

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

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In the Matter of the Application of Ohio)
Edison Company, The Cleveland Electric)
Illuminating Company, and The Toledo)
Edison Company for Authority to 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

**INDUSTRIAL ENERGY USERS-OHIO'S ERRATA SHEET FOR
THE TESTIMONY OF JOSEPH G. BOWSER**

Pursuant to the Attorney Examiners' ruling from the bench that issues addressed in FirstEnergy's pending distribution rate case (Case No. 07-551-EL-AIR, et al.) should be severed from this case to the extent possible and will be dealt with by the Commission in the distribution rate case, Industrial Energy Users-Ohio ("IEU-Ohio") withdraws the portions of Joseph G. Bowser's prefiled testimony identified herein.

The testimony that IEU-Ohio is withdrawing addresses the issue of employee pensions and Other Post-Employment Benefits ("OPEB") expenses. IEU-Ohio took the position on the pending distribution rate case that the employee pensions and OPEB expenses should be determined based upon test year net periodic costs. This is a contested issue that has not yet been resolved in the distribution rate case as there has not yet been a Commission order in that case.

Nonetheless, based upon the bench ruling, IEU-Ohio withdraws the testimony on page 3, line 12, beginning with the word "two" through line 16, the word "case". The following text should be inserted at line 12 after "My testimony addresses...": "any

employee pensions and Other Post-Employment Benefits ("OPEB") for which the companies seek cost recovery in this case,".

Additionally, IEU-Ohio withdraws the testimony beginning with the heading, "11. Distribution Rate Case Issues" on page 3, line 19 through the words, "in the alternative," on page 4, line 23. The following text should be inserted at line 19 page 3:

II. Pension and Other Post-Employment Benefits.

Q7. Is FirstEnergy seeking to recover any pension or OPEB expenses that are outside of the distribution rate case test year?

A7. It is not clear but any such expenses are not specifically identified.

Q8. To the extent that any pension or OPEB expenses are embedded in the ESP, do you have a recommendation on what the basis of those costs should be?

A8. Yes...

Finally, the questions and answers should be renumbered accordingly.

Respectfully submitted,



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CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing *Industrial Energy Users-Ohio's Errata Sheet for the Testimony of Joseph G. Bowser* was served upon the following parties of record this 24th day of October 2008, via electronic transmission, hand-delivery or first class mail, postage prepaid.



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