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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 Modify Certain Accounting Practices) and for Tariff Approvals.

Case No. 08-124-EL-ATA

NOTICE OF WITHDRAWAL OF COUNSEL FOR INDUSTRIAL ENERGY USERS-OHIO

Please be advised of the withdrawal of Daniel J. Neilsen for Industrial Energy Users-Ohio in the above-captioned proceeding pursuant to Rule 4901-1-08(F), Ohio Administrative Code. Public Utilities Commission of Ohio records and parties' service lists should be revised accordingly. All other attorneys listed from McNees Wallace & Nurick LLC should remain as is.

Respectfully submitted,

am. Umi

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CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing Notice of Withdrawal of Counsel for Industrial Energy Users-Ohio has been served by regular mail, postage prepaid, this 31st day of October, 2008, upon the parties listed below.

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