Jan-07 | Feb-07 | Mar-07 | Apr-07 | May-07 | Jun-07 | Jul-07 | Aug-07 | Sep-07 | Oct-07 | Nov-07 | Dec-07 | Total-07 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (1) Beginning Cummulative Expenditures (a) | 23,061,304 | 24,458,018 | 25,426,689 | 26,717,900 | 29,868,495 | 35,360,973 | 38,313,365 | 40,326,364 | 42,744,031 | 44,845,286 | 46,603,976 | 47,754,733 | |
| (2) Eligible Capital Expenditures (b) | 1,396,714 | 968,671 | 1,291,211 | 3,150,595 | 5,492,478 | 2,952,392 | 2,012,999 | 2,417,667 | 2,101,255 | 1,758,690 | 1,150,757 | 877,209 | 25,570,638 |
| (3) Ending Cummulative Expenditures (1) + (2) | 24,458,018 | 25,426,689 | 26,717,900 | 29,868,495 | 35,360,973 | 38,313,365 | 40,326,364 | 42,744,031 | 44,845,286 | 46,603,976 | 47,754,733 | 48,631,942 | |
| (4) Depreciation Expense on (3), above (b) | 73,472 | 74,837 | 79,449 | 88,891 | 100,971 | 116,386 | 126,243 | 132,319 | 140,300 | 146,875 | 152,165 | 154,702 | 1,386,610 |
| (5) Cummulative Depreciation Expense | 73,472 | 148,309 | 227,758 | 316,649 | 417,620 | 534,006 | 660,249 | 792,568 | 932,868 | 1,079,743 | 1,231,908 | 1,386,610 | |
| (6) Ending Basis for PISCC accrual (3) - (5) | 24,384,546 | 25,278,380 | 26,490,142 | 29,551,846 | 34,943,353 | 37,779,359 | 39,666,115 | 41,951,463 | 43,912,418 | 45,524,233 | 46,522,825 | 47,245,332 | |
| (7) Incurred Cost of Debt (b) | 6.32% | 6.32% | 6.32% | 6.32% | 6.32% | 6.32% | 6.23% | 6.23% | 6.23% | 6.23% | 6.23% | 6.23% | |
| (8) Post-in-Service Carrying Charges (c) | 124,941 | 130,973 | 136,714 | 148,177 | 170,671 | 192,603 | 202,422 | 213,580 | 224,946 | 234,584 | 241,742 | 246,604 | 2,267,956 |
| (9) Deferred Depreciation Expense (b) | 73,472 | 74,837 | 79,449 | 88,891 | 100,971 | 116,386 | 126,243 | 132,319 | 140,300 | 146,875 | 152,165 | 154,702 | 1,386,610 |
| (10) Deferred Property Tax Expense (b) | 132,421 | 132,421 | 132,421 | 132,421 | 132,421 | 132,421 | 132,421 | 132,421 | 132,421 | 132,421 | 132,421 | 132,421 | 1,589,052 |
| (11) Capital Related Deferrals (8) + (9) + (10) | 330,834 | 338,231 | 348,584 | 369,489 | 404,063 | 441,410 | 461,086 | 478,320 | 497,667 | 513,880 | 526,328 | 533,727 | 5,243,618 |

(a) Refer to 2006 Ending Balance
(b) Staff Data Request No. 27 (OCC Set 4-RPD-47 Attachment 1)
(c) Calculated: (6) x (7) using mid-month convention

**THE TOLEDO EDISON COMPANY**

Case No. 08-935-EL-SSO

Monthly Assignment of Operation & Maintenance Related Distribution Deferrals and Calculation of Carrying Charges

| | Jan-08 | Feb-08 | Mar-08 | Apr-08 | May-08 | Jun-08 | Jul-08 | Aug-08 | Sep-08 | Oct-08 | Nov-08 | Dec-08 | Total-08 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (1) O&M Deferral per Applicant (a) | 742,261 | 1,101,681 | 684,295 | 1,111,612 | 843,874 | 1,192,333 | 1,292,586 | 1,288,859 | 1,165,623 | 1,335,008 | -9,814,579 | (11,841,193) | (10,897,640) |
| (2) Percentage of Total | -6.811% | -10.109% | -6.279% | -10.200% | -7.744% | -10.941% | -11.861% | -11.827% | -10.696% | -12.250% | 90.062% | 108.658% | 100.000% |
| (3) O&M Deferral per Staff (b) | 1,215,663 | 1,804,316 | 1,120,728 | 1,820,581 | 1,382,084 | 1,952,784 | 2,116,977 | 2,110,873 | 1,909,039 | 2,186,455 | (16,074,163) | (19,393,319) | (17,847,983) |
| (4) Capital Related Deferrals (c) | 701,375 | 718,798 | 731,919 | 770,087 | 820,795 | 878,859 | 863,240 | 879,776 | 891,993 | 903,719 | 917,356 | 945,386 | 10,023,303 |
| (5) Total Principal Deferral (3) + (4) | 1,917,039 | 2,523,113 | 1,852,647 | 2,590,668 | 2,202,878 | 2,831,643 | 2,980,217 | 2,990,649 | 2,801,032 | 3,090,174 | (15,156,807) | (18,447,933) | (7,824,680) |
| (6) Principal Reduction (d) | 1,917,039 | 2,523,113 | 1,852,647 | 2,590,668 | 2,202,878 | 2,831,643 | 2,980,217 | 2,990,649 | 2,801,032 | 3,090,174 | (15,156,807) | (18,447,933) | 0 |
| (7) Basis for Carrying Charges (5) - (6) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (7,824,680) |
| (8) Carrying Charges (e) | 122,635 | 132,375 | 145,056 | 154,596 | 167,705 | 179,025 | 193,402 | 208,557 | 223,834 | 238,279 | 254,173 | 183,009 | 2,202,649 |
| (9) Total Deferral (7) + (8) | 2,039,674 | 2,655,489 | 1,997,703 | 2,745,263 | 2,370,584 | 3,010,668 | 3,173,619 | 3,199,206 | 3,024,866 | 3,328,453 | (14,902,633) | (18,264,924) | (5,622,032) |

(a) *Staff Data Request 27 (OCC Set 4-RPD-47 Attachment 1 and OCC Set 4-RPD-51 Attachment 1)*
(b) Exhibit LET-1, pg. 27
(c) Exhibit LET-1, pg. 28
(d) Refer to Cap Calculation
(e) Calculated using 9.01% Embedded Cost of Debt, average balances, and 36.4% tax rate

**THE TOLEDO EDISON COMPANY**

Case No. 08-935-EL-SSO

O & M Expense Deferral Calculation

| | | | |
|---|---|---|---|
| (1) | 2008 Transmission O & M Expense (a) | $ | 69,416,515 |
| (2) | 2008 Distribution O & M Expense (a) | | 25,009,591 |
| (3) | 2008 Customer Accounts O & M Expense (a) | | |
| (4) | 2008 Customer Service and Information O & M Expense (a) | | |
| (5) | 2008 Sales O & M Expense (a) | | |
| (6) | 2008 Administrative and General O & M Expense (a) | | |
| (7) | Subtotal (1) thru (6) | | 94,426,106 |
| | Less: | | |
| (8) | 2008 Transmission of Electricity by Others Expense (a) | | 65,690,089 |
| (9) | 2008 Non-Distribution Administrative and General O & M Expense (6) x (1 - 81.266090%) (b) | | 0 |
| (10) | 2008 Distribution O & M Expense in Base Rates (c) | | 46,584,000 |
| (11) | Total 2008 O & M Deferral (7) - (8) - (9) - (10) | $ | (17,847,983) |
| (12) | Applicant's 2008 O & M Deferral Requested (c) | $ | (10,897,640) |
| (13) | 2008 O & M Deferral = Lesser of (11) or (12) | $ | (17,847,983) |

(a) 2007 FERC Form 1

(b) Applicant's Schedule C-2.1, Case No. 07-551-EL-AIR

(c) Staff Data Request 27 (OCC Set 4-RPD-47 Attachment 1 and OCC Set 4-RPD-51 Attachment 1)

**THE TOLEDO EDISON COMPANY**
Case No. 08-935-EL-SSO
Calculation of Capital Related Distribution Deferrals

| | Jan-08 | Feb-08 | Mar-08 | Apr-08 | May-08 | Jun-08 | Jul-08 | Aug-08 | Sep-08 | Oct-08 | Nov-08 | Dec-08 | Total-08 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (1) Beginning Cummulative Expenditures (a) | 48,631,942 | 50,510,242 | 52,591,688 | 53,718,144 | 60,853,280 | 64,886,669 | 75,623,607 | 77,765,146 | 79,748,002 | 80,855,598 | 82,668,350 | 84,256,839 | |
| (2) Eligible Capital Expenditures (b) | 1,878,300 | 2,081,446 | 1,126,456 | 7,135,136 | 4,033,389 | 10,736,938 | 2,141,539 | 1,982,856 | 1,107,596 | 1,812,752 | 1,588,489 | 5,239,393 | 40,864,290 |
| (3) Ending Cummulative Expenditures (1) + (2) | 50,510,242 | 52,591,688 | 53,718,144 | 60,853,280 | 64,886,669 | 75,623,607 | 77,765,146 | 79,748,002 | 80,855,598 | 82,668,350 | 84,256,839 | 89,496,232 | |
| (4) Depreciation Expense on (3), above (b) | 158,755 | 166,330 | 171,570 | 188,782 | 211,046 | 231,369 | 203,683 | 210,058 | 214,810 | 219,525 | 224,917 | 235,835 | 2,436,680 |
| (5) Cummulative Depreciation Expense | 158,755 | 325,085 | 496,655 | 685,437 | 896,483 | 1,127,852 | 1,331,535 | 1,541,593 | 1,756,403 | 1,975,928 | 2,200,845 | 2,436,680 | |
| (6) Ending Basis for PISCC accrual (3) - (5) | 50,351,487 | 52,266,603 | 53,221,489 | 60,167,843 | 63,990,186 | 74,495,755 | 76,433,611 | 78,206,409 | 79,099,195 | 80,692,422 | 82,055,994 | 87,059,552 | |
| (7) Incurred Cost of Debt (b) | 6.23% | 6.23% | 6.23% | 6.23% | 6.23% | 6.23% | 6.23% | 6.23% | 6.23% | 6.23% | 6.23% | 6.23% | |
| (8) Post-in-Service Carrying Charges (c) | 256,944 | 266,792 | 274,673 | 295,629 | 324,073 | 361,814 | 394,715 | 404,876 | 412,341 | 419,352 | 427,597 | 444,709 | 4,283,515 |
| (9) Deferred Depreciation Expense (b) | 158,755 | 166,330 | 171,570 | 188,782 | 211,046 | 231,369 | 203,683 | 210,058 | 214,810 | 219,525 | 224,917 | 235,835 | 2,436,680 |
| (10) Deferred Property Tax Expense (b) | 285,676 | 285,676 | 285,676 | 285,676 | 285,676 | 285,676 | 264,842 | 264,842 | 264,842 | 264,842 | 264,842 | 264,842 | 3,303,108 |
| (11) Capital Related Deferrals (8) + (9) + (10) | 701,375 | 718,798 | 731,919 | 770,087 | 820,795 | 878,859 | 863,240 | 879,776 | 891,993 | 903,719 | 917,356 | 945,386 | 10,023,303 |

(a) Refer to 2007 Ending Balance
(b) Staff Data Request 27 (OCC Set 4-RPD-47 Attachment 1 and OCC Set 4-RPD-51 Attachment 1)
(c) Calculated: (6) x (7) using *mid-month convention*

Exhibit LET-2

The Cleveland Electric Illuminating Company
Case No. 08-935-EL-SSO
Line Extension Deferral

| Period | Cummulative Beginning Base | Additions: Residential (a) | Additions: General Service (b) | Current Month: Up-Front Payments (c1) | Current Month: Tax Adjusted (c2) | Current Month: 10% in GS Rates (d) | Current Month: Net Additions (e) | Cummulative Taxable Additions (f) | Current Month: Capital Costs (g) | Current Month: Depreciation Expense (h) | Current Month: Property Tax (i) | Current Month: Initial Deferral (j) | Monthly Payments: Amount (k) | Monthly Payments: Tax Rate (l) | Monthly Payments: Tax Adjusted (m) | Net Deferral (n) | Cummulative Ending Base (o) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2003 January | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 29.21% | 0 | 0 | 0 |
| February | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 29.21% | 0 | 0 | 0 |
| March | 0 | 0 | 26,715 | 4,876 | 3,774 | 2,672 | 20,270 | 0 | 42 | 27 | 0 | 70 | 0 | 29.21% | 0 | 70 | 70 |
| April | 70 | 77,263 | 38,868 | 15,462 | 11,967 | 3,587 | 97,575 | 20,270 | 289 | 185 | 124 | 598 | 0 | 29.21% | 0 | 598 | 668 |
| May | 668 | 36,160 | 16,702 | 10,843 | 8,160 | 1,670 | 43,032 | 117,845 | 583 | 373 | 722 | 1,679 | 0 | 29.21% | 0 | 1,679 | 2,346 |
| June | 2,346 | 11,247 | 8,810 | 13,199 | 10,215 | 881 | 8,961 | 160,877 | 692 | 443 | 986 | 2,121 | 0 | 29.21% | 0 | 2,121 | 4,467 |
| July | 4,467 | 50,181 | 87,184 | 46,355 | 38,876 | 8,718 | 92,771 | 169,838 | 905 | 579 | 1,040 | 2,525 | 0 | 29.21% | 0 | 2,525 | 6,992 |
| August | 6,992 | 90,784 | 155,611 | 87,841 | 67,983 | 15,561 | 162,851 | 262,609 | 1,440 | 922 | 1,609 | 3,970 | 0 | 29.21% | 0 | 3,970 | 10,962 |
| September | 10,962 | 115,777 | 166,116 | 144,825 | 112,085 | 16,612 | 153,196 | 425,459 | 2,101 | 1,346 | 2,606 | 6,053 | 0 | 29.21% | 0 | 6,053 | 17,015 |
| October | 17,015 | 136,825 | 303,323 | 149,916 | 116,025 | 30,332 | 293,491 | 578,656 | 3,036 | 1,944 | 3,545 | 8,524 | 0 | 29.21% | 0 | 8,524 | 25,539 |
| November | 25,539 | 242,776 | 245,765 | 154,529 | 119,595 | 24,877 | 344,369 | 872,147 | 4,370 | 2,799 | 5,343 | 12,512 | 0 | 29.21% | 0 | 12,512 | 38,051 |
| December | 38,051 | 83,243 | 320,890 | 143,899 | 111,368 | 32,089 | 260,676 | 1,216,516 | 5,636 | 3,610 | 7,452 | 16,698 | 0 | 29.21% | 0 | 16,698 | 54,749 |
| Total 2003 | | 843,956 | 1,366,981 | | 597,047 | 136,698 | 1,477,191 | | 19,094 | 12,228 | 23,427 | 54,749 | 0 | | 0 | 54,749 | |
| 2004 January | 54,749 | 325,569 | 232,985 | 196,382 | 151,987 | 23,295 | 383,242 | 1,477,191 | 6,984 | 4,472 | 9,049 | 20,505 | 0 | 29.21% | 0 | 20,505 | 75,254 |
| February | 75,254 | 310,770 | 322,059 | 227,631 | 176,171 | 32,206 | 424,481 | 1,860,434 | 8,674 | 5,555 | 11,397 | 25,625 | 0 | 29.21% | 0 | 25,625 | 100,879 |
| March | 100,879 | 451,672 | 154,009 | 311,957 | 241,434 | 15,401 | 348,846 | 2,284,885 | 10,292 | 6,591 | 13,997 | 30,879 | 0 | 29.21% | 0 | 30,879 | 131,759 |
| April | 131,759 | 589,551 | 290,336 | 369,108 | 285,665 | 29,034 | 565,187 | 2,633,731 | 12,204 | 7,816 | 16,134 | 36,154 | 342 | 29.21% | 265 | 35,889 | 167,648 |
| May | 167,648 | 246,181 | 1,071,347 | 308,524 | 238,777 | 107,135 | 971,616 | 3,198,918 | 15,420 | 9,875 | 19,996 | 44,891 | 4,018 | 29.21% | 3,110 | 41,781 | 209,429 |
| June | 209,429 | 31,040 | 34,263 | 16,080 | 12,445 | 3,426 | 49,432 | 4,170,535 | 17,556 | 11,243 | 25,548 | 54,348 | 4,406 | 29.21% | 3,410 | 50,938 | 260,367 |
| July | 260,367 | 62,270 | 13,950 | 21,205 | 16,411 | 1,395 | 58,414 | 4,219,966 | 17,782 | 11,388 | 25,891 | 55,021 | 4,906 | 29.21% | 3,797 | 51,224 | 311,590 |
| August | 311,590 | 136,700 | 207,332 | 133,348 | 103,203 | 20,733 | 220,097 | 4,278,381 | 18,368 | 11,761 | 26,209 | 56,334 | 6,013 | 29.21% | 4,654 | 51,681 | 363,271 |
| September | 363,271 | 196,099 | 145,292 | 98,522 | 76,250 | 14,529 | 249,612 | 4,498,477 | 19,347 | 12,390 | 27,587 | 59,295 | 7,204 | 29.21% | 5,575 | 53,719 | 416,990 |
| October | 416,990 | 293,917 | 209,654 | 123,910 | 95,898 | 20,965 | 386,708 | 4,748,089 | 20,679 | 13,243 | 29,086 | 63,008 | 8,609 | 29.21% | 6,663 | 56,345 | 473,336 |
| November | 473,336 | 259,658 | 271,717 | 162,192 | 125,526 | 27,172 | 378,678 | 5,134,797 | 22,280 | 14,269 | 31,455 | 68,004 | 10,627 | 29.21% | 8,225 | 59,779 | 533,115 |
| December | 533,115 | 144,439 | 171,195 | 92,124 | 71,298 | 17,119 | 227,216 | 5,513,475 | 23,548 | 15,081 | 33,775 | 72,403 | 13,269 | 29.21% | 10,269 | 62,134 | 595,249 |
| Total 2003 | | 3,046,867 | 3,124,108 | | 1,595,065 | 312,411 | 4,263,500 | | 193,131 | 123,684 | 269,652 | 586,467 | 59,394 | | 45,967 | 540,500 | |
| 2005 January | 595,249 | 97,536 | 154,999 | 60,335 | 46,695 | 15,500 | 190,340 | 5,740,691 | 24,422 | 15,640 | 35,167 | 75,229 | 14,823 | 29.21% | 11,472 | 63,756 | 659,006 |
| February | 659,006 | 489,318 | 69,884 | 131,238 | 101,570 | 6,988 | 450,645 | 5,931,031 | 25,763 | 16,499 | 36,333 | 78,595 | 15,516 | 29.21% | 12,008 | 66,586 | 725,592 |
| March | 725,592 | 479,541 | 84,589 | 110,852 | 85,792 | 8,459 | 469,879 | 6,381,675 | 27,689 | 17,733 | 39,098 | 84,515 | 16,701 | 29.21% | 12,925 | 71,589 | 797,181 |
| April | 797,181 | 414,073 | 133,406 | 119,527 | 92,506 | 13,341 | 441,632 | 6,851,555 | 29,596 | 18,954 | 41,971 | 90,522 | 18,258 | 29.21% | 14,130 | 76,391 | 873,573 |
| May | 873,573 | 311,788 | 301,103 | 150,035 | 116,117 | 30,110 | 466,664 | 7,293,187 | 31,497 | 20,171 | 44,677 | 96,345 | 19,701 | 29.21% | 15,247 | 81,098 | 954,670 |
| June | 954,670 | 361,201 | 480,888 | 267,928 | 207,359 | 48,089 | 586,641 | 7,759,851 | 33,701 | 21,582 | 47,536 | 102,819 | 21,902 | 29.21% | 16,951 | 85,868 | 1,040,538 |
| July | 1,040,538 | 266,818 | 194,472 | 83,162 | 64,362 | 19,447 | 377,480 | 8,346,492 | 35,718 | 22,874 | 51,129 | 109,722 | 23,420 | 29.21% | 18,126 | 91,596 | 1,132,135 |
| August | 1,132,135 | 329,673 | 303,225 | 175,100 | 135,516 | 30,323 | 467,060 | 8,723,972 | 37,485 | 24,006 | 53,442 | 114,933 | 25,368 | 29.21% | 19,633 | 95,300 | 1,227,435 |
| September | 1,227,435 | 512,139 | 223,162 | 183,908 | 142,333 | 22,316 | 570,652 | 9,191,033 | 39,657 | 25,397 | 56,308 | 121,356 | 25,635 | 29.21% | 19,840 | 101,516 | 1,328,951 |
| October | 1,328,951 | 717,236 | 256,826 | 233,173 | 180,460 | 25,683 | 767,919 | 9,761,684 | 42,457 | 27,190 | 59,798 | 129,446 | 28,987 | 29.21% | 22,434 | 107,012 | 1,435,963 |
| November | 1,435,963 | 626,202 | 210,040 | 233,709 | 180,875 | 21,004 | 634,363 | 10,529,604 | 45,392 | 29,069 | 64,508 | 138,964 | 33,608 | 29.21% | 26,007 | 112,987 | 1,548,920 |
| December | 1,548,920 | 447,210 | 236,257 | 156,340 | 120,997 | 23,626 | 538,844 | 11,163,967 | 47,846 | 30,641 | 68,389 | 146,876 | 33,059 | 29.21% | 25,585 | 121,291 | 1,670,211 |
| Total 2005 | | 5,052,736 | 2,648,851 | | 1,474,582 | 264,685 | 5,962,120 | | 421,224 | 269,758 | 598,339 | 1,289,321 | 276,973 | | 214,359 | 1,074,962 | |

The Cleveland Electric Illuminating Company
Case No. 08-935-EL-SSO
Line Extension Deferral

| Period | Cummulative Beginning Base | Current Month: Additions – Residential (a) | Current Month: Additions – General Service (b) | Current Month: Up-Front Payments (c1) | Current Month: Tax Adjusted (c2) | Current Month: 10% in GS Rates (d) | Current Month: Net Additions (e) | Cummulative Taxable Additions (f) | Current Month: Capital Costs (g) | Current Month: Depreciation Expense (h) | Current Month: Property Tax (i) | Current Month: Initial Deferral (j) | Monthly Payments: Amount (k) | Monthly Payments: Tax Rate (l) | Monthly Payments: Tax Adjusted (m) | Net Deferral (n) | Cummulative Ending Base (o) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2006 January | 1,670,211 | 436,997 | 427,577 | 223,514 | 172,985 | 42,758 | 648,831 | 11,702,811 | 50,331 | 32,233 | 71,689 | 154,254 | 38,736 | 29.21% | 29,979 | 124,275 | 1,794,486 |
| February | 1,794,486 | 428,914 | 319,220 | 184,160 | 142,528 | 31,922 | 573,684 | 12,351,642 | 52,889 | 33,871 | 75,664 | 162,425 | 39,269 | 29.21% | 30,392 | 132,033 | 1,926,519 |
| March | 1,926,519 | 568,570 | 281,191 | 174,045 | 134,699 | 28,119 | 686,943 | 12,925,326 | 55,527 | 35,560 | 79,178 | 170,266 | 41,317 | 29.21% | 31,977 | 138,289 | 2,064,808 |
| April | 2,064,808 | 217,183 | 286,080 | 126,420 | 97,841 | 28,608 | 376,814 | 13,612,269 | 57,753 | 36,986 | 83,386 | 178,125 | 42,337 | 29.21% | 32,766 | 145,359 | 2,210,167 |
| May | 2,210,167 | 224,484 | 450,510 | 247,612 | 191,635 | 45,051 | 438,308 | 13,989,083 | 59,459 | 38,078 | 85,695 | 183,231 | 43,857 | 29.21% | 33,942 | 149,289 | 2,359,457 |
| June | 2,359,457 | 286,782 | 336,973 | 185,688 | 143,710 | 33,697 | 446,348 | 14,427,391 | 61,310 | 39,264 | 88,380 | 188,953 | 45,530 | 29.21% | 35,237 | 153,716 | 2,513,172 |
| July | 2,513,172 | 216,451 | 292,617 | 105,681 | 81,790 | 29,262 | 398,016 | 14,873,738 | 63,076 | 40,395 | 91,114 | 194,585 | 46,954 | 29.21% | 36,339 | 158,246 | 2,671,418 |
| August | 2,671,418 | 932,013 | 355,103 | 208,406 | 161,292 | 35,510 | 1,090,313 | 15,271,755 | 66,191 | 42,389 | 93,552 | 202,132 | 47,265 | 29.21% | 36,580 | 165,552 | 2,836,970 |
| September | 2,836,970 | 408,354 | 673,178 | 351,291 | 271,876 | 67,318 | 742,338 | 16,362,068 | 70,025 | 44,845 | 100,231 | 215,102 | 49,375 | 29.21% | 38,213 | 176,889 | 3,013,859 |
| October | 3,013,859 | 276,855 | 354,627 | 195,612 | 151,391 | 35,463 | 444,629 | 17,104,406 | 72,509 | 46,436 | 104,779 | 223,723 | 50,350 | 29.21% | 38,968 | 184,756 | 3,198,614 |
| November | 3,198,614 | 463,761 | 391,337 | 158,975 | 123,036 | 39,134 | 692,928 | 17,549,035 | 74,889 | 47,960 | 107,502 | 230,351 | 52,734 | 29.21% | 40,813 | 189,539 | 3,388,153 |
| December | 3,388,153 | 451,404 | 581,391 | 259,193 | 200,598 | 58,139 | 774,058 | 18,241,968 | 77,959 | 49,926 | 111,747 | 239,631 | 54,063 | 29.21% | 41,841 | 197,790 | 3,585,943 |
| Total 2006 | | 4,911,768 | 4,749,805 | | 1,873,382 | 474,981 | 7,313,211 | | 761,918 | 487,942 | 1,092,919 | 2,342,779 | 551,787 | | 427,047 | 1,915,732 | |
| 2007 January | 3,585,943 | 278,640 | 458,650 | 246,542 | 190,807 | 45,865 | 500,618 | 19,016,021 | 80,626 | 51,634 | 116,489 | 248,748 | 55,361 | 29.21% | 42,846 | 205,903 | 3,791,846 |
| February | 3,791,846 | 244,865 | 461,192 | 322,441 | 249,548 | 46,119 | 410,390 | 19,516,639 | 82,532 | 52,855 | 119,586 | 254,942 | 56,350 | 29.21% | 43,611 | 211,331 | 4,003,177 |
| March | 4,003,177 | 468,271 | 922,681 | 490,433 | 379,563 | 92,268 | 919,121 | 19,927,029 | 85,314 | 54,636 | 122,070 | 262,019 | 57,063 | 29.21% | 44,163 | 217,856 | 4,221,033 |
| April | 4,221,033 | 380,776 | 349,682 | 198,179 | 153,377 | 34,968 | 542,113 | 20,846,150 | 88,371 | 56,594 | 127,700 | 272,665 | 57,367 | 29.21% | 44,398 | 228,267 | 4,449,300 |
| May | 4,449,300 | 463,594 | 547,852 | 276,412 | 213,925 | 54,785 | 742,736 | 21,388,263 | 91,060 | 58,316 | 131,021 | 280,396 | 59,076 | 29.21% | 45,721 | 234,675 | 4,683,976 |
| Total 2007 | | 1,836,145 | 2,740,058 | | 1,187,220 | 274,006 | 3,114,977 | | 427,902 | 274,034 | 616,835 | 1,318,771 | 285,217 | | 220,739 | 1,098,032 | |

| | |
|---|---|
| Line Extension Deferred Balance | 4,683,976 |
| Line Extension Annual Amortization | 936,795 |

(a) Staff Data Request No. 35 (OCC Set 2, No. 79)
(b) Staff Data Request No. 35 (OCC Set 2, No. 79)
(c1) Derived from Staff Data Request No. 35 (OCC Set 2, No. 78)
(c2) Column (c1) / 1 + (l)
(d) Column (b) x 10%
(e) Column (a) + (b) - (c2) - (d)
(f) Beginning of Month Cummulative Sum of Column (e)
(g) Columns [(f) + ((e) / 2)] x (7.86% / 12) x (1 - 36.11%)
(h) Columns [(f) + ((e) / 2)] x (3.216% / 12)
(i) Column (f) x (7.351% / 12)
(j) Columns (g) + (h) + (i)
(k) Staff Data Request No. 35 (OCC Set 2, No. 78)
(l) Staff Informal Data Request No. 73
(m) Column (k) / (1 + (l))
(n) Column (j) - (m)
(o) End of Month Cummulative Sum of Column (n)

Exhibit LET-2

Ohio Edison Company
Case No. 08-935-EL-SSO
Line Extension Deferral

| | Cummulative | Current Month | | | | | | Cummulative | Current Month | | | | | | | | Cummulative |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Beginning | Additions | | Up-Front | Tax | 10% in | Net | Taxable | Capital | Depreciation | Property | Initial | Monthly Payments | | | Net | Ending |
| Period | Base | Residential | General Service | Payments | Adjusted | GS Rates | Additions | Additions | Costs | Expense | Tax | Deferral | Amount | Tax Rate | Tax Adjusted | Deferral | Base |
| | | (a) | (b) | (c1) | (c2) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) | (n) | (o) |
| 2003 January | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 32.04% | 0 | 0 | 0 |
| February | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 32.04% | 0 | 0 | 0 |
| March | 0 | 21,461 | 11,639 | 4,412 | 3,341 | 1,164 | 28,595 | 0 | 70 | 38 | 0 | 108 | 0 | 32.04% | 0 | 108 | 108 |
| April | 108 | 142,289 | 77,474 | 25,936 | 19,643 | 7,747 | 192,373 | 28,595 | 612 | 334 | 133 | 1,080 | 0 | 32.04% | 0 | 1,080 | 1,188 |
| May | 1,188 | 152,890 | 160,223 | 44,759 | 33,898 | 16,022 | 263,193 | 220,968 | 1,730 | 945 | 1,030 | 3,705 | 0 | 32.04% | 0 | 3,705 | 4,894 |
| June | 4,894 | 87,287 | 52,345 | 17,385 | 13,166 | 5,235 | 121,231 | 484,160 | 2,673 | 1,460 | 2,258 | 6,391 | 0 | 32.04% | 0 | 6,391 | 11,284 |
| July | 11,284 | 235,800 | 216,279 | 91,666 | 69,423 | 21,628 | 361,028 | 605,391 | 3,856 | 2,106 | 2,823 | 8,785 | 0 | 32.04% | 0 | 8,785 | 20,070 |
| August | 20,070 | 473,133 | 203,865 | 104,943 | 79,478 | 20,387 | 577,133 | 966,420 | 6,158 | 3,363 | 4,507 | 14,028 | 0 | 32.04% | 0 | 14,028 | 34,098 |
| September | 34,098 | 482,208 | 421,264 | 259,328 | 196,401 | 42,126 | 664,945 | 1,543,553 | 9,205 | 5,028 | 7,198 | 21,431 | 0 | 32.04% | 0 | 21,431 | 55,528 |
| October | 55,528 | 734,629 | 542,458 | 414,664 | 314,044 | 54,246 | 908,797 | 2,208,497 | 13,066 | 7,137 | 10,299 | 30,501 | 0 | 32.04% | 0 | 30,501 | 86,029 |
| November | 86,029 | 633,069 | 425,512 | 235,529 | 178,377 | 42,581 | 837,653 | 3,117,294 | 17,350 | 9,477 | 14,537 | 41,364 | 0 | 32.04% | 0 | 41,364 | 127,393 |
| December | 127,393 | 817,049 | 471,213 | 271,162 | 205,364 | 47,121 | 1,038,777 | 3,954,947 | 21,946 | 11,987 | 18,443 | 52,376 | 0 | 32.04% | 0 | 52,376 | 179,769 |
| Total 2003 | | 3,779,815 | 2,582,272 | | 1,113,135 | 258,227 | 4,990,724 | | 76,665 | 41,876 | 61,229 | 179,769 | 0 | | 0 | 179,769 | |
| 2004 January | 179,769 | 910,961 | 512,196 | 736,123 | 557,500 | 51,220 | 814,437 | 4,990,724 | 26,485 | 14,466 | 23,273 | 64,225 | 0 | 32.04% | 0 | 64,225 | 243,994 |
| February | 243,994 | 788,862 | 535,109 | 528,355 | 400,148 | 53,511 | 870,312 | 5,805,162 | 30,618 | 16,724 | 27,071 | 74,414 | 0 | 32.04% | 0 | 74,414 | 318,408 |
| March | 318,408 | 945,853 | 592,700 | 681,308 | 515,986 | 59,270 | 963,297 | 6,675,474 | 35,117 | 19,181 | 31,130 | 85,428 | 0 | 32.04% | 0 | 85,428 | 403,836 |
| April | 403,836 | 482,104 | 341,037 | 271,467 | 205,595 | 34,104 | 583,443 | 7,638,771 | 38,911 | 21,254 | 35,622 | 95,787 | 1,605 | 32.04% | 1,216 | 94,571 | 498,407 |
| May | 498,407 | 565,853 | 349,664 | 284,591 | 215,534 | 34,966 | 668,017 | 8,222,214 | 41,974 | 22,927 | 38,343 | 103,243 | 9,050 | 32.04% | 6,854 | 96,389 | 594,797 |
| June | 594,797 | 144,817 | 72,802 | 71,522 | 54,167 | 7,280 | 156,172 | 8,887,231 | 43,988 | 24,027 | 41,444 | 109,460 | 9,681 | 32.04% | 7,332 | 102,128 | 696,924 |
| July | 696,924 | 240,476 | 129,403 | 107,504 | 81,418 | 12,940 | 275,521 | 9,043,402 | 45,048 | 24,606 | 42,172 | 111,825 | 10,782 | 32.04% | 8,166 | 103,660 | 800,584 |
| August | 800,584 | 420,312 | 183,029 | 163,417 | 123,763 | 18,303 | 461,275 | 9,318,923 | 46,855 | 25,593 | 43,457 | 115,905 | 13,166 | 32.04% | 9,971 | 105,934 | 906,518 |
| September | 906,518 | 527,379 | 441,293 | 346,559 | 262,465 | 44,129 | 662,078 | 9,780,198 | 49,611 | 27,098 | 45,608 | 122,317 | 16,433 | 32.04% | 12,445 | 109,872 | 1,016,390 |
| October | 1,016,390 | 499,899 | 347,757 | 275,248 | 208,458 | 34,776 | 604,422 | 10,442,276 | 52,718 | 28,795 | 48,696 | 130,209 | 21,961 | 32.04% | 16,632 | 113,577 | 1,129,967 |
| November | 1,129,967 | 366,722 | 179,801 | 143,366 | 108,578 | 17,980 | 419,965 | 11,046,698 | 56,231 | 30,168 | 51,514 | 136,913 | 22,675 | 32.04% | 17,173 | 119,741 | 1,249,707 |
| December | 1,249,707 | 408,372 | 161,166 | 171,479 | 129,869 | 16,117 | 423,552 | 11,466,663 | 52,300 | 31,298 | 53,473 | 142,072 | 29,146 | 32.04% | 22,074 | 119,998 | 1,369,705 |
| Total 2008 | | 6,301,610 | 3,845,957 | | 2,863,480 | 384,596 | 6,899,491 | | 523,856 | 286,137 | 481,806 | 1,291,798 | 134,499 | | 101,862 | 1,189,936 | |
| 2005 January | 1,369,705 | 257,341 | 313,683 | 183,902 | 139,277 | 31,368 | 400,378 | 11,890,216 | 59,322 | 32,402 | 55,448 | 147,172 | 34,385 | 32.04% | 26,041 | 121,131 | 1,490,836 |
| February | 1,490,836 | 751,068 | 337,406 | 294,703 | 223,192 | 33,741 | 831,541 | 12,290,594 | 62,344 | 34,053 | 57,315 | 153,712 | 37,766 | 32.04% | 28,602 | 125,110 | 1,615,946 |
| March | 1,615,946 | 843,200 | 389,520 | 360,590 | 273,091 | 38,952 | 920,677 | 13,122,135 | 66,643 | 36,401 | 61,193 | 164,237 | 40,819 | 32.04% | 30,914 | 133,322 | 1,749,269 |
| April | 1,749,269 | 480,719 | 568,001 | 336,982 | 255,212 | 56,800 | 736,708 | 14,042,812 | 70,709 | 38,622 | 65,486 | 174,817 | 45,473 | 32.04% | 34,439 | 140,378 | 1,889,647 |
| May | 1,889,647 | 1,053,928 | 904,181 | 542,980 | 411,224 | 90,418 | 1,456,467 | 14,779,519 | 76,089 | 41,561 | 68,922 | 186,572 | 48,792 | 32.04% | 36,952 | 149,619 | 2,089,266 |
| June | 2,039,266 | 874,921 | 556,343 | 377,378 | 285,806 | 55,634 | 1,089,824 | 16,235,986 | 82,336 | 44,973 | 75,714 | 203,022 | 52,854 | 32.04% | 40,029 | 162,994 | 2,202,259 |
| July | 2,202,259 | 622,485 | 551,393 | 338,491 | 256,355 | 55,139 | 862,384 | 17,325,810 | 87,125 | 47,589 | 80,796 | 215,510 | 56,011 | 32.04% | 42,420 | 173,090 | 2,375,349 |
| August | 2,375,349 | 1,065,907 | 525,597 | 425,831 | 322,502 | 52,560 | 1,216,443 | 18,188,194 | 92,225 | 50,374 | 84,818 | 227,417 | 59,919 | 32.04% | 45,379 | 182,037 | 2,557,387 |
| September | 2,557,387 | 834,690 | 573,043 | 400,802 | 303,546 | 57,304 | 1,046,883 | 19,404,637 | 97,777 | 53,407 | 90,490 | 241,675 | 67,407 | 32.04% | 51,050 | 190,624 | 2,748,011 |
| October | 2,748,011 | 1,059,761 | 559,141 | 444,061 | 336,308 | 55,914 | 1,226,680 | 20,451,520 | 103,355 | 56,454 | 95,372 | 255,181 | 71,511 | 32.04% | 54,159 | 201,023 | 2,949,034 |
| November | 2,949,034 | 974,973 | 596,897 | 421,480 | 319,206 | 59,690 | 1,192,974 | 21,678,200 | 109,291 | 59,696 | 101,093 | 270,080 | 76,571 | 32.04% | 57,991 | 212,089 | 3,161,123 |
| December | 3,161,123 | 1,014,384 | 749,351 | 546,936 | 414,220 | 74,935 | 1,224,580 | 22,871,174 | 115,345 | 63,003 | 106,656 | 285,003 | 81,848 | 32.04% | 61,987 | 223,016 | 3,384,139 |
| Total 2005 | | 9,833,377 | 6,624,556 | | 3,539,939 | 662,456 | 12,255,538 | | 1,022,560 | 558,535 | 943,303 | 2,524,397 | 673,356 | | 509,964 | 2,014,434 | |

Exhibit LET-2

Ohio Edison Company
Case No. 08-935-EL-SSO
Line Extension Deferral

| Period | Cummulative Beginning Base | Current Month: Additions: Residential (a) | Current Month: Additions: General Service (b) | Current Month: Up-Front Payments (c1) | Current Month: Tax Adjusted (c2) | Current Month: 10% in GS Rates (d) | Current Month: Net Additions (e) | Cummulative Taxable Additions (f) |
|---|---|---|---|---|---|---|---|---|
| 2006 January | 3,384,139 | 845,941 | 689,306 | 474,197 | 359,131 | 68,931 | 1,107,185 | 24,145,754 |
| February | 3,617,639 | 748,562 | 432,862 | 343,346 | 260,032 | 43,286 | 878,106 | 25,252,939 |
| March | 3,861,377 | 1,214,680 | 610,164 | 493,297 | 373,597 | 61,016 | 1,390,231 | 26,131,045 |
| April | 4,114,527 | 883,369 | 722,425 | 568,903 | 430,857 | 72,243 | 1,102,695 | 27,521,276 |
| May | 4,380,988 | 739,408 | 636,465 | 427,313 | 323,624 | 63,647 | 988,603 | 28,623,971 |
| June | 4,654,843 | 622,762 | 692,237 | 452,140 | 342,427 | 69,224 | 903,349 | 29,612,573 |
| July | 4,937,792 | 560,495 | 1,084,586 | 559,298 | 423,582 | 108,459 | 1,113,039 | 30,515,922 |
| August | 5,230,226 | 1,302,662 | 789,213 | 591,476 | 447,952 | 78,921 | 1,565,002 | 31,628,961 |
| September | 5,535,067 | 985,255 | 825,600 | 541,574 | 410,159 | 82,560 | 1,318,136 | 33,193,963 |
| October | 5,856,308 | 1,121,516 | 475,273 | 414,178 | 313,676 | 47,527 | 1,235,586 | 34,512,099 |
| November | 6,190,306 | 1,022,890 | 1,191,677 | 659,455 | 499,436 | 119,168 | 1,595,964 | 35,747,684 |
| December | 6,538,780 | 1,072,773 | 1,346,588 | 924,765 | 700,357 | 134,659 | 1,589,335 | 37,343,648 |
| Total 2006 | | 11,125,313 | 9,496,396 | | 4,884,839 | 949,640 | 14,787,229 | |
| 2007 January | 6,903,683 | 956,013 | 906,601 | 560,562 | 424,540 | 90,660 | 1,347,414 | 38,932,983 |
| February | 7,285,075 | 499,686 | 465,450 | 292,702 | 221,677 | 46,545 | 696,914 | 40,280,397 |
| March | 7,678,663 | 628,680 | 604,284 | 369,365 | 279,737 | 60,428 | 892,798 | 40,977,311 |
| April | 8,079,981 | 642,977 | 620,210 | 349,330 | 264,564 | 62,021 | 936,602 | 41,870,110 |
| May | 8,490,731 | 575,951 | 517,171 | 269,956 | 204,449 | 51,717 | 836,955 | 42,806,712 |
| Total 2007 | | 3,303,307 | | 1,841,914 | 1,394,967 | 311,372 | 4,710,685 | |

| Period | Current Month: Capital Costs (g) | Current Month: Depreciation Expense (h) | Current Month: Property Tax (i) | Current Month: Initial Deferral (j) | Current Month: Monthly Payments: Amount (k) | Current Month: Monthly Payments: Tax Rate (l) | Current Month: Monthly Payments: Tax Adjusted (m) | Current Month: Net Deferral (n) | Cummulative Ending Base (o) |
|---|---|---|---|---|---|---|---|---|---|
| 2006 January | 121,188 | 66,194 | 112,600 | 299,982 | 87,782 | 32.04% | 66,481 | 233,500 | 3,617,639 |
| February | 126,058 | 68,855 | 117,763 | 312,676 | 91,025 | 32.04% | 68,937 | 243,738 | 3,861,377 |
| March | 131,623 | 71,894 | 121,858 | 325,375 | 95,366 | 32.04% | 72,225 | 253,150 | 4,114,527 |
| April | 137,739 | 75,235 | 128,341 | 341,314 | 98,836 | 32.04% | 74,853 | 266,461 | 4,380,988 |
| May | 142,869 | 78,037 | 133,483 | 354,389 | 106,338 | 32.04% | 80,535 | 273,855 | 4,654,843 |
| June | 147,511 | 80,572 | 138,093 | 366,176 | 109,893 | 32.04% | 83,227 | 282,949 | 4,937,792 |
| July | 152,457 | 83,274 | 142,306 | 378,037 | 113,030 | 32.04% | 85,603 | 292,435 | 5,230,226 |
| August | 159,027 | 86,863 | 147,496 | 393,386 | 116,916 | 32.04% | 88,546 | 304,841 | 5,535,067 |
| September | 166,100 | 90,726 | 154,796 | 411,621 | 119,338 | 32.04% | 90,380 | 321,241 | 5,856,308 |
| October | 172,365 | 94,148 | 160,941 | 427,455 | 123,400 | 32.04% | 93,457 | 333,998 | 6,190,306 |
| November | 179,312 | 97,942 | 166,703 | 443,958 | 126,077 | 32.04% | 95,484 | 348,474 | 6,538,780 |
| December | 187,126 | 102,211 | 174,146 | 463,483 | 130,164 | 32.04% | 98,579 | 364,904 | 6,903,683 |
| Total 2006 | 1,823,376 | 995,951 | 1,698,525 | 4,517,852 | 1,318,165 | | 998,307 | 3,519,544 | |
| 2007 January | 194,331 | 106,146 | 181,557 | 482,034 | 132,888 | 32.04% | 100,642 | 381,392 | 7,285,075 |
| February | 199,346 | 108,885 | 187,841 | 496,072 | 135,321 | 32.04% | 102,485 | 393,587 | 7,678,663 |
| March | 203,246 | 111,016 | 191,091 | 505,362 | 137,366 | 32.04% | 104,034 | 401,319 | 8,079,981 |
| April | 207,734 | 113,467 | 195,254 | 516,455 | 139,574 | 32.04% | 105,706 | 410,749 | 8,490,731 |
| May | 212,085 | 115,844 | 199,622 | 527,550 | 141,391 | 32.04% | 107,082 | 420,469 | 8,911,199 |
| Total 2007 | 1,016,742 | 555,387 | 955,366 | 2,527,465 | 686,540 | | 519,949 | 2,007,516 | |

| | |
|---|---|
| Line Extension Deferred Balance | 8,911,199 |
| Line Extension Annual Amortization | 1,782,240 |

(a) Staff Data Request No. 35 (OCC Set 2, No. 79)
(b) Staff Data Request No. 35 (OCC Set 2, No. 79)
(c1) Derived from Staff Data Request No. 35 (OCC Set 2, No. 78)
(c2) Column (c1) / 1 + (l)
(d) Column (b) x 10%
(e) Column (a) + (b) - (c2) - (d)
(f) Beginning of Month Cummulative Sum of Column (e)
(g) Columns [(f) + ((e) / 2)] x (9.25% / 12) x (1 - 36.21%)
(h) Columns [(f) + ((e) / 2)] x (3.216% / 12)
(i) Column (f) x (5.596% / 12)
(j) Columns (g) + (h) + (i)
(k) Staff Data Request No. 35 (OCC Set 2, No. 78)
(l) Staff Informal Data Request No. 73
(m) Column (k) / (1 + (l))
(n) Column (j) - (m)
(o) End of Month Cummulative Sum of Column (n)

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

| | Cummulative | Current Month | | | | | | Cumulative | Current Month | | | | | | | | Cummulative |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Beginning | Additions | | Up-Front | Tax | 10% in | Net | Taxable | Capital | Depreciation | Property | Initial | Monthly Payments | | | Net | Ending |
| Period | Base | Residential | General Service | Payments | Adjusted | GS Rates | Additions | Additions | Costs | Expense | Tax | Deferral | Amount | Tax Rate | Tax Adjusted | Deferral | Base |
| | | (a) | (b) | (c1) | (c2) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) | (n) | (o) |
| 2003 January | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 29.29% | 0 | 0 | 0 |
| February | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 29.29% | 0 | 0 | 0 |
| March | 0 | 7,529 | 6,404 | 2,736 | 2,116 | 640 | 11,176 | 0 | 23 | 15 | 0 | 38 | 0 | 29.29% | 0 | 38 | 38 |
| April | 38 | 52,863 | 18,035 | 10,614 | 8,209 | 1,804 | 60,885 | 11,176 | 168 | 112 | 53 | 333 | 0 | 29.29% | 0 | 333 | 370 |
| May | 370 | 46,920 | 20,941 | 8,001 | 6,188 | 2,094 | 59,578 | 72,061 | 412 | 273 | 340 | 1,025 | 0 | 29.29% | 0 | 1,025 | 1,396 |
| June | 1,396 | 20,307 | 7,133 | 6,894 | 5,332 | 713 | 21,395 | 131,640 | 576 | 381 | 622 | 1,579 | 0 | 29.29% | 0 | 1,579 | 2,974 |
| July | 2,974 | 31,862 | 18,352 | 17,874 | 13,825 | 1,835 | 34,554 | 153,035 | 689 | 456 | 723 | 1,868 | 0 | 29.29% | 0 | 1,868 | 4,843 |
| August | 4,843 | 135,721 | 40,778 | 90,092 | 69,682 | 4,078 | 102,738 | 187,589 | 966 | 640 | 886 | 2,493 | 0 | 29.29% | 0 | 2,493 | 7,336 |
| September | 7,336 | 83,733 | 99,151 | 69,249 | 53,561 | 9,915 | 118,408 | 290,328 | 1,414 | 937 | 1,371 | 3,722 | 0 | 29.29% | 0 | 3,722 | 11,057 |
| October | 11,057 | 127,944 | 151,132 | 99,331 | 76,828 | 15,113 | 187,135 | 408,736 | 2,032 | 1,346 | 1,931 | 5,308 | 0 | 29.29% | 0 | 5,308 | 16,366 |
| November | 16,366 | 129,417 | 85,167 | 63,952 | 49,464 | 8,517 | 156,604 | 595,871 | 2,727 | 1,807 | 2,814 | 7,348 | 0 | 29.29% | 0 | 7,348 | 23,714 |
| December | 23,714 | 105,992 | 112,603 | 100,844 | 77,998 | 11,260 | 129,337 | 752,475 | 3,305 | 2,190 | 3,954 | 9,049 | 0 | 29.29% | 0 | 9,049 | 32,763 |
| Total 2003 | | 741,289 | 559,697 | | 363,204 | 55,970 | 881,812 | | 12,311 | 8,157 | 12,294 | 32,763 | 0 | | 0 | 32,763 | |
| 2004 January | 32,763 | 250,009 | 167,691 | 214,158 | 165,642 | 16,769 | 235,289 | 881,812 | 4,042 | 2,679 | 4,165 | 10,886 | 0 | 29.29% | 0 | 10,886 | 43,649 |
| February | 43,649 | 193,165 | 71,824 | 136,963 | 105,935 | 7,182 | 151,872 | 1,117,101 | 4,825 | 3,197 | 5,276 | 13,299 | 0 | 29.29% | 0 | 13,299 | 56,948 |
| March | 56,948 | 167,598 | 186,697 | 160,736 | 124,322 | 18,670 | 211,303 | 1,268,973 | 5,560 | 3,684 | 5,994 | 15,238 | 0 | 29.29% | 0 | 15,238 | 72,186 |
| April | 72,186 | 70,662 | 344,310 | 121,250 | 93,781 | 34,431 | 286,759 | 1,480,275 | 6,567 | 4,351 | 6,992 | 17,910 | 135 | 29.29% | 104 | 17,806 | 89,992 |
| May | 89,992 | 40,013 | 142,884 | 90,329 | 69,865 | 14,288 | 98,763 | 1,767,035 | 7,347 | 4,868 | 8,346 | 20,561 | 1,321 | 29.29% | 1,022 | 19,539 | 109,531 |
| June | 109,531 | 127,300 | 67,794 | 25,633 | 19,826 | 6,779 | 168,489 | 1,865,778 | 7,887 | 5,226 | 8,813 | 21,926 | 1,412 | 29.29% | 1,092 | 20,834 | 130,365 |
| July | 130,365 | 220,623 | 80,706 | 92,367 | 71,442 | 8,071 | 221,816 | 2,034,266 | 8,676 | 5,749 | 9,609 | 24,034 | 1,621 | 29.29% | 1,254 | 22,780 | 153,145 |
| August | 153,145 | 155,202 | 51,958 | 58,822 | 45,496 | 5,196 | 156,468 | 2,256,083 | 9,441 | 6,256 | 10,656 | 26,354 | 2,013 | 29.29% | 1,557 | 24,797 | 177,941 |
| September | 177,941 | 136,852 | 81,455 | 70,366 | 54,425 | 8,146 | 155,737 | 2,412,551 | 10,073 | 6,674 | 11,395 | 28,142 | 2,367 | 29.29% | 1,831 | 26,312 | 204,253 |
| October | 204,253 | 86,008 | 74,080 | 49,439 | 38,239 | 7,408 | 114,442 | 2,568,288 | 10,619 | 7,036 | 12,131 | 29,786 | 2,853 | 29.29% | 2,207 | 27,579 | 231,832 |
| November | 231,832 | 200,413 | 97,150 | 106,405 | 82,299 | 9,715 | 205,548 | 2,682,730 | 11,266 | 7,468 | 12,671 | 31,403 | 3,622 | 29.29% | 2,802 | 28,601 | 260,434 |
| December | 260,434 | 65,778 | 53,373 | 47,350 | 36,623 | 5,337 | 77,191 | 2,888,278 | 11,838 | 7,844 | 13,642 | 33,324 | 4,394 | 29.29% | 3,399 | 29,926 | 290,360 |
| Total 2004 | | 1,713,623 | 1,419,922 | | 907,895 | 141,992 | 2,083,657 | | 98,143 | 65,030 | 109,691 | 272,864 | 19,739 | | 15,267 | 257,597 | |
| 2005 January | 290,360 | 1,114 | 58,541 | 16,004 | 12,378 | 5,854 | 41,422 | 2,968,469 | 12,078 | 8,003 | 14,007 | 34,088 | 5,161 | 29.29% | 3,992 | 30,096 | 320,456 |
| February | 320,456 | 26,973 | 32,572 | 14,022 | 10,845 | 3,257 | 45,442 | 3,006,891 | 12,254 | 8,119 | 14,203 | 34,576 | 5,514 | 29.29% | 4,265 | 30,311 | 350,767 |
| March | 350,767 | 231,689 | 150,988 | 102,045 | 78,927 | 15,099 | 288,681 | 3,082,334 | 12,929 | 8,567 | 14,417 | 35,914 | 6,735 | 29.29% | 5,209 | 30,705 | 381,472 |
| April | 381,472 | 131,876 | 133,164 | 63,263 | 48,931 | 13,316 | 202,798 | 3,340,985 | 13,923 | 9,226 | 15,781 | 38,929 | 7,014 | 29.29% | 5,425 | 33,504 | 414,976 |
| May | 414,976 | 489,221 | 161,328 | 203,941 | 157,739 | 16,133 | 476,677 | 3,343,778 | 15,297 | 10,136 | 16,738 | 42,172 | 7,471 | 29.29% | 5,779 | 36,393 | 451,369 |
| June | 451,369 | 257,759 | 107,901 | 111,938 | 86,579 | 10,790 | 268,291 | 4,020,454 | 16,804 | 11,134 | 18,990 | 46,928 | 8,273 | 29.29% | 6,399 | 40,529 | 491,898 |
| July | 491,898 | 186,185 | 138,447 | 103,488 | 80,043 | 13,845 | 230,744 | 4,288,745 | 17,813 | 11,803 | 20,257 | 49,873 | 8,404 | 29.29% | 6,500 | 43,373 | 535,271 |
| August | 535,271 | 158,947 | 115,919 | 70,364 | 54,423 | 11,592 | 208,851 | 4,519,489 | 18,702 | 12,392 | 21,347 | 52,441 | 9,850 | 29.29% | 7,618 | 44,823 | 580,094 |
| September | 580,094 | 158,662 | 230,701 | 127,580 | 98,677 | 23,070 | 267,615 | 4,728,340 | 19,666 | 13,031 | 22,334 | 55,030 | 10,690 | 29.29% | 8,268 | 46,761 | 626,855 |
| October | 626,855 | 196,019 | 106,073 | 124,452 | 96,258 | 10,607 | 195,227 | 4,995,955 | 20,602 | 13,651 | 23,598 | 57,850 | 11,446 | 29.29% | 8,853 | 48,997 | 675,852 |
| November | 675,852 | 310,210 | 317,132 | 211,056 | 163,242 | 31,713 | 432,387 | 5,191,182 | 21,871 | 14,492 | 24,520 | 60,882 | 12,999 | 29.29% | 10,054 | 50,828 | 726,679 |
| December | 726,679 | 125,886 | 148,604 | 99,027 | 76,593 | 14,860 | 183,036 | 5,623,569 | 23,115 | 15,316 | 26,562 | 64,994 | 14,005 | 29.29% | 10,832 | 54,162 | 780,841 |
| Total 2005 | | 2,274,541 | 1,701,369 | | 964,638 | 170,137 | 2,841,136 | | 205,053 | 135,870 | 232,753 | 573,676 | 107,562 | | 83,195 | 490,481 | |

Exhibit LET-2

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

| Period | Cummulative Beginning Base | Current Month: Additions Residential (a) | Additions General Service (b) | Up-Front Payments (c1) | Tax Adjusted (c2) | 10% in GS Rates (d) | Net Additions (e) | Cummulative Taxable Additions (f) | Current Month: Capital Costs (g) | Depreciation Expense (h) | Property Tax (i) | Initial Deferral (j) | Monthly Payments: Amount (k) | Tax Rate (l) | Tax Adjusted (m) | Net Deferral (n) | Cummulative Ending Base (o) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2006 January | 780,841 | 159,168 | 98,817 | 99,825 | 77,210 | 9,882 | 170,893 | 5,806,605 | 23,831 | 15,791 | 27,427 | 67,048 | 15,485 | 29.29% | 11,977 | 55,071 | 835,912 |
| February | 835,912 | 249,870 | 160,704 | 131,258 | 101,522 | 16,070 | 292,982 | 5,977,498 | 24,769 | 16,412 | 28,234 | 69,415 | 16,060 | 29.29% | 12,422 | 56,994 | 892,906 |
| March | 892,906 | 103,525 | 134,153 | 75,774 | 58,608 | 13,415 | 165,655 | 6,270,480 | 25,697 | 17,027 | 29,618 | 72,341 | 16,618 | 29.29% | 12,853 | 59,488 | 952,394 |
| April | 952,394 | 231,658 | 131,115 | 107,580 | 83,208 | 13,112 | 266,454 | 6,436,134 | 26,571 | 17,606 | 30,400 | 74,576 | 16,990 | 29.29% | 13,141 | 61,435 | 1,013,830 |
| May | 1,013,830 | 185,438 | 110,999 | 82,533 | 63,836 | 11,100 | 221,501 | 6,702,588 | 27,557 | 18,260 | 31,659 | 77,476 | 17,854 | 29.29% | 13,809 | 63,667 | 1,077,496 |
| June | 1,077,496 | 192,613 | 73,355 | 72,905 | 56,389 | 7,335 | 202,243 | 6,924,089 | 28,414 | 18,828 | 32,705 | 79,947 | 17,930 | 29.29% | 13,868 | 66,078 | 1,143,575 |
| July | 1,143,575 | 172,776 | 224,129 | 122,218 | 94,530 | 22,413 | 279,961 | 7,126,333 | 29,390 | 19,474 | 33,660 | 82,523 | 18,472 | 29.29% | 14,287 | 68,236 | 1,211,811 |
| August | 1,211,811 | 487,476 | 245,851 | 150,663 | 116,531 | 24,585 | 592,211 | 7,406,294 | 31,153 | 20,642 | 34,982 | 86,778 | 18,881 | 29.29% | 14,604 | 72,175 | 1,283,986 |
| September | 1,283,986 | 176,137 | 94,741 | 94,261 | 72,907 | 9,474 | 188,497 | 7,998,505 | 32,732 | 21,689 | 37,780 | 92,200 | 18,825 | 29.29% | 14,561 | 77,640 | 1,361,625 |
| October | 1,361,625 | 249,043 | 113,484 | 77,456 | 59,909 | 11,348 | 291,270 | 8,187,002 | 33,702 | 22,331 | 38,670 | 94,704 | 17,091 | 29.29% | 13,219 | 81,485 | 1,443,110 |
| November | 1,443,110 | 78,019 | 185,928 | 88,085 | 68,130 | 18,593 | 177,225 | 8,478,273 | 34,650 | 22,959 | 40,046 | 97,655 | 20,317 | 29.29% | 15,714 | 81,941 | 1,525,050 |
| December | 1,525,050 | 29,176 | 139,812 | 66,660 | 51,559 | 13,981 | 103,448 | 8,655,497 | 35,212 | 23,335 | 40,883 | 99,436 | 19,737 | 29.29% | 15,266 | 84,170 | 1,609,220 |
| Total 2006 | | 2,314,899 | 1,713,087 | | 904,338 | 171,309 | 2,952,340 | | 353,684 | 234,354 | 406,062 | 994,100 | 214,260 | | 165,721 | 828,379 | |
| 2007 January | 1,609,220 | 402,246 | 359,062 | 221,432 | 171,268 | 35,908 | 554,152 | 8,758,945 | 36,547 | 24,217 | 41,371 | 102,135 | 19,919 | 29.29% | 15,406 | 86,729 | 1,695,949 |
| February | 1,695,949 | 172,453 | 140,062 | 113,203 | 87,557 | 14,006 | 210,951 | 9,313,097 | 38,095 | 25,242 | 43,989 | 107,325 | 20,125 | 29.29% | 15,566 | 91,760 | 1,787,709 |
| March | 1,787,709 | 90,390 | 476,412 | 194,461 | 150,407 | 47,641 | 368,754 | 9,524,049 | 39,267 | 26,019 | 44,985 | 110,271 | 20,519 | 29.29% | 15,871 | 94,400 | 1,882,109 |
| April | 1,882,109 | 51,889 | 70,289 | 37,817 | 29,250 | 7,029 | 85,899 | 9,892,803 | 40,186 | 26,628 | 46,727 | 113,541 | 20,562 | 29.29% | 15,904 | 97,637 | 1,979,746 |
| May | 1,979,746 | 213,264 | 498,667 | 246,766 | 190,862 | 49,867 | 471,202 | 9,978,702 | 41,313 | 22,374 | 42,133 | 115,820 | 20,752 | 29.29% | 16,055 | 99,765 | 2,079,512 |
| Total 2007 | | 930,242 | 1,544,512 | | 629,344 | 154,451 | 1,690,958 | | 195,408 | 129,479 | 224,205 | 549,093 | 101,882 | | 78,801 | 470,292 | |

Line Extension Deferred Balance 2,079,512

Line Extension Annual Amortization 415,902

(a) Staff Data Request No. 35 (OCC Set 2, No. 79)
(b) Staff Data Request No. 35 (OCC Set 2, No. 79)
(c1) Derived from Staff Data Request No. 35 (OCC Set 2, No. 78)
(c2) Column (c1) / 1 + (l)
(d) Column (b) x 10%
(e) Column (a) + (b) - (c2) - (d)
(f) Beginning of Month Cummulative Sum of Column (e)
(g) Columns [(f) + ((e) / 2)] x (7.86% / 12) x (1 - 38.25%)
(h) Columns [(f) + ((e) / 2)] x (3.215% / 12)
(i) Column (f) x (7.351% / 12)
(j) Columns (g) + (h) + (i)
(k) Staff Data Request No. 35 (OCC Set 2, No. 78)
(l) Staff Informal Data Request No. 73
(m) Column (k) / (1 + (l))
(n) Column (j) - (m)
(o) End of Month Cummulative Sum of Column (n)

The Cleveland Electric Illuminating Company
Case No. 08-935-EL-SSO
Transition Tax Deferral Carrying Charge Support

| | Year/Month | Monthly Adjust to Book (a) | Accumulated Principal (b) | Monthly Interest (c) | Accumulated Interest (d) | Total Deferral (e) |
|---|---|---|---|---|---|---|
| 9.01% | 200105 | $ 243,379 | $ 243,379 | $ 719 | $ 719 | $ 244,098 |
| | 200106 | $ 178,810 | $ 422,189 | $ 1,971 | $ 2,690 | $ 424,879 |
| | 200107 | $ 169,154 | $ 591,343 | $ 3,011 | $ 5,702 | $ 597,045 |
| | 200108 | $ 143,839 | $ 735,182 | $ 3,954 | $ 9,656 | $ 744,838 |
| | 200109 | $ 124,659 | $ 859,841 | $ 4,771 | $ 14,426 | $ 874,268 |
| | 200110 | $ 205,888 | $ 1,065,730 | $ 5,776 | $ 20,202 | $ 1,085,932 |
| | 200111 | $ 192,833 | $ 1,258,563 | $ 6,988 | $ 27,191 | $ 1,285,754 |
| | 200112 | $ 216,946 | $ 1,475,510 | $ 8,241 | $ 35,431 | $ 1,510,941 |
| | 200201 | $ 407,430 | $ 1,882,940 | $ 10,135 | $ 45,566 | $ 1,928,506 |
| | 200202 | $ 366,224 | $ 2,249,164 | $ 12,481 | $ 58,047 | $ 2,307,210 |
| | 200203 | $ 333,076 | $ 2,582,239 | $ 14,621 | $ 72,668 | $ 2,654,907 |
| | 200204 | $ 295,198 | $ 2,877,437 | $ 16,564 | $ 89,232 | $ 2,966,669 |
| | 200205 | $ 234,261 | $ 3,111,698 | $ 18,227 | $ 107,459 | $ 3,219,157 |
| | 200206 | $ 163,554 | $ 3,275,252 | $ 19,510 | $ 126,970 | $ 3,402,222 |
| | 200207 | $ 200,471 | $ 3,475,723 | $ 20,701 | $ 147,671 | $ 3,623,394 |
| | 200208 | $ 193,580 | $ 3,669,303 | $ 21,988 | $ 169,659 | $ 3,838,962 |
| | 200209 | $ 204,517 | $ 3,873,820 | $ 23,295 | $ 192,954 | $ 4,066,774 |
| | 200210 | $ 235,904 | $ 4,109,723 | $ 24,734 | $ 217,688 | $ 4,327,412 |
| | 200211 | $ 298,011 | $ 4,407,734 | $ 26,458 | $ 244,147 | $ 4,651,881 |
| | 200212 | $ 385,800 | $ 4,793,534 | $ 28,635 | $ 272,782 | $ 5,066,315 |
| | 200301 | $ 541,898 | $ 5,335,432 | $ 31,546 | $ 304,328 | $ 5,639,760 |
| | 200302 | | $ 5,335,432 | $ 33,334 | $ 337,662 | $ 5,673,094 |
| | 200303 | | $ 5,335,432 | $ 33,531 | $ 371,193 | $ 5,706,625 |
| | 200304 | | $ 5,335,432 | $ 33,729 | $ 404,923 | $ 5,740,355 |
| | 200305 | | $ 5,335,432 | $ 33,929 | $ 438,851 | $ 5,774,283 |
| | 200306 | | $ 5,335,432 | $ 34,129 | $ 472,981 | $ 5,808,413 |
| | 200307 | | $ 5,335,432 | $ 34,331 | $ 507,312 | $ 5,842,744 |
| | 200308 | | $ 5,335,432 | $ 34,534 | $ 541,846 | $ 5,877,277 |
| | 200309 | | $ 5,335,432 | $ 34,738 | $ 576,584 | $ 5,912,015 |
| | 200310 | | $ 5,335,432 | $ 34,943 | $ 611,527 | $ 5,946,959 |
| | 200311 | | $ 5,335,432 | $ 35,150 | $ 646,677 | $ 5,982,109 |
| | 200312 | | $ 5,335,432 | $ 35,358 | $ 682,034 | $ 6,017,466 |
| | 200401 | | $ 5,335,432 | $ 35,567 | $ 717,601 | $ 6,053,033 |
| | 200402 | | $ 5,335,432 | $ 35,777 | $ 753,378 | $ 6,088,810 |
| | 200403 | | $ 5,335,432 | $ 35,988 | $ 789,366 | $ 6,124,798 |
| | 200404 | | $ 5,335,432 | $ 36,201 | $ 825,567 | $ 6,160,999 |
| | 200405 | | $ 5,335,432 | $ 36,415 | $ 861,982 | $ 6,197,414 |
| | 200406 | | $ 5,335,432 | $ 36,630 | $ 898,612 | $ 6,234,044 |
| | 200407 | | $ 5,335,432 | $ 36,847 | $ 935,459 | $ 6,270,891 |
| | 200408 | | $ 5,335,432 | $ 37,064 | $ 972,523 | $ 6,307,955 |
| | 200409 | | $ 5,335,432 | $ 37,284 | $ 1,009,807 | $ 6,345,239 |
| | 200410 | | $ 5,335,432 | $ 37,504 | $ 1,047,311 | $ 6,382,743 |
| | 200411 | | $ 5,335,432 | $ 37,726 | $ 1,085,036 | $ 6,420,468 |
| | 200412 | | $ 5,335,432 | $ 37,949 | $ 1,122,985 | $ 6,458,417 |
| | 200501 | | $ 5,335,432 | $ 38,173 | $ 1,161,158 | $ 6,496,590 |
| | 200502 | | $ 5,335,432 | $ 38,398 | $ 1,199,556 | $ 6,534,988 |
| | 200503 | | $ 5,335,432 | $ 38,625 | $ 1,238,182 | $ 6,573,614 |
| | 200504 | | $ 5,335,432 | $ 38,854 | $ 1,277,035 | $ 6,612,467 |
| | 200505 | | $ 5,335,432 | $ 39,083 | $ 1,316,119 | $ 6,651,551 |
| | 200506 | | $ 5,335,432 | $ 39,314 | $ 1,355,433 | $ 6,690,865 |
| | 200507 | | $ 5,335,432 | $ 39,547 | $ 1,394,980 | $ 6,730,412 |
| | 200508 | | $ 5,335,432 | $ 39,781 | $ 1,434,761 | $ 6,770,192 |
| | 200509 | | $ 5,335,432 | $ 40,016 | $ 1,474,776 | $ 6,810,208 |
| | 200510 | | $ 5,335,432 | $ 40,252 | $ 1,515,028 | $ 6,850,460 |
| | 200511 | | $ 5,335,432 | $ 40,490 | $ 1,555,518 | $ 6,890,950 |

The Cleveland Electric Illuminating Company
Case No. 08-935-EL-SSO
Transition Tax Deferral Carrying Charge Support

| Year/Month | Monthly Adjust to Book (a) | Accumulated Principal (b) | Monthly Interest (c) | Accumulated Interest (d) | Total Deferral (e) |
|---|---|---|---|---|---|
| 200512 | | $ 5,335,432 | $ 40,729 | $ 1,596,248 | $ 6,931,680 |
| 200601 | | $ 5,335,432 | $ 40,970 | $ 1,637,218 | $ 6,972,650 |
| 200602 | | $ 5,335,432 | $ 41,212 | $ 1,678,430 | $ 7,013,862 |
| 200603 | | $ 5,335,432 | $ 41,456 | $ 1,719,886 | $ 7,055,318 |
| 200604 | | $ 5,335,432 | $ 41,701 | $ 1,761,587 | $ 7,097,019 |
| 200605 | | $ 5,335,432 | $ 41,947 | $ 1,803,534 | $ 7,138,966 |
| 200606 | | $ 5,335,432 | $ 42,195 | $ 1,845,729 | $ 7,181,161 |
| 200607 | | $ 5,335,432 | $ 42,445 | $ 1,888,174 | $ 7,223,606 |
| 200608 | | $ 5,335,432 | $ 42,696 | $ 1,930,870 | $ 7,266,301 |
| 200609 | | $ 5,335,432 | $ 42,948 | $ 1,973,818 | $ 7,309,249 |
| 200610 | | $ 5,335,432 | $ 43,202 | $ 2,017,019 | $ 7,352,451 |
| 200611 | | $ 5,335,432 | $ 43,457 | $ 2,060,476 | $ 7,395,908 |
| 200612 | | $ 5,335,432 | $ 43,714 | $ 2,104,190 | $ 7,439,622 |
| 200701 | | $ 5,335,432 | $ 43,972 | $ 2,148,163 | $ 7,483,595 |
| 200702 | | $ 5,335,432 | $ 44,232 | $ 2,192,395 | $ 7,527,827 |
| 200703 | | $ 5,335,432 | $ 44,494 | $ 2,236,889 | $ 7,572,320 |
| 200704 | | $ 5,335,432 | $ 44,757 | $ 2,281,645 | $ 7,617,077 |
| 200705 | | $ 5,335,432 | $ 45,021 | $ 2,326,667 | $ 7,662,098 |
| 200706 | | $ 5,335,432 | $ 45,287 | $ 2,371,954 | $ 7,707,386 |
| 200707 | | $ 5,335,432 | $ 45,555 | $ 2,417,509 | $ 7,752,941 |
| 200708 | | $ 5,335,432 | $ 45,824 | $ 2,463,333 | $ 7,798,765 |
| 200709 | | $ 5,335,432 | $ 46,095 | $ 2,509,428 | $ 7,844,860 |
| 200710 | | $ 5,335,432 | $ 46,368 | $ 2,555,796 | $ 7,891,227 |
| 200711 | | $ 5,335,432 | $ 46,642 | $ 2,602,437 | $ 7,937,869 |
| 200712 | | $ 5,335,432 | $ 46,917 | $ 2,649,354 | $ 7,984,786 |
| 200801 | | $ 5,335,432 | $ 47,195 | $ 2,696,549 | $ 8,031,981 |
| 200802 | | $ 5,335,432 | $ 47,474 | $ 2,744,022 | $ 8,079,454 |
| 200803 | | $ 5,335,432 | $ 47,754 | $ 2,791,777 | $ 8,127,208 |
| 200804 | | $ 5,335,432 | $ 48,036 | $ 2,839,813 | $ 8,175,245 |
| 200805 | | $ 5,335,432 | $ 48,320 | $ 2,888,133 | $ 8,223,565 |
| 200806 | | $ 5,335,432 | $ 48,606 | $ 2,936,739 | $ 8,272,171 |
| 200807 | | $ 5,335,432 | $ 48,893 | $ 2,985,632 | $ 8,321,064 |
| 200808 | | $ 5,335,432 | $ 49,182 | $ 3,034,814 | $ 8,370,246 |
| 200809 | | $ 5,335,432 | $ 49,473 | $ 3,084,287 | $ 8,419,719 |
| 200810 | | $ 5,335,432 | $ 49,765 | $ 3,134,052 | $ 8,469,484 |
| 200811 | | $ 5,335,432 | $ 50,059 | $ 3,184,112 | $ 8,519,544 |
| 200812 | | $ 5,335,432 | $ 50,355 | $ 3,234,467 | $ 8,569,899 |
| Staff Balance Recommended | | | | | $ 8,569,899 |
| Staff Annual Amortization Recommended | | | | | $1,713,980 |

(a) Staff Data Request No. 38, Case No. 07-551-EL-AIR
(b) Cummulative Column (a)
(c) Columns ((a)/2 + prior month (b)) x ((9.01% x (1 - 31.28%(f)))
(d) Cummulative Column (c)
(e) Columns (b) + (d)
(f) Calculated from B-6 ($2,652,512 / $8,480,026), Case No. 07-551-EL-AIR

Ohio Edison Company
Case No. 08-935-EL-SSO
Transition Tax Deferral Carrying Charge Support

| | Year/Month | | Monthly Adjust to Book (a) | | Accumulated Principal (b) | | Monthly Interest (c) | | Accumulated Interest (d) | | Total Deferral (e) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 9.83% | 200105 | $ | 2,253,882 | $ | 2,253,882 | $ | 5,481 | $ | 5,481 | $ | 2,259,363 |
| | 200106 | $ | 2,151,035 | $ | 4,404,917 | $ | 16,219 | $ | 21,700 | $ | 4,426,616 |
| | 200107 | $ | 2,471,988 | $ | 6,876,905 | $ | 27,539 | $ | 49,239 | $ | 6,926,144 |
| | 200108 | $ | 2,756,693 | $ | 9,633,597 | $ | 40,388 | $ | 89,627 | $ | 9,723,225 |
| | 200109 | $ | 2,405,301 | $ | 12,038,899 | $ | 53,137 | $ | 142,764 | $ | 12,181,663 |
| | 200110 | $ | 2,327,923 | $ | 14,366,822 | $ | 64,905 | $ | 207,669 | $ | 14,574,490 |
| | 200111 | $ | 2,217,234 | $ | 16,584,056 | $ | 76,273 | $ | 283,942 | $ | 16,867,998 |
| | 200112 | $ | 2,389,074 | $ | 18,973,130 | $ | 87,845 | $ | 371,787 | $ | 19,344,917 |
| | 200201 | $ | 3,045,727 | $ | 22,018,857 | $ | 101,488 | $ | 473,275 | $ | 22,492,132 |
| | 200202 | $ | 3,291,938 | $ | 25,310,795 | $ | 117,393 | $ | 590,668 | $ | 25,901,463 |
| | 200203 | $ | 3,100,826 | $ | 28,411,621 | $ | 133,509 | $ | 724,178 | $ | 29,135,799 |
| | 200204 | $ | 2,914,778 | $ | 31,326,399 | $ | 148,787 | $ | 872,964 | $ | 32,199,363 |
| | 200205 | $ | 2,716,247 | $ | 34,042,646 | $ | 163,203 | $ | 1,036,168 | $ | 35,078,813 |
| | 200206 | $ | 2,625,276 | $ | 36,667,921 | $ | 176,986 | $ | 1,213,154 | $ | 37,881,075 |
| | 200207 | $ | 3,256,202 | $ | 39,924,123 | $ | 192,149 | $ | 1,405,302 | $ | 41,329,425 |
| | 200208 | $ | 3,406,941 | $ | 43,331,064 | $ | 209,286 | $ | 1,614,588 | $ | 44,945,652 |
| | 200209 | $ | 3,146,663 | $ | 46,477,726 | $ | 226,240 | $ | 1,840,828 | $ | 48,318,554 |
| | 200210 | $ | 2,749,996 | $ | 49,227,722 | $ | 241,679 | $ | 2,082,507 | $ | 51,310,229 |
| | 200211 | $ | 2,860,510 | $ | 52,088,232 | $ | 256,498 | $ | 2,339,005 | $ | 54,427,237 |
| | 200212 | $ | 3,242,110 | $ | 55,330,341 | $ | 272,585 | $ | 2,611,590 | $ | 57,941,931 |
| | 200301 | $ | 3,725,304 | $ | 59,055,645 | $ | 290,853 | $ | 2,902,443 | $ | 61,958,088 |
| | 200302 | | | $ | 59,055,645 | $ | 301,327 | $ | 3,203,770 | $ | 62,259,415 |
| | 200303 | | | $ | 59,055,645 | $ | 302,792 | $ | 3,506,562 | $ | 62,562,207 |
| | 200304 | | | $ | 59,055,645 | $ | 304,265 | $ | 3,810,826 | $ | 62,866,471 |
| | 200305 | | | $ | 59,055,645 | $ | 305,744 | $ | 4,116,570 | $ | 63,172,216 |
| | 200306 | | | $ | 59,055,645 | $ | 307,231 | $ | 4,423,802 | $ | 63,479,447 |
| | 200307 | | | $ | 59,055,645 | $ | 308,725 | $ | 4,732,527 | $ | 63,788,172 |
| | 200308 | | | $ | 59,055,645 | $ | 310,227 | $ | 5,042,754 | $ | 64,098,399 |
| | 200309 | | | $ | 59,055,645 | $ | 311,736 | $ | 5,354,490 | $ | 64,410,135 |
| | 200310 | | | $ | 59,055,645 | $ | 313,252 | $ | 5,667,742 | $ | 64,723,387 |
| | 200311 | | | $ | 59,055,645 | $ | 314,775 | $ | 5,982,517 | $ | 65,038,162 |
| | 200312 | | | $ | 59,055,645 | $ | 316,306 | $ | 6,298,823 | $ | 65,354,468 |
| | 200401 | | | $ | 59,055,645 | $ | 317,844 | $ | 6,616,667 | $ | 65,672,312 |
| | 200402 | | | $ | 59,055,645 | $ | 319,390 | $ | 6,936,058 | $ | 65,991,703 |
| | 200403 | | | $ | 59,055,645 | $ | 320,944 | $ | 7,257,001 | $ | 66,312,646 |
| | 200404 | | | $ | 59,055,645 | $ | 322,504 | $ | 7,579,505 | $ | 66,635,151 |
| | 200405 | | | $ | 59,055,645 | $ | 324,073 | $ | 7,903,578 | $ | 66,959,224 |
| | 200406 | | | $ | 59,055,645 | $ | 325,649 | $ | 8,229,227 | $ | 67,284,873 |
| | 200407 | | | $ | 59,055,645 | $ | 327,233 | $ | 8,556,460 | $ | 67,612,105 |
| | 200408 | | | $ | 59,055,645 | $ | 328,824 | $ | 8,885,284 | $ | 67,940,929 |
| | 200409 | | | $ | 59,055,645 | $ | 330,423 | $ | 9,215,708 | $ | 68,271,353 |
| | 200410 | | | $ | 59,055,645 | $ | 332,030 | $ | 9,547,738 | $ | 68,603,383 |
| | 200411 | | | $ | 59,055,645 | $ | 333,645 | $ | 9,881,383 | $ | 68,937,028 |
| | 200412 | | | $ | 59,055,645 | $ | 335,268 | $ | 10,216,651 | $ | 69,272,296 |
| | 200501 | | | $ | 59,055,645 | $ | 336,898 | $ | 10,553,549 | $ | 69,609,195 |
| | 200502 | | | $ | 59,055,645 | $ | 338,537 | $ | 10,892,086 | $ | 69,947,731 |
| | 200503 | | | $ | 59,055,645 | $ | 340,183 | $ | 11,232,270 | $ | 70,287,915 |
| | 200504 | | | $ | 59,055,645 | $ | 341,838 | $ | 11,574,107 | $ | 70,629,752 |
| | 200505 | | | $ | 59,055,645 | $ | 343,500 | $ | 11,917,608 | $ | 70,973,253 |
| | 200506 | | | $ | 59,055,645 | $ | 345,171 | $ | 12,262,778 | $ | 71,318,423 |
| | 200507 | | | $ | 59,055,645 | $ | 346,849 | $ | 12,609,628 | $ | 71,665,273 |
| | 200508 | | | $ | 59,055,645 | $ | 348,536 | $ | 12,958,164 | $ | 72,013,809 |
| | 200509 | | | $ | 59,055,645 | $ | 350,231 | $ | 13,308,396 | $ | 72,364,041 |
| | 200510 | | | $ | 59,055,645 | $ | 351,935 | $ | 13,660,330 | $ | 72,715,975 |
| | 200511 | | | $ | 59,055,645 | $ | 353,646 | $ | 14,013,977 | $ | 73,069,622 |

Ohio Edison Company

Case No. 08-935-EL-SSO

Transition Tax Deferral Carrying Charge Support

| Year/Month | Monthly Adjust to Book | | Accumulated Principal | | Monthly Interest | | Accumulated Interest | | Total Deferral |
|---|---|---|---|---|---|---|---|---|---|
| | (a) | | (b) | | (c) | | (d) | | (e) |
| 200512 | | $ | 59,055,645 | $ | 355,366 | $ | 14,369,343 | $ | 73,424,988 |
| 200601 | | $ | 59,055,645 | $ | 357,095 | $ | 14,726,437 | $ | 73,782,083 |
| 200602 | | $ | 59,055,645 | $ | 358,831 | $ | 15,085,269 | $ | 74,140,914 |
| 200603 | | $ | 59,055,645 | $ | 360,576 | $ | 15,445,845 | $ | 74,501,490 |
| 200604 | | $ | 59,055,645 | $ | 362,330 | $ | 15,808,175 | $ | 74,863,820 |
| 200605 | | $ | 59,055,645 | $ | 364,092 | $ | 16,172,267 | $ | 75,227,912 |
| 200606 | | $ | 59,055,645 | $ | 365,863 | $ | 16,538,130 | $ | 75,593,775 |
| 200607 | | $ | 59,055,645 | $ | 367,642 | $ | 16,905,772 | $ | 75,961,417 |
| 200608 | | $ | 59,055,645 | $ | 369,430 | $ | 17,275,202 | $ | 76,330,848 |
| 200609 | | $ | 59,055,645 | $ | 371,227 | $ | 17,646,429 | $ | 76,702,074 |
| 200610 | | $ | 59,055,645 | $ | 373,032 | $ | 18,019,462 | $ | 77,075,107 |
| 200611 | | $ | 59,055,645 | $ | 374,846 | $ | 18,394,308 | $ | 77,449,953 |
| 200612 | | $ | 59,055,645 | $ | 376,670 | $ | 18,770,978 | $ | 77,826,623 |
| 200701 | | $ | 59,055,645 | $ | 378,501 | $ | 19,149,479 | $ | 78,205,124 |
| 200702 | | $ | 59,055,645 | $ | 380,342 | $ | 19,529,821 | $ | 78,585,466 |
| 200703 | | $ | 59,055,645 | $ | 382,192 | $ | 19,912,013 | $ | 78,967,658 |
| 200704 | | $ | 59,055,645 | $ | 384,051 | $ | 20,296,064 | $ | 79,351,709 |
| 200705 | | $ | 59,055,645 | $ | 385,919 | $ | 20,681,982 | $ | 79,737,628 |
| 200706 | | $ | 59,055,645 | $ | 387,795 | $ | 21,069,778 | $ | 80,125,423 |
| 200707 | | $ | 59,055,645 | $ | 389,681 | $ | 21,459,459 | $ | 80,515,104 |
| 200708 | | $ | 59,055,645 | $ | 391,577 | $ | 21,851,036 | $ | 80,906,681 |
| 200709 | | $ | 59,055,645 | $ | 393,481 | $ | 22,244,517 | $ | 81,300,162 |
| 200710 | | $ | 59,055,645 | $ | 395,395 | $ | 22,639,911 | $ | 81,695,556 |
| 200711 | | $ | 59,055,645 | $ | 397,318 | $ | 23,037,229 | $ | 82,092,874 |
| 200712 | | $ | 59,055,645 | $ | 399,250 | $ | 23,436,479 | $ | 82,492,124 |
| 200801 | | $ | 59,055,645 | $ | 401,192 | $ | 23,837,670 | $ | 82,893,315 |
| 200802 | | $ | 59,055,645 | $ | 403,143 | $ | 24,240,813 | $ | 83,296,458 |
| 200803 | | $ | 59,055,645 | $ | 405,103 | $ | 24,645,916 | $ | 83,701,562 |
| 200804 | | $ | 59,055,645 | $ | 407,074 | $ | 25,052,990 | $ | 84,108,635 |
| 200805 | | $ | 59,055,645 | $ | 409,053 | $ | 25,462,043 | $ | 84,517,688 |
| 200806 | | $ | 59,055,645 | $ | 411,043 | $ | 25,873,086 | $ | 84,928,731 |
| 200807 | | $ | 59,055,645 | $ | 413,042 | $ | 26,286,128 | $ | 85,341,773 |
| 200808 | | $ | 59,055,645 | $ | 415,051 | $ | 26,701,178 | $ | 85,756,823 |
| 200809 | | $ | 59,055,645 | $ | 417,069 | $ | 27,118,247 | $ | 86,173,892 |
| 200810 | | $ | 59,055,645 | $ | 419,097 | $ | 27,537,345 | $ | 86,592,990 |
| 200811 | | $ | 59,055,645 | $ | 421,136 | $ | 27,958,480 | $ | 87,014,126 |
| 200812 | | $ | 59,055,645 | $ | 423,184 | $ | 28,381,664 | $ | 87,437,309 |
| Staff Balance Recommended | | | | | | | | $ | 87,437,309 |
| Staff Annual Amortization Recommended | | | | | | | | | $17,487,462 |

(a) Staff Data Request No. 38, Case No. 07-551-EL-AIR

(b) Cummulative Column (a)

(c) Columns ((a)/2 + prior month (b)) x ((9.83% x (1 - 40.63%(f)))

(d) Cummulative Column (c)

(e) Columns (b) + (d)

(f) Calculated from B-6 ($39,940,205 / $98,292,740), Case No. 07-551-EL-AIR

The Toledo Edison Company
Case No. 08-935-EL-SSO
Transition Tax Deferral Carrying Charge Support

| | Year/Month | Monthly Adjust to Book (a) | Accumulated Principal (b) | Monthly Interest (c) | Accumulated Interest (d) | Total Deferral (e) |
|---|---|---|---|---|---|---|
| 9.01% | 200105 | $ 273,102 | $ 273,102 | $ 559 | $ 559 | $ 273,661 |
| | 200106 | $ 283,082 | $ 556,185 | $ 1,699 | $ 2,258 | $ 558,443 |
| | 200107 | $ 270,440 | $ 826,625 | $ 2,839 | $ 5,097 | $ 831,722 |
| | 200108 | $ 284,856 | $ 1,111,480 | $ 3,987 | $ 9,084 | $ 1,120,565 |
| | 200109 | $ 217,683 | $ 1,329,164 | $ 5,032 | $ 14,116 | $ 1,343,280 |
| | 200110 | $ 295,067 | $ 1,624,231 | $ 6,102 | $ 20,218 | $ 1,644,448 |
| | 200111 | $ 327,578 | $ 1,951,809 | $ 7,401 | $ 27,618 | $ 1,979,427 |
| | 200112 | $ 298,178 | $ 2,249,987 | $ 8,712 | $ 36,330 | $ 2,286,317 |
| | 200201 | $ 228,288 | $ 2,478,275 | $ 9,825 | $ 46,154 | $ 2,524,429 |
| | 200202 | $ 410,032 | $ 2,888,307 | $ 11,171 | $ 57,325 | $ 2,945,632 |
| | 200203 | $ 332,981 | $ 3,221,288 | $ 12,737 | $ 70,063 | $ 3,291,350 |
| | 200204 | $ 333,982 | $ 3,555,270 | $ 14,154 | $ 84,217 | $ 3,639,487 |
| | 200205 | $ 300,571 | $ 3,855,841 | $ 15,511 | $ 99,728 | $ 3,955,569 |
| | 200206 | $ 319,692 | $ 4,175,533 | $ 16,844 | $ 116,571 | $ 4,292,104 |
| | 200207 | $ 299,238 | $ 4,474,771 | $ 18,179 | $ 134,750 | $ 4,609,521 |
| | 200208 | $ 300,531 | $ 4,775,301 | $ 19,481 | $ 154,231 | $ 4,929,532 |
| | 200209 | $ 333,345 | $ 5,108,646 | $ 20,858 | $ 175,089 | $ 5,283,735 |
| | 200210 | $ 340,201 | $ 5,448,847 | $ 22,321 | $ 197,410 | $ 5,646,258 |
| | 200211 | $ 321,111 | $ 5,769,958 | $ 23,766 | $ 221,176 | $ 5,991,134 |
| | 200212 | $ 363,924 | $ 6,133,882 | $ 25,265 | $ 246,442 | $ 6,380,324 |
| | 200301 | $ 355,418 | $ 6,489,300 | $ 26,841 | $ 273,282 | $ 6,762,582 |
| | 200302 | | $ 6,489,300 | $ 27,678 | $ 300,960 | $ 6,790,260 |
| | 200303 | | $ 6,489,300 | $ 27,791 | $ 328,751 | $ 6,818,051 |
| | 200304 | | $ 6,489,300 | $ 27,905 | $ 356,656 | $ 6,845,956 |
| | 200305 | | $ 6,489,300 | $ 28,019 | $ 384,675 | $ 6,873,975 |
| | 200306 | | $ 6,489,300 | $ 28,134 | $ 412,809 | $ 6,902,109 |
| | 200307 | | $ 6,489,300 | $ 28,249 | $ 441,058 | $ 6,930,358 |
| | 200308 | | $ 6,489,300 | $ 28,365 | $ 469,422 | $ 6,958,722 |
| | 200309 | | $ 6,489,300 | $ 28,481 | $ 497,903 | $ 6,987,203 |
| | 200310 | | $ 6,489,300 | $ 28,597 | $ 526,500 | $ 7,015,800 |
| | 200311 | | $ 6,489,300 | $ 28,714 | $ 555,214 | $ 7,044,514 |
| | 200312 | | $ 6,489,300 | $ 28,832 | $ 584,046 | $ 7,073,346 |
| | 200401 | | $ 6,489,300 | $ 28,950 | $ 612,996 | $ 7,102,296 |
| | 200402 | | $ 6,489,300 | $ 29,068 | $ 642,064 | $ 7,131,364 |
| | 200403 | | $ 6,489,300 | $ 29,187 | $ 671,251 | $ 7,160,551 |
| | 200404 | | $ 6,489,300 | $ 29,307 | $ 700,558 | $ 7,189,858 |
| | 200405 | | $ 6,489,300 | $ 29,427 | $ 729,984 | $ 7,219,284 |
| | 200406 | | $ 6,489,300 | $ 29,547 | $ 759,531 | $ 7,248,831 |
| | 200407 | | $ 6,489,300 | $ 29,668 | $ 789,199 | $ 7,278,499 |
| | 200408 | | $ 6,489,300 | $ 29,789 | $ 818,989 | $ 7,308,289 |
| | 200409 | | $ 6,489,300 | $ 29,911 | $ 848,900 | $ 7,338,200 |
| | 200410 | | $ 6,489,300 | $ 30,034 | $ 878,934 | $ 7,368,234 |
| | 200411 | | $ 6,489,300 | $ 30,157 | $ 909,091 | $ 7,398,391 |
| | 200412 | | $ 6,489,300 | $ 30,280 | $ 939,371 | $ 7,428,671 |
| | 200501 | | $ 6,489,300 | $ 30,404 | $ 969,775 | $ 7,459,075 |
| | 200502 | | $ 6,489,300 | $ 30,528 | $ 1,000,303 | $ 7,489,603 |
| | 200503 | | $ 6,489,300 | $ 30,653 | $ 1,030,956 | $ 7,520,256 |
| | 200504 | | $ 6,489,300 | $ 30,779 | $ 1,061,735 | $ 7,551,035 |
| | 200505 | | $ 6,489,300 | $ 30,905 | $ 1,092,640 | $ 7,581,940 |
| | 200506 | | $ 6,489,300 | $ 31,031 | $ 1,123,671 | $ 7,612,971 |
| | 200507 | | $ 6,489,300 | $ 31,158 | $ 1,154,830 | $ 7,644,130 |
| | 200508 | | $ 6,489,300 | $ 31,286 | $ 1,186,116 | $ 7,675,416 |
| | 200509 | | $ 6,489,300 | $ 31,414 | $ 1,217,529 | $ 7,706,829 |
| | 200510 | | $ 6,489,300 | $ 31,542 | $ 1,249,072 | $ 7,738,372 |
| | 200511 | | $ 6,489,300 | $ 31,672 | $ 1,280,743 | $ 7,770,043 |

The Toledo Edison Company
Case No. 08-935-EL-SSO
Transition Tax Deferral Carrying Charge Support

| Year/Month | Monthly Adjust to Book | | Accumulated Principal | | Monthly Interest | | Accumulated Interest | | Total Deferral |
|---|---|---|---|---|---|---|---|---|---|
| 200512 | | $ | 6,489,300 | $ | 31,801 | $ | 1,312,545 | $ | 7,801,845 |
| 200601 | | $ | 6,489,300 | $ | 31,931 | $ | 1,344,476 | $ | 7,833,776 |
| 200602 | | $ | 6,489,300 | $ | 32,062 | $ | 1,376,538 | $ | 7,865,838 |
| 200603 | | $ | 6,489,300 | $ | 32,193 | $ | 1,408,731 | $ | 7,898,031 |
| 200604 | | $ | 6,489,300 | $ | 32,325 | $ | 1,441,056 | $ | 7,930,356 |
| 200605 | | $ | 6,489,300 | $ | 32,457 | $ | 1,473,514 | $ | 7,962,814 |
| 200606 | | $ | 6,489,300 | $ | 32,590 | $ | 1,506,104 | $ | 7,995,404 |
| 200607 | | $ | 6,489,300 | $ | 32,724 | $ | 1,538,827 | $ | 8,028,127 |
| 200608 | | $ | 6,489,300 | $ | 32,857 | $ | 1,571,685 | $ | 8,060,985 |
| 200609 | | $ | 6,489,300 | $ | 32,992 | $ | 1,604,677 | $ | 8,093,977 |
| 200610 | | $ | 6,489,300 | $ | 33,127 | $ | 1,637,804 | $ | 8,127,104 |
| 200611 | | $ | 6,489,300 | $ | 33,263 | $ | 1,671,066 | $ | 8,160,366 |
| 200612 | | $ | 6,489,300 | $ | 33,399 | $ | 1,704,465 | $ | 8,193,765 |
| 200701 | | $ | 6,489,300 | $ | 33,535 | $ | 1,738,000 | $ | 8,227,300 |
| 200702 | | $ | 6,489,300 | $ | 33,673 | $ | 1,771,673 | $ | 8,260,973 |
| 200703 | | $ | 6,489,300 | $ | 33,810 | $ | 1,805,483 | $ | 8,294,783 |
| 200704 | | $ | 6,489,300 | $ | 33,949 | $ | 1,839,432 | $ | 8,328,732 |
| 200705 | | $ | 6,489,300 | $ | 34,088 | $ | 1,873,520 | $ | 8,362,820 |
| 200706 | | $ | 6,489,300 | $ | 34,227 | $ | 1,907,747 | $ | 8,397,047 |
| 200707 | | $ | 6,489,300 | $ | 34,367 | $ | 1,942,115 | $ | 8,431,415 |
| 200708 | | $ | 6,489,300 | $ | 34,508 | $ | 1,976,623 | $ | 8,465,923 |
| 200709 | | $ | 6,489,300 | $ | 34,649 | $ | 2,011,272 | $ | 8,500,572 |
| 200710 | | $ | 6,489,300 | $ | 34,791 | $ | 2,046,063 | $ | 8,535,363 |
| 200711 | | $ | 6,489,300 | $ | 34,933 | $ | 2,080,996 | $ | 8,570,296 |
| 200712 | | $ | 6,489,300 | $ | 35,076 | $ | 2,116,073 | $ | 8,605,373 |
| 200801 | | $ | 6,489,300 | $ | 35,220 | $ | 2,151,293 | $ | 8,640,593 |
| 200802 | | $ | 6,489,300 | $ | 35,364 | $ | 2,186,657 | $ | 8,675,957 |
| 200803 | | $ | 6,489,300 | $ | 35,509 | $ | 2,222,166 | $ | 8,711,466 |
| 200804 | | $ | 6,489,300 | $ | 35,654 | $ | 2,257,820 | $ | 8,747,120 |
| 200805 | | $ | 6,489,300 | $ | 35,800 | $ | 2,293,620 | $ | 8,782,920 |
| 200806 | | $ | 6,489,300 | $ | 35,947 | $ | 2,329,567 | $ | 8,818,867 |
| 200807 | | $ | 6,489,300 | $ | 36,094 | $ | 2,365,661 | $ | 8,854,961 |
| 200808 | | $ | 6,489,300 | $ | 36,242 | $ | 2,401,902 | $ | 8,891,202 |
| 200809 | | $ | 6,489,300 | $ | 36,390 | $ | 2,438,292 | $ | 8,927,592 |
| 200810 | | $ | 6,489,300 | $ | 36,539 | $ | 2,474,831 | $ | 8,964,131 |
| 200811 | | $ | 6,489,300 | $ | 36,688 | $ | 2,511,519 | $ | 9,000,819 |
| 200812 | | $ | 6,489,300 | $ | 36,838 | $ | 2,548,358 | $ | 9,037,658 |
| Staff Balance Recommended | | | | | | | | $ | 9,037,658 |
| Staff Annual Amortization Recommended | | | | | | | | | $1,807,532 |

*(a) Staff Data Request No. 38, Case No. 07-551-EL-AIR*
(b) Cummulative Column (a)
(c) Columns ((a)/2 + prior month (b)) x ((9.01% x (1 - 45.49%(f))
(d) Cummulative Column (c)
(e) Columns (b) + (d)
(f) Calculated from B-6 ($4,716,682 / $10,369,548), Case No. 07-551-EL-AIR