Large Filing Separator Sheet

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

Date Filed: 6/7/2007

Section: Part 5

Number of Pages: 200

Description of Document:

Case No. 07-551-EL-AIR, et al.

The Toledo Edison Company

Volume 1

Schedules A, B, C, D, F, I &
S-1, S-2.1, S-2.2, S-2.3, S-3

Original Filing June 7, 2007

Case No. 07-551-EL-AIR
Case No. 07-552-EL-ATA
Case No. 07-553-EL-AAM
Case No. 07-554-EL-UNC

BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO

IN THE MATTER OF THE APPLICATION

OHIO EDISON COMPANY
THE CLEVELAND ELECTRIC ILLUMINATING COMPANY
THE TOLEDO EDISON COMPANY

FOR AUTHORITY TO INCREASE RATES FOR DISTRIBUTION SERVICE, MODIFY CERTAIN ACCOUNTING PRACTICES AND FOR TARIFF APPROVAL

THE TOLEDO EDISON COMPANY
VOLUME 1

Standard Filing Requirements

Schedules A, B, C, D, F, I and
S-1, S-2.1, S-2.2, S-2.3, S-3

12 Months Ending February 29, 2008 Test Year

Original Filing Dated June 7, 2007

Section A

Revenue Requirements

The Toledo Edison Company

Case No. 07-551-EL-AIR
Case No. 07-552-EL-ATA
Case No. 07-553-EL-AAM
Case No. 07-554-EL-UNC

Test Year: Twelve Months Ended February 29, 2008

Date Certain: May 31, 2007

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Overall Financial Summary
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: Schedules B-1, C-1, C-10, D-1, & E-4
and WPA-1.0a-b

Schedule A-1
Page 1 of 1
Witness Responsible:

W. Ridmann

Line No.	Description	Supporting Schedule Reference	Jurisdiction Proposed Test Year
1	Rate base as of date certain	B-1	$531,148,872
2	Current operating income	C-1	$211,464
3	Earned rate of return (2 / 1)		0.04%
4	Requested rate of return	WPA-1.0a	8.95%
5	Rate base associated with RCP deferrals (Reg. Asset and DIT Balance)	WPA-1.0b	$93,235,932
6	Requested rate of return on RCP deferrals	D-1	6.26%
7	Required operating income [(1 - 5) x 4] + (5 x 6)		$45,029,777
8	Operating income deficiency (7 - 2)		$44,818,313
9	Gross revenue conversion factor	C-10	1.598615
10	Revenue deficiency (8 x 9)		$71,647,225
11	Revenue increase requested	E-4	$70,759,490
12	Adjusted operating revenues	C-1	$157,428,310
13	Revenue requirements (11 + 12)		$228,187,800

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Calculation of Mirrored CWIP Revenue Sur-Credit Rider

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).:

Schedule A-2

Witness Responsible:

W. Ridmann

Line No.	Description	Schedule Reference	Test Year Jurisdiction

The Company has requested no CWIP in this filing.

Section B

Rate Base
(Large Utilities)

The Toledo Edison Company

Case No. 07-551-EL-AIR
Case No. 07-552-EL-ATA
Case No. 07-553-EL-AAM
Case No. 07-554-EL-UNC

Test Year: Twelve Months Ended February 29, 2008

Date Certain: May 31, 2007

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Jurisdictional Rate Base Summary
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: Schedules B-2, B-3, B-4, B-5 & B-6

Witness Responsible:

T. Fernandez

Line No.	Rate Base Component	Supporting Schedule Reference	Company Proposed Amount
1	Plant in service	B-2	$785,202,100
2	Reserve for accumulated depreciation	B-3	($379,697,989)
3	Net Plant in service (1 + 2)		$405,504,111
4	Construction work in progress 75% complete	B-4	$0
5	Working capital allowance	B-5	$5,994,684
6	Contributions in aid of construction*	B-6	$0
7	Other rate base items	B-6	$119,650,077
8	Jurisdictional rate base (3) thru (7)		$531,148,872

* Contributions in Aid of Construction are netted against gross plant.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Plant in Service by Major Groupings
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: Schedules B-2.1, B-2.3

Schedule B-2
Page 1 of 1
Witness Responsible:

P. Chatman

Line No.	Major Property Groupings	Total Company	Allocation % See Note 1	Allocated Total	Adjustments	Adjusted Jurisdiction
1	Production	$118,767,641	0.000000%	$0		$0
2	Transmission	$33,087,756	100.000000%	$33,087,756		$33,087,756
2	Distribution	$682,954,719	100.000000%	$682,954,719		$682,954,719
3	General	$59,973,051	100.000000%	$59,973,051		$59,973,051
4	Common		100.000000%	$0		$0
5	Completed construction not classified		100.000000%	$0		$0
6	Other (specify) Intangible	$9,186,574	100.000000%	$9,186,574		$9,186,574
7	TOTAL	$903,969,741	86.861547%	$785,202,100	$0	$785,202,100

NOTE 1: The allocation percentages are a weighted average of the totals from the Major Property Groupings from Schedules B-2.1 and B-2.2 and are rounded for presentation.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Plant in Service by Accounts and Subaccounts
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: Schedule B-2.3

Witness Responsible:

P. Chatman

Line No.	Account No.	Account Title	Total Company	Allocation %	Allocated Total	Adjustments See Schedule B-2.2	Adjusted Jurisdiction
		PRODUCTION PLANT					
1	311	Structures & Improvements	$1,159,128	0.00000%	$0		$0
2	312	Boiler Plant Equipment	$86,055,890	0.00000%	$0		$0
3	314	Turbogenerator Units	$3,057,612	0.00000%	$0		$0
4	315	Accessory Electric Equipment	$1,015,565	0.00000%	$0		$0
5	316	Miscellaneous Power Plant Equipment	$487,349	0.00000%	$0		$0
6	317	Asset Retirement Costs for Steam Plant	$20,683	0.00000%	$0		$0
7	321	Structures & Improvements	$2.004,916	0.00000%	$0		$0
8	322	Reactor Plant Equipment	$21,075,740	0.00000%	$0		$0
9	323	Turbogenerator Units	$1,202,946	0.00000%	$0		$0
10	324	Accessory Electric Equipment	$410,512	0.00000%	$0		$0
11	325	Miscellaneous Power Plant Equipment	$1,444,488	0.00000%	$0		$0
12	326	Asset Retirement Costs for Nuclear Plant	$832,812	0.00000%	$0		$0
13		Total Production	$118,767,641	0.00000%	$0	$0	$0

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Plant in Service by Accounts and Subaccounts
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: Schedule B-2.3

Schedule B-2.1

Witness Responsible:

P. Chatman

Line No.	Account No.	*Account Title*	Total Company	Allocation %	Allocated Total	Adjustments See Schedule B-2.2	Adjusted Jurisdiction
		TRANSMISSION PLANT					
14	350	Land & Land Rights	$16,321,144	100.00000%	$16,321,144		$16,321,144
15	352	Structures & Improvements	$196,237	100.00000%	$196,237		$196,237
16	353	Station Equipment	$9,162,370	100.00000%	$9,162,370		$9,162,370
17	354	Towers & Fixtures	$34,264	100.00000%	$34,264		$34,264
18	355	Poles & Fixtures	$2,523,861	100.00000%	$2,523,861		$2,523,861
19	356	Overhead Conductors & Devices	$4,097,688	100.00000%	$4,097,688		$4,097,688
20	357	Underground Conduit	$368,400	100.00000%	$368,400		$368,400
21	358	Underground Conductors & Devices	$383,792	100.00000%	$383,792		$383,792
22	359	Roads & Trails	$0	100.00000%	$0		$0
23		Total Transmission	$33,087,756	100.00000%	$33,087,756	$0	$33,087,756

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Plant in Service by Accounts and Subaccounts
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: Schedule B-2.3

Schedule B-2.1

Witness Responsible:

P. Chatman

Line No.	Account No.	Account Title	Total Company	Allocation %	Allocated Total	Adjustments See Schedule B-2.2	Adjusted Jurisdiction
		DISTRIBUTION PLANT					
24	360	Land & Land Rights	$5,160,335	100.00000%	$5,160,335		$5,160,335
25	361	Structures & Improvements	$4,783,088	100.00000%	$4,783,088		$4,783,088
26	362	Station Equipment	$62,800,590	100.00000%	$62,800,590		$62,800,590
27	364	Poles, Towers & Fixtures	$126,972,031	100.00000%	$126,972,031		$126,972,031
28	365	Overhead Conductors & Devices	$119,789,185	100.00000%	$119,789,185		$119,789,185
29	366	Underground Conduit	$11,821,004	100.00000%	$11,821,004		$11,821,004
30	367	Underground Conductors & Devices	$96,138,191	100.00000%	$96,138,191		$96,138,191
31	368	Line Transformers	$111,675,486	100.00000%	$111,675,486		$111,675,486
32	369	Services	$63,504,475	100.00000%	$63,504,475		$63,504,475
33	370	Meters	$32,865,823	100.00000%	$32,865,823		$32,865,823
34	371	Installation on Customer Premises	$5,259,752	100.00000%	$5,259,752		$5,259,752
35	372	Leased Property on Customer Premises	$0	100.00000%	$0		$0
36	373	Street Lighting & Signal Systems	$42,176,858	100.00000%	$42,176,858		$42,176,858
37	374	Asset Retirement Costs for Distribution Plant	$7,901	100.00000%	$7,901		$7,901
38		Total Distribution	$682,954,719	100.00000%	$682,954,719	$0	$682,954,719

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Plant in Service by Accounts and Subaccounts
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: Schedule B-2.3

Witness Responsible:

P. Chatman

Line No.	Account No.	Account Title	Total Company	Allocation %	Allocated Total	Adjustments See Schedule B-2.2	Adjusted Jurisdiction
		GENERAL PLANT					
39	389	Land & Land Rights	$1,838,954	100.00000%	$1,838,954		$1,838,954
40	390	Structures & Improvements	$42,210,888	100.00000%	$42,210,888		$42,210,888
41	391	Office Furniture & Equipment	$6,359,647	100.00000%	$6,359,647		$6,359,647
42	392	Transportation Equipment	$2,125,987	100.00000%	$2,125,987		$2,125,987
43	393	Stores Equipment	$768,660	100.00000%	$768,660		$768,660
44	394	Tools, Shop & Garage Equipment	$2,903,279	100.00000%	$2,903,279		$2,903,279
45	395	Laboratory Equipment	$1,958,749	100.00000%	$1,958,749		$1,958,749
46	396	Power Operated Equipment	$1,035,285	100.00000%	$1,035,285		$1,035,285
47	397	Communication Equipment	$16,361	100.00000%	$16,361		$16,361
48	398	Miscellaneous Equipment	$490,410	100.00000%	$490,410		$490,410
49	399.1	Asset Retirement Costs for General Plant	$264,831	100.00000%	$264,831		$264,831
50		Total General	$59,973,051	100.00000%	$59,973,051	$0	$59,973,051

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Plant in Service by Accounts and Subaccounts
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: Schedule B-2.3

Schedule B-2.1

Witness Responsible:

P. Chatman

Line No.	Account No.	Account Title	Total Company	Allocation %	Allocated Total	Adjustments See Schedule B-2.2	Adjusted Jurisdiction
		OTHER PLANT					
51	303	Intangible	$9,186,574	100.00000%	$9,186,574		$9,186,574
52		GRAND TOTAL PLANT	$903,969,741	86.861547%	$785,202,100	$0	$785,202,100

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Adjustments to Plant in Service
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: NONE

Schedule B-2.2
Page 1 of 1
Witness Responsible:

P. Chatman

Line No.	Account No.	Account Title	Company Adjustment	Allocation %	Jurisdictional Adjustment

THERE ARE NO ADJUSTMENTS TO BE MADE TO PLANT IN SERVICE.

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

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: Supplemental Information Item Chapter II, C-18

Witness Responsible:

P. Chatman

Line No.	Account No.	Account Title	3/31/1995 Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Explanation of Transfers	Other Accounts Involved	Ending Balance
		TRANSMISSION PLANT					See Note 1		
1	350	Land & Land Rights	$14,282,656	$2,671,744	($22,599)	($610,657)			$16,321,144
2	352	Structures & Improvements	$2,960,586	$544,852	($39,417)	($3,269,784)			$196,237
3	353	Station Equipment	$70,190,247	$16,524,295	($3,228,160)	($74,324,012)			$9,162,370
4	354	Towers & Fixtures	$20,237,454	($223,086)	($1,094,007)	($18,886,097)			$34,264
5	355	Poles & Fixtures	$16,238,998	$3,372,222	($359,490)	($16,727,869)			$2,523,861
6	356	Overhead Conductors & Devices	$32,575,228	$4,630,843	($540,025)	($32,568,358)			$4,097,688
7	357	Underground Conduit	-	($262,067)	($99)	$630,566			$368,400
8	358	Underground Conductors & Devices	$703,568	($96,685)	($210,282)	($12,809)			$383,792
9	359	Roads & Trails	-	-	-	-			$0
10		Total Transmission	$157,188,739	$27,162,118	($5,494,079)	($145,769,021)			$33,087,756

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

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: Supplemental Information Item Chapter II, C-18

Schedule B-2.3
Page 2 of 4
Witness Responsible:

P. Chatman

Line No.	Account No.	Account Title	3/31/1995 Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Explanation of Transfers	Other Accounts Involved	Ending Balance
		DISTRIBUTION PLANT					See Note 1		
11	360	Land & Land Rights	$4,801,816	$345,381	($882)	$14,020			$5,160,335
12	361	Structures & Improvements	$1,162,664	$3,777,996	($36,832)	($120,740)			$4,783,088
13	362	Station Equipment	$40,376,435	$20,315,256	($3,829,634)	$5,938,533			$62,800,590
14	364	Poles, Towers & Fixtures	$75,274,969	$54,742,429	($4,761,681)	$1,716,314			$126,972,031
15	365	Overhead Conductors & Devices	$82,577,048	$41,451,824	($2,824,858)	($1,414,829)			$119,789,185
16	366	Underground Conduit	$8,025,943	$2,431,328	($27,766)	$1,391,499			$11,821,004
17	367	Underground Conductors & Devices	$34,975,760	$65,204,527	($1,811,345)	($2,230,751)			$96,138,191
18	368	Line Transformers	$75,162,955	$45,243,777	($8,713,066)	($18,180)			$111,675,486
19	369	Services	$49,889,232	$8,082,592	($1,395,056)	$6,927,707			$63,504,475
20	370	Meters	$28,482,060	$11,253,223	($4,853,989)	($2,015,471)			$32,865,823
21	371	Installation on Customer Premises	$15,322,527	$2,648,865	$65,104	($12,776,744)			$5,259,752
22	372	Leased Property on Customer Premises	$3,980,996	$105,808	($15,080)	($4,071,724)			$0
23	373	Street Lighting & Signal Systems	$24,133,519	$20,752,060	($2,364,696)	($344,025)			$42,176,858
24	374	Asset Retirement Costs for Distribution Plant	-	$7,901	-	-			$7,901
25		Total Distribution	$444,165,924	$276,362,967	($30,569,781)	($7,004,391)			$682,954,719

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

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: Supplemental Information Item Chapter II, C-18

Witness Responsible:

P. Chatman

Line No.	Account No.	Account Title	3/31/1995 Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Explanation of Transfers	Other Accounts Involved	Ending Balance
		GENERAL PLANT					See Note 1		
26	389	Land & Land Rights	$1,930,168	$32,277	($92,712)	($30,779)			$1,838,954
27	390	Structures & Improvements	$30,450,329	$22,861,895	($3,406,228)	($7,695,108)			$42,210,888
28	391	Office Furniture & Equipment	$7,378,407	$6,802,584	($3,368,146)	($4,453,198)			$6,359,647
29	392	Transportation Equipment	$17,755,265	$132,704	($17,731,484)	$1,969,502			$2,125,987
30	393	Stores Equipment	$820,448	$248,314	($300,937)	$835			$768,660
31	394	Tools, Shop & Garage Equipment	$4,619,121	($29,511)	($1,307,826)	($378,505)			$2,903,279
32	395	Laboratory Equipment	$1,750,294	$905,660	($435,158)	($262,047)			$1,958,749
33	396	Power Operated Equipment	$2,166,062	$71,289	($1,141,292)	($60,774)			$1,035,285
34	397	Communication Equipment	$7,976,161	($783,518)	($3,815,475)	($3,360,807)			$16,361
35	398	Miscellaneous Equipment	$301,706	$320,839	($388,035)	$255,900			$490,410
36	399.1	Asset Retirement Costs for General Plant	-	$264,831	-	-			$264,831
37		Total General	$75,147,961	$30,827,364	($31,987,293)	($14,014,981)			$59,973,051

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

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: Supplemental Information Item Chapter II, C-18

Schedule B-2.3

Witness Responsible:

P. Chatman

Line No.	Account No.	Account Title	3/31/1995 Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Explanation of Transfers	Other Accounts Involved	Ending Balance
		OTHER PLANT					See Note 1		
38	303	Intangible	$52,093,546	$21,834,627	($11,531,826)	($53,209,773)			$9,186,574
39	109	FAS 109 (See Note 2)	$126,930,100	-	-	($126,930,100)			$0
40		GRAND TOTAL PLANT	$855,526,270	$356,187,076	($79,582,979)	($346,928,266)			$785,202,100

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

NOTE 2: FAS109 was transferred into Account 303 Intangible in 1997.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Lease Property
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: None

Witness Responsible:

P. Chatman

Identification or Reference No	Description of Type and Use of Property	Name of Lessee	Frequency Of Payment	Amount of Lease Payment	Dollar Value of Property Involved	Explain Method of Capitalization	Included in Rate Base (Yes/No)

TOLEDO EDISON HAS NO CAPITAL LEASE PROPERTY AT DATE CERTAIN

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Property Excluded from Rate Base
(For Reasons Other Than Rate Area Allocation)
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: NONE

Schedule B-2.5
Page 1 of 1
Witness Responsible:

P. Chatman

							Test Year Revenue & Expense			
Line No.	Account No. 101- & 106-	Description of Excluded Property	In-Service Date	Original Cost	Accum. Depre.	Net Original Cost	Amount	Account No.	Description	Reasons For Exclusion

THERE IS NO PROPERTY TO BE EXCLUDED FROM RATE BASE.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Reserve for Accumulated Depreciation
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: Schedules B-2.1 & B-3.1

Schedule B-3
Page 1 of 5
Witness Responsible:

P. Chatman

Line No.	Account No.	Major Property Groupings & Account Titles	Total Company Plant Investment	Reserve Balances: Total Company	Allocation %	Allocated Total	Adjustments See Schedule B-3.1	Adjusted Jurisdiction
		PRODUCTION PLANT						
1	311	Structures & Improvements	$1,159,128	$516,491	0%	$0		$0
2	312	Boiler Plant Equipment	$86,055,890	$25,518,134	0%	$0		$0
3	314	Turbogenerator Units	$3,057,612	$1,051,231	0%	$0		$0
4	315	Accessory Electric Equipment	$1,015,565	$500,571	0%	$0		$0
5	316	Miscellaneous Power Plant Equipment	$487,349	$213,256	0%	$0		$0
6	317	Asset Retirement Costs for Steam Plant	$20,683	$6,278	0%	$0		$0
7	321	Structures & Improvements	$2,004,916	($8,781)	0%	$0		$0
8	322	Reactor Plant Equipment	$21,075,740	$1,909,577	0%	$0		$0
9	323	Turbogenerator Units	$1,202,946	$185,295	0%	$0		$0
10	324	Accessory Electric Equipment	$410,512	$39,826	0%	$0		$0
11	325	Miscellaneous Power Plant Equipment	$1,444,488	$199,888	0%	$0		$0
12	326	Asset Retirement Costs for Nuclear Plant	$832,812	$827,444	0%	$0		$0
13		Total Production	$118,767,641	$30,959,210	0%	$0	$0	$0

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Reserve for Accumulated Depreciation
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: Schedules B-2.1 & B-3.1

Schedule B-3
Page 2 of 5
Witness Responsible:

P. Chatman

Line No.	Account No.	Major Property Groupings & Account Titles	Total Company Plant Investment	Reserve Balances: Total Company	Allocation %	Allocated Total	Adjustments See Schedule B-3.1	Adjusted Jurisdiction
		TRANSMISSION PLANT						
14	350	Land & Land Rights	$16,321,144	$12,083	100%	$12,083		$12,083
15	352	Structures & Improvements	$196,237	$158,344	100%	$158,344		$158,344
16	353	Station Equipment	$9,162,370	$3,278,645	100%	$3,278,645		$3,278,645
17	354	Towers & Fixtures	$34,264	$40,543	100%	$40,543		$40,543
18	355	Poles & Fixtures	$2,523,861	$2,162,843	100%	$2,162,843		$2,162,843
19	356	Overhead Conductors & Devices	$4,097,688	$2,343,792	100%	$2,343,792		$2,343,792
20	357	Underground Conduit	$368,400	$104,610	100%	$104,610		$104,610
21	358	Underground Conductors & Devices	$383,792	$84,748	100%	$84,748		$84,748
22	359	Roads & Trails	$0	$0	100%	$0		$0
23		Total Transmission	$33,087,756	$8,185,608	100%	$8,185,608	$0	$8,185,608

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Reserve for Accumulated Depreciation
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: Schedules B-2.1 & B-3.1

Schedule B-3
Page 3 of 5
Witness Responsible:

P. Chatman

Line No.	Account No.	Major Property Groupings & Account Titles	Total Company Plant Investment	Reserve Balances: Total Company	Allocation %	Allocated Total	Adjustments See Schedule B-3.1	Adjusted Jurisdiction
		DISTRIBUTION PLANT						
24	360	Land & Land Rights	$5,160,335	$1,462	100%	$1,462		$1,462
25	361	Structures & Improvements	$4,783,088	$859,328	100%	$859,328		$859,328
26	362	Station Equipment	$62,800,590	$20,759,909	100%	$20,759,909		$20,759,909
27	364	Poles, Towers & Fixtures	$126,972,031	$78,461,434	100%	$78,461,434		$78,461,434
28	365	Overhead Conductors & Devices	$119,789,185	$68,588,766	100%	$68,588,766		$68,588,766
29	366	Underground Conduit	$11,821,004	$6,780,900	100%	$6,780,900		$6,780,900
30	367	Underground Conductors & Devices	$96,138,191	$26,390,704	100%	$26,390,704		$26,390,704
31	368	Line Transformers	$111,675,486	$47,317,879	100%	$47,317,879		$47,317,879
32	369	Services	$63,504,475	$50,527,560	100%	$50,527,560		$50,527,560
33	370	Meters	$32,865,823	$17,175,316	100%	$17,175,316		$17,175,316
34	371	Installation on Customer Premises	$5,259,752	$2,506,305	100%	$2,506,305		$2,506,305
35	372	Leased Property on Customer Premises	$0	$0	100%	$0		$0
36	373	Street Lighting & Signal Systems	$42,176,858	$25,025,701	100%	$25,025,701		$25,025,701
37	374	Asset Retirement Costs for Distribution Plant	$7,901	$3,484	100%	$3,484		$3,484
38		Total Distribution	$682,954,719	$344,398,748	100%	$344,398,748	$0	$344,398,748

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Reserve for Accumulated Depreciation
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: Schedules B-2.1 & B-3.1

Schedule B-3
Page 4 of 5
Witness Responsible:

P. Chatman

				Reserve Balances				
Line No.	Account No.	Major Property Groupings & Account Titles	Total Company Plant Investment	Total Company	Allocation %	Allocated Total	Adjustments See Schedule B-3.1	Adjusted Jurisdiction
		GENERAL PLANT						
39	389	Land & Land Rights	$1,838,954	($2,131)	100%	($2,131)		($2,131)
40	390	Structures & Improvements	$42,210,888	$14,189,853	100%	$14,189,853		$14,189,853
41	391	Office Furniture & Equipment	$6,359,647	$1,463,713	100%	$1,463,713		$1,463,713
42	392	Transportation Equipment	$2,125,987	$2,126,709	100%	$2,126,709		$2,126,709
43	393	Stores Equipment	$768,660	$369,304	100%	$369,304		$369,304
44	394	Tools, Shop & Garage Equipment	$2,903,279	$1,614,097	100%	$1,614,097		$1,614,097
45	395	Laboratory Equipment	$1,958,749	$977,192	100%	$977,192		$977,192
46	396	Power Operated Equipment	$1,035,285	$924,282	100%	$924,282		$924,282
47	397	Communication Equipment	$16,361	($2,364)	100%	($2,364)		($2,364)
48	398	Miscellaneous Equipment	$490,410	$115,212	100%	$115,212		$115,212
49	399.1	Asset Retirement Costs for General Plant	$264,831	$102,432	100%	$102,432		$102,432
50		Total General Plant	$59,973,051	$21,878,301	100%	$21,878,301	$0	$21,878,301

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Reserve for Accumulated Depreciation
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: Schedules B-2.1 & B-3.1

Schedule B-3
Page 5 of 5
Witness Responsible:

P. Chatman

Line No.	Account No.	Major Property Groupings & Account Titles	Total Company Plant Investment	Reserve Balances				
				Total Company	Allocation %	Allocated Total	Adjustments See Schedule B-3.1	Adjusted Jurisdiction
		OTHER PLANT						
51	303	**Intangible**	$9,186,574	$5,235,333	100%	$5,235,333		$5,235,333
52		GRAND TOTAL PLANT	$903,969,741	$410,657,199	92%	$379,697,989	$0	$379,697,989

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Adjustments to the Reserve for Accumulated Depreciation
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: None

Schedule B-3.1
Page 1 of 1
Witness Responsible:

P. Chatman

Line No.	Account No.	Account Title	Total Company Adjustment	Allocation %	Jurisdictional Adjustment

THERE ARE NO ADJUSTMENTS TO BE MADE TO ACCUMULATED DEPRECIATION

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Depreciation Accrual Rates and
Jurisdictional Reserve Balances by Accounts
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: & Schedule B-3 & Schedule B-2.1

Schedule B-3.2
Page 1 of 8
Witness Responsible:

P. Chatman

Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction: Plant Investment (D)	Adjusted Jurisdiction: Reserve Balance (E)	Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)	%Net Salvage (H)	Average Service Life (I)	Curve Form (J)
		TRANSMISSION PLANT							
1	350	Land & Land Rights	$16,321,144	$12,083	0.00%	$0			
2	352	Structures & Improvements	$196,237	$158,344	2.50%	$4,906	-25	50	R4
3	353	Station Equipment	$9,162,370	$3,278,645	1.80%	$164,923	10	50	R2
4	354	Towers & Fixtures	$34,264	$40,543	2.40%	$822	-20	50	R4
5	355	Poles & Fixtures	$2,523,861	$2,162,843	3.75%	$94,645	-50	40	R2.5
6	356	Overhead Conductors & Devices	$4,097,688	$2,343,792	2.67%	$109,408	-20	45	R3
7	357	Underground Conduit	$368,400	$104,610	2.08%	$7,663	0	60	R2
8	358	Underground Conductors & Devices	$383,792	$84,748	2.86%	$10,976	0	35	S2
9	359	Roads &Trails	$0	$0		$0			
10		Total Transmission	$33,087,756	$8,185,608		$393,343			

Vol. 1, p. 24

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Depreciation Accrual Rates and
Jurisdictional Reserve Balances by Accounts
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: & Schedule B-3 & Schedule B-2.1

Witness Responsible:

P. Chatman

			Adjusted Jurisdiction				(See Note 1)		
Line No. (A)	Account No. (B)	Account Title (C)	Plant Investment (D)	Reserve Balance (E)	Proposed Accrual Rate (See Note 1) (K)	Calculated Depr. Expense (L=DxK)	%Net Salvage (M)	Average Service Life (N)	Curve Form (O)
		TRANSMISSION PLANT							
11	350	Land & Land Rights	$16,321,144	$12,083	0.00%	$0			
12	352	Structures & Improvements	$196,237	$158,344	2.50%	$4,906	-25	50	R4
13	353	Station Equipment	$9,162,370	$3,278,645	1.80%	$164,923	10	50	R2
14	354	Towers & Fixtures	$34,264	$40,543	1.85%	$634	-20	65	R4
15	355	Poles & Fixtures	$2,523,861	$2,162,843	3.71%	$93,635	-50	40	R4
16	356	Overhead Conductors & Devices	$4,097,688	$2,343,792	2.66%	$108,999	-20	45	R3
17	357	Underground Conduit	$368,400	$104,610	2.00%	$7,368	-20	60	R2
18	358	Underground Conductors & Devices	$383,792	$84,748	2.86%	$10,976	0	35	S2
19	359	Roads &Trails	$0	$0		$0			
20		Total Transmission	$33,087,756	$8,185,608		$391,441			

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Depreciation Accrual Rates and
Jurisdictional Reserve Balances by Accounts
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: & Schedule B-3 & Schedule B-2.1

Schedule B-3.2
Page 3 of 8
Witness Responsible:

P. Chatman

Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction Plant Investment (D)	Adjusted Jurisdiction Reserve Balance (E)	Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)	%Net Salvage (H)	Average Service Life (I)	Curve Form (J)
		DISTRIBUTION PLANT							
21	360	Land & Land Rights	$5,160,335	$1,462	0.00%	$0			
22	361	Structures & Improvements	$4,783,088	$859,328	2.50%	$119,577	-25	50	R2
23	362	Station Equipment	$62,800,590	$20,759,909	2.25%	$1,413,013	10	40	R1
24	364	Poles, Towers & Fixtures	$126,972,031	$78,461,434	4.25%	$5,396,311	-70	40	R2.5
25	365	Overhead Conductors & Devices	$119,789,185	$68,588,766	3.75%	$4,492,094	-50	40	R1.5
26	366	Underground Conduit	$11,821,004	$6,780,900	2.08%	$245,877	-25	60	R4
27	367	Underground Conductors & Devices	$96,138,191	$26,390,704	2.75%	$2,643,800	-10	40	R2
28	368	Line Transformers	$111,675,486	$47,317,879	3.14%	$3,506,610	-10	35	S0
29	369	Services	$63,504,475	$50,527,560	3.82%	$2,425,871	-30	34	L4
30	370	Meters	$32,865,823	$17,175,316	3.43%	$1,127,298	-20	35	R2
31	371	Installation on Customer Premises	$5,259,752	$2,506,305	4.00%	$210,390	0	25	S0
32	372	Leased Property on Customer Premises	$0	$0		$0			
33	373	Street Lighting & Signal Systems	$42,176,858	$25,025,701	4.40%	$1,855,782	-10	25	R2
34	374	Asset Retirement Costs for Distribution Plant	$7,901	$3,484	0.00%	$0			
35		Total Distribution	$682,954,719	$344,398,748		$23,436,623			

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Depreciation Accrual Rates and
Jurisdictional Reserve Balances by Accounts
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: & Schedule B-3 & Schedule B-2.1

Schedule B-3.2
Page 4 of 8
Witness Responsible:

P. Chatman

Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction Plant Investment (D)	Adjusted Jurisdiction Reserve Balance (E)	Proposed Accrual Rate (See Note 1) (K)	Calculated Depr. Expense (L=DxK)	%Net Salvage (M)	(See Note 1) Average Service Life (N)	Curve Form (O)
		DISTRIBUTION PLANT							
36	360	Land & Land Rights	$5,160,335	$1,462	0.00%	$0			
37	361	Structures & Improvements	$4,783,088	$859,328	2.50%	$119,577	-25	50	R2
38	362	Station Equipment	$62,800,590	$20,759,909	2.25%	$1,413,013	10	40	R1
39	364	Poles, Towers & Fixtures	$126,972,031	$78,461,434	3.78%	$4,799,543	-70	45	R2.5
40	365	Overhead Conductors & Devices	$119,789,185	$68,588,766	3.74%	$4,480,116	-50	40	R4
41	366	Underground Conduit	$11,821,004	$6,780,900	2.03%	$239,966	-25	60	R4
42	367	Underground Conductors & Devices	$96,138,191	$26,390,704	2.20%	$2,115,040	-10	50	R2.5
43	368	Line Transformers	$111,675,486	$47,317,879	2.62%	$2,925,898	-10	42	R1.5
44	369	Services	$63,504,475	$50,527,560	3.17%	$2,013,092	-30	41	R5
45	370	Meters (See Note 2)	$32,865,823	$17,175,316	10.50%	$1,647,503	0	10	
46	371	Installation on Customer Premises (See Note 3)	$5,259,752	$2,506,305	22.50%	$619,525	0	5	
47	372	Leased Property on Customer Premises	$0	$0		$0			
48	373	Street Lighting & Signal Systems	$42,176,858	$25,025,701	3.65%	$1,539,455	-10	28	S5
49	374	Asset Retirement Costs for Distribution Plant	$7,901	$3,484	0.00%	$0			
50		Total Distribution	$682,954,719	$344,398,748		$21,912,729			

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Depreciation Accrual Rates and
Jurisdictional Reserve Balances by Accounts
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated __ Revised
Work Papers Reference No(s).: & Schedule B-3 & Schedule B-2.1

Witness Responsible:

P. Chatman

Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction: Plant Investment (D)	Adjusted Jurisdiction: Reserve Balance (E)	Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)	%Net Salvage (H)	Average Service Life (I)	Curve Form (J)
		GENERAL PLANT							
51	389	Land & Land Rights	$736,582	($2,131)	0.00%	$0			
52	390	Structures & Improvements	$29,645,218	$14,189,851	2.20%	$652,195	-10	50	R2
53	391.1	Office Furniture & Equipment	$6,359,647	$1,463,713	3.80%	$241,667	5	25	L0.5
54	391.2	Data Processing Equipment			3.80%		5	25	L0.5
55	392	Transportation Equipment	$2,125,987	$2,126,709	8.18%	$173,906	10	11	L2
56	393	Stores Equipment	$768,660	$369,304	2.86%	$21,984	0	35	S0
57	394	Tools, Shop & Garage Equipment	$2,903,279	$1,614,097	3.33%	$96,679	0	30	R2
58	395	Laboratory Equipment	$1,958,749	$977,192	2.86%	$56,020	0	35	R2
59	396	Power Operated Equipment	$1,035,285	$924,282	6.33%	$65,534	5	15	L1
60	397	Communication Equipment	$16,361	($2,364)	5.00%	$818	0	20	L2
61	398	Miscellaneous Equipment	$490,410	$115,212	3.33%	$16,331	0	30	L1
62	399.1	Asset Retirement Costs for General Plant	$264,831	$102,432	0.00%	$0			
63		Total General	$46,305,009	$21,878,299		$1,325,134			

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Depreciation Accrual Rates and
Jurisdictional Reserve Balances by Accounts
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: & Schedule B-3 & Schedule B-2.1

Schedule B-3.2
Page 6 of 8
Witness Responsible:

P. Chatman

Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction Plant Investment (D)	Adjusted Jurisdiction Reserve Balance (E)	Proposed Accrual Rate (See Note 1) (K)	Calculated Depr. Expense (L=DxK)	%Net Salvage (M)	(See Note 1) Average Service Life (N)	Curve Form (O)
		GENERAL PLANT							
64	389	Land & Land Rights	$736,582	($2,131)	0.00%	$0			
65	390	Structures & Improvements	$29,645,218	$14,189,851	2.20%	$652,195	-10	50	R2
66	391.1	Office Furniture & Equipment	$1,784,734	$791,563	3.80%	$67,820	5	25	L1
67	391.2	Data Processing Equipment	$4,574,913	$672,150	9.41%	$430,499	5	10	R4
68	392	Transportation Equipment	$2,125,987	$2,126,709	6.78%	$144,142	10	13	L3
69	393	Stores Equipment	$768,660	$369,304	3.13%	$24,059	0	32	S0
70	394	Tools, Shop & Garage Equipment	$2,903,279	$1,614,097	3.33%	$96,679	0	30	R2
71	395	Laboratory Equipment	$1,958,749	$977,192	2.86%	$56,020	0	35	R2
72	396	Power Operated Equipment	$1,035,285	$924,282	5.28%	$54,663	5	18	S3
73	397	Communication Equipment	$16,361	($2,364)	5.88%	$962	0	17	L1
74	398	Miscellaneous Equipment	$490,410	$115,212	3.33%	$16,331	0	30	L1
75	399.1	Asset Retirement Costs for General Plant	$264,831	$102,432	0.00%	$0			
76		Total General	$46,305,009	$21,878,299		$1,543,370			

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Depreciation Accrual Rates and
Jurisdictional Reserve Balances by Accounts
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: & Schedule B-3 & Schedule B-2.1

Witness Responsible:

P. Chatman

Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction Plant Investment (D)	Adjusted Jurisdiction Reserve Balance (E)	Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)	%Net Salvage (H)	Average Service Life (I)	Curve Form (J)
		OTHER PLANT							
77	303	Intangible Software	$8,892,270	$5,022,149	14.29%	$1,270,705			
78	303	Intangible FAS 109 Transmission	$54,210	$38,707	2.33%	$1,263			
79	303	Intangible FAS 109 Distribution	$240,093	$174,478	3.46%	$8,307			
80		GRAND TOTAL PLANT	$771,534,057	$379,697,989		$26,435,375			

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Depreciation Accrual Rates and
Jurisdictional Reserve Balances by Accounts
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: & Schedule B-3 & Schedule B-2.1

Schedule B-3.2
Page 8 of 8
Witness Responsible:

P. Chatman

Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction Plant Investment (D)	Adjusted Jurisdiction Reserve Balance (E)	Proposed Accrual Rate (See Note 1) (K)	Calculated Depr. Expense (L=DxK)	%Net Salvage (M)	(See Note 1) Average Service Life (N)	Curve Form (O)
		OTHER PLANT							
81	303	Intangible Software	$8,892,270	$5,022,149	14.29%	$1,270,705			
82	303	Intangible FAS 109 Transmission	$54,210	$38,707	2.32%	$1,258			
83	303	Intangible FAS 109 Distribution	$240,093	$174,478	3.20%	$7,683			
84		GRAND TOTAL PLANT	$771,534,057	$379,697,989		$25,127,186			

Note (1) Accruals rates for depreciable property are based on the depreciation study

Note (2): Account 370 - The 10 year remaining life reflects the remaining life of meters due to rapidly changing technology.
Remaining Life Depreciation is calculated on a net plant basis and ensures that all plant, including any new additions are fully depreciated in a 10 year period .
The depreciation rate increases monthly with the average rate of Year 1 being 10.5% The Calculated Depr. Expense formula for this account is (G=(D-E)*F)

Note (3): Account 371 - The Company intends to exit the outdoor lighting installed on customer premises in 5 years.
Remaining Life Depreciation is calculated on a net plant basis and ensures that all plant, including any new additions are fully depreciated in a 5 year period .
The depreciation rate increases monthly with the average rate of Year 1 being 22.5%. The Calculated Depr. Expense formula for this account is (G=(D-E)*F)

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

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: Supplemental Information Item Chapter II, C-21

Witness Responsible:

P. Chatman

Line No.	Account No.	Account Title	01/01/99 Beginning Balance (See Note 1)	Accruals	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications Amount	Explanation of Transfers	Other Accts. Involved	05/31/07 Ending Balance
		TRANSMISSION PLANT							See Note 2		
1	350	Land & Land Rights	$ -	$ -	$ 465,587	$ (18,727)	$ (31,659)	$ (403,118)			$ 12,083
2	352	Structures & Improvements	$ 4,563,281	$ 287,349	$ -	$ -	$ -	$ (4,692,286)			$ 158,344
3	353	Station Equipment	$ 27,522,097	$ 4,384,747	$ -	$ (1,462,789)	$ (13,347)	$ (27,152,063)			$ 3,278,645
4	354	Towers & Fixtures	$ 13,485,976	$ 754,852	$ -	$ -	$ (574)	$ (14,199,711)			$ 40,543
5	355	Poles & Fixtures	$ 12,664,062	$ 1,625,567	$ -	$ (24,356)	$ (28,177)	$ (12,074,253)			$ 2,162,843
6	356	Overhead Conductors & Devices	$ 20,707,396	$ 2,301,901	$ (9)	$ 567,092	$ (10,308)	$ (21,222,281)			$ 2,343,792
7	357	Underground Conduit	$ -	$ 93,584	$ -	$ (99)	$ -	$ 11,125			$ 104,610
8	358	Underground Conductors & Devices	$ 28,931	$ 43,881	$ -	$ 30,378	$ -	$ (18,442)			$ 84,748
9	359	Roads & Trails	$ -	$ -	$ -	$ -	$ -	$ -			$ -
10		Total Transmission	$ 78,971,743	$ 9,491,880	$ 465,578	$ (908,500)	$ (84,066)	$ (79,751,029)			$ 8,185,608

Vol. 1, p. 32

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

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: Supplemental Information Item Chapter II, C-21

Schedule B-3.3
Page 2 of 4
Witness Responsible:

P. Chairman

Line No.	Account No.	Account Title	01/01/99 Beginning Balance (See Note 1)	Accruals	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications Amount	Explanation of Transfers	Other Accts. Involved	05/31/07 Ending Balance
		DISTRIBUTION PLANT							See Note 2		
11	360	Land & Land Rights	$ -	$ -	$ 100,944	$ -	$ (3,690)	$ (95,792)			$ 1,462
12	361	Structures & Improvements	$ 721,238	$ 331,867	$ 106	$ (9,608)	$ (584)	$ (183,691)			$ 859,328
13	362	Station Equipment	$ 15,031,229	$ 11,209,830	$ 231,842	$ (2,102,871)	$ (47,964)	$ (3,562,157)			$ 20,759,909
14	364	Poles, Towers & Fixtures	$ 56,485,305	$ 36,746,102	$ 900,182	$ (3,683,225)	$ (1,596,725)	$ (10,390,204)			$ 78,461,434
15	365	Overhead Conductors & Devices	$ 42,792,175	$ 33,774,005	$ 2,044,223	$ 2,082,219	$ (3,006,723)	$ (9,097,133)			$ 68,588,766
16	366	Underground Conduit	$ 4,666,288	$ 2,894,732	$ -	$ (16,468)	$ (3,082)	$ (760,570)			$ 6,780,900
17	367	Underground Conductors & Devices	$ 11,611,411	$ 18,988,623	$ 1,259,066	$ (1,754,731)	$ (528,821)	$ (3,184,845)			$ 26,390,704
18	368	Line Transformers	$ 32,710,808	$ 24,140,821	$ 1,134,096	$ (5,757,842)	$ 1,048,392	$ (5,958,396)			$ 47,317,879
19	369	Services	$ 39,125,803	$ 19,237,389	$ 141,263	$ (941,558)	$ (268,710)	$ (6,766,626)			$ 50,527,560
20	370	Meters	$ 14,513,061	$ 8,416,859	$ 55,112	$ (3,634,135)	$ 285,613	$ (2,461,193)			$ 17,175,316
21	371	Installation on Customer Premises	$ 1,783,020	$ 1,301,570	$ 19,656	$ (171,557)	$ (92,560)	$ (333,823)			$ 2,506,305
22	373	Street Lighting & Signal Systems	$ 17,769,774	$ 12,430,325	$ 567,980	$ (2,230,132)	$ (282,217)	$ (3,230,028)			$ 25,025,701
23	374	Asset Retirement Costs for Distribution Plant	$ -	$ 261	$ -	$ -	$ -	$ 3,223			$ 3,484
24		Total Distribution	$ 237,210,112	$ 169,472,382	$ 6,454,470	$ (18,219,908)	$ (4,497,072)	$ (46,021,236)			$ 344,398,748

Vol. 1, p. 33

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

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: Supplemental Information Item Chapter II, C-21

Schedule B-3.3
Page 3 of 4
Witness Responsible:

P. Chatman

Line No.	Account No.	Account Title	01/01/99 Beginning Balance (See Note 1)	Accruals	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications Amount	Explanation of Transfers	Other Accts. Involved	05/31/07 Ending Balance
		GENERAL PLANT							See Note 2		
25	389	Land & Land Rights	$0	$0	$108,794	($84,662)	($1,716)	($24,547)			$ (2,131)
26	390	Structures & Improvements	$10,806,605	$4,568,425	$1,061,706	($1,159,377)	($141,314)	($946,192)			$ 14,189,853
27	391	Office Furniture & Equipment	$1,763,545	$1,949,026	$0	($1,178,138)	$0	($1,070,720)			$ 1,463,713
28	392	Transportation Equipment	$8,988,228	$3,910,419	$400,099	($10,885,775)	$0	($286,262)			$ 2,126,709
29	393	Stores Equipment	$306,604	$198,520	$0	($135,517)	$0	($302)			$ 369,304
30	394	Tools, Shop & Garage Equipment	$1,312,997	$844,958	$0	($550,542)	$7,408	($724)			$ 1,614,097
31	395	Laboratory Equipment	$707,566	$490,894	$0	($221,240)	$0	($28)			$ 977,192
32	396	Power Operated Equipment	$1,058,652	$787,838	$63,367	($983,812)	$0	($1,763)			$ 924,282
33	397	Communications Equipment	$3,325,108	$483,956	$0	($3,440,530)	$0	($370,898)			$ (2,364)
34	398	Miscellaneous Equipment	$58,710	$95,693	$0	($37,168)	$0	($2,023)			$ 115,212
35	399.1	Asset Retirement Costs for General Plant	$0	$7,522	$0	$0	$0	$94,910			$ 102,432
36		Total General	$28,328,015	$13,337,251	$1,633,966	($18,676,762)	($135,621)	($2,608,549)			$21,878,301

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

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: Supplemental Information Item Chapter II, C-21

Schedule B-3.3
Page 4 of 4
Witness Responsible:

P. Chatman

Line No.	Account No.	Account Title	01/01/99 Beginning Balance (See Note 1)	Accruals	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications Amount	Explanation of Transfers	Other Accts. Involved	05/31/07 Ending Balance
		OTHER PLANT							See Note 2		
37	303	Intangible	$22,907,687	$31,572,177	$0	($11,531,827)	($2)	($37,712,702)			$ 5,235,333
38		Total Intangible	$22,907,687	$31,572,177	$0	($11,531,827)	($2)	($37,712,702)			$5,235,333
39		GRAND TOTAL PLANT	$367,417,556	$223,873,690	$8,554,015	($49,336,996)	($4,716,761)	($166,093,515)			$379,697,989

NOTE 1: Toledo Edison obtained a waiver related to accumulated depreciation and amortization prior to 1999 because the book accumulated depreciation and amortization was maintained on a functional basis. The beginning and ending balances by function from the last rate case date certain through 12/31/98 are available in Supplemental Information Item C 21.

NOTE 2: Due to the length of time elapsed since the last rate case (12 years), Toledo Edison has received a waiver on explaining transfers and reclassifications to accumulated depreciation and amortization but will investigate on an individual basis as requested.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Depreciation Reserve and Expense for Lease Property
(Total Company)
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: None

Witness Responsible:

P. Chatman

ID or Reference Number	Account No.	Account Title	Dollar Value of Plant Investment	Accumulated Depreciation/ Amortization Reserve	Accrual Rate/ Amortization Period	Depreciation Expense/ Amortization Expense	Explain Method of Depreciation/ Amortization	Included in Rate Base (Yes/No)

Toledo Edison Company has no Capital Leased Property as of this filing.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Construction Work in Progress
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: NONE

Witness Responsible:

P. Chatman

Line No. (A)	Project No. (B)	Description of Project (C)	Construc. Dollars (D)	AFDC Capitalized (E)	Total Cost (E=D+E)	Allocation % (G)	Total Jurisdictional Cost at Date Certain (H)	Estimated Physical Percent Completion (I)

The Company has requested no CWIP in this filing.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Construction Work in Progress-Percent Complete (Time)
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: NONE

Schedule B-4.1
Page 1 of 1
Witness Responsible:

P. Chatman

Line No. (A)	Project No. (B)	Date Construction Work Begin (C)	Estimated Project Completion Date (D)	Elapsed Days: Beginning to Date Certain (E)	Elapsed Days: Beginning to Estimated Connection (F)	Date Certain % Completion (G)=(E)+(F)

The Company has requested no CWIP in this filing.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Construction Work in Progress - Percent Complete (Dollars)
(Total Company)
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: NONE

Schedule B-4.2
Page 1 of 1
Witness Responsible:

P. Chatman

		Most Recent Budget Estimate				Project Expenditures As of Date Certain		Date Certain % Completion	
Line No. (A)	Project No. (B)	Construction Dollars (C)	AFUDC (D)	Total (E)= (C)+(D)	Constr. Dollars Trended (F)	Constr. Dollars (G)	Constr. Dollars Trended (H)	Constr. Dollars (I)= (G)+(C)	Constr. Dollars Trended (J)= (H)+(F)

The Company has requested no CWIP in this filing.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Allowance for Working Capital
As of Twelve Months Ending February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: WPB-5.0a-n, Schedule B-5.1

Witness Responsible:

M. Swartz
T. Fernandez

Line No.	Working Capital Component	Description of Methodology Used to Determine Jurisdictional Requirement	Working Paper Reference No.	Total Company	Allocation %	Jurisdiction
1	Cash Working Capital	Lead-Lag Study	WPB-5.0a-n	$4,670,345	100.00000%	$4,670,345
2	Fuel Stock	13 Month Average for Test Year	B-5.1	0	0.00000%	0
3	Material & Supplies	13 Month Average for Test Year	B-5.1	6,779,957	77.67000%	5,265,993
4	Customers' Deposits	13 Month Average for Test Year	B-5.1	(3,941,654)	100.00000%	(3,941,654)
5	PIP Uncollectibles Balance	13 Month Average for Test Year	B-5.1	23,832,536	0.00000%	0
6	Total			$31,341,184		$5,994,684

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Miscellaneous Working Capital Items
As of Twelve Months Ending February 29, 2008 and May 31, 2007

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: WPB-5.1a-c

Schedule B-5.1
Page 1 of 1
Witness Responsible:

T. Fernandez

		13 Month Average for Test Year			Date Certain Balance		
Line No.	Description	Total Company (1)	Allocation % (2)	Jurisdiction (3)	Total Company (4)	Allocation % (5)	Jurisdiction (6)
1	Customers' Deposits	($3,941,654)	100.00000%	($3,941,654)	($3,941,654)	100.00000%	($3,941,654)
2	Interest on Customers' Deposits * [(1) x Rate of Interest]	$197,083	0.00000%	$0	$197,083	0.00000%	$0
3	Fuel Stock	$0	0.00000%	$0	$0	0.00000%	$0
4	Plant Materials & Operating Supplies - Total	$6,779,957	77.67000%	$5,265,993	$6,779,957	77.67000%	$5,265,993
5	M&S Held for Construction, Additions and Extensions	$0	77.67000%	$0	$0	77.67000%	$0
6	M&S Held for Normal Operations (4) - (5)	$6,779,957	77.67000%	$5,265,993	$6,779,957	77.67000%	$5,265,993
7	PIP Uncollectibles Balance (By Account)	$23,832,536	0.00000%	$0	$23,832,536	0.00000%	$0
	TOTAL	$26,867,922		$1,324,339	$26,867,922		$1,324,339

* Customers' Deposits are reflected as an operating expense on Schedule C-3.17 and hence are not included in the Schedule B-5 *Working Capital* Allowance.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Other Rate Base Items Summary
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: WPB-6.0a-d & Schedules B-6.1A-P

Witness Responsible:

G. Young
H. Wagner

Line No.	Account No.	Description	Total Company (1)	Allocation % (2)	Allocated Total (3)	Adjustments (4)	Adjusted Jurisdiction (5)
1		Other Regulatory Assets					
2	182.3	Customer Receivables for Future Inc Tax	$22,812,765	100.00000%	$22,812,765		$22,812,765
3	182.3	T & D Postretirement Benefits	$5,021,320	69.76901%	$3,503,325		$3,503,325
4	182.3	Regulatory Transition Charge	$97,909,498	0.00000%	$0		$0
5	182.3	Nuclear Decontamination/Decommissioning	$171,557	0.00000%	$0		$0
6	182.3	Deferred Shopping Incentive	$50,307,548	0.00000%	$0		$0
7	182.3	MISO Transmission Service Costs	$18,671,546	0.00000%	$0		$0
8	182.3	RCP - Fuel Deferral -- (note 1)	$23,255,939	100.00000%	$23,255,939	$38,337,059	$61,592,998
9	182.3	RCP - Distribution O&M Deferral -- (note 1)	$36,596,040	100.00000%	$36,596,040	$43,044,889	$79,640,929
10	182.3	Ohio Line Extension	$1,752,777	100.00000%	$1,752,777	$898,752	$2,651,529
11	182.3	Transition Tax Deferral	$11,209,108	100.00000%	$11,209,108	($839,560)	$10,369,548
12	182.3	RCP - Demand Side Management	$13,234	100.00000%	$13,234	$571,257	$584,491
13		TOTAL Account 182.3	$267,721,331		$99,143,188	$82,012,397	$181,155,585
14	189	Unamortized Loss on Reacquired Debt	$2,874,911	100.00000%	$2,874,911	($2,874,911)	$0
15	252	Customers' Advances for Construction	$0	100.00000%	$0		$0
16		Contributions in Aid of Construction (note 2)	$0	100.00000%	$0		$0
17		Other Deferred Debits (note 3):					
18	186	Reserve For Uncertain Tax Positions	$4,462,239	100.00000%	$4,462,239		$4,462,239
19	186	Ohio Tranche Fees - Admin. Fees for Ohio CBP	$245,451	100.00000%	$245,451	($245,451)	$0
20	186	OH Real & Personal Property Tax - Net	$22,010,000	99.94910%	$21,998,797		$21,998,797
21	186	Restricted Stock Awards	$66,033	69.76901%	$46,071		$46,071
		TOTAL Account 186	$26,783,723		$26,752,558	($245,451)	$26,507,107
22		Other Deferred Credits (note 3):					
23	253	Line Protect Deferred Revenue	($226,604)	100.00000%	($226,604)		($226,604)
24	253	Environmental Liability	($156,529)	82.20024%	($128,667)		($128,667)

(note 1) -- RCP Fuel and O&M Deferral balances estimated as of 12/31/08.
(note 2) -- Contributions in Aid of Construction are netted against gross plant.
(note 3) -- Projected date certain balances for 186 and 253 accounts represented by April 30, 2007 balance. Date certain balance to be provided with update filing.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Other Rate Base Items Summary
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: WPB-6.0a-d & Schedules B-6.1A-P

Witness Responsible:

G. Young
H. Wagner

Line No.	Account No.	Description	Total Company (1)	Allocation % (2)	Allocated Total (3)	Adjustments (4)	Adjusted Jurisdiction (5)
25	253	DOE Spent Nuc Fuel Disposal DB (TE only)	($8,875,181)	0.00000%	$0		$0
26	253	OH Real & Personal Property Tax - Net	($22,010,000)	99.94910%	($21,998,797)		($21,998,797)
27	253	DB Fuel Disp - DOE Int	($22,112,829)	0.00000%	$0		$0
28	253	Down Payments SD - Contra	($1,244,122)	100.00000%	($1,244,122)		($1,244,122)
29	253	Reversal - Lease Liability -BM	($159,400,000)	0.00000%	$0		$0
30	253	Reversal - Lease Liability -BV 2	($51,200,000)	0.00000%	$0		$0
31	253	Energy For Education (E4E2)	($20,452,250)	100.00000%	($20,452,250)	$20,452,250	$0
32		TOTAL Account 253	($285,677,515)		($44,050,440)	$20,452,250	($23,598,190)
33		Other Regulatory Liabilities					
34	254	Asset Removal Cost	($5,038,752)	100.00000%	($5,038,752)		($5,038,752)
35	254	FAS 109 - OH Def Inc Tax	($51,906)	100.00000%	($51,906)		($51,906)
36	254	Customer Receivables for Future Inc Tax	($25,537,996)	100.00000%	($25,537,996)		($25,537,996)
37	254	CX - Def Loss Hedging Payments - BM	$7,517,184	0.00000%	$0		$0
38	254	CX - Unamort Gain - Sale Lease BM	($146,364,864)	0.00000%	$0		$0
39	254	Beaver Valley Unit 2 - Non-Outage	($18,627,598)	0.00000%	$0		$0
40	254	Competitive Transition Chg Transfer	$157,475,278	0.00000%	$0		$0
41		TOTAL Account 254	($30,628,654)		($30,628,654)	$0	($30,628,654)
42		Investment Tax Credits:					
43	255	Pre-1971 (3% Credit)	$0	61.14820%	$0		$0
44	255	1971 (4% Credit)	$0	61.14820%	$0		$0
45	255	1975 (6% Additional Credit)	($4,873,072)	0.00000%	$0		$0
46	255	1981 (10% Credit on Recovery Property)	($5,793,658)	0.00000%	$0		$0
47	255	ITC Tax Benefits Sold	$0	100.00000%	$0		$0
48	255	Other	$0	100.00000%	$0		$0
49		TOTAL Investment Tax Credits	($10,666,730)		$0	$0	$0
50	257	Unamortized Gain on Reacquired Debt	($6,459,191)	100.00000%	($6,459,191)	$6,459,191	$0

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Other Rate Base Items Summary
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: WPB-6.0a-d & Schedules B-6.1A-P

Schedule B-6
Page 3 of 4
Witness Responsible:

G. Young
H. Wagner

Line No.	Account No.	Description	Total Company (1)	Allocation % (2)	Allocated Total (3)	Adjustments (4)	Adjusted Jurisdiction (5)
51		Deferred Income Taxes:					
52	190	Asbestos Removal (FIN 47)	$842,498	100.00000%	$842,498		$842,498
53	190	Contingency - Dura Landfill Clean Up	$599,252	82.20024%	$492,587		$492,587
54	190	Deferred Asset Gain - Fossil	$4,461,416	0.00000%	$0		$0
55	190	Deferred Compensation	$4,934,443	69.76901%	$3,442,712		$3,442,712
56	190	Deferred Intercompany Gain - Fossil	$5,406,822	0.00000%	$0		$0
57	190	Demand Side Management	$114,239	100.00000%	$114,239		$114,239
58	190	EDCP Interest	$69,285	69.76901%	$48,339		$48,339
59	190	Expense Accruals - FAS 112	$1,465,508	69.76901%	$1,022,470		$1,022,470
60	190	FAS 109 Customer Receivable (Deferred Inc Tax)	$1,306,675	100.00000%	$1,306,675		$1,306,675
61	190	FICA Accrual Estimate	$257,531	69.76901%	$179,677		$179,677
62	190	Health Benefits - FAS 106 (Postretmt. Benefits)	$8,960,143	69.76901%	$6,251,403		$6,251,403
63	190	Incentive Compensation	$369,958	69.76901%	$258,116		$258,116
64	190	Lease Market Valuation - BMP	$84,016,221	0.00000%	$0		$0
65	190	Lease Market Valuation - BV2	$27,122,395	0.00000%	$0		$0
66	190	Municipal Distribution Tax Deferral	$273,455	0.00000%	$0		$0
67	190	Nuclear Fuel in Process	$2,937,198	0.00000%	$0		$0
68	190	Taxes (Misc. 190)	$8,017,966	36.34870%	$2,914,426		$2,914,426
69	190	Pension and Rightsizing Cost	$29,857,783	69.76901%	$20,831,479		$20,831,479
70	190	Property Tax Variance	$81,212	99.94910%	$81,171		$81,171
71	190	Provision for Doubtful Accounts	$977,267	100.00000%	$977,267		$977,267
72	190	Reacquired Debt Expense	$853,514	100.00000%	$853,514	($853,514)	$0
73	190	Reserve for Obsolescence - Inventory	$627,225	82.20024%	$515,580		$515,580
74	190	Severance Estimate	$2,109,889	69.76901%	$1,472,049		$1,472,049
75	190	Vacation Pay Accrual	$2,453,137	69.76901%	$1,711,529		$1,711,529
76		TOTAL Account 190	$188,115,032		$43,315,731	($853,514)	$42,462,217
77	282	Accelerated vs Book Depreciation	($12,816,436)	84.87980%	($10,878,565)		($10,878,565)
78	283	Above Market Leases	($22,386,630)	0.00000%	$0		$0
79	283	Amortization Premium Discount Debt	($5,760,639)	100.00000%	($5,760,639)	$5,760,639	$0
80	283	Asset Retirement Obligations	($2,686,382)	100.00000%	($2,686,382)		($2,686,382)
81	283	CTC Regulatory Transition Charge	($47,157,100)	0.00000%	$0		$0
82	283	Customer Assistance Expense - North Star	($40,918)	100.00000%	($40,918)		($40,918)
83	283	Deferred Asset Gain - Nuclear	($100,931,840)	0.00000%	$0		$0
84	283	Deferred Gain-ATSI	($10,729,610)	0.00000%	$0		$0
85	283	RCP - Demand Side Management	($4,528)	100.00000%	($4,528)	($195,455)	($199,983)

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Other Rate Base Items Summary
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: WPB-6.0a-d & Schedules B-6.1A-P

Witness Responsible:

G. Young
H. Wagner

Line No.	Account No.	Description	Total Company (1)	Allocation % (2)	Allocated Total (3)	Adjustments (4)	Adjusted Jurisdiction (5)
86	283	ESOP Compensation	($250,797)	69.76901%	($174,979)		($174,979)
87	283	Injuries and Damages	($76,961)	69.76901%	($53,695)		($53,695)
88	283	Interest Expense (PWC)	($229,897)	82.20024%	($188,976)		($188,976)
89	283	Interest Income from Nonqualified Decom. Trusts	($7,256,112)	0.00000%	$0		$0
90	283	MISO Reg Asset Trans Def	($6,751,317)	0.00000%	$0		$0
91	283	Nuclear Fuel Disposal	($5,060,553)	0.00000%	$0		$0
92	283	Nuclear Plant Decommissioning	($32,175,073)	0.00000%	$0		$0
93	283	Ohio Line Extensions	($715,142)	100.00000%	($715,142)	($366,695)	($1,081,837)
94	283	Other Utility	($45,751)	100.00000%	($45,751)		($45,751)
95	283	RCP - Fuel Deferral -- (note 4)	($7,732,618)	100.00000%	($7,732,618)	($12,747,102)	($20,479,720)
96	283	RCP - Distribution O&M Deferral -- (note 4)	($12,821,691)	100.00000%	($12,821,691)	($15,081,092)	($27,902,783)
97	283	Sale Leaseback Rent/Accrual	($8,299,054)	0.00000%	$0		$0
98	283	Savings Plan Minimum Contribution	($813,631)	69.76901%	($567,662)		($567,662)
99	283	Shopping Credit Incentive Deferral	($45,287,077)	0.00000%	$0		$0
100	283	Stock Options/Performance Shares	($5,947)	69.76901%	($4,149)		($4,149)
101	283	Tax Law Change (Transition Tax Deferral)	($4,670,839)	100.00000%	($4,670,839)	$349,845	($4,320,994)
102	283	Taxes (Misc. 283)	($11,832,872)	64.41034%	($7,621,593)		($7,621,593)
103		TOTAL Account 283	($333,722,979)		($43,089,562)	($22,279,861)	($65,369,423)
104		TOTAL Deferred Income Taxes	($158,424,383)		($10,652,396)	($23,133,375)	($33,785,771)
105		TOTAL Other Rate Base Items	($194,476,508)		$36,979,976	$82,670,101	$119,650,077

(note 4) -- RCP Fuel and O&M Deferred Tax balances estimated as of 12/31/08.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
RCP - Fuel Deferral
Adjustments to Other Rate Base Items
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: WPB-6.1A

Witness Responsible:

H. Wagner

Line No.	Acct. No.	Account Title	Total Adjustment	Allocation Factor	Jurisdictional Amount
		ADJUSTMENT TITLE			
	182.3	RCP - Fuel Deferral	$38,337,059	100.00000%	$38,337,059

DESCRIPTION AND PURPOSE OF ADJUSTMENT

The adjustment reflects the difference between the projected date certain balance and the projected December 31, 2008 balance .

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
RCP - O&M Deferral
Adjustments to Other Rate Base Items
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: WPB-6.1B

Schedule B-6.1B
Page of 1 of 1
Witness Responsible:

H. Wagner

Line No.	Acct. No.	Account Title	Total Adjustment	Allocation Factor	Jurisdictional Amount
		ADJUSTMENT TITLE			
	182.3	RCP - O&M Deferral	$43,044,889	100.00000%	$43,044,889

DESCRIPTION AND PURPOSE OF ADJUSTMENT

The adjustment reflects the difference between the projected date certain balance and the projected December 31, 2008 balance .

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Ohio Line Extension
Adjustments to Other Rate Base Items
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: WPB-6.1C

Schedule B-6.1C

Witness Responsible:

H. Wagner

Line No.	Acct. No.	Account Title	Total Adjustment	Allocation Factor	Jurisdictional Amount
		ADJUSTMENT TITLE			
	182.3	Ohio Line Extension	$898,752	100.00000%	$898,752

DESCRIPTION AND PURPOSE OF ADJUSTMENT

The full amount of the Ohio Line Extension deferral was not entered into the 2007 Toledo Edison budget. The adjustment reflects the amount necessary to achieve the projected date certain balance.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Transition Tax Deferral
Adjustments to Other Rate Base Items
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: WPB-6.1D

Witness Responsible:

H. Wagner

Line No.	Acct. No.	Account Title	Total Adjustment	Allocation Factor	Jurisdictional Amount
		ADJUSTMENT TITLE			
	182.3	Transition Tax Deferral	($839,560)	100.00000%	($839,560)

DESCRIPTION AND PURPOSE OF ADJUSTMENT

Upon review of the date certain balance, the Company determined that the build-up of this deferral was insufficient. The adjustment reflects the amount necessary to achieve the projected date certain balance.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
RCP - Demand Side Management
Adjustments to Other Rate Base Items
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: WPB-6.1E

Witness Responsible:

H. Wagner

Line No.	Acct. No.	Account Title	Total Adjustment	Allocation Factor	Jurisdictional Amount
		ADJUSTMENT TITLE			
	182.3	RCP - Demand Side Management	$571,257	100.00000%	$571,257

DESCRIPTION AND PURPOSE OF ADJUSTMENT

The full amount of the RCP Demand Side Management deferral was not entered into the 2007 Toledo Edison budget. The adjustment reflects the amount necessary to achieve the projected date certain balance.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Unamortized Loss on Reacquired Debt
Adjustments to Other Rate Base Items
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: NONE

Witness Responsible:

H. Wagner

Line No.	Acct. No.	Account Title	Total Adjustment	Allocation Factor	Jurisdictional Amount
		ADJUSTMENT TITLE			
	189	Unamortized Loss on Reacquired Debt	($2,874,911)	100.00000%	($2,874,911)

DESCRIPTION AND PURPOSE OF ADJUSTMENT

Unamortized balance is reflected in the D Schedules.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Ohio Tranche Fees - Admin. Fees for Ohio CBP (Deferred Debit)
Adjustments to Other Rate Base Items
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: NONE

Schedule B-6.1G
Page of 1 of 1
Witness Responsible:

H. Wagner

Line No.	Acct. No.	Account Title	Total Adjustment	Allocation Factor	Jurisdictional Amount
		ADJUSTMENT TITLE			
	186	Ohio Tranche Fees - Admin. Fees for Ohio CBP	($245,451)	100.00000%	($245,451)

DESCRIPTION AND PURPOSE OF ADJUSTMENT

The fees associated with the Competitive Bidding Processes will be recovered through Regulatory Transition Charges pursuant to Commission Orders in Case Nos. 04-1371-EL-ATA and 05-936-EL-ATA.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Energy For Education (Deferred Credit)
Adjustments to Other Rate Base Items
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: NONE

Schedule B-6.1H
Page of 1 of 1
Witness Responsible:

H. Wagner

Line No.	Acct. No.	Account Title	Total Adjustment	Allocation Factor	Jurisdictional Amount
		ADJUSTMENT TITLE			
	253	Energy For Education	$20,452,250	100.00000%	$20,452,250

DESCRIPTION AND PURPOSE OF ADJUSTMENT

The balance is accounted for in cash working capital.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Unamortized Gain on Reacquired Debt
Adjustments to Other Rate Base Items
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: NONE

Schedule B-6.1l
Page of 1 of 1
Witness Responsible:

H. Wagner

Line No.	Acct. No.	Account Title	Total Adjustment	Allocation Factor	Jurisdictional Amount
		ADJUSTMENT TITLE			
	257	Unamortized Gain on Reacquired Debt	$6,459,191	100.00000%	$6,459,191

DESCRIPTION AND PURPOSE OF ADJUSTMENT

Unamortized balance is reflected in the D Schedules.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Deferred Taxes on Reacquired Debt Expense
Adjustments to Other Rate Base Items
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: NONE

Witness Responsible:

G. Young

Line No.	Acct. No.	Account Title	Total Adjustment	Allocation Factor	Jurisdictional Amount
		ADJUSTMENT TITLE			
	190	Deferred Taxes on Reacquired Debt Expense	($853,514)	100.00000%	($853,514)

DESCRIPTION AND PURPOSE OF ADJUSTMENT

Unamortized balance is recognized in the D Schedules.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Deferred Taxes on Amortization Premium Discount Debt
Adjustments to Other Rate Base Items
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: NONE

Schedule B-6.1K
Page of 1 of 1
Witness Responsible:

G. Young

Line No.	Acct. No.	Account Title	Total Adjustment	Allocation Factor	Jurisdictional Amount
		ADJUSTMENT TITLE			
	283	Amortization Premium Discount Debt	$5,760,639	100.00000%	$5,760,639

DESCRIPTION AND PURPOSE OF ADJUSTMENT

Unamortized balance is recognized in the D Schedules.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Deferred Taxes on RCP Demand Side Management
Adjustments to Other Rate Base Items
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: WPB-6.1E

Schedule B-6.1L
Page of 1 of 1
Witness Responsible:

G. Young

Line No.	Acct. No.	Account Title	Total Adjustment	Allocation Factor	Jurisdictional Amount
		ADJUSTMENT TITLE			
	283	RCP - Demand Side Management	($195,455)	100.00000%	($195,455)

DESCRIPTION AND PURPOSE OF ADJUSTMENT

The full amount of the RCP Demand Side Management deferral was not entered into the 2007 Toledo Edison budget. The adjustment reflects the amount of deferred taxes on the adjustment made to the regulatory asset.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Deferred Taxes on Ohio Line Extensions
Adjustments to Other Rate Base Items
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: WPB-6.1C

Schedule B-6.1M
Page of 1 of 1
Witness Responsible:

G. Young

Line No.	Acct. No.	Account Title	Total Adjustment	Allocation Factor	Jurisdictional Amount
		ADJUSTMENT TITLE			
	283	Ohio Line Extensions	($366,695)	100.00000%	($366,695)

DESCRIPTION AND PURPOSE OF ADJUSTMENT

The full amount of the Ohio Line Extension deferral was not entered into the 2007 Toledo Edison budget. The adjustment reflects the amount of deferred taxes on the adjustment made to the regulatory asset.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Deferred Taxes on RCP - Fuel Deferral
Adjustments to Other Rate Base Items
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X *Original* ___ Updated ___ Revised
Work Paper Reference No(s).: WPB-6.1A

Schedule B-6.1N
Page of 1 of 1
Witness Responsible:

G. Young

Line No.	Acct. No.	Account Title	Total Adjustment	Allocation Factor	Jurisdictional Amount
		ADJUSTMENT TITLE			
	283	RCP - Fuel Deferral	($12,747,102)	100.00000%	($12,747,102)

DESCRIPTION AND PURPOSE OF ADJUSTMENT

The adjustment reflects the amount of deferred taxes on the adjustment made to the regulatory asset.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Deferred Taxes on RCP - Distribution O&M Deferral
Adjustments to Other Rate Base Items
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: WPB-6.1B

Schedule B-6.1O
Page of 1 of 1
Witness Responsible:

G. Young

Line No.	Acct. No.	Account Title	Total Adjustment	Allocation Factor	Jurisdictional Amount
		ADJUSTMENT TITLE			
	283	RCP - Distribution O&M Deferral	($15,081,092)	100.00000%	($15,081,092)

DESCRIPTION AND PURPOSE OF ADJUSTMENT

The adjustment reflects the amount of deferred taxes on the adjustment made to the regulatory asset.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Deferred Taxes on Tax Law Change (Transition Tax Deferral)
Adjustments to Other Rate Base Items
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: WPB-6.1D

Schedule B-6.1P
Page of 1 of 1
Witness Responsible:

G. Young

Line No.	Acct. No.	Account Title	Total Adjustment	Allocation Factor	Jurisdictional Amount
		ADJUSTMENT TITLE			
	283	Tax Law Change (Transition Tax Deferral)	$349,845	100.00000%	$349,845

DESCRIPTION AND PURPOSE OF ADJUSTMENT

Upon review of the date certain balance, the Company determined that the build-up of this deferral was insufficient. The adjustment reflects the amount necessary to achieve the projected date certain balance.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Contributions in Aid of Construction
As of May 31, 2007

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: NONE

Schedule B-6.2

Witness Responsible:

P. Chatman

Line No.	Account No.	Account Title	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction

Contributions in Aid of Construction are netted against gross plant in Schedule B-2.1.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Jurisdictional Allocation Factors
Rate Base and Operating Income

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: Schedule B-7.1

Witness Responsible:
T. Fernandez

Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
	Intangible Plant in Service			
1	303	*Intangible Plant in Service*	ALLDIST	*100% Jurisdictional*
	Production Plant in Service			
2	311-326	Production Plant in Service	NODIST	Non-Jurisdictional
	Transmission Plant in Service			
3	350-359	Transmission Plant in Service	ALLDIST	100% Jurisdictional
	Distribution Plant in Service			
4	360-374	Distribution Plant in Service	ALLDIST	100% Jurisdictional
	General Plant in Service			
5	389-399.1	General Plant in Service	ALLDIST	100% Jurisdictional
	Intangible Plant Reserve for Accumulated Depreciation			
6	303	Intangible Plant Reserve for Accumulated Depreciation	ALLDIST	100% Jurisdictional
	Production Plant Reserve for Accumulated Depreciation			
7	311-326	Production Plant Reserve for Accumulated Depreciation	NODIST	Non-Jurisdictional

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Jurisdictional Allocation Factors
Rate Base and Operating Income

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X *Original* ___ *Updated* ___ *Revised*
Work Paper Reference No(s).: Schedule B-7.1

Witness Responsible:
T. Fernandez

Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
		Transmission Plant Reserve for Accumulated Depreciation		
8	350-359	Transmission Plant Reserve for Accumulated Depreciation	ALLDIST	100% Jurisdictional
		Distribution Plant Reserve for Accumulated Depreciation		
9	360-374	Distribution Plant Reserve for Accumulated Depreciation	ALLDIST	100% Jurisdictional
		General Plant Reserve for Accumulated Depreciation		
10	389-399.1	General Plant Reserve for Accumulated Depreciation	ALLDIST	100% Jurisdictional
		Allowance for Working Capital		
11		Cash	ALLDIST	100% Jurisdictional
12		Fuel	NODIST	Non-Jurisdictional
13		Materials & Supplies	M&S1	Materials & Supplies Jurisdictional Allocation
14		Customers' Deposits	ALLDIST	100% Jurisdictional
15		PIPP Uncollectibles Balance	NODIST	Non-Jurisdictional
		Miscellaneous Working Capital Items		
16		Customers' Deposits	ALLDIST	100% Jurisdictional
17		Interest on Customers' Deposits	NODIST	Non-Jurisdictional
18		Fuel Stock	NODIST	Non-Jurisdictional

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Jurisdictional Allocation Factors
Rate Base and Operating Income

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: Schedule B-7.1

Schedule B-7

Witness Responsible:
T. Fernandez

Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
	Miscellaneous Working Capital Items (Con't)			
19		Plant Materials & Operating Supplies	M&S1	Materials & Supplies Jurisdictional Allocation
20		M&S Held for Construction, Additions, and Extensions	M&S1	Materials & Supplies Jurisdictional Allocation
21		M&S Held for Normal Operations	M&S1	Materials & Supplies Jurisdictional Allocation
22		PIPP Uncollectibles Balance	NODIST	Non-Jurisdictional
	Other Rate Base Items			
23	182.3	Customer Receivables for Future Inc Tax	ALLDIST	100% Jurisdictional
24	182.3	T & D Postretirement Benefits	PAYROLL	Labor Jurisdictional Allocation
25	182.3	Regulatory Transition Charge	NODIST	Non-Jurisdictional
26	182.3	Nuclear Decontamination/Decommissioning	NODIST	Non-Jurisdictional
27	182.3	Deferred Shopping Incentive:	NODIST	Non-Jurisdictional
28	182.3	MISO Transmission Service Costs	NODIST	Non-Jurisdictional
29	182.3	RCP - Fuel Deferral	ALLDIST	100% Jurisdictional
30	182.3	RCP - O&M Deferral	ALLDIST	100% Jurisdictional
31	182.3	Ohio Line Extension	ALLDIST	100% Jurisdictional
32	182.3	Transition Tax Deferral	ALLDIST	100% Jurisdictional
33	182.3	Demand Side Management	ALLDIST	100% Jurisdictional
34	189	Unamortized Loss on Reacquired Debt	ALLDIST	100% Jurisdictional

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Jurisdictional Allocation Factors
Rate Base and Operating Income

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: Schedule B-7.1

Witness Responsible:
T. Fernandez

Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
	Other Rate Base Items (Con't)			
35	252	Customers' Advances for Construction	ALLDIST	100% Jurisdictional
36		Contributions in Aid of Construction	ALLDIST	100% Jurisdictional
37	186	Reserve For Uncertain Tax Positions	ALLDIST	100% Jurisdictional
38	186	Ohio Tranche Fees - Admin. Fees for Ohio CBP	ALLDIST	100% Jurisdictional
39	186	OH Real & Personal Property Tax - Net	PROPTAX	Property Tax Jurisdictional Allocation
40	186	Restricted Stock Awards	PAYROLL	Labor Jurisdictional Allocation
41	253	Other Def Cr - Line Protect Deferred Revenue	ALLDIST	100% Jurisdictional
42	253	Other Def Cr - Environmental Liability	PLT1	Net Plant Jurisdictional Allocation
43	253	Other Def Cr - DOE Spent Nuc Fuel Disposal DB (TE only)	NODIST	Non-Jurisdictional
44	253	Other Def Cr - OH Real & Personal Property Tax - Net	PROPTAX	Property Tax Jurisdictional Allocation
45	253	Other Def Cr - DB Fuel Disp - DOE Int	NODIST	Non-Jurisdictional
46	253	Other Def Cr - Down Payments SD - Contra	ALLDIST	100% Jurisdictional
47	253	Other Def Cr - Reversal - Lease Liability -BM	NODIST	Non-Jurisdictional
48	253	Other Def Cr - Reversal - Lease Liability -BV 2	NODIST	Non-Jurisdictional
49	253	Other Def Cr - Energy For Education (E4E2)	ALLDIST	100% Jurisdictional
50	254	Asset Removal Cost	ALLDIST	100% Jurisdictional
51	254	Other Reg Liab - FAS 109 - OH Def Inc Tax	ALLDIST	100% Jurisdictional
52	254	Other Reg Liab - FAS 109 - Cust A/R Future Taxes	ALLDIST	100% Jurisdictional
53	254	Other Reg Liab - CX - Def Loss Hedging Payments - BM	NODIST	Non-Jurisdictional

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Jurisdictional Allocation Factors
Rate Base and Operating Income

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: Schedule B-7.1

Schedule B-7

Witness Responsible:
T. Fernandez

Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
		Other Rate Base Items (Con't)		
54	254	Other Reg Liab - CX - Unamort Gain - Sale Lease BM	NODIST	Non-Jurisdictional
55	254	Other Reg Liab - Beaver Valley Unit 2 - Non-Outage	NODIST	Non-Jurisdictional
56	254	Other Reg Liab - Competitive Transition Chg Transfer	NODIST	Non-Jurisdictional
57	255	Pre-1971 (3% Credit)	ITC	Investment Tax Credit Jurisdictional Allocation
58	255	1971 (4% Credit)	ITC	Investment Tax Credit Jurisdictional Allocation
59	255	1975 (6% Additional Credit)	NODIST	Non-Jurisdictional
60	255	1981 (10% Credit on Recovery Property)	NODIST	Non-Jurisdictional
61	255	ITC Tax Benefits Sold	ALLDIST	100% Jurisdictional
62	255	Other	ALLDIST	100% Jurisdictional
63	257	Unamortized Gain on Reacquired Debt	ALLDIST	100% Jurisdictional
64	190	Asbestos Removal (FIN 47)	ALLDIST	100% Jurisdictional
65	190	Contingency - Dura Landfill Clean Up	PLT1	Net Plant Jurisdictional Allocation
66	190	Deferred Asset Gain - Fossil	NODIST	Non-Jurisdictional
67	190	Deferred Compensation	PAYROLL	Labor Jurisdictional Allocation
68	190	Deferred Intercompany Gain - Fossil	NODIST	Non-Jurisdictional
69	190	Demand Side Management	ALLDIST	100% Jurisdictional
70	190	EDCP Interest	PAYROLL	Labor Jurisdictional Allocation
71	190	Expense Accruals - FAS 112	PAYROLL	Labor Jurisdictional Allocation
72	190	FAS 109 Customer Receivable (Deferred Inc Tax)	ALLDIST	100% Jurisdictional
73	190	FICA Accrual Estimate	PAYROLL	Labor Jurisdictional Allocation

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Jurisdictional Allocation Factors
Rate Base and Operating Income

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: Schedule B-7.1

Schedule B-7

Witness Responsible:
T. Fernandez

Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
		Other Rate Base Items (Con't)		
74	190	Health Benefits - FAS 106 (Postretmt. Benefits)	PAYROLL	Labor Jurisdictional Allocation
75	190	Incentive Compensation	PAYROLL	Labor Jurisdictional Allocation
76	190	Lease Market Valuation - BMP	NODIST	Non-Jurisdictional
77	190	Lease Market Valuation - BV2	NODIST	Non-Jurisdictional
78	190	Municipal Distribution Tax Deferral	NODIST	Non-Jurisdictional
79	190	Nuclear Fuel in Process	NODIST	Non-Jurisdictional
80	190	Taxes (Misc. 190)	TAX6	Other Taxes Jurisdictional Allocation
81	190	Pension and Rightsizing Cost	PAYROLL	Labor Jurisdictional Allocation
82	190	Property Tax Variance	PROPTAX	Property Tax Jurisdictional Allocation
83	190	Provision for Doubtful Accounts	ALLDIST	100% Jurisdictional
84	190	Reacquired Debt Expense	ALLDIST	100% Jurisdictional
85	190	Reserve for Obsolescence - Inventory	PLT1	Net Plant Jurisdictional Allocation
86	190	Severance Estimate	PAYROLL	Labor Jurisdictional Allocation
87	190	Vacation Pay Accrual	PAYROLL	Labor Jurisdictional Allocation
88	282	Accelerated vs Book Depreciation	DEP2	Accel. vs. Book Depreciation Jurisdictional Allocation
89	283	Above Market Leases	NODIST	Non-Jurisdictional
90	283	Amortization Premium Discount Debt	ALLDIST	100% Jurisdictional
91	283	Asset Retirement Obligations	ALLDIST	100% Jurisdictional

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Jurisdictional Allocation Factors
Rate Base and Operating Income

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: Schedule B-7.1

Witness Responsible:
T. Fernandez

Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
		Other Rate Base Items (Con't)		
92	283	CTC Regulatory Transition Charge	NODIST	Non-Jurisdictional
93	283	Customer Assistance Expense - North Star	ALLDIST	100% Jurisdictional
94	283	Deferred Asset Gain - Nuclear	NODIST	Non-Jurisdictional
95	283	Deferred Gain-ATSI	NODIST	Non-Jurisdictional
96	283	RCP Demand Side Management	ALLDIST	100% Jurisdictional
97	283	ESOP Compensation	PAYROLL	Labor Jurisdictional Allocation
98	283	Injuries and Damages	PAYROLL	Labor Jurisdictional Allocation
99	283	Interest Expense (PWC)	PLT1	Net Plant Jurisdictional Allocation
100	283	Interest Income from Nonqualified Decom. Trusts	NODIST	Non-Jurisdictional
101	283	MISO Reg Asset Trans Def	NODIST	Non-Jurisdictional
102	283	Nuclear Fuel Disposal	NODIST	Non-Jurisdictional
103	283	Nuclear Plant Decommissioning	NODIST	Non-Jurisdictional
104	283	Ohio Line Extensions	ALLDIST	100% Jurisdictional
105	283	Other Utility	ALLDIST	100% Jurisdictional
106	283	RCP - Fuel Deferral	ALLDIST	100% Jurisdictional
107	283	RCP - O&M Deferral	ALLDIST	100% Jurisdictional
108	283	Sale Leaseback Rent/Accrual	NODIST	Non-Jurisdictional
109	283	Savings Plan Minimum Contribution	PAYROLL	Labor Jurisdictional Allocation
110	283	Shopping Credit Incentive Deferral	NODIST	Non-Jurisdictional

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Jurisdictional Allocation Factors
Rate Base and Operating Income

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: Schedule B-7.1

Schedule B-7

Witness Responsible:
T. Fernandez

Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
		Other Rate Base Items (Con't)		
111	283	Stock Options/Performance Shares	PAYROLL	Labor Jurisdictional Allocation
112	283	Tax Law Change (S.B. 3 Deferral)	ALLDIST	100% Jurisdictional
113	283	Taxes (Misc. 283)	TAX9	Misc Taxes Jurisdictional Allocation
		Depreciation Expense		
114	403	Depreciation Expense	DEP1	Depreciation Expense Jurisdictional Allocation
		Amortization Expense		
115	404	Amortization of Limited-Term Electric Plant	AMOR1	Amortization Expense Jurisdictional Allocation
		Regulatory Credits/Debits		
116	407	Amortization	REG1	Regulatory Credits/Debits Jurisdictional Allocation
117	407	Regulatory Asset Deferrals	REG2	Regulatory Credits/Debits Jurisdictional Allocation
118	407	Carrying Charges on Deferrals	REG3	Regulatory Credits/Debits Jurisdictional Allocation
		Taxes Other than Income		
119	408	Taxes Other than Income	TAX7	Tax Jurisdictional Allocation

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Jurisdictional Allocation Factors
Rate Base and Operating Income

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: Schedule B-7.1

Witness Responsible:
T. Fernandez

Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
	Income Taxes			
120	409	Municipal	TAX1	Tax Jurisdictional Allocation
121	409	PA State	NODIST	Non-Jurisdictional
122	409	OH State	TAX2	Tax Jurisdictional Allocation
123	409	Federal	TAX3	Tax Jurisdictional Allocation
	Provision for Deferred Income Taxes			
124	410	Municipal	TAX4	Tax Jurisdictional Allocation
125	410	PA State	NODIST	Non-Jurisdictional
126	410	OH State	ALLDIST	100% Jurisdictional
127	410	Federal	TAX5	Tax Jurisdictional Allocation
	Investment Tax Credit			
128	411.4	Investment Tax Credit Adjustment	ITC	Investment Tax Credit Jurisdictional Allocation
	Accretion Expense			
129	411.95	Accretion Expense	NODIST	Non-Jurisdictional
	Revenues			
130	440	Residential		
131		Generation	NODIST	Non-Jurisdictional
132		Transition (RTC)	NODIST	Non-Jurisdictional
133		Transmission	NODIST	Non-Jurisdictional
134		Distribution	ALLDIST	100% Jurisdictional
135		Other Residential	NODIST	Non-Jurisdictional

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Jurisdictional Allocation Factors
Rate Base and Operating Income

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: Schedule B-7.1

Schedule B-7

Witness Responsible:
T. Fernandez

Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
	Revenues (Con't)			
136	442	Commercial and Industrial		
137		Generation	NODIST	Non-Jurisdictional
138		Transition (RTC)	NODIST	Non-Jurisdictional
139		Transmission	NODIST	Non-Jurisdictional
140		Distribution	ALLDIST	100% Jurisdictional
141		Other Commercial/Industrial	NODIST	Non-Jurisdictional
142	444	Public Service & Highway Lighting		
143		Generation	NODIST	Non-Jurisdictional
144		Transition (RTC)	NODIST	Non-Jurisdictional
145		Transmission	NODIST	Non-Jurisdictional
146		Distribution	ALLDIST	100% Jurisdictional
147		Other Public Svc. & Highway Lighting	NODIST	Non-Jurisdictional
148	447	Sales for Resale	NODIST	Non-Jurisdictional
149	450	Forfeited Discounts	ALLDIST	100% Jurisdictional
150	451	Miscellaneous Service Reveneus	ALLDIST	100% Jurisdictional
151	454	Rent from Electric Property	ALLDIST	100% Jurisdictional
152	456	Other Electric Revenues	OTHERREV	Other Electric Revenue Jurisdictional Allocation

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Jurisdictional Allocation Factors
Rate Base and Operating Income

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: Schedule B-7.1

Schedule B-7

Witness Responsible:
T. Fernandez

Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
	Steam Production O&M Expenses			
153	500-515	Steam Production O&M Expenses	NODIST	Non-Jurisdictional
	Nuclear O&M Production Expenses			
154	517-532	Nuclear O&M Production Expenses	NODIST	Non-Jurisdictional
	Other Production Power Supply Expenses			
155	555	PSA Power Supply	NODIST	Non-Jurisdictional
156	555	Incremental Fuel Expenses	NODIST	Non-Jurisdictional
157	555	Deferred Incremental Fuel Expenses	ALLDIST	100% Jurisdictional
	Transmission O&M Expenses			
158	561.4	Scheduling, System Cntrl & Dispatching	NODIST	Non-Jurisdictional
159	565	Transmission of Electricity by Others	NODIST	Non-Jurisdictional
160	566	Misc. Transmission Expenses	ALLDIST	100% Jurisdictional
161	568	Maint. Supervision & Engrg	ALLDIST	100% Jurisdictional
162	569.1	Maint. of Computer Hardware	ALLDIST	100% Jurisdictional
163	569.2	Maint. of Computer Software	ALLDIST	100% Jurisdictional
164	569.3	Maint. of Communication Equip.	ALLDIST	100% Jurisdictional
165	570	Maintenance of Station Equipment	NODIST	Non-Jurisdictional
166	571	Maint. of Overhead Lines	ALLDIST	100% Jurisdictional
167	572	Maint. of Underground Lines	ALLDIST	100% Jurisdictional
168	575.7	Mrkt. Admin., Monitoring & Compliance	NODIST	Non-Jurisdictional

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Jurisdictional Allocation Factors
Rate Base and Operating Income

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: Schedule B-7.1

Witness Responsible:
T. Fernandez

Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
	Distribution O&M Expenses			
169	580-598	Distribution O&M Expenses	ALLDIST	100% Jurisdictional
	Customer Accounts Operation Expenses			
170	901-905	Customer Accounts Operation Expenses	ALLDIST	100% Jurisdictional
	Customer Service and Information Operation Expenses			
171	908-910	Customer Service and Information Operation Expenses	ALLDIST	100% Jurisdictional
	Sales Operation Expenses			
172	912-913	Sales Operation Expenses	ALLDIST	100% Jurisdictional
	A&G Expenses			
173	920	Administrative and General Salaries	PROD1	A&G Jurisdictional Allocation
174	921	Office Supplies and Expenses	PROD2	A&G Jurisdictional Allocation
175	922	Admistrative Expenses Transferred	PAYROLL	Labor Jurisdictional Allocation
176	923	Outside Service Employed	PROD3	A&G Jurisdictional Allocation
177	924	Property Insurance	PROD4	A&G Jurisdictional Allocation
178	925	Injuries and Damages	PROD5	A&G Jurisdictional Allocation
179	926	Employee Pensions and Benefits	PROD6	A&G Jurisdictional Allocation

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Jurisdictional Allocation Factors
Rate Base and Operating Income

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: Schedule B-7.1

Schedule B-7

Witness Responsible:

T. Fernandez

Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
	A&G Expenses (Con't)			
180	928	Regulatory Commission Expenses	ALLDIST	100% Jurisdictional
181	930.1	General Advertising Expenses	ALLDIST	100% Jurisdictional
182	930.2	Misc.General Expenses	PROD7	A&G Jurisdictional Allocation
183	931	Rents	PROD8	A&G Jurisdictional Allocation
184	935	Maintenance General Plant	PROD9	A&G Jurisdictional Allocation
	Jurisdictional Adjustments to Operating Income			
185		C-3.1	ALLDIST	100% Jurisdictional
186		C-3.2	ALLDIST	100% Jurisdictional
187		C-3.3	ALLDIST	100% Jurisdictional
188		C-3.4	ALLDIST	100% Jurisdictional
189		C-3.5	ALLDIST	100% Jurisdictional
190		C-3.6	ALLDIST	100% Jurisdictional
191		C-3.8	ALLDIST	100% Jurisdictional
192		C-3.9	ALLDIST	100% Jurisdictional
193		C-3.10	ALLDIST	100% Jurisdictional
194		C-3.11	VEH1	Vehicle Lease Jurisdictional Allocation
195		C-3.12	ALLDIST	100% Jurisdictional
196		C-3.13	ALLDIST	100% Jurisdictional
197		C-3.16	ALLDIST	100% Jurisdictional
198		C-3.17	ALLDIST	100% Jurisdictional
199		C-3.18	ALLDIST	100% Jurisdictional

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Jurisdictional Allocation Factors
Rate Base and Operating Income

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: Schedule B-7.1

Witness Responsible:
T. Fernandez

Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
		Jurisdictional Federal Income Tax Components		
200		Tax Accelerated Depreciation	TAX8	Tax Accelerated Depreciation Jurisdictional Allocation
201		Book Depreciation	BKDEP	Book Depreciation Jurisdictional Allocation
		Other Reconciling Items		
202		A&G Capitalized Overheads UCR	PLT1	Net Plant Jurisdictional Allocation
203		Above Market Leases	NODIST	Non-Jurisdictional
204		Accretion Expense - ARO	NODIST	Non-Jurisdictional
205		AFUDC Deduction	PLT1	Net Plant Jurisdictional Allocation
206		Amortization of Premium/Discount on Debt	NODIST	Non-Jurisdictional
207		Capitalized Interest	PLT1	Net Plant Jurisdictional Allocation
208		Contribution in Aid	ALLDIST	100% Jurisdictional
209		Cost of Removal - Deduction	ALLDIST	100% Jurisdictional
210		CTC Regulatory Transition Charge Amort.	NODIST	Non-Jurisdictional
211		Customer Assistance Expense - Northstar	ALLDIST	100% Jurisdictional
212		Decommissioning Deduction	NODIST	Non-Jurisdictional
213		Deferred Compensation Expense	PAYROLL	Labor Jurisdictional Allocation
214		Deferred Gain - Fossil Asset Transfer	NODIST	Non-Jurisdictional
215		Deferred Gain - Nuclear Asset Transfer	NODIST	Non-Jurisdictional
216		Deferred Gain-ATSI	NODIST	Non-Jurisdictional

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Jurisdictional Allocation Factors
Rate Base and Operating Income

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: Schedule B-7.1

Schedule B-7

Witness Responsible:

T. Fernandez

Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
		Jurisdictional Federal Income Tax Components (Con't)		
		Other Reconciling Items (Con't)		
217		Demand Side Management	ALLDIST	100% Jurisdictional
218		DOE - Decontamination	NODIST	Non-Jurisdictional
219		ESOP Comp Expense	PAYROLL	Labor Jurisdictional Allocation
220		FAS 109 Adjustment - Account 407	ALLDIST	100% Jurisdictional
221		Health Benefits - FAS106 (Post-Retmt)	PAYROLL	Labor Jurisdictional Allocation
222		Ohio Line Extension	ALLDIST	100% Jurisdictional
223		MACRS/ACRS Retired Property	PLT1	Net Plant Jurisdictional Allocation
224		MISO Reg Asset Transmission Deferral	NODIST	Non-Jurisdictional
225		Nuclear Fuel Consumption	NODIST	Non-Jurisdictional
226		Pension Expense	PAYROLL	Labor Jurisdictional Allocation
227		Qualified Decom Trusts - Interest Income ARO	NODIST	Non-Jurisdictional
228		RCP Fuel Deferral	ALLDIST	100% Jurisdictional
229		RCP O&M Deferral	ALLDIST	100% Jurisdictional
230		S/L - Amortization Lease Acquisition Costs	NODIST	Non-Jurisdictional
231		S/L - Beaver Valley Lease Accrual	NODIST	Non-Jurisdictional
232		S/L - Beaver Valley Lease Payments	NODIST	Non-Jurisdictional
233		S/L - Bruce Mansfield Lease Accrual	NODIST	Non-Jurisdictional
234		S/L - Bruce Mansfield Lease Payments	NODIST	Non-Jurisdictional
235		Scrap Cable - Like Kind Exchange	ALLDIST	100% Jurisdictional
236		Shopping Credit Incentive Deferral	NODIST	Non-Jurisdictional

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Jurisdictional Allocation Factors
Rate Base and Operating Income

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: Schedule B-7.1

Schedule B-7

Witness Responsible:
T. Fernandez

Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
		Jurisdictional Federal Income Tax Components (Con't)		
		Other Reconciling Items (Con't)		
237		Stock Options/Performance Shares	PAYROLL	Labor Jurisdictional Allocation
238		Tax Law Changes S.B. 3	ALLDIST	100% Jurisdictional
239		Amortization RAR Adjustment	ALLDIST	100% Jurisdictional
240		ESOP Dividends	PAYROLL	Labor Jurisdictional Allocation
241		Life Insurance	PAYROLL	Labor Jurisdictional Allocation
242		Manufacturing Deduction	NODIST	Non-Jurisdictional
243		Meal Allowance	PAYROLL	Labor Jurisdictional Allocation
244		Medicare Prescription Drug Subsidy	PAYROLL	Labor Jurisdictional Allocation
245		Preferred Dividend Deduction	ALLDIST	100% Jurisdictional
		Other Deferred Income Tax (Federal and Municipal)		
246		A&G Capitalized Overheads UCR	PLT1	Net Plant Jurisdictional Allocation
247		Above Market Leases	NODIST	Non-Jurisdictional
248		Accretion Expense - ARO	NODIST	Non-Jurisdictional
249		AFUDC Deduction	PLT1	Net Plant Jurisdictional Allocation
250		Amortization of Premium/Discount on Debt	NODIST	Non-Jurisdictional
251		Capitalized Interest	PLT1	Net Plant Jurisdictional Allocation
252		Contribution in Aid	ALLDIST	100% Jurisdictional
253		Cost of Removal - Deduction	ALLDIST	100% Jurisdictional
254		CTC Regulatory Transition Charge Amort.	NODIST	Non-Jurisdictional

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Jurisdictional Allocation Factors
Rate Base and Operating Income

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: Schedule B-7.1

Schedule B-7

Witness Responsible:
T. Fernandez

Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
		Jurisdictional Federal Income Tax Components (Con't)		
		Other Deferred Income Tax (Federal and Municipal) (Con't)		
255		Customer Assistance Expense - Northstar	ALLDIST	100% Jurisdictional
256		Decommissioning Deduction	NODIST	Non-Jurisdictional
257		Deferred Compensation Expense	PAYROLL	Labor Jurisdictional Allocation
258		Deferred Gain - Fossil Asset Transfer	NODIST	Non-Jurisdictional
259		Deferred Gain - Nuclear Asset Transfer	NODIST	Non-Jurisdictional
260		Deferred Gain-ATSI	NODIST	Non-Jurisdictional
261		Demand Side Management	ALLDIST	100% Jurisdictional
262		DOE - Decontamination	NODIST	Non-Jurisdictional
263		ESOP Comp Expense	PAYROLL	Labor Jurisdictional Allocation
264		FAS 109 Adjustment - Account 407	ALLDIST	100% Jurisdictional
265		Health Benefits - FAS106 (Post-Retmt)	PAYROLL	Labor Jurisdictional Allocation
266		Ohio Line Extension	ALLDIST	100% Jurisdictional
267		MACRS/ACRS Retired Property	PLT1	Net Plant Jurisdictional Allocation
268		MISO Reg Asset Transmission Deferral	NODIST	Non-Jurisdictional
269		Nuclear Fuel Consumption	NODIST	Non-Jurisdictional
270		Pension Expense	PAYROLL	Labor Jurisdictional Allocation
271		Qualified Decom Trusts - Interest Income ARO	NODIST	Non-Jurisdictional
272		RCP Fuel Deferral	ALLDIST	100% Jurisdictional
273		RCP O&M Deferral	ALLDIST	100% Jurisdictional
274		S/L - Amortization Lease Acquisition Costs	NODIST	Non-Jurisdictional

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Jurisdictional Allocation Factors
Rate Base and Operating Income

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: Schedule B-7.1

Witness Responsible:

T. Fernandez

Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation
		Jurisdictional Federal Income Tax Components (Con't)		
		Other Deferred Income Tax (Federal and Municipal) (Con't)		
275		S/L - Beaver Valley Lease Accrual	NODIST	Non-Jurisdictional
276		S/L - Beaver Valley Lease Payments	NODIST	Non-Jurisdictional
277		S/L - Bruce Mansfield Lease Accrual	NODIST	Non-Jurisdictional
278		S/L - Bruce Mansfield Lease Payments	NODIST	Non-Jurisdictional
279		Scrap Cable - Like Kind Exchange	ALLDIST	100% Jurisdictional
280		Shopping Credit Incentive Deferral	NODIST	Non-Jurisdictional
281		Stock Options/Performance Shares	PAYROLL	Labor Jurisdictional Allocation
282		Tax Law Changes S.B. 3	ALLDIST	100% Jurisdictional
283		Investment Tax Credit (Federal and Municipal)	ITC	Investment Tax Credit Jurisdictional Allocation
284		PA Taxable Income	NODIST	Non-Jurisdictional
285		Current PA State Income Tax	NODIST	Non-Jurisdictional
286		PA Deferred Tax - All Components	NODIST	Non-Jurisdictional
287		Other PA Deferred Tax - All Components	NODIST	Non-Jurisdictional
288		PA Investment Tax Credit	NODIST	Non-Jurisdictional
		Adjustments to Other Rate Base Items		
289		B-6.01A-P	ALLDIST	100% Jurisdictional

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

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: WPB-7.1a-r & Schedule C-2.1

Schedule B-7.1
Page 1 of 1
Witness Responsible:

T. Fernandez

Line No. (A)	Allocation Factor (B)		Statistic Total Company (C)	Adjustment to Total Company Statistic (D)	Adjusted Statistic For Total Company (E=C+D)	Statistic For Rate Area (F)	Allocation Factor (G=F/E)	Source
1	ALLDIST	100% Jurisdictional Items					100.00000%	
2	NODIST	Non-Jurisdictional Items					0.00000%	
3	AMOR1	Amortization Expense Jurisdictional Allocation	$7,367,527	$0	$7,367,527	$1,382,300	18.76206%	WPB-7.1e
4	BKDEP	Book Depreciation Jurisdictional Allocation	$33,455,406	$0	$33,455,406	$27,269,855	81.51106%	WPB-7.1j
5	DEP1	Depreciation Expense Jurisdictional Allocation	$26,087,878	$0	$26,087,878	$25,887,555	99.23212%	WPB-7.1d
6	DEP2	Accel. vs. Book Depreciation Jurisdictional Allocation	$67,398,713	$0	$67,398,713	$57,207,875	84.87977%	WPB-7.1l
7	ITC	Investment Tax Credit Jurisdictional Allocation	($714,665)	$0	($714,665)	($437,005)	61.14820%	Schd. C-2.1
8	M&S1	Materials & Supplies Jurisdictional Allocation	$6,172,720,751	$0	$6,172,720,751	$4,794,236,972	77.66813%	WPB-7.1h
9	PAYROLL	Labor Jurisdictional Allocation	$47,094,412	$0	$47,094,412	$32,857,304	69.76901%	Schd. C-2.1
10	REVENUE	Total Revenue Jurisdictional Allocation	$968,086,554	$0	$968,086,554	$156,572,547	16.17340%	WPB-7.1q
11	PLT1	Net Plant Jurisdictional Allocation	$493,312,543	$0	$493,312,543	$405,504,111	82.20024%	WPB-7.1m
12	PROD1	A&G Jurisdictional Allocation	$1,001,434	$0	$1,001,434	$972,211	97.08188%	WPB-7.1a
13	PROD2	A&G Jurisdictional Allocation	$436,852	$0	$436,852	$420,788	96.32278%	WPB-7.1a
14	PROD3	A&G Jurisdictional Allocation	$22,625,330	$0	$22,625,330	$19,051,803	84.20564%	WPB-7.1a
15	PROD4	A&G Jurisdictional Allocation	$132,676	$0	$132,676	$46,919	35.36359%	WPB-7.1a
16	PROD5	A&G Jurisdictional Allocation	$870,407	$0	$870,407	$837,761	96.24934%	WPB-7.1a
17	PROD6	A&G Jurisdictional Allocation	$6,109,579	$0	$6,109,579	$4,819,194	78.87931%	WPB-7.1a
18	PROD7	A&G Jurisdictional Allocation	$4,136,365	$0	$4,136,365	$1,322,380	31.96962%	WPB-7.1a
19	PROD8	A&G Jurisdictional Allocation	$17,542	$0	$17,542	$15,342	87.45867%	WPB-7.1a
20	PROD9	A&G Jurisdictional Allocation	$1,948,563	$0	$1,948,563	$1,945,326	99.83388%	WPB-7.1a
21	PROPTAX	Property Tax Jurisdictional Allocation	$22,179,686	$0	$22,179,686	$22,168,397	99.94910%	WPB-7.1f
22	REG1	Regulatory Credits/Debits Jurisdictional Allocation	$102,332,097	$0	$102,332,097	($865,136)	-0.84542%	WPB-7.1c
23	REG2	Regulatory Credits/Debits Jurisdictional Allocation	($43,615,344)	$0	($43,615,344)	($25,086,588)	57.51780%	WPB-7.1c
24	REG3	Regulatory Credits/Debits Jurisdictional Allocation	($10,049,664)	$0	($10,049,664)	($5,902,805)	58.73634%	WPB-7.1c
25	OTHERREV	Other Electric Revenue Jurisdictional Allocation	$6,020,617	$0	$6,020,617	$3,847,661	63.90809%	WPB-7.1b
26	TAX1	Tax Jurisdictional Allocation	$1,390,363	$0	$1,390,363	($325,368)	-23.40165%	WPB-7.1n
27	TAX2	Tax Jurisdictional Allocation	$4,061,373	$0	$4,061,373	($950,428)	-23.40165%	WPB-7.1n
28	TAX3	Tax Jurisdictional Allocation	$47,128,745	$0	$47,128,745	($11,114,771)	-23.58385%	WPB-7.1n
29	TAX4	Tax Jurisdictional Allocation	($102,565)	$0	($102,565)	$637,245	-621.30725%	WPB-7.1n
30	TAX5	Tax Jurisdictional Allocation	($3,581,491)	$0	($3,581,491)	$22,252,070	-621.30740%	WPB-7.1n
31	TAX6	Other Taxes Jurisdictional Allocation	$7,244,124	$0	$7,244,124	$2,633,151	36.34878%	WPB-7.1o
32	TAX7	Tax Jurisdictional Allocation	$55,932,096	$0	$55,932,096	$53,337,630	95.36140%	WPB-7.1f
33	TAX8	Tax Accelerated Depreciation Jurisdictional Allocation	$33,943,308	$0	$33,943,308	$29,938,019	88.20006%	WPB-7.1l
34	TAX9	Misc Taxes Jurisdictional Allocation	$11,800,000	$0	$11,800,000	$7,600,420	64.41034%	WPB-7.1p
35	VEH1	Vehicle Lease Jurisdictional Allocation	$11,391,392	$0	$11,391,392	$10,920,424	95.86558%	WPB-7.1i

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Explanation of Changes in Allocation Procedures

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Update ___ Revised
Work Paper Reference No(s).: NONE

Schedule B-7.2
Page 1 of 8
Witness Responsible:

T. Fernandez

Line No. (A)	Account Number (B)	Description (C)	Procedures Approved in Prior Case (Case No. 95-299-EL-AIR) (D)	Rationale for Change (E)
	Plant in Service			
1	303	Intangible Plant in Service	Account 303 Investment Ratio	All Intangible plant is Distribution related. 100% Jurisdictional.
2	311-326	Production Plant in Service Accounts	Contribution to System Peak and Gross Plant Ratios	Production does not support the Distribution function. 0% Jurisdictional.
3	350-359	Transmission Plant in Service Accounts	Gross Plant Ratios	Sub-Transmission plant serves a Distribution function. 100% Jurisdictional
4	360-374	Distribution Plant in Service Accounts	Gross Plant Ratios	Distribution plant is all jurisdictional to the utility. 100% Jurisdictional.
5	389-392, 397	General Plant in Service Accounts	Labor Ratio	General plant is all Distribution related. 100% Jurisdictional.
6	393-396, 398	General Plant in Service Accounts	Production, Transmission, & Distribution Gross Plant	General plant is all Distribution related. 100% Jurisdictional.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Explanation of Changes in Allocation Procedures

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Update ___ Revised
Work Paper Reference No(s).: NONE

Schedule B-7.2

Witness Responsible:

T. Fernandez

Line No. (A)	Account Number (B)	Description (C)	Procedures Approved in Prior Case (Case No. 95-299-EL-AIR) (D)	Rationale for Change (E)
	Depreciation Reserve			
7	303	Intangible Plant Depreciation Reserve	Account 303 Investment Ratio	All Intangible plant is Distribution related. 100% Jurisdictional.
8	311-326	Production Plant Depreciation Reserve Accounts	Gross Plant Ratios	Production does not support the Distribution function. 0% Jurisdictional.
9	350-359	Transmission Plant Depreciation Reserve Accounts	Gross Plant Ratios	Sub-Transmission plant serves a Distribution function. 100% Jurisdictional
10	360-374	Distribution Plant Depreciation Reserve Accounts	Gross Plant Ratios	Distribution plant is all jurisdictional to the utility. 100% Jurisdictional.
11	389-399	General Plant Depreciation Reserve Accounts	Gross Plant Ratios	General plant is all Distribution related. 100% Jurisdictional.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Explanation of Changes in Allocation Procedures

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Update ___ Revised
Work Paper Reference No(s).: NONE

Witness Responsible:

T. Fernandez

Line No.	Account Number	Description	Procedures Approved in Prior Case (Case No. 95-299-EL-AIR)	Rationale for Change
(A)	(B)	(C)	(D)	(E)
	Working Capital			
12		Cash	Gross Plant Investment	Cash supports the Distribution function. 100% Jurisdictional.
13		Fuel	O&M Non-Labor Ratio	Fuel does not support Distribution. 0% Jurisdictional.
14		Materials & Supplies	Production, Transmission & Distribution, & General Gross Plant	Production is not a Distribution function. M&S allocated on Transmission, General, and Distribution Plant in Service that is Jurisdictional to the utility.
15		Customers' Deposits	Gross Plant Investment	Customers' Deposits are a function of the Distribution company. 100% Jurisdictional.
16		PIPP Uncollectibles Balance	100% Jurisdictional	Jurisdictional.
17		Interest on Customers' Deposits	Gross Plant Investment	Per treatment accorded in Case 88-170-EL-AIR, Interest on Customer Deposits is reflected as an operating expense and hence is not included in the Working Capital Allowance.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Explanation of Changes in Allocation Procedures

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Update ___ Revised
Work Paper Reference No(s).: NONE

Schedule B-7.2
Page 4 of 8
Witness Responsible:

T. Fernandez

Line No.	Account Number	Description	Procedures Approved in Prior Case (Case No. 95-299-EL-AIR)	Rationale for Change
(A)	(B)	(C)	(D)	(E)
	Other Rate Base Items			
18		Contributions in Aid of Construction	Weighted Average	Contributions in Aid of Construction are a function of the Distribution Company. 100% Jurisdictional.
19	182	Other Regulatory Assets	Varying Gross Plant, Contribution to System Peak, DSM Costs by KWH, & KWH at Plant Ratios	Non-Distribution related items are 0% Jurisdictional. Remaining items are 100% Jurisdictional or allocated on Labor if appropriate.
20	253	Other Deferred Credits	Contribution to System Peak	Non-Distribution related items are 0% Jurisdictional. Remaining items are 100% Jurisdictional or allocated on Labor or Property Tax if appropriate.
21	254	Other Regulatory Liabilities	Gross Plant Investment	Removed any non-Distribution balances from account.
22	255	Investment Tax Credits	Gross Plant Investment	Non-Distribution related items are 0% Jurisdictional. Remaining items are 100% Jurisdictional.
23	190, 282, 283	Deferred Income Taxes	Varying Gross Plant, Contribution to System Peak, & KWH at Plant Ratios	Non-Distribution related items are 0% Jurisdictional. Remaining items are 100% Jurisdictional or allocated on Labor, Net Plant, or various Tax ratios if appropriate.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Explanation of Changes in Allocation Procedures

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Update ___ Revised
Work Paper Reference No(s).: NONE

Witness Responsible:

T. Fernandez

Line No. (A)	Account Number (B)	Description (C)	Procedures Approved in Prior Case (Case No. 95-299-EL-AIR) (D)	Rationale for Change (E)
	Depreciation & Amortization, Regulatory Credits/Debits			
24	403-404, 407	Depreciation & Amort. Expense, Reg. Credits/Debits	Reserve for Depreciation	*The Production function is not Jurisdictional.* Items associated with this function are removed from the allocators. Only Distribution related items are allocated to the Jurisdiction.
	Taxes Other than Income			
25	408	Taxes Other than Income	Varying Plant, Labor (wholesale vs. retail), Revenue, Contribution to System Peak, 100% Jurisdictional, Nonjurisdictional Allocations.	The Production function is not Jurisdictional. Items associated with this function are removed from the allocators. Only Distribution related items are allocated to the Jurisdiction.
	Revenues			
26	440	Residential	Specific Assignment	Non-Distribution related revenues are removed from the account. Allocation is a weighted average.
27	442	Commercial and Industrial	Specific Assignment	Non-Distribution related revenues are removed from the account. Allocation is a weighted average.
28	444	Public Service & Highway Lighting	Specific Assignment	Non-Distribution related revenues are removed from the account. Allocation is a weighted average.
29	447	Sales for Resale	Nonjurisdictional, Contribution to System Peak, KWH at Plant, Production Gross Plant	Sales for Resale are not a Distribution function. 0% Jurisdictional.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Explanation of Changes in Allocation Procedures

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Update ___ Revised
Work Paper Reference No(s).: NONE

Schedule B-7.2
Page 6 of 8
Witness Responsible:

T. Fernandez

Line No. (A)	Account Number (B)	Description (C)	Procedures Approved in Prior Case (Case No. 95-299-EL-AIR) (D)	Rationale for Change (E)
	Revenues (Con't)			
30	450	Forfeited Discounts	Forfeited Discounts Ratio	Forfeited Discounts are a function of the Distribution company. 100% Jurisdictional.
31	454	Rent from Electric Property	General Gross Plant	Rent from Electric Property is a function of the Distribution company. 100% Jurisdictional.
32	456	Other Electric Revenues	Transmission Gross Plant, Gross Plant Ratios, Expense Ratios, Expense Ratios, Nonjurisdictional	Transmission Revenues are not Jurisdictional. This area of Account 456 is 0% Jurisdictional. Removed any non-Distribution related revenues from the account.
	Expenses			
33	500-555	Production O&M Expense Accounts	Varying O&M, Labor, Contribution to System Peak, Property, Gross Plant, Capacity/Energy, & Specific Expense Ratios	Production Expenses are not Jurisdictional to this case. 0% Jurisdictional (except for Deferred Incremental Fuel Expenses portion of Account 555, 100% Jurisdictional).
34	561-575	Transmission Expense Accounts	Varying Property, Contribution to Bulk Trans. System Peak, & Gross Plant Ratios	Removed any expenses not related to the Distribution function. All remaining expenses are 100% Jurisdictional.
35	580-598	Distribution Expense Accounts	Varying Labor Expense, OTL Expense, & Gross Plant Ratios	All Distribution expenses are Jurisdictional. 100% Jurisdictional.
36	901, 905	Supervision & Misc. Customer Accounts Expenses	Account 902 & 903 Labor/OTL Expenses	Jurisdictional to the Distribution company. 100% Jurisdictional.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Explanation of Changes in Allocation Procedures

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Update ___ Revised
Work Paper Reference No(s).: NONE

Schedule B-7.2
Page 7 of 8
Witness Responsible:

T. Fernandez

Line No. (A)	Account Number (B)	Description (C)	Procedures Approved in Prior Case (Case No. 95-299-EL-AIR) (D)	Rationale for Change (E)
	Expenses (Con't)			
37	910	Misc. Cust. Service & Information Expenses	Account 912 & 913 Labor/OTL	All Misc. Customer Service & Informational expenses are Jurisdictional to the Distribution company. 100% Jurisdictional.
38	912	Demonstration & Selling Expenses	KWH at Plant	All Demonstration & Selling expenses are Jurisdictional to the Distribution company. 100% Jurisdictional.
39	920	A&G Salaries	Labor Ratio Excluding A&G	Removed any Non-Distribution related expenses. The remaining expenses are 100% Jurisdictional.
40	921	Office Supplies and Expenses	Labor Ratio Excluding A&G	Removed any Non-Distribution related expenses. The remaining expenses are 100% Jurisdictional.
41	922	Administrative Expenses Transferred	Labor Ratio Excluding A&G	Allocated to the jurisdiction using a Labor allocator to exlucde any non-Distribution related amounts.
42	923	Outside Services Employed	Labor Ratio Excluding A&G	Removed any Non-Distribution related expenses. The remaining expenses are 100% Jurisdictional.
43	924	Property Insurance	Gross Plant	Removed any Non-Distribution related expenses. The remaining expenses are 100% Jurisdictional.
44	925	Injuries and Damages	Transmission & Distribution Gross Plant	Removed any Non-Distribution related expenses. The remaining expenses are 100% Jurisdictional.
45	928	Regulatory Commission Expenses	Labor Ratio, KWH at Plant, Production Gross Plant	All Regulatory Commission Expenses are Jurisdictional to the Distribution company. 100% Jurisdictional.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Explanation of Changes in Allocation Procedures

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Update ___ Revised
Work Paper Reference No(s).: NONE

Schedule B-7.2
Page 8 of 8
Witness Responsible:

T. Fernandez

Line No. (A)	Account Number (B)	Description (C)	Procedures Approved in Prior Case (Case No. 95-299-EL-AIR) (D)	Rationale for Change (E)
	Expenses (Con't)			
46	930	General & Misc. Advertising Expenses	Labor Ratio Excluding A&G, Average Customers	Account 930.1, General Advertising Expenses is 100% Jurisdictional to the Distribution company. Account 930.2, Misc. General Expenses, has any Non-Distribution related expenses removed. The remaining expenses in Account 930.2 are 100% Jurisdictional.
47	931	Rents	General Gross Plant	Removed any Non-Distribution related expenses. The remaining expenses are 100% Jurisdictional.

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

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).:

Schedule B-8

Witness Responsible:

			Owned / Leased Capability	
Line No.	Generating Unit	In Service Date	Summer	Winter

This Schedule has received a waiver for this case

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

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).:

Witness Responsible:

				Five Projected Calendar Years				
Line No.	Description	Test Year	2008	2009	2010	2011	2012	Source

This Schedule has received a waiver for this case

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

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).:

Schedule B-8.2
Page 1 of 1
Witness Responsible:

This Schedule has received a waiver for this case

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

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s):

Witness Responsible:

Line No. (A)	Projct No. (B)	Description of Project (C)	Prior Case References(s) (D)	Effective Date Of Rates Including CWIP (E)	In Service Date of Project (F)	Allowance Included In Rates (G)

This schedule has received a waiver for this case.

Section C

Operating Income
(Large Utilities)

The Toledo Edison Company

Case No. 07-551-EL-AIR
Case No. 07-552-EL-ATA
Case No. 07-553-EL-AAM
Case No. 07-554-EL-UNC

Test Year: Twelve Months Ended February 29, 2008

Date Certain: May 31, 2007

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Jurisdictional Proforma Income Statement

Schedule C-1
Page 1 of 1
Witness Responsible:
T. Fernandez

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: Schedules B-1, C-2, C-4, C-10, E-4, & WPC-1.0a-b

					Riders		
Line No.	Description	Adjusted Revenue & Expenses	Proposed Increase	Proforma Revenue & Expenses	Rider DSM Demand-Side Management	Rider SKT State kWh Tax	Proforma Base Distribution Rev & Exp
1	Operating Revenues	$157,428,310	$70,759,490	$228,187,800	$864,517	$27,670,660	$199,652,623
2	Operating Expenses						
3	Operation & Maintenance	$81,006,460	$706,114 (1)	$81,712,574			$81,712,574
4	Depreciation	$24,451,481		$24,451,481			$24,451,481
5	Regulatory Credits/Debits	$8,879,311		$8,879,311	$839,098		$8,040,213
6	Other Amortization	$1,382,301		$1,382,301			$1,382,301
7	Taxes Other Than Income Taxes	$53,824,224	$110,385 (1)	$53,934,609	$1,349	$27,670,660	$26,262,599
8	Operating Expenses Before Income Taxes	$169,543,776	$816,499	$170,360,275	$840,447	$27,670,660	$141,849,168
9	Local Income Taxes	($314,696)	$688,938	$374,242			$374,242
10	State Income Taxes	($726,436)	$1,157,137	$430,700			$430,700
11	Federal Income Taxes	($10,848,792)	$23,833,921	$12,985,128			$12,985,128
		($11,889,925)	$25,679,996 (1)	$13,790,071	$0	$0	$13,790,071
12	Investment Tax Credit Adjustment	($437,005)		($437,005)			($437,005)
13	Total Operating Expenses and Taxes	$157,216,846	$26,496,495	$183,713,341	$840,447	$27,670,660	$155,202,234
14	Net Operating Income	$211,464	$44,262,995	$44,474,459	$24,070	$0	$44,450,389
11	Rate Base	$531,148,872		$531,148,872	$384,508		$530,764,364
12	Rate of Return	0.04%		8.37%	6.26%		8.37%

Note:

(1) O&M change equals the proposed revenue increase multiplied by the sum of the Uncollectible Accounts, PUCO Annual Assessment and OCC Annual Assessment percent of Incremental Gross Revenues, as shown on Schedule C-10.

$70,759,490 x (0.00834073 + 0.00134184 + 0.0002965) = $706,114

Taxes Other Than Income Taxes change equals the proposed revenue increase multiplied by the CAT tax factor as a precent of Incremental Gross Revenues, as shown on Schedule C-10.

$70,759,490 x .00156 = $110,385

Income Tax changes are calculated on Schedule C-4.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Adjusted Test Year Operating Income
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: C.2-1, C-3, C-4

Schedule C-2
Page 1 of 2
Witness Responsible:

T. Fernandez

Line No.	Description	*Unadjusted* Revenue & Expenses	Adjustments	*Adjusted* Revenue & Expenses
1	OPERATING REVENUE			
2	Generation	$0		$0
3	Transition (RTC)	$0		$0
4	Transmission	$0		$0
5	Distribution	$145,284,497	$855,763	$146,140,260
6	Other Operating Revenue	$11,288,050		$11,288,050
7	Total Operating Revenues	$156,572,547	$855,763	$157,428,310
8				
9	OPERATING EXPENSES			
10	Operation & Maintenance Expense			
11	Fuel Deferral (Credit)	($18,358,831)	$18,358,831	$0
12	Other Operation and Maintenance	$74,682,233	$6,324,227	$81,006,460
13	Total Operation & Maintenance Expense	$56,323,402	$24,683,058	$81,006,460
14				
15	Depreciation Expense	$25,887,556	($1,436,075)	$24,451,481
16				
17	Amortization of Limited-Term Electric Plant	$1,382,301	$0	$1,382,301
18				
19	Regulatory Credits/Debits			
20	Amortization Expense	($865,136)	$9,744,447	$8,879,311
21	Regulatory Asset Deferrals	($25,086,586)	$25,086,586	$0
22	Carrying Charges on Deferrals	($5,902,805)	$5,902,805	$0
23	Total Regulatory Credits/Debits	($31,854,527)	$40,733,838	$8,879,311
24				
25	Taxes Other Than Income Taxes	$53,337,630	$486,594	$53,824,224
26				
27	TOTAL O&M EXPENSE BEFORE INCOME TAXES	$105,076,361	$64,467,416	$169,543,776
28				
29	NET INCOME BEFORE INCOME TAX	$51,496,186	($63,611,653)	($12,115,466)
30				
31	Local Income Taxes			
32	Normal and Surcharge	($325,368)	($107,139)	($432,507)
33	Provision for Deferred Income Taxes	$637,245	($519,434)	$117,811
34	Total Local Income Tax Expense	$311,877	($626,574)	($314,696)

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Adjusted Test Year Operating Income
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: C.2-1, C-3, C-4

Schedule C-2
Page 2 of 2
Witness Responsible:

T. Fernandez

Line No.	Description	Unadjusted Revenue & Expenses	Adjustments	Adjusted Revenue & Expenses
1	State Income Taxes (PA & OH)			
2	Normal and Surcharge	($950,428)	$223,992	($726,436)
3	Provision for Deferred Income Taxes	$0		$0
4	Total State Income Tax Expense	($950,428)	$223,992	($726,436)
5				
6	Federal Income Taxes			
7	Normal and Surcharge	($11,114,771)	($3,847,874)	($14,962,644)
8	Provision for Deferred Income Taxes	$22,252,070	($18,138,218)	$4,113,852
9	Total Federal Income Tax Expense	$11,137,300	($21,986,092)	($10,848,792)
10				
11	Investment Tax Credit Adjustment	($437,005)		($437,005)
12				
13	Total Operating Expenses and Taxes	$115,138,104	$42,078,742	$157,216,846
14				
15	Net Operating Income	$41,434,443	($41,222,979)	$211,464

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Operating Revenue and Expenses By Account - Jurisdictional Allocation
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original Updated Revised
Work Paper Rerference No(s).: B-7, B-7.1,C-4.1, WPC-2.1a-c
Supplemental Information Item, Chapter II C-8

Schedule C-2.1
Page 1 of 9
Witness Responsible:
K. Burgess
T. Fernandez

Line No.	Acct. No.	Account Title	Unadiusted Total Utility	Allocation Factor (%)	Unadiusted Jurisdiction	Allocation / Code Description
		Operating Revenues				
		Retail Sales of Electricity				
1	440	Residential				
2		Generation	$107,043,937	0.00000%	$0	NODIST
3		Transition (RTC)	$49,515,531	0.00000%	$0	NODIST
4		Transmission	$15,151,569	0.00000%	$0	NODIST
5		Distribution	$84,508,852	100.00000%	$84,508,852	ALLDIST
6		Other Residential	($40,454)	0.00000%	$0	NODIST
7		Total Residential	$256,179,435	32.988148%	$84,508,852	WEIGHTED AVERAGE
8						
9	442	Commercial/Industrial				
10		Generation	$258,275,393	0.00000%	$0	NODIST
11		Transition (RTC)	$142,435,399	0.00000%	$0	NODIST
12		Transmission	$33,359,461	0.00000%	$0	NODIST
13		Distribution	$53,530,478	100.00000%	$53,530,478	ALLDIST
14		Other Commercial/Industrial	$10,380,084	0.00000%	$0	NODIST
15		Total Commercial/Industrial	$497,980,815	10.749506%	$53,530,478	WEIGHTED AVERAGE
16						
17	444	Public Service & Highway Lighting				
18		Generation	$881,142	0.00000%	$0	NODIST
19		Transition (RTC)	($223,011)	0.00000%	$0	NODIST
20		Transmission	$0	0.00000%	$0	NODIST
21		Distribution	$7,245,167	100.00000%	$7,245,167	ALLDIST
22		Other Public Svc. & Highway Lighting	$0	0.00000%	$0	NODIST
23		Total Public Svc. & Highway Lighting	$7,903,298	91.67270%	$7,245,167	WEIGHTED AVERAGE
24						
25		Total Retail Sales of Electricity				
26		Generation	$366,200,472	0.00000%	$0	NODIST
27		Transition (RTC)	$191,727,919	0.00000%	$0	NODIST
28		Transmission	$48,511,030	0.00000%	$0	NODIST
29		Distribution	$145,284,497	100.00000%	$145,284,497	ALLDIST
30		Other Total Retail Sales	$10,339,630	0.00000%	$0	NODIST
31		Total Retail Sales of Electricity	$762,063,548	19.064617%	$145,284,497	WEIGHTED AVERAGE
32						
33		Other Sales of Electricity				
34	447	Sales for Resale	$192,562,000	0.000000%	$0	NODIST
35		Total Sales of Electricity	$954,625,548	15.219004%	$145,284,497	WEIGHTED AVERAGE

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Operating Revenue and Expenses By Account - Jurisdictional Allocation
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original Updated Revised
Work Paper Rerference No(s).: B-7, B-7.1,C-4.1, WPC-2.1a-c
Supplemental Information Item, Chapter II C-8

Schedule C-2.1

Witness Responsible:
K. Burgess
T. Fernandez

Line No.	Acct. No.	Account Title	Unadjusted Total Utility	Allocation Factor (%)	Unadjusted Jurisdiction	Allocation / Code Description
		Operating Revenues				
1		Other Operating Revenues				
2	450	Forfeited Discounts	$2,562,500	100.00000%	$2,562,500	ALLDIST
3	451	Miscellaneous Service Reveneus	$2,116,837	100.00000%	$2,116,837	ALLDIST
4	454	Rent from Electric Property	$2,761,052	100.00000%	$2,761,052	ALLDIST
5	456	Other Electric Revenues	$6,020,617	63.90809%	$3,847,661	OTHERREV
6		Total Other Operating Revenues	$13,461,006	83.85740%	$11,288,050	WEIGHTED AVERAGE
7		Total Electric Operating Revenues	$968,086,554	16.17340%	$156,572,547	REVENUE (Wtg. Avg.)

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Operating Revenue and Expenses By Account - Jurisdictional Allocation
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original Updated Revised
Work Paper Rerference No(s).: B-7, B-7.1,C-4.1, WPC-2.1a-c
Supplemental Information Item, Chapter II C-8

Schedule C-2.1
Page 3 of 9
Witness Responsible:
K. Burgess
T. Fernandez

Line No.	Acct. No.	Account Title		Unadjusted Total Utility	Allocation Factor (%)	Unadjusted Jurisdiction	Allocation / Code Description
		Operation & Maintenance Expenses By Account - Production					
1		Operation & Maintenance					
2	500	Steam -Operation Supervision & Engrg	Labor	$90,658	0.00000%	$0	NODIST
3			Other Than Labor	$45,630	0.00000%	$0	NODIST
4	501	Steam - Fuel	Labor	$0	0.00000%	$0	NODIST
5			Other Than Labor	$39,299,828	0.00000%	$0	NODIST
6	502	Steam - Steam Expenses	Labor	$1,412,004	0.00000%	$0	NODIST
7			Other Than Labor	$1,903,154	0.00000%	$0	NODIST
8	505	Steam - Electric Expenses	Labor	$192,300	0.00000%	$0	NODIST
9			Other Than Labor	$60,334	0.00000%	$0	NODIST
10	506	Steam - Misc. Steam Power Expenses	Labor	$338,837	0.00000%	$0	NODIST
11			Other Than Labor	$292,713	0.00000%	$0	NODIST
12	507	Steam - Rents	Labor	$0	0.00000%	$0	NODIST
13			Other Than Labor	$23,134,334	0.00000%	$0	NODIST
14	508	Steam - Operation Supplies and Expenses	Labor	$40,047	0.00000%	$0	NODIST
15			Other Than Labor	$187,989	0.00000%	$0	NODIST
16	510	Steam - Maint. Supervision & Engrg	Labor	$63,864	0.00000%	$0	NODIST
17			Other Than Labor	$34,642	0.00000%	$0	NODIST
18	511	Steam - Maint. Structures	Labor	$10,497	0.00000%	$0	NODIST
19			Other Than Labor	$232,441	0.00000%	$0	NODIST
20	512	Steam - Maint.of Boiler Plant	Labor	$2,265,462	0.00000%	$0	NODIST
21			Other Than Labor	$5,546,771	0.00000%	$0	NODIST
22	513	Steam - Maint. of Electric Plant	Labor	$192,579	0.00000%	$0	NODIST
23			Other Than Labor	$103,725	0.00000%	$0	NODIST
24	514	Steam - Maint. Misc. Steam Plant	Labor	$231,163	0.00000%	$0	NODIST
25			Other Than Labor	$156,641	0.00000%	$0	NODIST
26	515	Steam - Maint. Steam Plant	Labor	$991	0.00000%	$0	NODIST
27			Other Than Labor	$11,782	0.00000%	$0	NODIST
28	517	Nuclear -Operation Supervision & Engrg	Labor	$1,087,355	0.00000%	$0	NODIST
29			Other Than Labor	$1,561,904	0.00000%	$0	NODIST
30	518	Nuclear - Fuel	Labor	$2,142,068	0.00000%	$0	NODIST
31			Other Than Labor	$3,042,424	0.00000%	$0	NODIST
32	519	Nuclear - Coolants & Water	Labor	$5,160	0.00000%	$0	NODIST
33			Other Than Labor	$7,432	0.00000%	$0	NODIST
34	520	Nuclear - Steam Expenses	Labor	$662,177	0.00000%	$0	NODIST
35			Other Than Labor	$954,307	0.00000%	$0	NODIST
36	523	Nuclear - Electric Expenses	Labor	$8,748	0.00000%	$0	NODIST
37			Other Than Labor	$12,640	0.00000%	$0	NODIST
38	524	Nuclear - Misc. Steam Power Expenses	Labor	$1,719,918	0.00000%	$0	NODIST
39			Other Than Labor	$2,512,271	0.00000%	$0	NODIST
40	525	Nuclear - Rents	Labor	$0	0.00000%	$0	NODIST
			Other Than Labor	$58,413,921	0.00000%	$0	NODIST

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Operating Revenue and Expenses By Account - Jurisdictional Allocation
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original Updated Revised
Work Paper Rerference No(s).: B-7, B-7.1,C-4.1, WPC-2.1a-c
Supplemental Information Item, Chapter II C-8

Schedule C-2.1
Page 4 of 9
Witness Responsible:
K. Burgess
T. Fernandez

Line No.	Acct. No.	Account Title		Unadiusted Total Utility	Allocation Factor (%)	Unadiusted Jurisdiction	Allocation / Code Description
		Operation & Maintenance Expenses By Account - Production					
1	528	Nuclear - Maint. Supervision & Engrg	Labor	$52,399	0.00000%	$0	NODIST
2			Other Than Labor	$75,937	0.00000%	$0	NODIST
3	529	Nuclear - Maint. Structures	Labor	$15,149	0.00000%	$0	NODIST
4			Other Than Labor	$22,648	0.00000%	$0	NODIST
5	530	Nuclear - Maint. Reactor Plant Equipment	Labor	$415,208	0.00000%	$0	NODIST
6			Other Than Labor	$545,718	0.00000%	$0	NODIST
7	531	Nuclear - Maint. of Electric Plant	Labor	$17,692	0.00000%	$0	NODIST
8			Other Than Labor	$23,112	0.00000%	$0	NODIST
9	532	Nuclear - Maint. Misc. Nuclear Plant	Labor	$1,369,485	0.00000%	$0	NODIST
10			Other Than Labor	$1,908,602	0.00000%	$0	NODIST
11							
12		Summary O&M Expenses - Production					
13		Labor - Total		$12,333,761	0.00000%	$0	WEIGHTED AVERAGE
14		Other Than Labor - Total		$140,090,900	0.00000%	$0	WEIGHTED AVERAGE
15							
16	555	Other Power Supply - Production					
17		PSA Power Supply		$239,869,657	0.00000%	$0	NODIST
18		Incremental Fuel Expenses		$144,645,336	0.00000%	$0	NODIST
19		Deferred Incremental Fuel Expenses		($18,358,831)	100.00000%	($18,358,831)	ALLDIST
20		Total Other Power Supply		$366,156,162	-5.01393%	($18,358,831)	WEIGHTED AVERAGE
21							
22							
23		TOTAL PRODUCTION		$518,580,823	-3.54021%	($18,358,831)	WEIGHTED AVERAGE

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Operating Revenue and Expenses By Account - Jurisdictional Allocation
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original Updated Revised
Work Paper Rerference No(s).: B-7, B-7.1,C-4.1, WPC-2.1a-c
Supplemental Information Item, Chapter II C-8

Schedule C-2.1
Page 5 of 9
Witness Responsible:
K. Burgess
T. Fernandez

Line No.	Acct. No.	Account Title		Unadjusted Total Utility	Allocation Factor (%)	Unadjusted Jurisdiction	Allocation / Code Description
		Operation & Maintenance Expenses By Account - Transmission					
1		Operation & Maintenance					
2	561.4	Scheduling, System Cntrl & Dispatching	Labor	$0	0.00000%	$0	NODIST
3			Other Than Labor	$2,627,235	0.00000%	$0	NODIST
4	565	Transmission of Electricity by Others	Labor	$0	0.00000%	$0	NODIST
5			Other Than Labor	$54,463,900	0.00000%	$0	NODIST
6	566	Misc. Transmission Expenses	Labor	$227,517	100.00000%	$227,517	ALLDIST
7			Other Than Labor	$316,792	100.00000%	$316,792	ALLDIST
8	568	Maint. Supervision & Engrg	Labor	$160,744	100.00000%	$160,744	ALLDIST
9			Other Than Labor	$117,548	100.00000%	$117,548	ALLDIST
10	569.1	Maint. of Computer Hardware	Labor	$4,204	100.00000%	$4,204	ALLDIST
11			Other Than Labor	$4,142	100.00000%	$4,142	ALLDIST
12	569.2	Maint. of Computer Software	Labor	$25,827	100.00000%	$25,827	ALLDIST
13			Other Than Labor	$25,442	100.00000%	$25,442	ALLDIST
14	569.3	Maint. of Communication Equip.	Labor	$2,027	100.00000%	$2,027	ALLDIST
15			Other Than Labor	$1,997	100.00000%	$1,997	ALLDIST
16	570	Maint. of Station Equipment	Labor	$14,688	0.00000%	$0	NODIST
17			Other Than Labor	$24,365	0.00000%	$0	NODIST
18	571	Maint. of Overhead Lines	Labor	$128,554	100.00000%	$128,554	ALLDIST
19			Other Than Labor	$105,836	100.00000%	$105,836	ALLDIST
20	572	Maint. of Underground Lines	Labor	$50,963	100.00000%	$50,963	ALLDIST
21			Other Than Labor	$15,047	100.00000%	$15,047	ALLDIST
22							
23		Summary O&M Expenses - Transmission					
24		Labor - Total		$614,524	97.60986%	$599,836	WEIGHTED AVERAGE
25		Other Than Labor - Total		$57,702,304	1.01695%	$586,804	WEIGHTED AVERAGE
26							
27		Other - Transmission					
28	575.7	Mrkt. Admin., Monitoring & Compliance		$4,137,420	0.00000%	$0	NODIST
		TOTAL TRANSMISSION		$62,454,248	1.90001%	$1,186,640	WEIGHTED AVERAGE

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Operating Revenue and Expenses By Account - Jurisdictional Allocation
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original Updated Revised
Work Paper Rerference No(s).: B-7, B-7.1,C-4.1, WPC-2.1a-c
Supplemental Information Item, Chapter II C-8

Schedule C-2.1
Page 6 of 9
Witness Responsible:
K. Burgess
T. Fernandez

Line No.	Acct. No.	Account Title		Unadjusted Total Utility	Allocation Factor (%)	Unadjusted Jurisdiction	Allocation / Code Description
		Operation & Maintenance Expenses By Account - Distribution					
1		Operation & Maintenance					
2	580	Operation Supervision & Engrg	Labor	$72,422	100.00000%	$72,422	ALLDIST
3			Other Than Labor	$8,941	100.00000%	$8,941	ALLDIST
4	581	Load Dispatching	Labor	$836,830	100.00000%	$836,830	ALLDIST
5			Other Than Labor	$47,754	100.00000%	$47,754	ALLDIST
6	582	Station Expenses	Labor	$816,688	100.00000%	$816,688	ALLDIST
7			Other Than Labor	$349,910	100.00000%	$349,910	ALLDIST
8	583	Overhead Line Expenses	Labor	$10,792	100.00000%	$10,792	ALLDIST
9			Other Than Labor	$87,427	100.00000%	$87,427	ALLDIST
10	584	Underground Line Expenses	Labor	$81,725	100.00000%	$81,725	ALLDIST
11			Other Than Labor	$37,702	100.00000%	$37,702	ALLDIST
12	586	Meter Expenses	Labor	$578,464	100.00000%	$578,464	ALLDIST
13			Other Than Labor	$312,785	100.00000%	$312,785	ALLDIST
14	588	Misc. Distribution Expenses	Labor	$2,475,392	100.00000%	$2,475,392	ALLDIST
15			Other Than Labor	$1,065,084	100.00000%	$1,065,084	ALLDIST
16	590	Maint. Supervision & Engrg	Labor	$218,669	100.00000%	$218,669	ALLDIST
17			Other Than Labor	$158,840	100.00000%	$158,840	ALLDIST
18	592	Maint. Station Equipment	Labor	$1,136,775	100.00000%	$1,136,775	ALLDIST
19			Other Than Labor	$403,992	100.00000%	$403,992	ALLDIST
20	593	Maint. Overhead Lines	Labor	$4,989,013	100.00000%	$4,989,013	ALLDIST
21			Other Than Labor	$6,891,267	100.00000%	$6,891,267	ALLDIST
22	594	Maint. Underground Lines	Labor	$374,187	100.00000%	$374,187	ALLDIST
23			Other Than Labor	$679,545	100.00000%	$679,545	ALLDIST
24	595	Maint. Line Transformers	Labor	$123,137	100.00000%	$123,137	ALLDIST
25			Other Than Labor	$15,807	100.00000%	$15,807	ALLDIST
26	596	Maint. Street Lght. & Signal Systems	Labor	$410	100.00000%	$410	ALLDIST
27			Other Than Labor	$30,119	100.00000%	$30,119	ALLDIST
28	597	Maint. Meters	Labor	$1,309,194	100.00000%	$1,309,194	ALLDIST
29			Other Than Labor	$419,096	100.00000%	$419,096	ALLDIST
30	598	Maint. Misc. Distribution Plant	Labor	$748,060	100.00000%	$748,060	ALLDIST
31			Other Than Labor	$839,103	100.00000%	$839,103	ALLDIST
32							
33		Summary O&M Expenses - Distribution					
34		Labor - Total	Labor	$13,771,758	100.00000%	$13,771,758	WEIGHTED AVERAGE
35		Other Than Labor - Total	Other Than Labor	$11,347,372	100.00000%	$11,347,372	WEIGHTED AVERAGE
		TOTAL DISTRIBUTION		$25,119,130	100.00000%	$25,119,130	WEIGHTED AVERAGE

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Operating Revenue and Expenses By Account - Jurisdictional Allocation
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original Updated Revised
Work Paper Rerference No(s).: B-7, B-7.1,C-4.1, WPC-2.1a-c
Supplemental Information Item, Chapter II C-8

Schedule C-2.1
Page 7 of 9
Witness Responsible:
K. Burgess
T. Fernandez

Line No.	Acct. No.	Account Title		Unadjusted Total Utility	Allocation Factor (%)	Unadjusted Jurisdiction	Allocation / Code Description
		Customer Accounts Expenses					
1		Operation					
2	901	Supervision	Labor	$15,074	100.00000%	$15,074	ALLDIST
3			Other Than Labor	$12,226	100.00000%	$12,226	ALLDIST
4	902	Meter Reading Expenses	Labor	$1,953,722	100.00000%	$1,953,722	ALLDIST
5			Other Than Labor	$500,284	100.00000%	$500,284	ALLDIST
6	903	Customer Records & Collection Expenses	Labor	$3,080,100	100.00000%	$3,080,100	ALLDIST
7			Other Than Labor	$3,970,702	100.00000%	$3,970,702	ALLDIST
8	904	Uncollectible Accounts	Labor	$0	100.00000%	$0	ALLDIST
9			Other Than Labor	$5,438,473	100.00000%	$5,438,473	ALLDIST
10	905	Misc. Customer Accounts Expenses	Labor	$118,051	100.00000%	$118,051	ALLDIST
11			Other Than Labor	$91,975	100.00000%	$91,975	ALLDIST
12							
13		Summary Operation Expenses - Customer Accounts					
14		Labor - Total		$5,166,947	100.00000%	$5,166,947	WEIGHTED AVERAGE
15		Other Than Labor - Total		$10,013,660	100.00000%	$10,013,660	WEIGHTED AVERAGE
16							
17		TOTAL CUSTOMER ACCTS. EXPENSES		$15,180,607	100.00000%	$15,180,607	WEIGHTED AVERAGE
18							
19		**Customer Service and Information Expenses**					
20		Operation					
21	908	Customer Assistance Expenses	Labor	$3,082	100.00000%	$3,082	ALLDIST
22			Other Than Labor	$2,490	100.00000%	$2,490	ALLDIST
23	909	Informational & Instructional Expenses	Labor	$0	100.00000%	$0	ALLDIST
24			Other Than Labor	$39,409	100.00000%	$39,409	ALLDIST
25	910	Misc. Cust. Service & Information Expenses	Labor	$1,848,296	100.00000%	$1,848,296	ALLDIST
26			Other Than Labor	$1,507,677	100.00000%	$1,507,677	ALLDIST
27							
28		Summary Operation Expenses - Customer Svc. & Info. Exp.					
29		Labor - Total		$1,851,378	100.00000%	$1,851,378	WEIGHTED AVERAGE
30		Other Than Labor - Total		$1,549,576	100.00000%	$1,549,576	WEIGHTED AVERAGE
31							
32		TOTAL CUST. SERVICE & INFORMATION EXPENSES		$3,400,954	100.00000%	$3,400,954	WEIGHTED AVERAGE
33							
34							
35		**Sales Expenses**					
36		Operation					
37	912	Demonstration & Selling Expenses	Labor	$0	100.00000%	$0	ALLDIST
38			Other Than Labor	$170,003	100.00000%	$170,003	ALLDIST
39	913	Advertising Expenses	Labor	$0	100.00000%	$0	ALLDIST
40			Other Than Labor	$1,420	100.00000%	$1,420	ALLDIST
41							
42		Summary Operation Expenses - Customer Svc. & Info. Exp.					
43		Labor - Total		$0	100.00000%	$0	WEIGHTED AVERAGE
44		Other Than Labor - Total		$171,423	100.00000%	$171,423	WEIGHTED AVERAGE
45		TOTAL SALES EXPENSES		$171,423	100.00000%	$171,423	WEIGHTED AVERAGE

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Operating Revenue and Expenses By Account - Jurisdictional Allocation
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original Updated Revised
Work Paper Rerference No(s).: B-7, B-7.1,C-4.1, WPC-2.1a-c
Supplemental Information Item, Chapter II C-8

Schedule C-2.1
Page 8 of 9
Witness Responsible:
K. Burgess
T. Fernandez

Line No.	Acct. No.	Account Title		Unadjusted Total Utility	Allocation Factor (%)	Unadjusted Jurisdiction	Allocation / Code Description
		Administrative & General Expenses					
1		Operation & Maintenance					
2	920	Administrative & General Salaries	Labor	$976,885	97.08188%	$948,378	PROD1
3			Other Than Labor	$24,549	97.08188%	$23,833	PROD1
4	921	Office Supplies & Expenses	Labor	$0	96.32278%	$0	PROD2
5			Other Than Labor	$436,852	96.32278%	$420,788	PROD2
6	922	Administrative Expenses Transferred	Labor	$0	69.76901%	$0	PAYROLL
7			Other Than Labor	($1,344,445)	69.76901%	($938,006)	PAYROLL
8	923	Outside Services Employed	Labor	$10,342,635	84.20564%	$8,709,082	PROD3
9			Other Than Labor	$12,282,695	84.20564%	$10,342,722	PROD3
10	924	Property Insurance	Labor	$0	35.36359%	$0	PROD4
11			Other Than Labor	$132,676	35.36359%	$46,919	PROD4
12	925	Injuries & Damages	Labor	$502,588	96.24934%	$483,738	PROD5
13			Other Than Labor	$367,819	96.24934%	$354,023	PROD5
14	926	Employee Pensions & Benefits	Labor	$977,077	78.87931%	$770,712	PROD6
15			Other Than Labor	$5,132,503	78.87931%	$4,048,483	PROD6
16	928	Regulatory Commission Expenses	Labor	$0	100.00000%	$0	ALLDIST
17			Other Than Labor	$1,087,638	100.00000%	$1,087,638	ALLDIST
18	930.1	General Advertising Expenses	Labor	$0	100.00000%	$0	ALLDIST
19			Other Than Labor	$42,121	100.00000%	$42,121	ALLDIST
20	930.2	Misc.General Expenses	Labor	$675	31.96962%	$216	PROD7
21			Other Than Labor	$4,135,690	31.96962%	$1,322,164	PROD7
22	931	Rents	Labor	$0	87.45867%	$0	PROD8
23			Other Than Labor	$17,542	87.45867%	$15,342	PROD8
24	935	Maint. General Plant	Labor	$556,184	99.833878%	$555,260	PROD9
25			Other Than Labor	$1,392,379	99.833878%	$1,390,066	PROD9
26							
27		Summary O&M Expenses - A&G Expenses					
28		Labor - Total		$13,356,044	85.85915%	$11,467,385	WEIGHTED AVERAGE
29		Other Than Labor - Total		$23,708,019	76.58208%	$18,156,093	WEIGHTED AVERAGE
30							
31		TOTAL ADMIN. & GENERAL EXPENSES		$37,064,063	79.92507%	$29,623,479	WEIGHTED AVERAGE
32							
33							
34		Summary O&M Expenses Excluding Taxes, Deprec. & Amort.					
35		Labor - Total		$47,094,412	69.76901%	$32,857,304	PAYROLL / WGHT AVG
36		Other Than Labor - Total		$244,583,254	17.10049%	$41,824,928	WEIGHTED AVERAGE
37		Other Power Supply - Production		$366,156,162	-5.01393%	($18,358,831)	WEIGHTED AVERAGE
38		Other - Transmission		$4,137,420	0.00000%	$0	WEIGHTED AVERAGE
39		TOTAL O&M EXPENSE EXCL. TAXES, DEPREC. & AMORT.		$661,971,248	8.50844%	$56,323,402	WEIGHTED AVERAGE

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Operating Revenue and Expenses By Account - Jurisdictional Allocation
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original Updated Revised
Work Paper Rerference No(s).: B-7, B-7.1,C-4.1, WPC-2.1a-c
Supplemental Information Item, Chapter II C-8

Schedule C-2.1
Page 9 of 9
Witness Responsible:
K. Burgess
T. Fernandez

Line No.	Acct. No.	Account Title	Unadjusted Total Utility	Allocation Factor (%)	Unadjusted Jurisdiction	Allocation / Code Description
		Operation & Maintenance Expense By Account				
1	403	Depreciation Expense	$26,087,879	99.23212%	$25,887,556	DEP1
2						
3	404	Amortization of Limited-Term Electric Plant	$7,367,532	18.76206%	$1,382,301	AMOR1
4						
5	407	Regulatory Credits/Debits				
6		Amortization	$102,332,097	-0.84542%	($865,136)	REG1
7		Regulatory Asset Deferrals	($43,615,344)	57.51780%	($25,086,586)	REG2
8		Carrying Charges on Deferrals	($10,049,664)	58.73634%	($5,902,805)	REG3
9			$48,667,089	-65.45394%	($31,854,527)	WEIGHTED AVERAGE
10						
11	408	Taxes Other Than Income Taxes	$55,932,096	95.36140%	$53,337,630	TAX7
12						
13	411.95	Accretion Expense	$1,766,705	0.00000%	$0	NODIST
14						
15		TOTAL O&M EXPENSE EXCL. INCOME TAXES	$801,792,549	13.105180%	$105,076,361	WEIGHTED AVERAGE
16						
17		NET OPERATING INCOME BEFORE INCOME TAXES	$166,294,005	30.966953%	$51,496,186	WEIGHTED AVERAGE
18						
19	410	Provision for Deferred Income Taxes				
20		Municipal	($102,565)	-621.30725%	$637,245	TAX4
21		PA State	($77,333)	0.00000%	$0	NODIST
22		OH State	$0	100.00000%	$0	ALLDIST
23		Federal	($3,581,491)	-621.30740%	$22,252,070	TAX5
24			($3,761,390)	-608.53345%	$22,889,315	WEIGHTED AVERAGE
25						
26	411.4	Investment Tax Credit Adjustment	($714,665)	61.14820%	($437,005)	ITC
27						
28	409	Income Taxes				
29		Municipal	$1,390,363	-23.40165%	($325,368)	TAX1
30		PA State	$1,048,348	0.00000%	$0	NODIST
31		OH State	$4,061,373	-23.40165%	($950,428)	TAX2
32		Federal	$47,128,745	-23.58385%	($11,114,771)	TAX3
33			$53,628,829	-23.10430%	($12,390,567)	WEIGHTED AVERAGE
34						
35		TOTAL OPERATING EXPENSES	$850,945,323	13.53061%	$115,138,104	WEIGHTED AVERAGE
36						
37		NET OPERATING INCOME	$117,141,231	35.37136%	$41,434,443	WEIGHTED AVERAGE

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Summary of Jurisdictional Adjustments to Operating Income
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: C-3.1 - C-3.19

Witnesses Responsible:
T. Fernandez

Schedule Reference	Account Nos.	Title of Adjustment	Jurisdictional Amount
		<u>Operating Revenue Adjustments</u>	
		<u>Retail Sales</u>	
C-3.1	440-444	Reconciliation between E-4 and C-2 for rate schedule revenue	
		Distribution Revenues	$855,763
C-3.16		Distribution Revenue Adjustment for New Net Metering Rules	$0
		Total Operating Revenue Adjustments	$855,763
		<u>Operating Expense Adjustments</u>	
C-3.5	555	Fuel Deferral (Credit)	$18,358,831
		Other Operating Expense Adjustments	
C-3.2		Labor Wage Annualization	$1,779,856
C-3.6		Pension & OPEB Adjustment	$2,424,000
C-3.11		Vehicle Lease Cost	$68,537
C-3.12	904	Uncollectible Expense Adjustment	$1,029,965
C-3.17		Interest Expense on Customers' Deposits	$197,083
C-3.18		Short-term Disability Adjustment	$377,786
C-3.19		Rate Case Expense Adjustment	$447,000
		Total Other Operating Expense	$6,324,227
		Total Operating Expense Adjustments	$24,683,058

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Summary of Jurisdictional Adjustments to Operating Income
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: C-3.1 - C-3.19

Witnesses Responsible:

T. Fernandez

Schedule Reference	Account Numbers	Title of Adjustment	Jurisdictional Amount
		Depreciation/Amortization Expense Adjustments	
C-3.4	403	Depreciation Expense Annualization	($1,436,075)
C-3.5	407	Adjustment for Amortization of Regulatory Assets	$40,522,358
C-3.13	407	Amortization Associated with Deferred Tax Balance True-up	$211,480
		Total Depreciation/Amortization Expense Adjustments	$39,297,763
		Taxes Other Than Income Taxes Adjustments	
C-3.2	408	Payroll Tax Annualization	$131,836
C-3.3	408	Property Taxes	$1,961,244
C-3.9	408	Commercial Activities Tax Annualization	$53,992
C-3.10	408	kWh Sales Tax Adjustment	($1,660,478)
		Total Taxes Other Than Income Taxes Adjustments	$486,594
		Income Taxes Adjustments	
C-3.8	409	Federal, State and Local Income Tax Adjustment	($22,388,674)
		Total Income Taxes Adjustments	($22,388,674)
		TOTAL EXPENSE ADJUSTMENTS	$42,078,742
		NET OPERATING INCOME ADJUSTMENT	($41,222,979)

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

Witness Responsible:

G. Hussing

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: Schedules E-4 & C-2

Purpose and Description		Total Adjustment	Allocation Factor	Jurisdictional Amount
To adjust revenues				
Reconciliation between E-4 and C-2 for rate schedule revenue				
Schedule E-4 Total Current Revenues	$157,428,310			
Less: Schedule E-4 Other Misc. Current Revenues	$11,288,050			
Schedule E-4 Distribution Revenues	$146,140,260			
Schedule C-2 Unadjusted Jurisdictional Distribution Revenues	$145,284,497			
Difference	$855,763	$855,763	100.00000%	$855,763

The Toledo Edison Company
Case No. 07 - 511- EL - AIR
Adjustment for Payroll and Payroll Tax Annualization
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: WPC-3.2a - WPC-3.2k

Schedule C-3.2
Page 1 of 1
Witness Responsible:

J. Kalata

Purpose and Description	Total Adjustment	Allocation Factor*	Jurisdictional Amount
To adjust test year payroll expenses to reflect annualized staffing levels and wages as of the end of the test year.			
Payroll Expense Adjustment (WPC-3.2g, Column L, Row 23)	$1,779,856	100.00000%	$1,779,856
To adjust test year Payroll Tax to reflect annualized staffing levels and wages as of the end of the test year.			
Payroll Tax Adjustment (WPC-3.2g, Column L, Row 26)	$131,836	100.00000%	$131,836
Total Payroll and Payroll Tax Adjustment	$1,911,692		$1,911,692

* Amounts in "Total Adjustment" column have already been jurisdictionalized. Please see WPC-3.2g.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Property Tax Annualization
For the Twelve Months Ended February 29, 2008

Schedule C-3.3
Page 1 of 1
Witness Responsible:

G. Young

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: WPC-3.3a-b

Purpose and Description	Total Company Adjustment	Allocation Factor	Jurisdictional Amount
To annualize property tax to end of test year gross plant balances.	$1,961,244	100.0000%	$1,961,244

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Depreciation Expense Adjustment
For the Twelve Months Ended February 29, 2008

Schedule C-3.4
Page 1 of 1
Witness Responsible:
P. Chatman

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: WPC-3.4

Purpose and Description	Total Adjustment	Allocation Factor	Jurisdictional Amount
To adjust test year depreciation expense to reflect annualized amounts based on the proposed depreciation accrual rates in this case and balances as of February 29, 2008			
Depreciation Expense	($1,436,075)	100.00000%	($1,436,075)

The Toledo Edison Company
Case No. 07-551-EL-AIR
Adjustment for Amortization of Regulator Assets
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: WPC-3.5a-c

Witness Responsible:

H. Wagner

Purpose and Description	Total C-3 Adjustment	Allocation Factor	Adj. Jurisdictional Amount
To eliminate the test year impact of the regulatory asset deferrals and recognize the annual amortization of those regulatory assets:			
O & M Adjustment (Acct. 555)			
Fuel Deferral	$18,358,831	100.00000%	$18,358,831
Total O&M Adjustment			**$18,358,831**
Amortization Expense Adjustment (Acct. 407)			
Fuel Deferral	$4,154,296	100.00000%	$4,154,296
Distribution Deferral	$30,056,242	100.00000%	$30,056,242
Transition Tax Deferral	$3,247,686	100.00000%	$3,247,686
Muni Tax Rider	$118,448	100.00000%	$118,448
Ohio Line Extension	$1,969,438	100.00000%	$1,969,438
DSM Deferral	$976,248	100.00000%	$976,248
Total Amortization Expense Adjustment			**$40,522,358**
Total Adjusted Jurisdictional Amount			**$58,881,189**

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Adjustment for Pension and OPEB Expense
For the Twelve Months Ended February 29, 2008

Witness Responsible:

J. Kalata

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: WPC-3.6a - WPC-3.6d

Purpose and Description	Total Adjustment	Allocation Factor*	Jurisdictional Amount
To adjust test year pension expense to reflect the estimated service cost during the test year.			
Pension Expense Adjustment (WPC-3.6a, Row 11, Column E)	$2,534,000	100.000%	$2,534,000
To adjust test year OPEB expense to reflect the estimated service cost during the test period.			
OPEB Expense Adjustment (WPC-3.6a, Row 22, Column E)	($110,000)	100.000%	($110,000)
Total Pension and OPEB Adjustment	$2,424,000		$2,424,000

* Amounts in "Total Adjustment" column have already been juridictionalized. Please see WPC-3.6a.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Not Used
For the Twelve Months Ended February 29, 2008

Schedule C-3.7

Witness Responsible:

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).:

Purpose and Description	Total Company Adjustment	Allocation Factor	Jurisdictional Amount
Not Used	$0	100.0000%	$0

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Federal, State & Local Income Tax Adjustment
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: WPC-3.8a-d

Schedule C-3.8
Page 1 of 1
Witness Responsible:

G. Young

Purpose and Description	Total Company Adjustment	Allocation Factor	Jurisdictional Amount
To reflect Federal, State and Local income taxes on adjusted jurisdictional net income before income tax, and to annualize the Ohio State income tax rate.			
Deferred Income Taxes			
Federal	$ (18,138,218)		
State - OH	$ -		
State - PA	$ -		
Municipal (Local)	$ (519,434)		
	$ (18,657,653)		
Current Income Taxes			
Federal	$ (3,659,939)		
State - OH	$ (312,962)		
State - PA	$ -		
Municipal (Local)	$ (107,139)		
	$ (4,080,041)		
To Annualize Ohio State Income Tax Rate	$ 349,020		
	$ (22,388,674)	100.0000%	($22,388,674)
Total Adjustment			

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Commercial Activities Tax Annualization
For the Twelve Months Ended February 29, 2008

Witness Responsible:
G. Young

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: Schedule C-2 and WPB-7.1f, WPC-3.9

	Purpose and Description			Total Adjustment	Allocation Factor	Jurisdictional Amount
	To annualize the jurisdictional Commercial Activities Tax for the tax rate that will be in effect at the end of the test year (Feb. 2008) and to reflect the adjustments made to test year jurisdictional operating revenues.					
	Total Adjusted Jurisdictional Electric Operating Revenues (C-2)	$	157,428,310			
	Comm. Activities Tax Rate @ Feb. '08		0.1560%			
	Total Comm. Activities Tax	$	245,588			
	Test Year Jurisdictional Comm. Activities Tax (WPB-7.1i)	$	196,987			
	CAT adjustment due to Revenue	$	48,601			
	CAT adjustment to annualize expense (WPC-3.9)	$	5,391			
A/C 408	Total Adjustment	$	53,992	$ 53,992	100.00000%	$53,992

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
kWh Sales Tax Adjustment
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X *Original* ___ *Updated* ___ *Revised*
Work Papers Reference No(s).: WPE-4 And WPB-7.1f

Witness Responsible:

G. Young

Purpose and Description			Total Company Amount	Allocation Factor	Jurisdictional Amount
To adjust test year kWh sales tax expense equal to rate schedule revenue, thereby removing any effect on revenue requirements due to a mismatch.					
Reconciliation between State kWh Tax Revenue and C-2 State kWh Tax Expense					
	WPE-4.1 State kWh Tax Revenues	$27,627,494			
	Schedule C-2 Unadjusted Jurisdictional State kWh Tax Expense	$29,287,972 (WPB-7.1f)			
	Difference	($1,660,478)	($1,660,478)	100.00000%	($1,660,478)

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

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: WPC-3.11a-d

Witness Responsible:

K. Burgess

Purpose and Description	Total Company O&M Lease Costs	Allocation Factor	Jurisdictional Amount
To adjust test year vehicle lease costs to reflect an annualized increase.	$71,490	95.87%	$68,537

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Uncollectible Expense Adjustment
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: WPC-3.12

Schedule C-3.12
Page 1 of 1
Witness Responsible:

K. Burgess

Purpose and Description	Total Adjustment	Allocation Factor	Jurisdictional Amount
To adjust test year uncollectible expense to reflect current estimates.			
Adjustment to FERC Account 904 - Uncollectible Accounts	$1,029,965	100.000%	$1,029,965

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Amortization associated with Deferred Tax Balance True-up
For the Twelve Months Ended February 29, 2008

Witness Responsible:

G. Young

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: WPC-3.13a-b

Purpose and Description	Total Adjustment	Allocation Factor	Jurisdictional Amount
To adjust amortization of Account 407 to reflect current estimate of FAS 109			
Adjustment to FERC Account 407 - Regulatory Debits/Credits	$211,480	100.00000%	$211,480

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Not Used
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).:

Schedule C-3.14

Witness Responsible:

Purpose and Description	Total Company Adjustment	Allocation Factor	Jurisdictional Amount
Not Used	$0	100.0000%	$0

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Not Used
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).:

Schedule C-3.15

Witness Responsible:

Purpose and Description	Total Company Adjustment	Allocation Factor	Jurisdictional Amount
Not Used	$0	100.0000%	$0

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Distribution Revenue Adjustment for New Net Metering Rules
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).:

Witness Responsible:

S. Ouellette

Purpose and Description	Total Adjustment	Allocation Factor	Jurisdictional Amount
To adjust revenues			
Adjustment	$0	100.00000%	$0

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Interest on Customers' Deposits
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: WPB-5.1a

Schedule C-3.17
Page 1 of 1
Witness Responsible:

T. Fernandez

Purpose and Description	Total Adjustment	Allocation Factor	Jurisdictional Amount
To be consistent with the treatment of customers' deposits as an offset to the Company's working capital allowances, the interest expense associated with these deposits is added to operating expenses.			
Interest Expense on Customers' Deposits	$197,083	100.00000%	$197,083

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Short-term Disability Expense Adjustment
For the Twelve Months Ended February 29, 2008

Schedule C-3.18
Page 1 of 1
Witness Responsible:

J. Kalata

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: WPC-3.18a-b

Purpose and Description	Total Adjustment	Allocation Factor*	Jurisdictional Amount
To adjust test year expense to reflect current estimates.			
Adjustment for Short-term Disability Costs	$377,786	100.000%	$377,786

* Amounts in "Total Adjustment" column have already been jurisdictionalized. Please see WPC-3.18a.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Rate Case Expense Adjustment
For the Twelve Months Ended February 29, 2008

Schedule C-3.19

Witness Responsible:

S. Ouellette

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: Schedule C-8 & WPC-8

Purpose and Description	Total Adjustment	Allocation Factor	Jurisdictional Amount
To adjust test year expense to reflect estimates of incremental costs associated with filing Case No. 07-551-EL-AIR. (Not in budget)			
Adjustment to O&M Expense	$447,000	100.000%	$447,000

The Toledo Edison Company
Case No. 07-551-EL-AIR
Adjusted Jurisdictional Income Taxes
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No.(s).: Schedule C-4.1 & WPC-4a-f

Schedule C-4
Page 1 of 5
Witness Responsible:

G. Young

		At Current Rates			At Proposed Rates	
Line No.	Description	Unadjusted (1)	Schedule C-3 Adjustments (2)	Adjusted (3)	Proforma Adjustments (4)	Proforma (5)
1	Operating Income Before Income Tax	51,496,186	(63,611,653)	(12,115,467)	69,942,991	57,827,525
2	Reconciling Items:					
3	Interest Charges	(19,817,378)		(19,817,378)		(19,817,378)
4	Tax Accelerated Depreciation	($29,938,019)	($3,660,300)	(33,598,319)		(33,598,319)
5	Book Depreciation	27,269,856	(1,436,075)	25,833,781		25,833,781
6	Excess of Tax Over Book Depr.	(2,668,163)	(5,096,375)	(7,764,538)		(7,764,538)
7	Other Reconciling Items (Specify & List)					
8	**A&G Capitalized Overheads UCR**	97,365		97,365		97,365
9	**Above Market Leases**	-		-		-
10	**Accretion Expense - ARO**	-		-		-
11	**AFUDC Deduction**	(731,070)		(731,070)		(731,070)
12	**Amortization of Premium/Discount on Debt**	-		-		-
13	**Capitalized Interest**	(135,630)		(135,630)		(135,630)
14	**Contribution in Aid**	3,874,000		3,874,000		3,874,000
15	**Cost of Removal - Deduction**	(1,587,000)		(1,587,000)		(1,587,000)
16	**CTC Regulatory Transition Charge Amort.**	-		-		-
17	**Customer Assistance Expense - Northstar**	(351,667)		(351,667)		(351,667)
18	**Decommissioning Deduction**	-		-		-
19	**Deferred Compensation Expense**	332,100		332,100		332,100
20	**Deferred Gain - Fossil Asset Transfer**	-		-		-
21	**Deferred Gain - Nuclear Asset Transfer**	-		-		-
22	**Deferred Gain-ATSI**	-		-		-
23	**Demand Side Management**	(137,150)	976,248	839,098		839,098
24	**DOE - Decontamination**	-		-		-
25	**ESOP Comp Expense**	(1,237,312)		(1,237,312)		(1,237,312)
26	**FAS 109 Adjustment - Account 407**	(2,851,643)	211,480	(2,640,163)		(2,640,163)
27	**Health Benefits - FAS106 (Post-Retmt)**	(8,820,049)		(8,820,049)		(8,820,049)
28	**Ohio Line Extension**	-	826,172	826,172		826,172
29	**MACRS/ACRS Retired Property**	(1,292,188)		(1,292,188)		(1,292,188)
30	**MISO Reg Asset Transmission Deferral**	-		-		-
31	**Nuclear Fuel Consumption**	-		-		-
32	**Pension Expense**	(745,236)		(745,236)		(745,236)
33	**Qualified Decom Trusts - Interest Income ARO**	-		-		-
34	**RCP Fuel Deferral**	(20,049,407)	22,513,127	2,463,720		2,463,720
35	**RCP O&M Deferral**	(26,870,606)	30,056,243	3,185,637		3,185,637
36	**S/L - Amortization Lease Acquisition Costs**	-		-		-
37	**S/L - Beaver Valley Lease Accrual**	-		-		-
38	**S/L - Beaver Valley Lease Payments**	-		-		-
39	**S/L - Bruce Mansfield Lease Accrual**	-		-		-
40	**S/L - Bruce Mansfield Lease Payments**	-		-		-
41	**Scrap Cable - Like Kind Exchange**	(56,334)		(56,334)		(56,334)
42	**Shopping Credit Incentive Deferral**	-		-		-
43	**Stock Options/Performance Shares**	1,260		1,260		1,260
44	**Tax Law Changes S.B. 3**	(1,029,348)	3,247,686	2,218,338		2,218,338
45	**Amortization RAR Adjustment (Permanent)**	(518)		(518)		(518)
46	**ESOP Dividends (Permanent)**	336,901		336,901		336,901
47	**Life Insurance (Permanent)**	-		-		-
48	**Manufacturing Deduction (Permanent)**	-		-		-
49	**Meal Allowance (Permanent)**	16,047		16,047		16,047
50	**Medicare Prescription Drug Subsidy (Permanent)**	(376,444)		(376,444)		(376,444)
51	**Preferred Dividend Deduction (Permanent)**	(429,000)		(429,000)		(429,000)
52	**Total Other Reconciling Items**	(62,042,929)	57,830,956	(4,211,973)	-	(4,211,973)
53	**Total Reconciling Items**	(84,528,470)	52,734,581	(31,793,889)	-	(31,793,889)
54	**Taxable Income**	(33,032,284)	(10,877,071)	(43,909,355)	69,942,991	26,033,636

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Adjusted Jurisdictional Income Taxes
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No.(s).: Schedule C-4.1 & WPC-4a-f

Schedule C-4
Page 2 of 5
Witness Responsible:

G. Young

Line No.	Description		At Current Rates: Unadjusted (1)	At Current Rates: Schedule C-3 Adjustments (2)	At Current Rates: Adjusted (3)	At Proposed Rates: Proforma Adjustments (4)	At Proposed Rates: Proforma (5)
1	Operating Income Before F.I.T. and State & Local Income Tax		51,496,186	(63,611,653)	(12,115,467)	69,942,991	57,827,525
2	Reconciling Items:		(84,528,470)	52,734,581	(31,793,889)	-	(31,793,889)
3	Federal Taxable Income before State & Local Income Tax to page 3		(33,032,284)	(10,877,071)	(43,909,355)	69,942,991	26,033,636
4	Ohio State Taxable Income		(33,032,284)	(10,877,071)	(43,909,355)	69,942,991	26,033,636
5	Total Ohio Current Income Tax Expense	2.87727%	950,428	(223,992) 1.6544%	726,436	(1,157,137)	(430,700)
6	Total Ohio Deferred Income Tax Expense		-	-	-		
7	Total Ohio Current & Deferred Income Tax Expense		950,428	(223,992)	726,436	(1,157,137)	(430,700)
8	Municipal Taxable Income	0.9860%	(33,032,284)	(10,877,071)	(43,909,355)	69,942,991	26,033,636
9	Current Municipal Income Tax		325,368	107,139	432,507	(688,938)	(256,431)
10	PA Taxable Income		-	-	-	-	-
11	Current PA State Income Tax		-	-	-	-	-
12	Total State and Local Income tax expense		1,275,796	(116,853)	1,158,944	(1,846,075)	(687,132)

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Adjusted Jurisdictional Income Taxes
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No.(s).: Schedule C-4.1 & WPC-4a-f

Schedule C-4
Page 3 of 5
Witness Responsible:

G. Young

Line No.	Description		At Current Rates: Unadjusted (1)	At Current Rates: Schedule C-3 Adjustments (2)	At Current Rates: Adjusted (3)	At Proposed Rates: Proforma Adjustments (4)	At Proposed Rates: Proforma (5)
1	Federal Taxable Income before State & Local Income Tax deduction		(33,032,284)	(10,877,071)	(43,909,355)	69,942,991	26,033,636
2	State and Local Income Tax Deductible		1,275,796	(116,853)	1,158,944	(1,846,075)	(687,132)
3	Federal Taxable Income		(31,756,487)	(10,993,924)	(42,750,412)	68,096,916	25,346,504
4	Federal Income Tax Liability @ 35%		11,114,771	3,847,874	14,962,644	(23,833,921)	(8,871,276)
5	Federal Income Taxes - Current		11,114,771	3,847,874	14,962,644	(23,833,921)	(8,871,276)
6	Deferred Income Taxes:						
7	Tax Accelerated Depreciation	34.39532%	(10,297,277)	(1,258,972)	(11,556,249)		(11,556,249)
8	Book Depreciation	34.39532%	9,379,554	(493,943)	8,885,611		8,885,611
9	Excess of Tax Over Book Depr.		(917,723)	(1,752,914)	(2,670,638)		(2,670,638)
10	Other Deferred Income Tax:	34.39532%					
11	**A&G Capitalized Overheads UCR**		33,488		33,489		33,489
12	**Above Market Leases**		-		-		-
13	**Accretion Expense - ARO**		-		-		-
14	**AFUDC Deduction**		(251,455)		(251,454)		(251,454)
15	**Amortization of Premium/Discount on Debt**		-		-		-
16	**Capitalized Interest**		(46,651)		(46,651)		(46,651)
17	**Contribution in Aid**		1,332,474		1,332,475		1,332,475
18	**Cost of Removal - Deduction**		(545,853)		(545,854)		(545,854)
19	**CTC Regulatory Transition Charge Amort.**		-		-		-
20	**Customer Assistance Expense - Northstar**		(120,957)		(120,957)		(120,957)
21	**Decommissioning Deduction**		-		-		-
22	**Deferred Compensation Expense**		114,227		114,227		114,227
23	**Deferred Gain - Fossil Asset Transfer**		-		-		-
24	**Deferred Gain - Nuclear Asset Transfer**		-		-		-
25	**Deferred Gain-ATSI**		-		-		-
26	**Demand Side Management**		(47,173)	335,783	288,610		288,610
27	**DOE - Decontamination**		-		-		-
28	**ESOP Comp Expense**		(425,578)		(425,577)		(425,577)
29	**FAS 109 Adjustment - Account 407**		(980,831)	72,739	(908,092)		(908,092)
30	**Health Benefits - FAS106 (Post-Retmt)**		(3,033,681)		(3,033,684)		(3,033,684)
31	**Ohio Line Extension**		-	284,164	284,164		284,164
32	**MACRS/ACRS Retired Property**		(444,453)		(444,452)		(444,452)
33	**MISO Reg Asset Transmission Deferral**		-		-		-
34	**Nuclear Fuel Consumption**		-		-		-
35	**Pension Expense**		(256,326)		(256,326)		(256,326)
36	**Qualified Decom Trusts - Interest Income ARO**		-		-		-
37	**RCP Fuel Deferral**		(6,896,053)	7,743,457	847,404		847,404
38	**RCP O&M Deferral**		(9,242,226)	10,337,936	1,095,710		1,095,710
39	**S/L - Amortization Lease Acquisition Costs**		-		-		-
40	**S/L - Beaver Valley Lease Accrual**		-		-		-
41	**S/L - Beaver Valley Lease Payments**		-		-		-
42	**S/L - Bruce Mansfield Lease Accrual**		-		-		-
43	**S/L - Bruce Mansfield Lease Payments**		-		-		-
44	**Scrap Cable - Like Kind Exchange**		(19,377)		(19,376)		(19,376)
45	**Shopping Credit Incentive Deferral**		-		-		-
46	**Stock Options/Performance Shares**		433		433		433
47	**Tax Law Changes S.B. 3**		(354,047)	1,117,051	763,004		763,004
48	**Total Federal Income Tax Deferred**		(22,101,762)	18,138,218	(3,963,543)	-	(3,963,543)
49	**Federal ITC**		(150,308)	-	(150,308)	-	(150,308)
50	**Total Federal Income Tax**		(11,137,300)	21,986,092	10,848,792	(23,833,921)	(12,985,128)

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Adjusted Jurisdictional Income Taxes
For the Twelve Months Ended February 29, 2008

Date: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No.(s).: Schedule C-4.1 & WPC-4a-f

Schedule C-4
Page 4 of 5
Witness Responsible:

G. Young
Name

Line No.	Description		At Current Rates: Unadjusted (1)	At Current Rates: Schedule C-3 Adjustments (2)	At Current Rates: Adjusted (3)	At Proposed Rates: Proforma Adjustments (4)	At Proposed Rates: Proforma (5)
	Municipal Deferred Taxes:						
1	Tax Accelerated Depreciation	0.9850%	(294,889)	(36,054)	(330,943)		(330,943)
2	Book Depreciation	0.9850%	268,608	(14,145)	254,463		254,463
3	Excess of Tax Over Book Depr.		(26,281)	(50,199)	(76,481)		(76,481)
4	Other Municipal Deferred Tax:	0.9850%					
5	A&G Capitalized Overheads UCR		959		959		959
6	Above Market Leases		-		-		-
7	Accretion Expense - ARO		-		-		-
8	AFUDC Deduction		(7,201)		(7,201)		(7,201)
9	Amortization of Premium/Discount on Debt		-		-		-
10	Capitalized Interest		(1,336)		(1,336)		(1,336)
11	Contribution in Aid		38,159		38,159		38,159
12	Cost of Removal - Deduction		(15,632)		(15,632)		(15,632)
13	CTC Regulatory Transition Charge Amort.		-		-		-
14	Customer Assistance Expense - Northstar		(3,464)		(3,464)		(3,464)
15	Decommissioning Deduction		-		-		-
16	Deferred Compensation Expense		3,271		3,271		3,271
17	Deferred Gain - Fossil Asset Transfer		-		-		-
18	Deferred Gain - Nuclear Asset Transfer		-		-		-
19	Deferred Gain-ATSI		-		-		-
20	Demand Side Management		(1,351)	9,616	8,265		8,265
21	DOE - Decontamination		-		-		-
22	ESOP Comp Expense		(12,187)		(12,188)		(12,188)
23	FAS 109 Adjustment - Account 407		(28,089)	2,083	(26,006)		(26,006)
24	Health Benefits - FAS106 (Post-Retmt)		(86,878)		(86,877)		(86,877)
25	Ohio Line Extension		-	8,138	8,138		8,138
26	MACRS/ACRS Retired Property		(12,728)		(12,728)		(12,728)
27	MISO Reg Asset Transmission Deferral		-		-		-
28	Nuclear Fuel Consumption		-		-		-
29	Pension Expense		(7,340)		(7,341)		(7,341)
30	Qualified Decom Trusts - Interest Income ARO		-		-		-
31	RCP Fuel Deferral		(197,487)	221,755	24,268		24,268
32	RCP O&M Deferral		(264,675)	296,054	31,379		31,379
33	S/L - Amortization Lease Acquisition Costs		-		-		-
34	S/L - Beaver Valley Lease Accrual		-		-		-
35	S/L - Beaver Valley Lease Payments		-		-		-
36	S/L - Bruce Mansfield Lease Accrual		-		-		-
37	S/L - Bruce Mansfield Lease Payments		-		-		-
38	Scrap Cable - Like Kind Exchange		(555)		(555)		(555)
39	Shopping Credit Incentive Deferral		-		-		-
40	Stock Options/Performance Shares		13		12		12
41	Tax Law Changes S.B. 3		(10,139)	31,990	21,851		21,851
42	Total Local Deferred		(632,941)	519,434	(113,506)	-	(113,506)
43	Municipal ITC		(4,304)	-	(4,304)	-	(4,304)
44	Total Municipal Current & Deferred Income Tax		(311,877)	626,574	314,696	(688,938)	(374,242)

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Adjusted Jurisdictional Income Taxes
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No.(s).: Schedule C-4.1 & WPC-4a-f

Schedule C-4
Page 5 of 5
Witness Responsible:

G. Young
Name

		At Current Rates			At Proposed Rates	
Line No.	Description	Unadjusted (1)	Schedule C-3 Adjustments (2)	Adjusted (3)	Proforma Adjustments (4)	Proforma (5)
	PA Deferred Taxes:					
1	Tax Accelerated Depreciation	-		-		-
2	Book Depreciation	-		-		-
3	Excess of Tax Over Book Depr.	-		-		-
4	Other PA Deferred Tax:					
5	A&G Capitalized Overheads UCR	-		-		-
6	Above Market Leases	-		-		-
7	Accretion Expense - ARO	-		-		-
8	AFUDC Deduction	-		-		-
9	Amortization of Premium/Discount on Debt	-		-		-
10	Capitalized Interest	-		-		-
11	Contribution in Aid	-		-		-
12	Cost of Removal - Deduction	-		-		-
13	CTC Regulatory Transition Charge Amort.	-		-		-
14	Customer Assistance Expense - Northstar	-		-		-
15	Decommissioning Deduction	-		-		-
16	Deferred Compensation Expense	-		-		-
17	Deferred Gain - Fossil Asset Transfer	-		-		-
18	Deferred Gain - Nuclear Asset Transfer	-		-		-
19	Deferred Gain-ATSI	-		-		-
20	Demand Side Management	-		-		-
21	DOE - Decontamination	-		-		-
22	ESOP Comp Expense	-		-		-
23	FAS 109 Adjustment - Account 407	-		-		-
24	Health Benefits - FAS106 (Post-Retmt)	-		-		-
25	Ohio Line Extension	-		-		-
26	MACRS/ACRS Retired Property	-		-		-
27	MISO Reg Asset Transmission Deferral	-		-		-
28	Nuclear Fuel Consumption	-		-		-
29	Pension Expense	-		-		-
30	Qualified Decom Trusts - Interest Income ARO	-		-		-
31	RCP Fuel Deferral	-		-		-
32	RCP O&M Deferral	-		-		-
33	S/L - Amortization Lease Acquisition Costs	-		-		-
34	S/L - Beaver Valley Lease Accrual	-		-		-
35	S/L - Beaver Valley Lease Payments	-		-		-
36	S/L - Bruce Mansfield Lease Accrual	-		-		-
37	S/L - Bruce Mansfield Lease Payments	-		-		-
38	Scrap Cable - Like Kind Exchange	-		-		-
39	Shopping Credit Incentive Deferral	-		-		-
40	Stock Options/Performance Shares	-		-		-
41	Tax Law Changes S.B. 3	-		-		-
42	Total PA State Deferred	-		-		-
43	PA ITC	-		-		-
44	Total PA Income Tax	-		-		-

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Development of Jurisdictional Income Taxes before Adjustments
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No.(s).: Schedule C-2.1, WPC-4.1a-e, WPB-7.1j, WPB-7.11

Schedule C-4.1
Page 1 of 5
Witness Responsible:

G. Young

Line No.	Account Title	Total Utility (1)	Allocation % (2)	Jurisdiction (3)	Allocation Code/ Explanation (4)
1	Operating Income Before Income Tax	166,294,005		51,496,186	C-2.1
2	Reconciling Items:				
3	Interest Charges	(31,036,897)		(19,817,378)	WPC-4.1a (Juris. Rate Base x Cost)
4	Tax Accelerated Depreciation	($33,943,308)	88.2001%	($29,938,019)	TAX8 (WPB-7.1l)
5	Book Depreciation	$33,455,411	81.5110%	$27,269,856	BKDEP (WPB-7.1j)
6	Excess of Tax Over Book Depr.	($487,897)		($2,668,163)	
7	Other Reconciling Items (Specify & List)				
8	A&G Capitalized Overheads UCR	118,448	82.20024%	97,365	PLT1
9	Above Market Leases	(24,600,000)	0.0000%	-	NODIST
10	Accretion Expense - ARO	1,766,705	0.0000%	-	NODIST
11	AFUDC Deduction	(889,377)	82.20024%	(731,070)	PLT1
12	Amortization of Premium/Discount on Debt	(253,572)	0.0000%	-	NODIST
13	Capitalized Interest	(165,000)	82.20024%	(135,630)	PLT1
14	Contribution in Aid	3,874,000	100.00000%	3,874,000	ALLDIST
15	Cost of Removal - Deduction	(1,587,000)	100.00000%	(1,587,000)	ALLDIST
16	CTC Regulatory Transition Charge Amort.	63,703,347	0.0000%	-	NODIST
17	Customer Assistance Expense - Northstar	(351,667)	100.0000%	(351,667)	ALLDIST
18	Decommissioning Deduction	(889,000)	0.0000%	-	NODIST
19	Deferred Compensation Expense	476,000	69.7690%	332,100	PAYROLL
20	Deferred Gain - Fossil Asset Transfer	4,402,143	0.0000%	-	NODIST
21	Deferred Gain - Nuclear Asset Transfer	56,541,084	0.0000%	-	NODIST
22	Deferred Gain-ATSI	2,367,958	0.0000%	-	NODIST
23	Demand Side Management	(137,150)	100.0000%	(137,150)	ALLDIST
24	DOE - Decontamination	111,986	0.0000%	-	NODIST
25	ESOP Comp Expense	(1,773,440)	69.7690%	(1,237,312)	PAYROLL
26	FAS 109 Adjustment - Account 407	(2,851,643)	100.00000%	(2,851,643)	ALLDIST
27	Health Benefits - FAS106 (Post-Retmt)	(12,641,786)	69.7690%	(8,820,049)	PAYROLL
28	Ohio Line Extension	-	100.0000%	-	ALLDIST
29	MACRS/ACRS Retired Property	(1,572,000)	82.20024%	(1,292,188)	PLT1
30	MISO Reg Asset Transmission Deferral	(17,229,709)	0.0000%	-	NODIST
31	Nuclear Fuel Consumption	23,305,509	0.0000%	-	NODIST
32	Pension Expense	(1,068,148)	69.7690%	(745,236)	PAYROLL
33	Qualified Decom Trusts - Interest Income ARO	(1,122,166)	0.0000%	-	NODIST
34	RCP Fuel Deferral	(20,049,407)	100.0000%	(20,049,407)	ALLDIST
35	RCP O&M Deferral	(26,870,606)	100.0000%	(26,870,606)	ALLDIST
36	S/L - Amortization Lease Acquisition Costs	-	0.0000%	-	NODIST
37	S/L - Beaver Valley Lease Accrual	-	0.0000%	-	NODIST
38	S/L - Beaver Valley Lease Payments	-	0.0000%	-	NODIST
39	S/L - Bruce Mansfield Lease Accrual	-	0.0000%	-	NODIST
40	S/L - Bruce Mansfield Lease Payments	-	0.0000%	-	NODIST
41	Scrap Cable - Like Kind Exchange	(56,334)	100.0000%	(56,334)	ALLDIST
42	Shopping Credit Incentive Deferral	(29,916,346)	0.0000%	-	NODIST
43	Stock Options/Performance Shares	1,806	69.7690%	1,260	PAYROLL
44	Tax Law Changes S.B. 3	(1,029,348)	100.0000%	(1,029,348)	ALLDIST
45	Amortization RAR Adjustment (Permanent)	(518)	100.0000%	(518)	ALLDIST
46	ESOP Dividends (Permanent)	482,880	69.7690%	336,901	PAYROLL
47	Life Insurance (Permanent)	-	69.7690%	-	PAYROLL
48	Manufacturing Deduction (Permanent)	(4,767,662)	0.0000%	-	NODIST
49	Meal Allowance (Permanent)	23,000	69.7690%	16,047	PAYROLL
50	Medicare Prescription Drug Subsidy (Permanent)	(539,557)	69.7690%	(376,444)	PAYROLL
51	Preferred Dividend Deduction (Permanent)	(429,000)	100.0000%	(429,000)	ALLDIST
52	Total Other Reconciling Items	6,384,430		(62,042,929)	
53	Total Reconciling Items	(25,140,364)		(84,528,470)	
54	Taxable Income	141,153,641		(33,032,284)	

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Development of Jurisdictional Income Taxes before Adjustments
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No.(s).: Schedule C-2.1, WPC-4.1a-e, WPB-7.1j, WPB-7.1l

Schedule C-4.1
Page 2 of 5
Witness Responsible:

G. Young

Line No.	Account Title		Total Utility (1)	Allocation % (2)	Jurisdiction (3)	Allocation Code/ Explanation (4)
1	Operating Income Before F.I.T. and State & Local Income Tax		166,294,005		51,496,186	
2	Reconciling Items:		(25,140,364)		(84,528,470)	
3	Federal Taxable Income before State & Local Income Tax to page 3		141,153,641		(33,032,284)	
4	Ohio State Taxable Income		141,153,641		(33,032,284)	
5	Total Ohio Current Income Tax Expense	2.87727%	(4,061,373)		950,428	
6	Total Ohio Deferred Income Tax Expense		-		-	
7	Total Ohio Current & Deferred Income Tax Expense		(4,061,373)		950,428	
8	Municipal Taxable Income		141,153,641		(33,032,284)	
9	*Current Municipal Income Tax*	0.9850%	(1,390,363)		325,368	
10	PA Taxable Income		141,153,641	0.00000%	-	
11	Current PA State Income Tax	0.7427%	(1,048,348)	0.00000%	-	
12	Total State and Local Income tax expense		(6,500,084)		1,275,796	

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Development of Jurisdictional Income Taxes before Adjustments
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No.(s).: Schedule C-2.1, WPC-4.1a-e, WPB-7.1j, WPB-7.11

Schedule C-4.1
Page 3 of 5
Witness Responsible:

G. Young

Line No.	Account Title		Total Utility (1)	Allocation % (2)	Jurisdiction (3)	Allocation Code/ Explanation (4)
1	Federal Taxable Income before State & Local Income Tax deduction		141,153,641		(33,032,264)	
2	State and Local Income Tax Deductible		(6,500,084)		1,275,796	
3	Federal Taxable Income		134,653,556		(31,756,487)	
4	Federal Income Tax Liability @ 35%		(47,128,745)		11,114,771	
5	Federal Income Taxes - Current		(47,128,745)		11,114,771	
6	Deferred Income Taxes:					
7	Tax Accelerated Depreciation	34.39532%	(11,674,909)	88.2001%	(10,297,277)	TAX8
8	Book Depreciation	34.39532%	11,507,095	81.51105%	9,379,554	BKDEP
9	Excess of Tax Over Book Depr.		(167,814)		(917,723)	
10	Other Deferred Income Tax	34.39532%				
11	**A&G Capitalized Overheads UCR**		40,740	82.20024%	33,488	PLT1
12	**Above Market Leases**		(8,461,244)	0.00000%	-	NODIST
13	**Accretion Expense - ARO**		607,664	0.00000%	-	NODIST
14	**AFUDC Deduction**		(305,905)	82.20024%	(251,455)	PLT1
15	**Amortization of Premium/Discount on Debt**		(87,217)	0.00000%	-	NODIST
16	**Capitalized Interest**		(56,753)	82.20024%	(46,651)	PLT1
17	**Contribution in Aid**		1,332,474	100.00000%	1,332,474	ALLDIST
18	**Cost of Removal - Deduction**		(545,853)	100.00000%	(545,853)	ALLDIST
19	**CTC Regulatory Transition Charge Amort.**		21,910,957	0.00000%	-	NODIST
20	**Customer Assistance Expense - Northstar**		(120,957)	100.00000%	(120,957)	ALLDIST
21	**Decommissioning Deduction**		(305,773)	0.00000%	-	NODIST
22	**Deferred Compensation Expense**		163,721	69.76901%	114,227	PAYROLL
23	**Deferred Gain - Fossil Asset Transfer**		1,514,130	0.00000%	-	NODIST
24	**Deferred Gain - Nuclear Asset Transfer**		19,447,475	0.00000%	-	NODIST
25	**Deferred Gain-ATSI**		814,466	0.00000%	-	NODIST
26	**Demand Side Management**		(47,173)	100.00000%	(47,173)	ALLDIST
27	**DOE - Decontamination**		38,518	0.00000%	-	NODIST
28	**ESOP Comp Expense**		(609,981)	69.76901%	(425,578)	PAYROLL
29	**FAS 109 Adjustment - Account 407**		(980,831)	100.00000%	(980,831)	ALLDIST
30	**Health Benefits - FAS106 (Post-Retmt)**		(4,348,179)	69.76901%	(3,033,681)	PAYROLL
31	**Ohio Line Extension**		-	100.00000%	-	ALLDIST
32	**MACRS/ACRS Retired Property**		(540,695)	82.20024%	(444,453)	PLT1
33	**MISO Reg Asset Transmission Deferral**		(5,926,210)	0.00000%	-	NODIST
34	**Nuclear Fuel Consumption**		8,016,000	0.00000%	-	NODIST
35	**Pension Expense**		(367,393)	69.76901%	(256,326)	PAYROLL
36	**Qualified Decom Trusts - Interest Income ARO**		(385,973)	0.00000%	-	NODIST
37	**RCP Fuel Deferral**		(6,896,053)	100.00000%	(6,896,053)	ALLDIST
38	**RCP O&M Deferral**		(9,242,226)	100.00000%	(9,242,226)	ALLDIST
39	**S/L - Amortization Lease Acquisition Costs**		-	0.00000%	-	NODIST
40	**S/L - Beaver Valley Lease Accrual**		-	0.00000%	-	NODIST
41	**S/L - Beaver Valley Lease Payments**		-	0.00000%	-	NODIST
42	**S/L - Bruce Mansfield Lease Accrual**		-	0.00000%	-	NODIST
43	**S/L - Bruce Mansfield Lease Payments**		-	0.00000%	-	NODIST
44	**Scrap Cable - Like Kind Exchange**		(19,377)	100.00000%	(19,377)	ALLDIST
45	**Shopping Credit Incentive Deferral**		(10,289,811)	0.00000%	-	NODIST
46	**Stock Options/Performance Shares**		621	69.76901%	433	PAYROLL
47	**Tax Law Changes S.B. 3**		(354,047)	100.00000%	(354,047)	ALLDIST
48	**Total Federal Income Tax Deferred**		3,827,301		(22,101,762)	
49	**Federal ITC**		(245,810)	61.1482%	(150,308)	ITC
50	**Total Federal Current and Deferred Income Tax**		(43,547,253)		(11,137,300)	

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Development of Jurisdictional Income Taxes before Adjustments
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No.(s).: Schedule C-2.1, WPC-4.1a-e, WPB-7.1j, WPB-7.1l

Schedule C-4.1
Page 4 of 5
Witness Responsible:

G. Young

Line No.	Account Title		Total Utility (1)	Allocation % (2)	Jurisdiction (3)	Allocation Code/ Explanation (4)
	Municipal Deferred Taxes:					
1	Tax Accelerated Depreciation	0.9850%	(334,342)	88.2001%	(294,889)	
2	Book Depreciation	0.9850%	329,536	81.51105%	269,608	
3	Excess of Tax Over Book Depr.		(4,806)		(26,281)	
4	Other Municipal Deferred Tax	0.9850%				
5	**A&G Capitalized Overheads UCR**		1,167	82.20024%	959	PLT1
6	**Above Market Leases**		(242,310)	0.00000%	-	NODIST
7	**Accretion Expense - ARO**		17,402	0.00000%	-	NODIST
8	**AFUDC Deduction**		(8,760)	82.20024%	(7,201)	PLT1
9	**Amortization of Premium/Discount on Debt**		(2,498)	0.00000%	-	NODIST
10	**Capitalized Interest**		(1,625)	82.20024%	(1,336)	PLT1
11	**Contribution in Aid**		38,159	100.00000%	38,159	ALLDIST
12	**Cost of Removal - Deduction**		(15,632)	100.00000%	(15,632)	ALLDIST
13	**CTC Regulatory Transition Charge Amort.**		627,478	0.00000%	-	NODIST
14	**Customer Assistance Expense - Northstar**		(3,464)	100.00000%	(3,464)	ALLDIST
15	**Decommissioning Deduction**		(8,757)	0.00000%	-	NODIST
16	**Deferred Compensation Expense**		4,689	69.76901%	3,271	PAYROLL
17	**Deferred Gain - Fossil Asset Transfer**		43,361	0.00000%	-	NODIST
18	**Deferred Gain - Nuclear Asset Transfer**		556,930	0.00000%	-	NODIST
19	**Deferred Gain-ATSI**		23,324	0.00000%	-	NODIST
20	**Demand Side Management**		(1,351)	100.00000%	(1,351)	ALLDIST
21	**DOE - Decontamination**		1,103	0.00000%	-	NODIST
22	**ESOP Comp Expense**		(17,468)	69.76901%	(12,187)	PAYROLL
23	**FAS 109 Adjustment - Account 407**		(28,089)	100.00000%	(28,089)	ALLDIST
24	**Health Benefits - FAS106 (Post-Retmt)**		(124,522)	69.76901%	(86,878)	PAYROLL
25	**Ohio Line Extension**		-	100.00000%	-	ALLDIST
26	**MACRS/ACRS Retired Property**		(15,484)	82.20024%	(12,728)	PLT1
27	**MISO Reg Asset Transmission Deferral**		(169,713)	0.00000%	-	NODIST
28	**Nuclear Fuel Consumption**		229,559	0.00000%	-	NODIST
29	**Pension Expense**		(10,521)	69.76901%	(7,340)	PAYROLL
30	**Qualified Decom Trusts - Interest Income ARO**		(11,053)	0.00000%	-	NODIST
31	**RCP Fuel Deferral**		(197,487)	100.00000%	(197,487)	ALLDIST
32	**RCP O&M Deferral**		(264,675)	100.00000%	(264,675)	ALLDIST
33	**S/L - Amortization Lease Acquisition Costs**		-	0.00000%	-	NODIST
34	**S/L - Beaver Valley Lease Accrual**		-	0.00000%	-	NODIST
35	**S/L - Beaver Valley Lease Payments**		-	0.00000%	-	NODIST
36	**S/L - Bruce Mansfield Lease Accrual**		-	0.00000%	-	NODIST
37	**S/L - Bruce Mansfield Lease Payments**		-	0.00000%	-	NODIST
38	**Scrap Cable - Like Kind Exchange**		(555)	100.00000%	(555)	ALLDIST
39	**Shopping Credit Incentive Deferral**		(294,677)	0.00000%	-	NODIST
40	**Stock Options/Performance Shares**		18	69.76901%	13	PAYROLL
41	**Tax Law Changes S.B. 3**		(10,139)	100.00000%	(10,139)	ALLDIST
42	Total Local Deferred		109,604		(632,941)	
43	**Municipal ITC**		(7,039)	61.1482%	(4,304)	ITC
44	Total Municipal Current & Deferred Income Tax		(1,287,798)		(311,877)	

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Development of Jurisdictional Income Taxes before Adjustments
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No.(s).: Schedule C-2.1, WPC-4.1a-e, WPB-7.1j, WPB-7.1l

Schedule C-4.1
Page 5 of 5
Witness Responsible:

G. Young

Line No.	Account Title		Total Utility (1)	Allocation % (2)	Jurisdiction (3)	Allocation Code/ Explanation (4)
	PA Deferred Taxes:					
1	Tax Accelerated Depreciation	0.74270%	(252,097)	0.0000%	-	NODIST
2	Book Depreciation	0.74270%	248,473	0.00000%	-	NODIST
3	Excess of Tax Over Book Depr.		(3,624)		-	
4	Other PA Deferred Tax:	0.74270%				
5	**A&G Capitalized Overheads UCR**		880	0.0000%	-	NODIST
6	**Above Market Leases**		(182,704)	0.0000%	-	NODIST
7	**Accretion Expense - ARO**		13,121	0.0000%	-	NODIST
8	**AFUDC Deduction**		(6,605)	0.0000%	-	NODIST
9	**Amortization of Premium/Discount on Debt**		(1,883)	0.0000%	-	NODIST
10	**Capitalized Interest**		(1,225)	0.0000%	-	NODIST
11	**Contribution in Aid**		28,772	0.0000%	-	NODIST
12	**Cost of Removal - Deduction**		(11,787)	0.0000%	-	NODIST
13	**CTC Regulatory Transition Charge Amort.**		473,125	0.0000%	-	NODIST
14	**Customer Assistance Expense - Northstar**		(2,612)	0.0000%	-	NODIST
15	**Decommissioning Deduction**		(6,603)	0.0000%	-	NODIST
16	**Deferred Compensation Expense**		3,535	0.0000%	-	NODIST
17	**Deferred Gain - Fossil Asset Transfer**		32,695	0.0000%	-	NODIST
18	**Deferred Gain - Nuclear Asset Transfer**		419,931	0.0000%	-	NODIST
19	**Deferred Gain-ATSI**		17,587	0.0000%	-	NODIST
20	**Demand Side Management**		(1,019)	0.0000%	-	NODIST
21	**DOE - Decontamination**		832	0.0000%	-	NODIST
22	**ESOP Comp Expense**		(13,171)	0.0000%	-	NODIST
23	**FAS 109 Adjustment - Account 407**		(21,179)	0.0000%	-	NODIST
24	**Health Benefits - FAS106 (Post-Retmt)**		(93,891)	0.0000%	-	NODIST
25	**Ohio Line Extension**		-	0.0000%	-	NODIST
26	**MACRS/ACRS Retired Property**		(11,675)	0.0000%	-	NODIST
27	**MISO Reg Asset Transmission Deferral**		(127,965)	0.0000%	-	NODIST
28	**Nuclear Fuel Consumption**		173,090	0.0000%	-	NODIST
29	**Pension Expense**		(7,933)	0.0000%	-	NODIST
30	**Qualified Decom Trusts - Interest Income ARO**		(8,334)	0.0000%	-	NODIST
31	**RCP Fuel Deferral**		(148,907)	0.0000%	-	NODIST
32	**RCP O&M Deferral**		(199,568)	0.0000%	-	NODIST
33	**S/L - Amortization Lease Acquisition Costs**		-	0.0000%	-	NODIST
34	**S/L - Beaver Valley Lease Accrual**		-	0.0000%	-	NODIST
35	**S/L - Beaver Valley Lease Payments**		-	0.0000%	-	NODIST
36	**S/L - Bruce Mansfield Lease Accrual**		-	0.0000%	-	NODIST
37	**S/L - Bruce Mansfield Lease Payments**		-	0.0000%	-	NODIST
38	**Scrap Cable - Like Kind Exchange**		(418)	0.0000%	-	NODIST
39	**Shopping Credit Incentive Deferral**		(222,192)	0.0000%	-	NODIST
40	**Stock Options/Performance Shares**		13	0.0000%	-	NODIST
41	**Tax Law Changes S.B. 3**		(7,645)	0.0000%	-	NODIST
42	**Total PA State Deferred**		82,641		-	
43	**PA ITC**		(5,308)	0.0000%	-	NODIST
44	**Total PA Current and Deferred Income Tax**		(971,015)		-	

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Social and Service Club Dues
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No.(s).: NONE

Schedule C-5
Page 1 of 1
Witness Responsible:

K. Burgess

Line No.	Account No.	Social Organization/ Service Club	Total Utility	Allocation %	Jurisdiction
1	923	Firestone Country Club	$ 2,585	84.20564%	$ 2,177
2	923	Total less than $1,000	$ 2,172	84.20564%	$ 1,829
3	923	Total	$ 4,757	84.20564%	$ 4,006

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

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No.(s).: NONE

Schedule C-6

Witness Responsible:

K. Burgess

Line No.	Account No.	Charitable Organization	Total Utility	Allocation %	Jurisdiction

Costs not included in test year operating expenses.

NOTE: Charitable contributions are included in non-operating expenses, FERC 426, and do not affect Schedule C-2.1.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
General Advertising Expense
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No.(s).: C-2.1, B-7, B-7.1

Schedule C-7

Witness Responsible:

K. Burgess

Line No.	Account No.	Description of Expenses	Labor O-T-L	Total Utility	Allocation %	Jurisdiction By Labor/O-T-L	Total Jurisdiction
1		CUSTOMER SERVICE AND INFORMATIONAL EXPENSES					
2	907	Supervision					
3		Labor	$0		100.00000%	$0	
4		Other Than Labor	$0		100.00000%	$0	
5		Total Supervision		$0			$0
6	908	Customer Assistance					
7		Labor	$3,082		100.00000%	$3,082	
8		Other Than Labor	$2,490		100.00000%	$2,490	
9		Total Customer Assistance		$5,572			$5,572
10	909	Informational & Instructional Advertising					
11		Labor	$0		100.00000%	$0	
12		Other Than Labor	$39,409		100.00000%	$39,409	
13		Total Informational & Instructional Advertising		$39,409			$39,409
14	910	Misc. Customer Service & Informational					
15		Labor	$1,848,296		100.00000%	$1,848,296	
16		Other Than Labor	$1,507,677		100.00000%	$1,507,677	
17		Total Misc. Customer Service & Informational		$3,355,973			$3,355,973

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
General Advertising Expense
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No.(s).: C-2.1, B-7, B-7.1

Schedule C-7
Page 2 of 2
Witness Responsible:

K. Burgess

Line No.	Account No.	Description of Expenses	Labor O-T-L	Total Utility	Allocation %	Jurisdiction By Labor/O-T-L	Total Jurisdiction
1		SALES EXPENSE					
2	911	Supervision					
3		Labor	$0		100.00000%	$0	
4		Other Than Labor	$0		100.00000%	$0	
5		Total Supervision		$0			$0
6	912	Demonstration & Selling					
7		Labor	$0		100.00000%	$0	
8		Other Than Labor	$170,003		100.00000%	$170,003	
9		Total Demonstrating & Selling		$170,003			$170,003
10	913	Advertising					
11		Labor	$0		100.00000%	$0	
12		Other Than Labor	$1,420		100.00000%	$1,420	
13		Total Advertising		$1,420			$1,420
14	916	Misc. Sales Expense					
15		Labor	$0		100.00000%	$0	
16		Other Than Labor	$0		100.00000%	$0	
17		Total Misc. Sales Expense		$0			$0
18	930.1	General Advertising Expense					
19		Labor	$0		32.65539%	$0	
20		Other Than Labor	$42,121		32.65539%	$13,755	
21		Total General Advertising Expense		$42,121			$13,755
22		Total	$3,614,498	$3,614,498		$3,586,132	$3,586,132

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Rate Case Expense (Jurisdiction)
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No.(s).: WPC-8

Schedule C-8
Page 1 of 1
Witness Responsible:

S. Ouellette

Comparison of Projected Expenses Associated with the Current Case to Prior Rate Cases

Item of Expense	Current Case Estimated	Most Recent Prior Case Actual 95-299-EL-AIR	Most Recent Prior Case Estimate 95-299-EL-AIR	Next Most Recent Case Actual 88-171-EL-AIR		Next Most Recent Case Estimate 88-171-EL-AIR	Justification of Significant Change
Legal (Outside Counsel)	$250,000					$276,884	
Accounting							
Rate of Return Studies	$74,500						
Cost of Service Studies							
Expenses (List & Specify):							
PUCO's Strategic Planning Study		$38,424	$38,424				
Publication & Mailing of Notices	$27,000						
Transcript Fees	$3,500						
Transportation, Lodging, Meals	$58,000						
Hearings & Miscellaneous	$34,000	$44,968	$44,968	$1,181,217	(a)	$82,940	
Total	$447,000	$83,392	$83,392	$1,181,217		$359,824	

Schedule of Rate Case Expense Amortization

Rate Case	Total Expense to be Amortized	Opinion/ Order Date	Authorized Amortization Period	Amount Amortized/ Expensed to Date	Expenses Included In Unadjusted Test Year Expense (1)
Current (Estimated)	$447,000	Not Applicable	Not Applicable	$0	$0
Most Recent	$83,392	4/11/1996	3 Year	$83,392	$0
Next Most Recent	$1,181,217	1/31/1989	1 Year	$1,181,217	$0
					$0

(1) Rate case expense included as an adjustment on Schedule C-3.19.

(a) Breakdown by category not available.

The Toledo Edison Company
Case No. 07-551-EL-AIR
Operation and Maintenance Payroll Costs
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No.(s).: WPC-9a-f, C-2.1, C-3.2, C-3.6, C-3.18

Schedule C-9
Page 1 of 1
Witness Responsible:

K. Burgess

		OPERATION AND MAINTENANCE EXPENSE						
Line No.	Description	Unadjusted Total Utility		Allocation Factor (%)	Total Unadjusted Jurisdiction		C-3 Adjustments	Jurisdictional Adjusted
1	Payroll Costs:							
2	Labor	$47,094,412	(1)	69.76901%	$32,857,304	(1)	$1,779,856	$34,637,160
3								
4	Employee Benefits:							
5	Pension Expense	(198,168)	(2)	100.00000%	(198,168)		2.534,000	2,335,832
6	OPEB - Medical/Health Insurance	708,637	(2)	100.00000%	708,637		(110,000)	598,637
7	Medical Insurance	2,951,648	(2)	100.00000%	2,951,648		0	2,951,648
8	Life Insurance	72,299	(2)	100.00000%	72,299		0	72,299
9	Savings Plan Match	1,539,312	(2)	100.00000%	1,539,312		0	1,539,312
10	Workers Compensation / LTD	523,821	(2)	100.00000%	523,821		0	523,821
11	Severance	126,001	(2)	100.00000%	126,001		0	126,001
12	Short-Term/Long-Term Disability (FAS 112)	0	(2)	100.00000%	0		377,786	377,786
13	Other Employee Benefits	457,247	(2)	100.00000%	457,247		0	457,247
14								
15	Total Employee Benefits	6,180,797	(2)	100.00000%	6,180,797		2,801,786	8,982,583
16								
17	Payroll Taxes	2,401,443	(3)	69.76901%	1,675,463	(3)	131,836	1,807,299
18								
19	*Total Payroll Costs*	$55,676,652			$40,713,564		$4,713,478	$45,427,042
20								

21 (1) O&M Labor is obtained from C-2.1, Page 8, Line 35.
22 (2) Employee Benefits amounts in "Unadjusted Total Utility" column have already been jursidictionalized. Refer to WPC-9a-e.
23 (3) Payroll taxes include FICA and Unemployment (FUTA and SUTA). Refer to WPC-9f.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Total Company Payroll Analysis
By Employee Classification/Payroll Distributions
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No.(s).: Schedule C-9, Supplemental Information Item Chapter II C-25, WPC-9.1a-k,

Schedule C-9.1
Page 1 of 3
Witness Responsible:

K. Burgess

Line No.	Description	MOST RECENT FIVE CALENDAR YEARS 2002	2003	2004	2005	2006	Adjusted Test Year
Summary							
1	Manhours						
2	Straight-Time Hours	982,031	954,794	853,898	860,013	867,657	831,189
3	Overtime Hours	110,016	119,310	100,016	159,483	79,076	102,731
4	Total Manhours	1,092,047	1,074,104	953,914	1,019,496	946,733	933,920
5	Ratio of Overtime Hours to Straight-Time Hours	0.11	0.12	0.12	0.19	0.09	0.12
6	Labor Dollars	0.85	0.82	0.83	0.75	0.86	
7	Straight-Time Dollars	$23,611,203	$22,967,612	$22,178,763	$22,188,136	$23,459,488	$28,437,108
8	Overtime Dollars	$4,262,953	$5,042,233	$4,611,142	$7,255,572	$3,923,957	$6,200,052
9	Total Labor Dollars	$27,874,155	$28,009,845	$26,789,904	$29,443,707	$27,383,445	$34,637,160
10	Ratio of Overtime Dollars to Straight-Time Dollars	0.18	0.22	0.21	0.33	0.17	0.22
11	O&M Labor Dollars	$19,389,262	$20,116,670	$16,475,791	$16,447,255	$14,828,136	$18,440,824
12	Ratio of O&M Labor Dollars to Total Labor Dollars	0.70	0.72	0.62	0.56	0.54	0.53
13	Total Employee Benefits	$10,667,914	$12,672,314	$10,366,806	$11,507,424	$11,108,368	$8,982,583
14	Employee Benefits Expensed	$7,420,601	$9,101,256	$6,375,586	$6,428,047	$6,015,181	$4,782,327
15	Ratio of Benefits Expensed to Total Benefits	0.70	0.72	0.62	0.56	0.54	0.53
16	Total Payroll Taxes	$2,281,124	$2,249,246	$2,090,876	$2,243,195	$2,238,892	$1,807,299
17	Payroll Taxes Expensed	$1,586,750	$1,615,409	$1,285,889	$1,253,049	$1,212,360	$962,206
18	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	0.70	0.72	0.62	0.56	0.54	0.53
19	Average Employees Levels*	508	454	422	423	429	449
20	Year End Employees Levels*	511	446	414	424	429	462

* Utility operating company employee levels only; excludes an allocation of service company employees

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Total Company Payroll Analysis
By Employee Classification/Payroll Distributions
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No.(s).: Schedule C-9, Supplemental Information Item Chapter II C-25, WPC-9.1a-k,

Schedule C-9.1
Page 2 of 3
Witness Responsible:

K. Burgess

Line No.	Description	MOST RECENT FIVE CALENDAR YEARS 2002	2003	2004	2005	2006	Adjusted Test Year
Bargaining							
1	Manhours						
2	Straight-Time Hours	736,523	716,096	648,754	648,900	651,812	648,327
3	Overtime Hours	95,714	103,799	84,258	120,609	69,584	80,130
4	Total Manhours	832,237	819,895	733,012	769,509	721,396	728,458
5	Ratio of Overtime Hours to Straight-Time Hours	0.13	0.14	0.13	0.19	0.11	0.12
6	Labor Dollars						
7	Straight-Time Dollars	$14,875,058	$14,469,595	$14,078,507	$14,237,225	$14,918,229	$22,180,945
8	Overtime Dollars	$3,452,992	$4,084,209	$3,675,796	$5,422,645	$3,193,609	$4,836,040
9	Total Labor Dollars	$18,328,049	$18,553,804	$17,754,303	$19,659,870	$18,111,838	$27,016,985
10	Ratio of Overtime Dollars to Straight-Time Dollars	0.23	0.28	0.26	0.38	0.21	0.22
11	O&M Labor Dollars	$12,748,991	$13,325,342	$10,918,896	$10,982,003	$9,807,560	$14,383,843
12	Ratio of O&M Labor Dollars to Total Labor Dollars	0.70	0.72	0.62	0.56	0.54	0.53
13	Total Employee Benefits	$8,320,973	$9,884,405	$8,086,109	$8,975,791	$8,664,527	$7,006,415
14	Employee Benefits Expensed	$5,788,069	$7,098,980	$4,972,957	$5,013,877	$4,691,841	$3,730,215
15	Ratio of Benefits Expensed to Total Benefits	0.70	0.72	0.62	0.56	0.54	0.53
16	Total Payroll Taxes	$1,482,731	$1,484,503	$1,379,978	$1,480,509	$1,477,669	$1,409,693
17	Payroll Taxes Expensed	$1,031,388	$1,066,170	$848,687	$827,012	$800,158	$750,521
18	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	0.70	0.72	0.62	0.56	0.54	0.53
19	Average Employees Levels*	396	354	329	330	335	350
20	Year End Employees Levels*	399	350	327	337	334	360

* Utility operating company employee levels only; excludes an allocation of service company employees

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Total Company Payroll Analysis
By Employee Classification/Payroll Distributions
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No.(s).: Schedule C-9, Supplemental Information Item Chapter II C-25, WPC-9.1a-k,

Witness Responsible:

K. Burgess

Line No.	Description	MOST RECENT FIVE CALENDAR YEARS 2002	2003	2004	2005	2006	Adjusted Test Year
	Non-Bargaining						
1	Manhours						
2	Straight-Time Hours	245,508	238,699	205,144	211,113	215,845	182,862
3	Overtime Hours	14,302	15,510	15,758	38,874	9,493	22,601
4	Total Manhours	259,810	254,209	220,902	249,987	225,338	205,462
5	Ratio of Overtime Hours to Straight-Time Hours	0.06	0.06	0.08	0.18	0.04	0.12
6	Labor Dollars						
7	Straight-Time Dollars	$8,736,145	$8,498,016	$8,100,256	$7,950,911	$8,541,260	$6,256,164
8	Overtime Dollars	$809,961	$958,024	$935,345	$1,832,927	$730,348	$1,364,011
9	Total Labor Dollars	$9,546,106	$9,456,041	$9,035,601	$9,783,838	$9,271,607	$7,620,175
10	Ratio of Overtime Dollars to Straight-Time Dollars	0.09	0.11	0.12	0.23	0.09	0.22
11	O&M Labor Dollars	$6,640,271	$6,791,328	$5,556,895	$5,465,252	$5,020,575	$4,056,981
12	Ratio of O&M Labor Dollars to Total Labor Dollars	0.70	0.72	0.62	0.56	0.54	0.53
13	Total Employee Benefits	$2,346,941	$2,787,909	$2,280,697	$2,531,633	$2,443,841	$1,976,168
14	Employee Benefits Expensed	$1,632,532	$2,002,276	$1,402,629	$1,414,170	$1,323,340	$1,052,112
15	Ratio of Benefits Expensed to Total Benefits	0.70	0.72	0.62	0.56	0.54	0.53
16	Total Payroll Taxes	$798,394	$764,744	$710,898	$762,686	$761,223	$397,606
17	Payroll Taxes Expensed	$555,363	$549,239	$437,202	$426,037	$412,202	$211,685
18	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	0.70	0.72	0.62	0.56	0.54	0.532
19	Average Employees Levels*	112	100	93	93	94	99
20	Year End Employees Levels*	112	96	87	95	93	102

* Utility operating company employee levels only; excludes an allocation of service company employees

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Computation of Gross Revenue Conversion Factor
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: WPC-10a-d

Schedule C-10
Page 1 of 1
Witness Responsible:

W. Ridmann

Line No.	Description	% of Incremental Gross Revenues
(1)	Operating Revenues	100.000%
(2)	Less:	
(3)	Uncollectible Accounts	0.834073%
(4)	PUCO Annual Assessment	0.134184%
(5)	OCC Annual Assessment	0.02965%
(6)	CAT Tax	0.156%
(7)	Income Before Federal Income Tax = (1) - (2) - (3)	98.846%
(8)	State and Municipal Income Tax (2.639% x 98.846%)	2.609%
(9)	Income Before Federal Income Tax	96.237%
(10)	Federal Income Tax = Line (9) * 35%	33.683%
(11)	Operating Income Percentage (Line 9 - Line 10)	62.554%
(12)	Gross Revenue Conversion Factor (100.000% / Line 11)	1.598615

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Comparative Balance Sheets
As of May 31, 2007 and December 31, 2002 - 2006
(Dollars in Thousands)

Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: See Note at bottom

Schedule C-11.1

Witness Responsible:
K. Burgess

Line No.	ASSETS and OTHER DEBITS	Date Certain May 31, 2007*	Most Recent Five Calendar Years 2006**	2005**	2004**	2003**	2002**
1	PROPERTY, PLANT and EQUIPMENT						
2	Utility Plant in Service	$ -	$ 894,888	$ 824,199	$ 1,714,095	$ 1,592,717	$ 1,500,862
3	Construction Work in Progress	-	16,479	33,920	58,535	125,051	104,091
4	Less: Accumulated Depreciation and Amortization	-	400,256	420,407	714,062	671,658	627,785
5	Nuclear Fuel in Process	-	-	-	15,998	-	33,610
6	Nuclear Fuel Materials and Assemblies	-	-	-	-	20,188	40
7	Nuclear Fuel Assemblies in Reactor	-	-	-	93,133	95,185	92,997
8	Spent Nuclear Fuel	-	-	-	48,823	26,594	6,679
9	Less: Accumulated Amortization of Nuclear Fuel	-	-	-	106,802	87,902	78,665
10	Net Utility Plant	$ -	$ 511,111	$ 437,712	$ 1,109,720	$ 1,100,175	$ 1,031,829
11	OTHER PROPERTY AND INVESTMENTS						
12	Nonutility Property	$ -	$ 5,940	$ 5,910	$ 5,972	$ 6,003	$ 6,021
13	Less: Accumulated Depreciation and Amortization	-	4,497	4,603	4,448	4,272	4,177
14	Investments in Associated Companies	-	305,960	625,044	360,798	369,786	162,347
15	Investment in Subsidiary Companies	-	23,939	23,885	23,827	23,889	24,117
16	Other Investments	-	428	473	506	286	261,895
17	Sinking Funds	-	-	-	-	-	-
18	Other Special Funds	-	61,094	59,210	297,803	240,737	194,852
19	Total Other Property and Investments	$ -	$ 392,864	$ 709,919	$ 684,458	$ 636,429	$ 645,055
20	CURRENT AND ACCRUED ASSETS						
21	Cash	$ -	$ -	$ -	$ -	$ -	$ 255
22	Special Deposits	-	-	-	-	-	-
23	Working Fund	-	15	15	15	16	187
24	Temporary Cash Investments	-	-	-	-	2,221	1
25	Notes Receivable	-	912	1,035	1,188	1,363	1,479
26	Customer Accounts Receivable	-	1,370	2,380	3,998	2,442	3,422
27	Other Accounts Receivable	-	2,153	4,710	2,506	13,947	382
28	Less: Accumulated Provision for Uncollectible Accounts	-	430	-	2	34	3
29	Notes Receivable from Associated Companies	-	89,308	34,561	1,677	10,194	-
30	Accounts Receivable from Associated Companies	-	13,884	16,311	36,570	29,158	48,002
31	Fuel Stock	-	-	-	201	(90)	86
32	Plant Materials and Operating Supplies	-	-	-	40,078	34,705	13,506
33	Allowances	-	-	-	-	532	39
34	Prepayments	-	851	36,625	17,900	986	1,054

The Toledo Edison Company
Case No. 07 - XXX - EL - AIR
Comparative Balance Sheets
As of May 31, 2007 and December 31, 2002 - 2006
(Dollars in Thousands)

Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: See Note at bottom

Schedule C-11.1
Page 2 of 4
Witness Responsible:
K. Burgess

Line No.	ASSETS and OTHER DEBITS	Date Certain May 31, 2007*	Most Recent Five Calendar Years 2006**	2005**	2004**	2003**	2002**
35	CURRENT AND ACCRUED ASSETS, continued						
36	Interest and Dividends Receivable	-	-	-	-	-	4,327
37	Rents Receivable	-	599	494	132	170	382
38	Accrued Utility Revenues	-	-	-	878	1,800	1,500
39	Total Current and Accrued Assets	$ -	$ 108,662	$ 96,131	$ 105,141	$ 97,410	$ 74,619
40	DEFERRED DEBITS						
41	Unamortized Debt Expense	$ -	$ 3,392	$ 3,648	$ 3,632	$ 2,470	$ 3,397
42	Other Regulatory Assets	-	281,814	376,921	468,467	562,657	657,621
43	Other Preliminary Survey and Investigation Charges	-	-	-	-	-	-
44	Clearing Accounts	-	(52)	(23)	(201)	(289)	1
45	Temporary Facilities	-	3,123	2,914	2,550	2,178	1,747
46	Miscellaneous Deferred Debits	-	548,771	539,301	539,092	536,702	545,973
47	Unamortized Loss on Reacquired Debt	-	3,030	2,766	3,062	2,905	3,018
48	Accumulated Deferred Income Taxes	-	170,717	192,208	220,933	236,170	236,153
49	Total Deferred Debits	$ -	$ 1,010,795	$ 1,117,735	$ 1,237,535	$ 1,342,793	$ 1,447,910
50	TOTAL ASSETS AND OTHER DEBITS	$ -	$ 2,023,432	$ 2,361,497	$ 3,136,854	$ 3,176,807	$ 3,199,413

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Comparative Balance Sheets
As of May 31, 2007 and December 31, 2002 - 2006
(Dollars in Thousands)

Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: See Note at bottom

Schedule C-11.1
Page 3 of 4
Witness Responsible:
K. Burgess

Line No.	CAPITALIZATION and LIABILITIES	Date Certain May 31, 2007*	Most Recent Five Calendar Years 2006**	2005**	2004**	2003**	2002**
1	PROPRIETARY CAPITAL						
2	Common Stock Issued	$ -	$ 147,010	$ 195,669	$ 195,669	$ 195,669	$ 195,669
3	Preferred Stock Issued	-	-	96,000	126,000	126,000	126,000
4	Premium on Capital Stock		152,218	328,559	328,559	328,559	328,559
5	Other Paid-In-Capital		14,567	145,079	100,000	100,000	100,000
6	Retained Earnings	-	203,959	189,018	190,707	113,355	76,834
7	Unappropriated Undistributed Subsidiary Earnings	-	464	410	352	265	144
8	Accumulated Other Comprehensive Income	-	(36,804)	4,690	20,040	11,673	(20,012)
9	Total Proprietary Capital	$ -	$ 481,414	$ 959,425	$ 961,327	$ 875,521	$ 807,194
10	LONG-TERM DEBT						
11	Bonds	$ -	$ -	$ -	$ -	$ 145,000	$ 178,725
12	Advances from Associated Companies						
13	Other Long-Term Debt	-	388,851	291,401	382,701	394,701	551,211
14	Unamortized Premium on Long-Term Debt	-	66	199	8,754	14,236	16,908
15	Less: Unamortized Discount on Long-Term Debt	-	636	197	206	215	224
16	Total Long-Term Debt	$ -	$ 388,281	$ 291,403	$ 391,249	$ 553,722	$ 746,620
17	OTHER NONCURRENT LIABILITIES						
18	Obligations Under Capital Leases - Noncurrent	$ -	$ -	$ -	$ -	$ -	$ -
19	Accumulated Provision for Injuries and Damages	-	1,516	1,380	3,574	3,019	3,067
20	Accumulated Provision for Pensions and Benefits	-	77,902	40,353	56,131	47,007	82,553
21	Accumulated Miscellaneous Operating Provisions	-	2,580	-	1,254	2,424	3,589
22	Asset Retirement Obligations	-	26,543	24,836	194,315	181,840	-
23	Total Other Noncurrent Liabilities	$ -	$ 108,541	$ 66,569	$ 255,274	$ 234,290	$ 89,209
24	CURRENT AND ACCRUED LIABILITIES						
25	Notes Payable	$ -	$ -	$ -	$ -	$ 70,000	$ -
26	Accounts Payable	-	4,021	2,672	2,247	2,816	9,338
27	Notes Payable to Associated Companies	-	177,030	88,097	452,981	309,416	173,117
28	Accounts Payable to Associated Companies		84,884	46,338	109,740	132,850	171,862
29	Customer Deposits	-	-	-	2,951	2,266	2,068
30	Taxes Accrued	-	47,301	49,343	46,784	49,801	25,002
31	Interest Accrued	-	3,673	1,774	3,331	12,412	16,377

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Comparative Balance Sheets
As of May 31, 2007 and December 31, 2002 - 2006
(Dollars in Thousands)

Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: See Note at bottom

Schedule C-11.1
Page 4 of 4
Witness Responsible:
K. Burgess

Line No.	CAPITALIZATION and LIABILITIES	Date Certain May 31, 2007*	Most Recent Five Calendar Years 2006**	2005**	2004**	2003**	2002**
32	CURRENT AND ACCRUED LIABILITIES, continued						
33	Dividends Declared	-	-	-	-	-	-
34	Tax Collections Payable	-	(2)	(3)	(5)	(170)	(230)
35	Miscellaneous Current and Accrued Liabilities	-	58,039	62,567	63,136	59,604	62,397
36	Obligations Under Capital Lease - Current	-	-	-	-	-	-
37	Derivative Instrument Liabilities - Hedges	-	-	-	-	-	-
38	Total Current and Accrued Liabilities	$ -	$ 374,946	$ 250,788	$ 681,165	$ 638,995	$ 459,931
39	DEFERRED CREDITS						
40	Customer Advances for Construction	$ -	$ -	$ -	$ -	$ -	$ 9
41	Accumulated Deferred Investment Tax Credits	-	11,014	11,824	25,102	27,200	29,256
42	Deferred Gains for Disposition of Utility Plant	-	-	-	-	-	-
43	Other Deferred Credits	-	296,279	323,581	317,136	334,821	584,477
44	Other Regulatory Liabilities	-	24,597	37,547	54,288	68,342	82,396
45	Unamortized Gain on Reacquired Debt	-	6,619	7,003	8,429	5,792	5,889
46	Accum. Deferred Income Taxes - Accel. Amortization	-	-	-	-	-	-
47	Accum. Deferred Income Taxes - Other Property	-	12,947	14,653	190,594	176,835	156,236
48	Accum. Deferred Income Taxes - Other	-	318,794	398,704	252,290	261,289	238,196
49	Total Deferred Credits	$ -	$ 670,250	$ 793,312	$ 847,839	$ 874,279	$ 1,096,459
50	TOTAL CAPITALIZATION AND LIABILITIES	$ -	$ 2,023,432	$ 2,361,497	$ 3,136,854	$ 3,176,807	$ 3,199,413

* Date certain balance sheet actual figures not available at the time of this original filing. Actual date certain balance sheet will be provided at the time of the two-month update filing.

** Source: FERC FORM 1 (2002-2006)

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Comparative Income Statement
2002 - 2006 and the Twelve Months Ending February 29, 2008
(Dollars in Thousands)

Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: Supplemental Information Item, Chapter II C-8

Schedule C-11.2
Page 1 of 3
Witness Responsible:
K. Burgess

Line No.		Test Year February 29, 2008	Most Recent Five Calander Years 2006*	2005*	2004*	2003*	2002*
1	OPERATING REVENUES	$ 968,087	$ 928,001	$ 1,040,186	$ 1,008,112	$ 932,847	$ 996,045
2	OPERATING EXPENSES:						
3	Operation Expenses	$ 627,707	$ 601,901	$ 641,133	$ 640,812	$ 619,735	$ 668,738
4	Maintenance Expenses	34,264	35,076	64,360	44,227	96,807	92,898
5	Depreciation Expense	26,088	24,580	38,816	39,778	37,589	75,744
6	Depreciation Expense for Asset Retirement Costs	-	-	822	981	1,004	-
7	Amort. & Depl. of Utility Plant	7,368	7,095	10,257	4,714	4,251	6,572
8	Regulatory Debits **	105,184	95,032	149,947	132,947	122,867	113,568
9	(Less) Regulatoy Credits **	56,517	38,708	74,393	52,750	41,779	38,588
10	Taxes Other Than Income taxes	55,932	50,869	57,108	54,142	50,742	53,223
11	Income Taxes - Federal	47,129	71,717	50,337	21,730	4,806	7,075
12	- Other	6,500	11,998	15,578	7,677	1,413	2,715
13	Provision for Deferred Income Taxes **	(3,761)	(35,672)	998	10,003	(8,233)	(20,612)
14	Investment Tax Credit Adj. - Net	(715)	(715)	(1,981)	(1,732)	(1,758)	(1,903)
15	Accretion Expense	1,767	1,635	12,591	12,475	11,680	-
16	TOTAL OPERATING EXPENSE	$ 850,946	$ 824,808	$ 965,573	$ 915,004	$ 899,124	$ 959,430
17	OPERATING INCOME	$ 117,141	$ 103,193	$ 74,613	$ 93,108	$ 33,723	$ 36,615
18	OTHER INCOME						
19	Revenues from Merchandising, Jobbing and Contract Work	$ 1,175	$ 1,220	$ 3,016	$ 638	$ 3,093	$ 5,497
20	(Less) Costs and Exp. Of Merchandising, Job. & Contract Work	30	336	3,436	753	2,005	3,643
21	Revenues from Nonutility Operations	-	-	436	1,582	1,182	1,329
22	(Less) Expenses of Nonutility Oeprations	-	-	-	-	-	-
23	Nonoperating Rental Income	(213)	(140)	(167)	(213)	(216)	(228)
24	Equity in Earnings of Subsidiary Companies	-	54	58	87	121	173
25	Interest and Dividend Income (see page 3 of 3 for details)	29,106	38,183	49,440	45,993	36,522	33,718
26	Allowance for Other Funds Used During Construction	-	-	-	-	-	-
27	Miscellaneous Nonoperating Income	38	298	102	173	11,997	640
28	Gain on Disposition of Property	-	145	470	543		68
29	TOTAL OTHER INCOME	$ 30,076	$ 39,424	$ 49,919	$ 48,050	$ 50,694	$ 37,554
30	OTHER DEDUCTIONS						
31	Loss on Disposition of Property	$ -	$ -	$ 6	$ 9	$ (295)	$ -
32	Miscellaneous Amortization	-	-	-	-	-	-
33	Donations	555	1,078	1,202	1,140	-	-
34	Life Insurance	(370)	(826)	(387)	(208)	-	-
35	Penalties	-	-	1,650	-	-	-
36	Exp. for Certain Civic, Political, & Related Activities	38	65	69	89	-	-
37	Other Deductions	9,323	8,367	8,160	4,458	13,984	16,454
38	TOTAL OTHER DEDUCTIONS	$ 9,546	$ 8,684	$ 10,700	$ 5,488	$ 13,689	$ 16,454

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Comparative Income Statement
2002 - 2006 and the Twelve Months Ending February 29, 2008
(Dollars in Thousands)

Witness Responsible:
K. Burgess

Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: Supplemental Information Item, Chapter II C-8

Line No.		Test Year February 29, 2008	Most Recent Five Calander Years 2006*	2005*	2004*	2003*	2002*
39	TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS						
40	Taxes Other Than Income Taxes	$ -	$ (15)	$ 421	$ 40	$ 44	$ 36
41	Income Taxes - Federal	-	11,202	11,526	12,825	10,693	5,755
42	Income Taxes - Other	-	2,033	2,958	3,963	3,124	1,267
43	Provision for Deferred Income Taxes	-	(651)	2,105	3,182	948	736
44	(Less) Provision for Deferred Income Taxes - Cr.	-	-	-	-	-	-
45	Investment Tax Credit Adj. - Net	-	(95)	(419)	(366)	(298)	(108)
46	(Less) Investment Tax Credits	-	-	-	-	-	-
47	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	$ -	$ 12,474	$ 16,591	$ 19,644	$ 14,511	$ 7,686
48	INTEREST CHARGES						
49	Interest on Long-Term Debt	$ 21,386	$ 12,698	$ 16,811	$ 27,154	$ 38,874	$ 58,120
50	Amort. of Debt Disc. and Expense	265	2,532	151	111	397	265
51	Amortization of Loss on Reacquired Debt	347	358	722	2,283	1,210	880
52	(Less) Amort. of Premium on Debt - Credit	44	132	2,580	1,354	2,090	3,663
53	(Less) Amortization of Gain on Reacquired Debt - Credit	384	384	5,420	329	274	268
54	Interest on Debt to Associated Companies	8,245	6,538	11,112	4,926	3,513	2,201
55	Other Interest Expense	2,111	1,568	689	648	496	138
56	(Less) Allow. for Borrowed Funds Used During Construction - Cr	889	1,123	464	3,696	5,838	2,502
57	TOTAL INTEREST CHARGES	$ 31,037	$ 22,055	$ 21,021	$ 29,743	$ 36,288	$ 55,171
58	INCOME BEFORE EXTRAORDINARY ITEMS	$ 106,634	$ 99,404	$ 76,220	$ 86,283	$ 19,929	$ (5,142)
59	EXTRAORDINARY ITEMS:						
60	Extraodinary Income	$ -	$ -	$ -	$ -	$ 43,751	$ -
61	(Less) Extraordinary Deductions	-	-	88	-	-	-
62	Income Taxes - Federal and Other	-	-	(32)	-	18,201	-
63	EXTRAORDINARY ITEMS AFTER TAXES	$ -	$ -	$ (56)	$ -	$ 25,550	$ -
64	NET INCOME	$ 106,634	$ 99,404	$ 76,164	$ 86,283	$ 45,479	$ (5,142)

* From 2002-2006 Toledo Edison Company FERC Form 1
** Includes a top-side tax adjustment for FAS 109

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Comparative Income Statement
2002 - 2006 and the Twelve Months Ending February 29, 2008
(Dollars in Thousands)

Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: Supplemental Information Item, Chapter II C-8

Schedule C-11.2
Page 3 of 3
Witness Responsible:

K. Burgess

Line No.		Test Year February 29, 2008	Most Recent Five Calander Years 2006	2005	2004	2003	2002
1	OTHER INCOME DETAIL						
2	Interest and Dividend Income						
3	Accrued Interest- Shippingport Trust	$ 13,042	$ 13,920	$ 14,801	$ 15,564	$ 16,623	$ 17,812
4	Interest Income - Fossil Generation Asset Transfer Note	1,592	3,194	4,080	9,690	8,882	9,690
5	Interest Income - Nuclear Generation Asset Transfer Note	7,006	11,955	595			
6	Decommissioning Trust		1,242	22,504	16,217	4,977	
7	Interest Income - Centerior Funding Promissory Note	2,939	2,964	2,977	2,997	3,819	3,026
8	Interest Income - Centerior Funding	2,942	4,233	1,128	882	642	
9	Inventory sale			183	197	1,350	1,508
10	Tax Consulting			2,348			
11	Interest Income -- Misc	1,585	675	824	446	229	1,682
12	Total Interest and Dividend Income Detail	$ 29,106	$ 38,183	$ 49,440	$ 45,993	$ 36,522	$ 33,718

Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Revenue Statistics - Total Company
2002 - 2012 and the Twelve Months Ending February 29, 2008

Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: NONE

Schedule C-12.1
Page 1 of 1
Witness Responsible:

G. Hussing

Line No.	Description	Most Recent Five Cycle Years 2002	2003	2004	2005	2006	Test Year 3/07-2/08	Five Projected Cycle Years 2008	2009	2010	2011	2012
1	DISTRIBUTION REVENUE BY CUSTOMER CLASS ($000)											
2	Residential	81,279,285	80,710,109	81,015,905	86,599,002	84,166,403	84,508,852	84,785,515	85,472,084	85,616,088	86,650,157	87,184,751
3	Commercial	40,535,585	49,061,764	51,714,429	51,764,224	50,641,836	51,752,664	52,132,763	52,279,748	52,354,528	52,964,329	53,322,278
4	Industrial	33,104,918	35,382,359	38,203,749	1,132,389	1,981,463	1,777,814	2,227,643	1,712,375	1,712,169	1,719,615	1,722,888
5	Streetlighting	7,806,693	7,864,007	6,610,351	6,664,745	6,867,025	7,245,167	7,228,383	7,092,906	7,092,906	7,092,934	7,092,879
6	Total	162,726,481	173,018,239	177,544,434	146,160,360	143,656,726	145,284,497	146,374,304	146,557,114	146,775,692	148,427,035	149,322,796
7	AVERAGE NUMBER OF CUSTOMERS BY CLASS:											
8	Residential	271,553	270,856	271,598	274,406	275,488	278,119	279,004	280,069	281,181	282,339	283,502
9	Commercial	31,938	35,672	36,936	37,525	37,676	36,256	36,373	36,513	36,654	36,794	36,935
10	Industrial	1,887	210	215	223	221	222	222	222	222	222	222
11	Streetlighting	482	460	476	544	575	570	570	570	570	570	570
12	Total	305,861	307,198	309,225	312,698	313,960	315,167	316,169	317,374	318,627	319,925	321,229
13	YEAR END NUMBER OF CUSTOMERS BY CLASS:											
14	Residential	272,474	270,258	273,800	275,226	275,869	278,934	279,662	280,739	281,880	283,052	284,229
15	Commercial	33,713	36,969	36,710	37,803	37,675	36,320	36,437	36,577	36,718	36,857	36,997
16	Industrial	207	215	211	224	218	222	222	222	222	222	222
17	Streetlighting	468	451	504	564	588	570	570	570	570	570	570
18	Total	306,862	307,893	311,225	313,817	314,350	316,046	316,891	318,108	319,390	320,701	322,018
19	AVERAGE DISTRIBUTION REVENUE PER CUSTOMER ($/customers)											
20	Residential	299,312	297,982	298,293	315,587	305,517	303,859	303,886	305,182	304,487	306,901	307,528
21	Commercial	1,269,196	1,375,358	1,400,109	1,379,460	1,344,140	1,427,423	1,433,282	1,431,812	1,428,344	1,439,483	1,443,679
22	Industrial	17,546,001	168,487,422	177,691,855	5,077,977	8,965,895	8,008,171	10,034,430	7,713,402	7,712,474	7,746,014	7,760,758

Source: Revenues - 2002-2006: Monthly Financial Reports, 2007-2012: Budget Forecast.
Revenues are annual cycle revenues excluding the test year which is based on calendar month revenues from March 2007-February 2008.
Distribution Revenue defined as the sum of Distribution, Distribution Discounts, State kWh Tax, and Muni Tax Revenues.
Customers - 2002-2006: Accounting Monthly Customer Count Reports, 2007-2012: 12-5-06 Forecast.

Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Revenue Statistics - Jurisdiction
2002 - 2012 and the Twelve Months Ending February 29, 2008

Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: NONE

Schedule C-12.2
Page 1 of 1
Witness Responsible:

G. Hussing

Line No.	Description	Most Recent Five Cycle Years 2002	2003	2004	2005	2006	Test Year 3/07-2/08	Five Projected Cycle Years 2008	2009	2010	2011	2012
1	DISTRIBUTION REVENUE BY CUSTOMER CLASS ($000)											
2	Residential	81,279,285	80,710,109	81,015,905	86,599,002	84,166,403	84,508,852	84,785,515	85,472,084	85,616,088	86,650,157	87,184,751
3	Commercial	40,535,585	49,061,764	51,714,429	51,764,224	50,641,836	51,752,664	52,132,763	52,279,748	52,354,528	52,964,329	53,322,278
4	Industrial	33,104,918	35,382,359	38,203,749	1,132,389	1,981,463	1,777,814	2,227,643	1,712,375	1,712,169	1,719,815	1,722,888
5	Streetlighting	7,806,693	7,864,007	6,610,351	6,664,745	6,867,025	7,245,167	7,228,383	7,092,906	7,092,906	7,092,934	7,092,879
6	Total	162,726,481	173,018,239	177,544,434	146,160,360	143,656,726	145,284,497	146,374,304	146,557,114	146,775,692	148,427,035	149,322,796
7	AVERAGE NUMBER OF CUSTOMERS BY CLASS:											
8	Residential	271,553	270,856	271,598	274,406	275,488	278,119	279,004	280,069	281,181	282,339	283,502
9	Commercial	31,938	35,672	36,936	37,525	37,676	36,256	36,373	36,513	36,654	36,794	36,935
10	Industrial	1,887	210	215	223	221	222	222	222	222	222	222
11	Streetlighting	482	460	476	544	575	570	570	570	570	570	570
12	Total	305,861	307,198	309,225	312,698	313,960	315,167	316,169	317,374	318,627	319,925	321,229
13	YEAR END NUMBER OF CUSTOMERS BY CLASS:											
14	Residential	272,474	270,258	273,800	275,226	275,869	278,934	279,862	280,739	281,880	283,052	284,229
15	Commercial	33,713	36,969	36,710	37,803	37,675	36,320	36,437	36,577	36,718	36,857	36,997
16	Industrial	207	215	211	224	218	222	222	222	222	222	222
17	Streetlighting	468	451	504	564	588	570	570	570	570	570	570
18	Total	306,862	307,893	311,225	313,817	314,350	316,046	316,891	318,108	319,390	320,701	322,018
19	AVERAGE DISTRIBUTION REVENUE PER CUSTOMER ($/customers)											
20	Residential	299,312	297,982	298,293	315,587	305,517	303,859	303,886	305,182	304,487	306,901	307,528
21	Commercial	1,269,196	1,375,358	1,400,109	1,379,460	1,344,140	1,427,423	1,433,282	1,431,812	1,428,344	1,439,483	1,443,679
22	Industrial	17,546,001	168,487,422	177,691,855	5,077,977	8,965,895	8,008,171	10,034,430	7,713,402	7,712,474	7,746,014	7,760,758

Source: Revenues - 2002-2006: Monthly Financial Reports, 2007-2012: Budget Forecast.
Revenues are annual cycle revenues excluding the test year which is based on calendar month revenues from March 2007-February 2008.
Distribution Revenue defined as the sum of Distribution, Distribution Discounts, State kWh Tax, and Muni Tax Revenues.
Customers - 2002-2006: Accounting Monthly Customer Count Reports, 2007-2012: 12-5-06 Forecast.

Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Sales Statistics - Total Company
2002 - 2012 and the Twelve Months Ending February 29, 2008

Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: NONE

Schedule C-12.3
Page 1 of 1
Witness Responsible:

Greg Hussing

Line No.	Description	Most Recent Five Cycle Years 2002	2003	2004	2005	2006	Test Year 3/07-2/08	Five Projected Cycle Years 2008	2009	2010	2011	2012
1	SALES BY CUSTOMER CLASS (kWh x 1,000,000)											
2	Residential	2,394	2,333	2,329	2,540	2,440	2,453	2,462	2,491	2,493	2,527	2,547
3	Commercial	2,697	2,784	2,825	2,937	2,812	2,849	2,857	2,893	2,895	2,932	2,955
4	Industrial	5,296	5,121	5,035	5,061	5,199	5,262	5,282	5,340	5,342	5,363	5,373
5	Other	57	69	56	59	59	60	60	60	60	60	60
6	Total	10,443	10,306	10,245	10,597	10,510	10,624	10,661	10,784	10,790	10,882	10,936
7	AVERAGE NUMBER OF CUSTOMERS BY CLASS											
8	Residential	271,553	270,856	271,598	274,406	275,488	278,119	279,004	280,069	281,181	282,339	283,502
9	Commercial	31,938	35,672	36,936	37,525	37,676	36,256	36,373	36,513	36,654	36,794	36,935
10	Industrial	1,887	210	215	223	221	222	222	222	222	222	222
11	Other	482	460	476	544	575	570	570	570	570	570	570
12	Total	305,861	307,198	309,225	312,698	313,960	315,167	316,169	317,374	318,627	319,925	321,229
13	YEAR END NUMBER OF CUSTOMERS BY CLASS:											
14	Residential	272,474	270,258	273,800	275,226	275,869	278,934	279,662	280,739	281,880	283,052	284,229
15	Commercial	33,713	36,969	36,710	37,803	37,675	36,320	36,437	36,577	36,718	36,857	36,997
16	Industrial	207	215	211	224	218	222	222	222	222	222	222
17	Other	468	451	504	564	588	570	570	570	570	570	570
18	Total	306,862	307,893	311,225	313,817	314,350	316,046	316,891	318,108	319,390	320,701	322,018
19	AVERAGE SALES PER CUSTOMER (kWh/Customer)											
20	Residential	8,815	8,612	8,577	9,257	8,857	8,819	8,823	8,894	8,867	8,951	8,984
21	Commercial	84,443	78,051	76,476	78,272	74,643	78,581	78,557	79,228	78,994	79,686	80,015
22	Industrial	2,806,942	24,383,992	23,418,070	22,693,725	23,523,368	23,703,450	23,794,290	24,056,076	24,061,874	24,156,334	24,203,852

Source: Sales - 2002-2006: Accounting Monthly Sales Reports, 2007-2012: 12-5-06 Forecast.
Sales are annual cycle sales excluding the test year which is based on calendar month sales from March 2007-February 2008.
Customers - 2002-2006: Accounting Monthly Customer Count Reports, 2007-2012: 12-5-06 Forecast.

Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Sales Statistics - Jurisdiction
2002 - 2012 and the Twelve Months Ending February 29, 2008

Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: NONE

Schedule C-12.4
Page 1 of 1
Witness Responsible:

Greg Hussing

Line No.	Description	Most Recent Five Cycle Years 2002	2003	2004	2005	2006	Test Year 3/07-2/08	Five Projected Cycle Years 2008	2009	2010	2011	2012
1	SALES BY CUSTOMER CLASS (kWh x 1,000,000)											
2	Residential	2,394	2,333	2,329	2,540	2,440	2,453	2,462	2,491	2,493	2,527	2,547
3	Commercial	2,697	2,784	2,825	2,937	2,812	2,849	2,857	2,893	2,895	2,932	2,955
4	Industrial	5,296	5,121	5,035	5,061	5,199	5,262	5,282	5,340	5,342	5,363	5,373
5	Other	57	69	56	59	59	60	60	60	60	60	60
6	Total	10,443	10,306	10,245	10,597	10,510	10,624	10,661	10,784	10,790	10,882	10,936
7	AVERAGE NUMBER OF CUSTOMERS BY CLASS											
8	Residential	271,553	270,856	271,598	274,406	275,488	278,119	279,004	280,069	281,181	282,339	283,502
9	Commercial	31,938	35,672	36,936	37,525	37,676	36,256	36,373	36,513	36,654	36,794	36,935
10	Industrial	1,887	210	215	223	221	222	222	222	222	222	222
11	Other	482	460	476	544	575	570	570	570	570	570	570
12	Total	305,861	307,198	309,225	312,698	313,960	315,167	316,169	317,374	318,627	319,925	321,229
13	YEAR END NUMBER OF CUSTOMERS BY CLASS:											
14	Residential	272,474	270,258	273,800	275,226	275,869	278,934	279,662	280,739	281,880	283,052	284,229
15	Commercial	33,713	36,969	36,710	37,803	37,675	36,320	36,437	36,577	36,718	36,857	36,997
16	Industrial	207	215	211	224	218	222	222	222	222	222	222
17	Other	468	451	504	564	588	570	570	570	570	570	570
18	Total	306,862	307,893	311,225	313,817	314,350	316,046	316,891	318,108	319,390	320,701	322,018
19	AVERAGE SALES PER CUSTOMER (kWh/Customer)											
20	Residential	8,815	8,612	8,577	9,257	8,857	8,819	8,823	8,894	8,867	8,951	8,984
21	Commercial	84,443	78,051	76,476	78,272	74,643	78,581	78,557	79,228	78,994	79,686	80,015
22	Industrial	2,806,942	24,383,992	23,418,070	22,693,725	23,523,368	23,703,450	23,794,290	24,066,076	24,061,874	24,156,334	24,203,852

Source: Sales - 2002-2006: Accounting Monthly Sales Reports, 2007-2012: 12-5-06 Forecast.
Sales are annual cycle sales excluding the test year which is based on calendar month sales from March 2007-February 2008.
Customers - 2002-2006: Accounting Monthly Customer Count Reports, 2007-2012: 12-5-06 Forecast.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Analysis of Reserve for Uncollectible Accounts
2004 - 2006 and the Twelve Months Ending February 29, 2008

Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s): WPC-13a-b

Schedule C-13
Page 1 of 1
Witness Responsible:

K. Burgess

Line No.	Description	Most Recent Three Calendar Years 2006	2005	2004	Test Period 2/29/2008
(1)	Reserve at Beginning of Year	$ 1,834,250	$ 1,661,145	$ 1,338,755	$ 2,117,041
(2)	Current Year's Provision	$ 5,438,830	$ 4,003,158	$ 5,208,619	$ 5,438,473
(3)	Recoveries	$ 3,541,123	$ 3,034,422	$ 3,019,088	$ 3,605,203 *
(4)	Amount Charged Against Reserve	$ 8,602,382	$ 6,864,475	$ 7,905,317	$ 8,727,232 *
(5)	Reserve at End of Year	$ 2,211,821	$ 1,834,250	$ 1,661,145	$ 2,433,486
(6)	Net Write-Off Ratio [(4) - (3)] / (5)	228.83%	208.81%	294.15%	210.48%
(7)	Uncollectible Expense/Provision Ratio (2) / (5)	245.90%	218.24%	313.56%	223.48%

Explain reason for difference, if lines (6) and (7) differ:

For 2004-2006, Recoveries and Amounts Charged Against the Reserve (Write-offs) reflect actual customer activity, while the provision is calculated, in part, based on a three year rolling average of net write-offs (Write-offs minus Recoveries) to billed electric revenues.

* The Toledo Edison Company does not budget for Recoveries or Write-offs. Recoveries for the test period are estimated based on the average of Recoveries as a percentage of Provisions from 2004 - 2006. Write-Offs for the test period are estimated based on the average of Write-Offs as a percentage of Provisions from 2004-2006. Please see WPC-13b for more detail behind these calculations.

Section D

Rate of Return
(Large Utilities)

The Toledo Edison Company

Case No. 07-551-EL-AIR
Case No. 07-552-EL-ATA
Case No. 07-553-EL-AAM
Case No. 07-554-EL-UNC

Test Year: Twelve Months Ended February 29, 2008

Date Certain: May 31, 2007

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Rate of Return Summary

Date of Capital Structure: March 31, 2007
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference Nos.: Schedules B-6, D-3, D-4

Schedule: D-1
Page: 1 of 1
Witness Responsible:

J.F. Pearson

Line No.	Class of Capital	Reference	($) Amount	% of Total	% Cost	Weighted Cost (%)
(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Long-Term Debt	D-3	$388,365,488	43.34%	6.26% (A)	2.71%
2	Preferred Stock	D-4	$0	0.00%	0.00%	0.00%
3	Common Equity		$507,822,431	56.67%	11.75%	6.66%
4	TOTAL CAPITAL		$896,187,919	100.00%		9.37% (B)
5	Deferred Investment Tax Credit Account 255	B-6	($10,666,730)			
6	Accumulated Deferred Income Taxes Account 190	B-6	$188,115,032			
7	Accumulated Deferred Income Taxes Account 282	B-6	($12,816,436)			
8	Accumulated Deferred Income Taxes Account 283	B-6	($333,722,979)			

(A) The Toledo Edison Company embedded cost of long-term debt exclusive of pollution control notes.

(B) Rate of Return shown on Schedule D-1 differs from that of Schedule A-1. Rate of Return shown on Schedule A-1 represents a combined FirstEnergy Ohio utility capital structure projected to May 31, 2007 (Includes The Cleveland Electric Illuminating Company, Ohio Edison Company, and The Toledo Edison Company). Refer to the direct testimony of Witness J.F. Pearson for further explanation.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Embedded Cost of Short Term Debt

Date of Short Term Debt: March 31, 2007
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference Nos.: NONE

Schedule: D-2
Page: 1 of 1
Witness Responsible:

J. F. Pearson

Line No.	Issue (A)	Amount Outstanding (B)	Interest Rate (C)	Interest Requirement (D)
1	Notes Payable	$107,048,889	5.6287%	$6,025,461

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Embedded Cost of Long Term Debt

Date of Long Term Debt: March 31, 2007
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference Nos.: WP D-3 a, WP D-3 b

Schedule: D-3
Page: 1 of 1
Witness Responsible:

J.F. Pearson

Line No.	Debt Issue Type Coupon Rate	% Rate	Date Issued Mo/Day/Yr	Maturity Date Mo/Day/Yr	Principal Amount	Face Amount Outstanding	Unamortized (Discount) or Premium	Unamortized Debt Expense	Unamortized Gain or (Loss) on Reacquired Debt	Carrying Value	Annual Interest Cost
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H=D+E-F+G)	(I)
	Notes:										
1	7.13% Secured Trust Notes	7.13%	6/18/1997	7/1/2007	30,000,000	30,000,000	33,102			30,033,102	2,105,898
2	6.15% 2006 Series A	6.15%	11/16/2006	5/15/2037	300,000,000	300,000,000	(445,082)	2,962,558		296,592,360	18,562,960
3											
4	Loss on Reacquisition of Debt								(2,936,146)	(2,936,146)	373,725
5											
6	Gain on Reacquisition of Debt								6,523,458	6,523,458	(382,781)
7	Total Excluding Pollution Control Notes				330,000,000	330,000,000	(411,980)	2,962,558	3,587,312	330,212,774	20,659,803
8											
9	Embedded Cost of Long-Term Debt- Excl. Pollution Control Notes (I/H)										6.26%
10											
11	Pollution Control Notes:										
12	1997 OAQDA Series	6.100%	8/26/1997	8/1/2027	10,100,000	10,100,000	(185,196)	39,528		9,875,276	627,152
13	1998 BCIDA Series A	5.375%	6/1/1998	6/1/2028	3,750,754	3,750,754		167,233		3,583,521	209,535
14	2005 BCIDA Series A- Variable	3.450%	4/6/2005	4/1/2035	45,000,000	45,000,000		306,083		44,693,917	1,742,247 [1]
15	Total Pollution Control Notes				58,850,754	58,850,754	(185,196)	512,844	-	58,152,714	2,578,934
16											
17	Total Toledo Edison				388,850,754	388,850,754	(597,176)	3,475,402	3,587,312	388,365,488	23,238,737

[1] Includes insurance fees

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Embedded Cost of Preferred Stock

Date of Preferred Stock: March 31, 2007
Type of Filing: X Original ___ Updated ___ Revised
Workpaper Reference No(s):

Schedule: D-4
Page: 1 of 1
Witness Responsible:

J.F. Pearson

Line No.	Dividend Rate, Type, Par Value	Date Issued	Dollar Amt. Outstanding at Par Value	Premium or (Discount)	Issue Expense	Gain or (Loss) on redemption	Net Proceeds	Annual Cost
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h=d+e-f+g)	(i)
1	None Outstanding							

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

Date Certain: May 31, 2007
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: B-1, B-2, C-1, C11.2

Schedule: D-5
Page: 1 of 3
Witness Responsible:

J. Pearson

Line No.	Description	Test Year*	2006**	2005**	2004**	2003**	2002**	2001**	2000	1999	1998	1997
1	PLANT DATA (Electric) [1]											
2	Production	$0	$117,821,537	$88,400,630	$644,415,589	$559,107,474	$492,360,847	$484,194,998	$785,201,734	$2,033,797,299	$2,023,274,612	$2,015,059,276
3	Transmission	$33,087,756	$33,379,221	$31,590,466	$34,840,318	$34,736,130	$34,448,217	$32,180,009	$35,543,398	$184,008,322	$183,103,336	$177,278,488
4	Distribution	$682,954,719	$675,186,448	$650,765,162	$620,368,620	$597,911,068	$572,637,056	$560,283,973	$549,236,571	$533,359,165	$508,133,650	$492,671,183
5	General	$59,973,051	$59,812,346	$45,585,616	$48,184,803	$43,069,971	$43,523,205	$43,033,378	$43,802,594	$60,133,248	$69,766,308	$67,416,840
6	Intangible [2]	$9,186,574	$8,619,738	$7,787,846	$124,124,222	$116,014,525	$116,014,552	$116,014,552	$117,946,993	$186,413,943	$183,800,478	$179,957,865
7	Purchases	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
8	Held for Future Use, Leased to Others, & Acquisition Adjustments	$0	$68,997	$68,997	$242,161,415	$241,877,806	$241,877,806	$243,292,711	$2,453,748	$2,541,263	$2,479,153	$2,342,750
9	Construction Work in Progress	$0	$16,479,299	$33,919,652	$58,535,411	$125,051,339	$104,090,697	$40,219,712	$73,565,425	$97,815,976	$28,564,380	$21,069,698
10	Total Plant in Service	$785,202,100	$911,367,586	$858,118,369	$1,772,630,378	$1,717,768,313	$1,604,952,380	$1,519,219,333	$1,607,750,463	$3,098,069,216	$2,999,121,917	$2,955,796,100
11	Less Accumulated Provision for Depreciation	$379,697,989	$400,256,567	$420,407,083	$714,061,945	$671,658,106	$627,784,624	$578,798,907	$537,418,020	$1,401,415,590	$1,211,632,091	$1,022,147,450
13	Nuclear Fuel Materials (Net)	$0	$0	$0	$51,152,182	$54,065,147	$54,660,629	$52,730,436	$54,171,592	$42,000,544	$58,626,575	$54,769,796
13	Net Utility Plant (Test Year = Rate Base) [3]	$531,148,872	$511,111,019	$437,711,286	$1,109,720,615	$1,100,175,354	$1,031,828,385	$993,150,862	$1,124,504,035	$1,738,654,170	$1,846,116,401	$1,988,418,446
14	% of Construction Exp. Financed Internally	-233.25%	-74.22%	175.76%	326.80%	354.54%	185.36%	597.81%	124.71%	153.31%	120.33%	312.87%
15	CAPITAL STRUCTURE (dollars based upon year-end) ($ MILLIONS) [4]											
16	Long-term debt	$349	$388	$291	$391	$554	$747	$910	$944	$993	$1,097	$1,158
17	Peferred and Preference Stock	$0	$0	$96	$126	$126	$126	$210	$210	$210	$212	$213
18	Common Equity	$482	$481	$863	$835	$750	$681	$629	$606	$640	$762	$819
19	Totals	$831	$869	$1,250	$1,352	$1,430	$1,554	$1,749	$1,760	$1,843	$2,071	$2,190
20	CONDENSED INCOME STATEMENT DATA ($ MILLIONS)											
21	Operating Revenue	$157	$734	$714	$704	$622	$683	$802	$955	$921	$957	$895
22	Operating Expense (excluding F.I.T)	$168	$713	$656	$667	$694	$766	$815	$689	$768	$879	$737
23	Federal Income Tax (Current)	($15)	$5	($55)	($74)	($94)	($31)	($81)	$53	$23	$17	$57
24	F.I.T. & Investment tax credit (Deferred)	$4	($6)	$89	$87	$87	$53	$62	$20	($34)	($26)	($29)
25	Operating Income	$0	$22	$75	$93	$34	$37	$87	$193	$164	$87	$130
26	AFUDC	$0	$1	$0	$4	$6	$3	$4	$7	$1	$1	$1
27	Other Income (net)	$0	$18	$23	$23	$22	$13	$15	$9	$16	$16	$5

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

Date Certain: May 31, 2007
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: B-1, B-2, C-1, C11.2

Schedule: D-5

Witness Responsible:

J. Pearson

Line No.	Description	Test Year*	2006**	2005**	2004**	2003**	2002**	2001**	2000	1999	1998	1997
28	INCOME AVAILABLE FOR FIXED CHARGES ($ MILLIONS)											
29	Interest Charge	$32	$23	$22	$34	$42	$58	$63	$72	$86	$97	$100
30	Net Income [5]	$0	$18	$76	$86	$45	($5)	$42	$137	$95	$7	$36
31	Preferred dividends	$0	$5	$8	$9	$9	$10	$16	$16	$16	$12	$21
32	Earnings availiable for common equity	$0	$13	$68	$77	$36	($15)	$26	$121	$79	($5)	$15
33	AFUDC % of Earnings avail. for common eq.	0.00%	7.69%	0.00%	5.19%	16.67%	-20.00%	15.38%	5.79%	1.27%	-20.00%	6.67%
34	COSTS OF CAPITAL											
35	Embedded cost of long-term debt [6]	6.26%	6.02%	4.15%	4.51%	6.28%	6.61%	7.41%	7.84%	8.01%	8.09%	7.58%
36	Embedded cost of preferred stock	N/A	N/A	6.91%	6.98%	6.88%	6.88%	7.67%	7.83%	7.83%	7.84%	9.86%
37	FIXED CHARGE COVERAGE											
38	Pre-tax interest coverage	0.66	1.73	6.00	3.90	1.42	1.29	1.37	3.91	1.97	0.98	1.64
39	Pre-tax interest coverage (excl. AFUDC)	0.66	1.68	6.00	3.78	1.28	1.24	1.31	3.82	1.96	0.97	1.63
40	After tax interest coverage	1.01	1.78	4.45	3.53	2.07	0.91	1.67	2.90	2.10	1.07	1.36
41	After tax fixed charge coverage	1.01	1.50	3.27	2.88	1.82	0.82	1.38	2.45	1.78	0.96	1.13
42	Indenture provision coverage [7]	8.04	34.84	17.04	11.28	0.56	0.32	2.61	4.27	3.25	2.65	2.30
43	STOCK AND BOND RATINGS											
44	Moody's Bond Rating	Baa2	Baa2	Baa2	Baa2	Baa2	Baa2	Baa2	Baa3	Ba1	Ba1	Ba1
45	S&P Bond Rating	BBB	BBB	BBB	BBB-	BBB-	BBB	BBB	BB+	BB+	BB+	BB+
46	Moody's Preferred Stock Rating	N/A	N/A	Ba2	Ba2	Ba2	Ba2	Ba2	Ba1	B1	B1	B1
47	S&P Preferred Stock Rating	N/A	N/A	BB+	BB	BB	BB+	BB+	B+	B+	BB-	BB-
48	COMMON STOCK RELATED DATA											
49	Shares outstanding - year end	29,402,054	29,402,054	39,133,887	39,133,887	39,133,887	39,133,887	39,133,887	39,133,887	39,133,887	39,133,887	39,133,887
50	Shares outstanding-weighted average	29,402,054	34,267,971	39,133,887	39,133,887	39,133,887	39,133,887	39,133,887	39,133,887	39,133,887	39,133,887	39,133,887
51	Earning per share-weighted average	no par value	no par value	no par value	no par value	no par value	no par value	no par value	no par value	no par value	no par value	no par value
52	Dividend paid per share	no par value	no par value	no par value	no par value	no par value	no par value	no par value	no par value	no par value	no par value	no par value
53	Dividend declared per share	no par value	no par value	no par value	no par value	no par value	no par value	no par value	no par value	no par value	no par value	no par value
54	Dividend payout ratio (declared)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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

Date Certain: May 31, 2007
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s).: B-1, B-2, C-1, C11.2

Schedule: D-5
Page: 3 of 3
Witness Responsible:

J. Pearson

Line No.	Description	Test Year*	2006**	2005**	2004**	2003**	2002**	2001**	2000	1999	1998	1997
55	Market Price:											
56	1st Quarter High	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
57	Low	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
58	2nd Quarter High	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
59	Low	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
60	3rd Quarter High	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
61	Low	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
62	4th Quarter High	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
63	Low	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
64	Book value per share	16.40	16.36	22.05	21.34	19.16	17.40	16.07	15.49	16.35	19.47	20.93
65	RATE OF RETURN MEASURES											
66	Return on common equity (avg.)	0.08%	1.93%	8.01%	9.72%	5.03%	-2.29%	4.21%	19.42%	11.27%	-0.63%	1.83%
67	Return on total capital (avg.)	3.18%	3.44%	6.24%	6.77%	5.02%	3.01%	5.81%	11.22%	9.06%	4.83%	6.14%
68	Return on plant in service (avg.)	0.04%	4.64%	9.69%	8.42%	3.19%	3.65%	8.22%	13.48%	9.15%	4.54%	6.54%
69	OTHER FINANCIAL AND OPERATING DATA											
70	Mix of Sales											
71	Electric	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
72	Mix of Fuel	Waiver Granted for Mix of Fuel										
73	Composite Depreciation Rates											
74	Electric (8)	2.86%	3.35%	3.35%	3.35%	3.35%	3.35%	3.35%	3.35%	3.35%	3.35%	3.35%

NOTES:

(1) Completed Construction Not Classified is included with Plant in Service by function.

(2) Includes FAS 109.

(3) Test Year Net Plant includes $5,994,684 of working capital allowance and $119,650,077 of other rate base (see Sch. B-1)

(4) Test Year Capital Structure represents projected end of test year values.

(5) Net Income includes any Extraordinary Items After Taxes. Net Income for the test year represents Operating Net Income.

(6) Test Year Cost of Debt calculated using the Staff methodology. Historical costs were calculated using the Company's methodology, which differs by only utilizing outstanding debt balances (i.e. Company does not take into account amortization of gains/losses on reacquired debt).

(7) Defined as the ratio of Net Earnings (as specified in the indenture) divided by annualized interest charges on First Mortgage Bonds. The minimum coverage required is 2.0 times.

(8) Test Year Composite Depreciation Rate represents a proposed rate.

* Test Year data represents adjusted jurisdictional amounts, as determined in Schedules B & C.

** Year excludes transition revenue and expense and the associated impact on income taxes. 2006 includes incremental fuel expense and associated impact on income taxes.

Section F

Projected Financial Data
(Large Utilities)

The Toledo Edison Company

Case No. 07-551-EL-AIR
Case No. 07-552-EL-ATA
Case No. 07-553-EL-AAM
Case No. 07-554-EL-UNC

Test Year: Twelve Months Ended February 29, 2008

Date Certain: May 31, 2007

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Projected Income Statement
Total Company - Current Rates

File Date: May 31, 2007
Projected from March 1, 2008 to February 28, 2009
Work Paper Reference No(s)., WPF-1a - 1

Schedule F-1
Page 1 of 1
Witness Responsible:

W. Ridmann

Line No.	Description	Total Utility	Working Paper Reference for Assumptions
1	OPERATING REVENUES		
2	Sales of electricity	$146,110,430	WPF-1a
3	Other operating revenues	$11,002,549	WPF-1a
4	TOTAL ELECTRIC OPERATING REVENUES	$157,112,979	
5	OPERATING EXPENSES		
6	Fuel and purchased power	$0	WPF-1a
7	Other operation and maintenance	$88,707,807	WPF-1a
8	Depreciation (403, 404)	$22,918,742	WPF-1a
9	Regulatory Debits / Credits (407)	$8,879,311	WPF-1a
10	Taxes, other than federal income taxes	$55,381,969	WPF-1a
11	Deferred operating expenses	$0	WPF-1a
12	Federal income taxes - credit (expenses)	($15,671,355)	WPF-1a
13	TOTAL OPERATING EXPENSE	$160,216,473	
14	Operating Income	($3,103,494)	
15	NONOPERATING INCOME		
16	Allowance for equity funds used during construction	$0	WPF-1a
17	Other income and deductions, net	$0	WPF-1a
18	Deferred carrying charges	$0	WPF-1a
19	Federal income taxes - credit (expense)	$0	WPF-1a
20	TOTAL NONOPERATING INCOME	$0	WPF-1a
21	Income Before Interest Charges	($3,103,494)	
22	INTEREST CHARGES		
23	Debt interest	$25,062,668	WPF-1a
24	Allowance for borrowed funds used during construction	($719,017)	WPF-1a
25	TOTAL NET INTEREST CHARGES	$24,343,651	
26	Net Income	($27,447,145)	
27	Preferred Dividend	$0	
28	Balance Available for Common Stock	($27,447,145)	

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Projected Income Statement
Total Company - Proposed Rates

File Date: May 31, 2007
Projected from March 1, 2008 to February 28, 2009
Work Paper Reference No(s). WPF-1d - f, WPF-1k, WPF-1Aa - h

Schedule F-1A

Witness Responsible:

W. Ridmann

Line No.	Description	Total Utility	Working Paper Reference for Assumptions
1	OPERATING REVENUES		
2	Sales of electricity	$216,869,920	WP F-1Aa
3	Other operating revenues	$11,002,549	WP F-1Aa
4	TOTAL ELECTRIC OPERATING REVENUES	$227,872,469	
2	OPERATING EXPENSES		
3	Fuel and purchased power	$0	WP F-1Aa
4	Other operation and maintenance	$88,707,807	WP F-1Aa
5	Depreciation (403, 404)	$21,572,943	WP F-1Aa
6	Regulatory Debits / Credits (407)	$8,879,311	WP F-1Aa
7	Taxes, other than federal income taxes	$55,565,943	WP F-1Aa
8	Deferred operating expenses	$0	WP F-1Aa
9	Federal income taxes - credit (expenses)	$10,229,651	WP F-1Aa
10	TOTAL OPERATING EXPENSE	$184,955,656	
11	Operating Income	$42,916,813	
12	NONOPERATING INCOME		
13	Allowance for equity funds used during construction	$0	WP F-1Aa
14	Other income and deductions, net	$0	WP F-1Aa
15	Deferred carrying charges	$0	WP F-1Aa
16	Federal income taxes - credit (expense)	$0	WP F-1Aa
17	TOTAL NONOPERATING INCOME	$0	WP F-1Aa
18	Income Before Interest Charges	$42,916,813	
19	INTEREST CHARGES		
20	Debt interest	$24,310,511	WP F-1Aa
21	Allowance for borrowed funds used during construction	($719,017)	WP F-1Aa
22	TOTAL NET INTEREST CHARGES	$23,591,494	
23	Net Income	$19,325,319	
24	Preferred Dividend	$0	
25	Balance Available for Common Stock	$19,325,319	

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Projected Jurisdictional Rate Base Summary
Total Company - Current Rates

Projected Date Certain: May 31, 2008
Work Paper Reference No(s).:WPF-2, F-2.1, B-5, B-6

Schedule F-2
Page 1 of 1
Witness Responsible:

W. Ridmann

Line No.	Rate Base Component	Reference to Supporting Schedule/WP	Company Projected Amount
1	Plant in service	F-2.1	$807,913,653
2	Less reserve for accumulated depreciation	WPF-2	$395,418,002
3	Net plant in service		$412,495,651
4	Plus construction work in progress seventy - five percent complete		$0
5	Plus working capital allowance	B-5	$5,994,684
6	Less: contributions in aid of construction		$0
7	Other items	B-6	$119,650,077
8	Jurisdictional rate base		$538,140,412

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Projected Jurisdictional Rate Base Summary
Total Company - Proposed Rates

Projected Date Certain: May 31, 2008
Work Paper Reference No(s).:WPF-2, F-2.1, B-5, B-6

Schedule F-2A

Witness Responsible:

W. Ridmann

Line No.	Rate Base Component	Reference to Supporting Schedule/WP	Company Projected Amount
1	Plant in service	F-2.1	$807,913,653
2	Less reserve for accumulated depreciation	WPF-2	$395,418,002
3	Net plant in service		$412,495,651
4	Plus construction work in progress seventy - five percent complete		$0
5	Plus working capital allowance	B-5	$5,994,684
6	Less: contributions in aid of construction		$0
7	Other items	B-6	$119,650,077
8	Jurisdictional rate base		$538,140,412

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Projected Plant in Service
by Major Property Grouping
Total Company - Current Rates

Projected Date Certain: May 31, 2008
Work Paper Reference No(s).: WPF-2, B-2

Witness Responsible:

W. Ridmann

			Projected Plant in Service				
Line No.	Major Property Groupings		Total Utility (A)	Working Paper Reference for Assumptions (B)	Allocation Percentage (C)	Allocation Calculation References (D)	Allocated Total (E=AxC)
1	Production		$0	WPF-2	0.00000%	B-2	$0
2	Transmission		$32,791,003	WPF-2	100.00000%	B-2	$32,791,003
3	Distribution		$706,530,481	WPF-2	100.00000%	B-2	$706,530,481
4	General		$58,847,769	WPF-2	100.00000%	B-2	$58,847,769
5	Other (specify)	Intangible	$9,744,400	WPF-2	100.00000%	B-2	$9,744,400
6	Total		$807,913,653				$807,913,653

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Projected Plant in Service
by Major Property Grouping
Total Company - Proposed Rates

Projected Date Certain: May 31, 2008
Work Paper Reference No(s).: WPF-2, B-2

Witness Responsible:

W. Ridmann

		Projected Plant in Service				
Line No.	Major Property Groupings	Total Utility (A)	Working Paper Reference for Assumptions (B)	Allocation Percentage (C)	Allocation Calculation References (D)	Allocated Total (E=AxC)
1	Production	$0	WPF-2	0.00000%	B-2	$0
2	Transmission	$32,791,003	WPF-2	100.00000%	B-2	$32,791,003
3	Distribution	$706,530,481	WPF-2	100.00000%	B-2	$706,530,481
4	General	$58,847,769	WPF-2	100.00000%	B-2	$58,847,769
5	Other (specify) Intangible	$9,744,400	WPF-2	100.00000%	B-2	$9,744,400
6	Total	$807,913,653				$807,913,653

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Projected Capital Structure
Total Company - Current Rates

Schedule F-3
Page 1 of 1
Witness Responsible:

W. Ridmann

Date of Capital Structure: May 31, 2008
Work Paper Reference No(s).: WPF-3a - b

		Utility Projected				
Line No.	Class of Capital	Working Paper Reference (A)	Amount (B)	% of Total (C)	Cost (D)	Weighted Cost (E)
1	Long-term debt	WP F-3b	$348,596,925	42.32%	6.14%	2.60%
2	Preferred stock		$0	0.00%	0.00%	0.00%
3	Common equity	WP F-3a	475,203,083	57.68%	11.75%	6.78%
4	Total capital		$823,800,008	100.00%		9.38%

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Projected Capital Structure
Total Company - Proposed Rates

Date of Capital Structure: May 31, 2008
Work Paper Reference No(s).: WPF-3a - b

Schedule F-3A
Page 1 of 1
Witness Responsible:

W. Ridmann

		Utility Projected				
Line No.	Class of Capital	Working Paper Reference (A)	Amount (B)	% of Total (C)	Cost (D)	Weighted Cost (E)
1	Long-term debt	WP F-3b	$348,596,925	41.80%	6.14%	2.57%
2	Preferred stock		$0	0.00%	0.00%	0.00%
3	Common equity	WP F-3a	485,285,756	58.20%	11.75%	6.84%
4	Total capital		$833,882,681	100.00%		9.41%

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Projected Statement of Changes in Financial Position
Total Company - Current Rates

Projected period from March 1, 2008 to February 28, 2009
Work Paper Reference No(s).: F-1, WPF-1g, WPF-1i - j, WPF-4a - b

Schedule F-4
Page 1 of 1
Witness Responsible:

W. Ridmann

Line No.	Description		Working Paper Reference
1	Source of Funds		
2			
3	Retained Earnings	(27,447,145)	F-1
4	AFUDC	0	WPF-1i
5	Depreciation	22,918,742	WPF-1g
6	Deferred Income Taxes	6,353,198	WPF-1j
7	Regulatory Amortization	8,879,311	F-1
8	Changes in Working Capital	0	
9	Net Change in Debt	0	WPF-4a
10	Net Change in Short Term Debt	36,362,575	See Note
11	Net Change in Investments	3,496,977	WPF-4a
12	Nuclear Fuel Obligation	0	
13	Net Change in Preferred Stock	0	
14		50,563,658	
15			
16	Application of funds		
17			
18	Cash Construction	47,066,681	WPF-4b
19	Redemption of Securities	3,496,977	WPF-4a
20		50,563,658	

Note: Change in short term debt is the difference between source of funds and application of funds.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Projected Statement of Changes in Financial Position
Total Company - Current Rates

Projected period from March 1, 2008 to February 28, 2009
Work Paper Reference No(s).: F-1A, WPF-1Ae - f, WPF-1Ah, WPF-4a - b

Schedule F-4A
Page 1 of 1
Witness Responsible:

W. Ridmann

Line No.	Description		Working Paper Reference
1	Source of Funds		
2			
3	Retained Earnings	19,325,319	F-1A
4	AFUDC	0	WPF-1Af
5	Depreciation	21,572,943	WPF-1Ah
6	Deferred Income Taxes	6,353,198	WPF-1Ae
7	Regulatory Amortization	8,879,311	F-1A
8	Changes in Working Capital	0	
9	Net Change in Debt	0	WPF-4a
10	Net Change in Short Term Debt	6,396,166	See Note A
11	Net Change in Investments	3,496,977	WPF-4a
12	Nuclear Fuel Obligation	0	
13	Net Change in Preferred Stock	0	
14		66,023,913	
15			
16	Application of funds		
17			
18	Cash Construction	47,066,681	WPF-4b
19	Dividends Paid to Parent	15,460,255	See Note B
20	Redemption of Securities	3,496,977	WPF-4a
		66,023,913	

Notes:
(A) Change in short term debt is the difference between source of funds and application of funds.
(B) Dividends paid to parent is calculated at 80% of retained earnings.

Section I

Integrated Resource Planning (IRP) [1]
(Large Utilities)

The Toledo Edison Company

Case No. 07-551-EL-AIR
Case No. 07-552-EL-ATA
Case No. 07-553-EL-AAM
Case No. 07-554-EL-UNC

Test Year: Twelve Months Ended February 29, 2008

Date Certain: May 31, 2007

[1] All schedules waived

The Toledo Edison Company
Case No. 07-551-EL-AIR
IRP Rate Base - Plant in Service costs
As of May 31, 2007

Data: ____ Actual X Estimated
Type of Filing: X Original __ Updated ___ Revised
Work Papers Reference No(s).:

Witness Responsible:

Account No.	IRP Property Description	In-Service Date	Original Cost	Accum. Deprec.	Net Orig. Cost	Allocation %	Depreciation Expense	Accural Rate / Amortization Period

This Schedule has been waived for this case

The Toledo Edison Company
Case No. 07-551-EL-AIR
Summary of IRP Project Dollars - Plant in Service
As of May 31, 2007

Data: ____ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).:

Schedule I-1.1
Page 1 of 1
Witness Responsible:

Project Number and Description	Status Report Reference	Accumulated Project Dollars as of _______ (Last Status Report)	Dollars Expended From Last Status Report To Completion Date	AFUDC Accum. from Last Status Report To Completion Date	Total Dollars As of Date Certain

This Schedule has been waived for this case

The Toledo Edison Company
Case No. 07-551-EL-AIR
IRP Rate Base - Working Capital Allowance
As of May 31, 2007

Data: ____ Actual X Estimated
Type of Filing: X Original __ Updated ___ Revised
Work Papers Reference No(s).:

Schedule I-2
Page 1 of 1
Witness Responsible:

			13 Month Average for Test Year			Date Certain Balance		
Account No.	IRP Project Description	Project Start Date	Total Company	Allocation %	Jurisdiction	Total Company	Allocation %	Jurisdiction

This Schedule has been waived for this case.

The Toledo Edison Company
Case No. 07-551-EL-AIR
IRP Projects - Supporting Detail
As of May 31, 2007

Data: ____ Actual X Estimated
Type of Filing: X *Original* __ Updated ___ Revised
Work Papers Reference No(s).:

Witness Responsible:

Project Number (A)	Total Expense To Be Amortized (B)	Amortization Period (C)	Amount Amortized To Date (D)	Test Year Amortization (E)	Annualized Amortization (F)	IRP Adjustment (G)	Amortization Account (H)

This Schedule has been waived for this case.

The Toledo Edison Company
Case No. 07-551-EL-AIR
Summary of IRP Project Dollars - Deferred Expenses
As of May 31, 2007

Data: ____ Actual X Estimated
Type of Filing: X Original __ Updated ___ Revised
Work Papers Reference No(s).:

Witness Responsible:

Project Number and Description (A)	Status Report Reference (B)	Accumulated Project Dollars as of ______ (Last Status Report) (C)	Dollars Expended From Last Status Report To Date Certain (D)	Amount Amortized As of ________ (Last Status Report) (E)	Amount Amortized (Last Status Report) (F)	Date Certain Balance (G) = (C) to (F)

This Schedule has been waived for this case.

The Toledo Edison Company
Case No. 07-551-EL-AIR
IRP Expense Dollars
For Twelve Months Ended February 29, 2008

Witness Responsible:

Data: ____ Actual X Estimated
Type of Filing: X Original Updated ___ Revised
Work Papers Reference No(s).:

Account Number	IRP Project Description	Status Report Reference	Project Start Date	Test Year Expense	Annualized Expense	Adjustment

This Schedule has been waived for this case

The Toledo Edison Company
Case No. 07-551-EL-AIR
IRP Expense Dollars - Current Recovery
For Twelve Months Ended February 29, 2008

Data: ____ Actual X Estimated
Type of Filing: X Original Updated ___ Revised
Work Papers Reference No(s).:

Schedule I-4
Page 1 of 1
Witness Responsible:

Account Number	IRP Project Description	Status Report Reference	Project Start Date	Test Year Expense	Annualized Expense	Adjustment

This Schedule has been waived for this case

The Toledo Edison Company
Case No. 07-551-EL-AIR
Summary of IRP Expense Dollars - Current Recovery
For Twelve Months Ended February 29, 2008

Data: ____ Actual X Estimated
Type of Filing: X Original Updated ___ Revised
Work Papers Reference No(s).:

Witness Responsible:

Account Number	IRP Project Description	Date(s) & Case Nos. of Opinion & Orders Authorizing Recovery	Annual Amount Included in Prior Rate Case(s)	Amounts Actually Expended (By Year)	Difference Between Authorized Levels and Amounts Actually Expended (By Year)

This Schedule has been waived for this case

Schedules S-1, S-2.1, S-2.2, S-2.3, S-3

The Toledo Edison Company

Case No. 07-551-EL-AIR
Case No. 07-552-EL-ATA
Case No. 07-553-EL-AAM
Case No. 07-554-EL-UNC

Test Year: Twelve Months Ended February 29, 2008

Date Certain: May 31, 2007

S-1	Five-year capital expenditures budget
S-2.1	Five-year projections of revenue requirements
S-2.2	Balance sheet items for each forecast year
S-2.3	Statement of changes in financial position
S-3	Proposed notice for newspaper publication

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Five-Year Capital Expenditures Budget

Schedule S-1
Page 1 of 1
Witness Responsible:

W. Ridmann

Data: 5 Years Estimated
Type of Filing: X *Original* ___ Updated ___ Revised
Work Papers Reference No(s).: None

Line No.		2008	2009	2010	2011	2012
1	Net	$47,542,659	$53,087,489	$52,270,617	$52,747,507	$52,402,714
2	AFUDC	$340,536	$1,061,688	$757,718	$995,319	$1,119,881
3	Total	$47,883,195	$54,149,177	$53,028,335	$53,742,826	$53,522,595

Note: There are no projects that are greater than or equal to 5% of the annual construction budget for the Company for years 2008 - 2012.

Source: Company budget

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

Schedule S-2.1
Page 1 of 1
Witness Responsible:

W. Ridmann

Data: 5 Years Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: WPS-2.1a - k

Line No.	Description	2008	2009	2010	2011	2012
1	Operating Revenues					
2	Sales of Electricity	$146,353,409	$219,090,688	$220,723,824	$222,501,750	$224,538,974
3	Other Operating Revenues	$11,106,644	$11,052,953	$11,053,448	$11,053,493	$11,163,493
4	Total Electric Operating Revenues	$157,460,053	$230,143,641	$231,777,272	$233,555,243	$235,702,467
5	Operating Expenses					
6	Operation & Maintenance	$88,506,854	$90,003,483	$92,126,204	$96,111,740	$101,454,192
7	Depreciation / Amortization	$21,448,747	$22,193,926	$22,894,730	$23,819,528	$25,139,787
8	Regulatory Credits/Debits	$8,879,311	$8,879,311	$8,879,311	$8,879,311	$8,040,213
9	Taxes Other Than Income Taxes	$55,177,101	$56,027,093	$58,137,937	$59,946,169	$61,864,077
10	Operating Expenses Before Income Taxes	$174,012,012	$177,103,812	$182,038,183	$188,756,749	$196,498,269
11	Local Income Taxes	($412,276)	$264,828	$224,872	$168,605	$104,768
12	State Income Taxes	($815,398)	$0	$0	$0	$0
13	Federal Income Taxes	($14,247,361)	$9,289,191	$7,882,904	$5,902,529	$3,655,498
14	Total Taxes	($15,475,034)	$9,554,018	$8,107,776	$6,071,134	$3,760,265
15	Investment Tax Credit Adjustment	($437,005)	($437,005)	($437,005)	($437,005)	($437,005)
16	Total Operating Expenses and Taxes	$158,099,973	$186,220,825	$189,708,954	$194,390,878	$199,821,530
17	Net Operating Income	($639,920)	$43,922,816	$42,068,318	$39,164,365	$35,880,937
18	Required Operating Income	$46,198,405	$48,568,978	$50,703,818	$52,742,315	$54,715,314
19	Operating Income Deficiency	$46,838,326	$4,646,162	$8,635,500	$13,577,950	$18,834,377
20	Gross Revenue Conversion Factor	1.598615	1.571904	1.571904	1.571904	1.571904
21	Revenue Deficiency	$74,876,450	$7,303,322	$13,574,181	$21,343,240	$29,605,841
22	Revenue Requirements	**$74,876,450**	**$7,303,322**	**$13,574,181**	**$21,343,240**	**$29,605,841**

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

Schedule S-2.2
Page 1 of 1
Witness Responsible:

W. Ridmann

Data: 5 Years Estimated
Type of Filing: X Original ___ Updated ___ Revised
Work Papers Reference No(s).: WPS-2.1a - b, WPS-2.2a -c, WPS-2.3c, B-5

Line No.	Description	2008	2009	2010	2011	2012
1	Rate Base					
2	Gross Plant in Service	$812,303,799	$859,617,938	$905,243,601	$950,997,713	$997,364,802
3	Accumulated Depreciation	($395,125,948)	($410,505,840)	($426,848,909)	($444,404,154)	($463,683,621)
4	Net Plant	$417,177,851	$449,112,099	$478,394,692	$506,593,560	$533,681,182
5	Deferred Income Taxes (Non-RCP)	($485,496)	$813,659	$2,112,814	$3,411,969	$4,711,124
6	Cash Working Capital	$4,670,345	$4,670,345	$4,670,345	$4,670,345	$4,670,345
7	Customer Deposits	($3,941,654)	($3,941,654)	($3,941,654)	($3,941,654)	($3,941,654)
8	Materials & Supplies	$5,265,993	$5,265,993	$5,265,993	$5,265,993	$5,265,993
9	Other Rate Base Items	$10,511,634	$10,511,634	$10,511,634	$10,511,634	$10,511,634
10	Regulatory Assets (Non-RCP)	$21,211,140	$17,539,169	$13,867,197	$10,195,226	$6,523,255
11	Total Non-RCP Rate Base	$454,409,812	$483,971,244	$510,881,021	$536,707,073	$561,421,879
12	Regulatory Assets (RCP)	$143,751,223	$137,262,767	$130,774,312	$124,285,855	$118,636,498
13	Deferred Income Taxes (RCP)	($49,266,319)	($46,970,683)	($44,675,046)	($42,379,410)	($40,380,649)
14	Total RCP Rate Base	$94,484,904	$90,292,085	$86,099,266	$81,906,446	$78,255,849
15	Total Rate Base	$548,894,716	$574,263,329	$596,980,287	$618,613,519	$639,677,729
16	Capital Structure					
17	Long-Term Debt	$345,072,431	$345,184,632	$300,561,593	$300,663,343	$300,765,093
18	Common Equity	$456,758,367	$461,109,902	$465,105,238	$468,079,035	$471,411,477
19	Total Capital	$801,830,798	$806,294,534	$765,666,831	$768,742,378	$772,176,570
20	Debt Weight	51.00%	51.00%	51.00%	51.00%	51.00%
21	Equity Weight	49.00%	49.00%	49.00%	49.00%	49.00%
22	Cost of Debt	6.14%	6.14%	6.14%	6.14%	6.14%
23	Return on Equity	11.75%	11.75%	11.75%	11.75%	11.75%
24	Rate of Return Required	8.89%	8.89%	8.89%	8.89%	8.89%
25	Required Operating Income	$46,198,405	$48,568,978	$50,703,818	$52,742,315	$54,715,314

The Toledo Edison Company
Case No. 07 - 551 - *EL* - *AIR*
Projected Statement of Changes in Financial Position
Jurisdictional - Current Rates

Projected period from January 1, 2008 to December 31, 2012
Work Paper Reference No(s).: S-1, S-2.1, WPS-2.3a - c, WPS-2.1h, WPS-2.2c

Schedule S-2.3
Page 1 of 1
Witness Responsible:
W. Ridmann

	2008	2009	2010	2011	2012
Source of Funds					
Retained Earnings	(25,456,791)	21,757,673	19,976,679	14,868,989	16,662,209
AFUDC	0	0	0	0	0
Depreciation	21,448,747	22,193,926	22,894,730	23,819,528	25,139,787
Deferred Income Taxes	3,610,753	3,689,994	3,764,516	3,862,858	4,003,252
Regulatory Amortization	8,879,311	8,879,311	8,879,311	8,879,311	8,040,213
Changes in Working Capital	0	0	0	0	0
Net Change in Debt	0	0	0	0	0
Net Change in Short Term Debt	39,401,175	15,034,412	13,494,441	14,207,331	13,006,902
Net Change in Investments	3,750,754	0	45,000,000	0	0
Nuclear Fuel Obligation	0	0	0	0	0
Net Change in Preferred Stock	0	0	0	0	0
	51,633,949	71,555,316	114,009,678	65,638,017	66,852,362
Application of funds					
Cash Construction	47,883,195	54,149,177	53,028,335	53,742,826	53,522,595
Dividends Paid	0	17,406,139	15,981,343	11,895,191	13,329,767
Redemption of Securities	3,750,754	0	45,000,000	0	0
	51,633,949	71,555,316	114,009,678	65,638,017	66,852,362

Note: Change in short term debt is the difference between source of funds and application of funds.

Schedule S-3

FORM OF PROPOSED NOTICE
FOR NEWSPAPER PUBLICATION

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

TO WHOM IT MAY CONCERN:

Pursuant to the requirements of Ohio Revised Code Section 4909.19, The Toledo Edison Company ("Company") gives notice that on June 7, 2007, it filed with The Public Utilities Commission of Ohio ("Commission") an Application for authority to change its electric rates and charges in incorporated communities and the unincorporated territory within its service area, which includes all or part of Defiance, Fulton, Henry, Lucas, Ottawa, Putnam, Sandusky, Seneca, Williams and Wood Counties in Ohio. Such Application has been assigned Case Nos. 07-551-EL-AIR, 07-552-EL-ATA, 07-553-EL-AAM and 07-554-EL-UNC by the Commission. The substance of the Application follows.

In this Application the Company proposes to make changes and increases in electric distribution rates applicable to customers within the Company's service territory effective January 1, 2009. Since the Company's last request for an increase in distribution rates in 1996, the Company's operating costs to provide electric service to customers have increased significantly. Moreover, pursuant to prior Commission Orders, the Company has been deferring recovery of certain costs. As a result, this filing includes expenses related to distribution operations, recovery of investments in distribution infrastructure and fuel charges that were deferred under prior rate orders.

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

Residential	10.6%
Commercial	12.1%
Industrial	1.9%
Total Company	8.7%

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

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

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

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

- Residential schedule (RS)
- General Service schedules:
  - General Service Secondary (GS)
  - General Service Primary (GP)
  - General Service Sub-transmission (GSU)
  - General Service Transmission (GT)
- Lighting schedules:
  - Street Lighting (STL)
  - Traffic Lighting (TRF)
  - Private Outdoor Lighting (POL)

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

- Residential Distribution Credit Rider, which provides a reduction to distribution charges for certain electric loads so as to mitigate the affects of changes in rate design.

- Business Distribution Credit Rider, which provides a reduction to distribution charges for certain electric loads so as to mitigate the affects of changes in rate design.

- Demand Side Management ("DSM") Rider, which creates a mechanism through which certain approved DSM costs are to be recovered and reconciled semi-annually.

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

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

- Toledo Edison Economic Development Rider (Rider 4a), which is modified to disallow any new customers to take service under this Rider after December 31, 2008.

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

- Depreciation: The Company has determined that certain modifications to depreciation rates are warranted and requests that depreciation rates proposed in this proceeding be approved by the Commission.

- Deferral of Storm Related Costs: The Company requests permission to defer storm restoration and repair costs in excess of those included in base rates.

Changes in Rate Design

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

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

Residential Rates

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

- Creation of a single distribution rate schedule for all residential customers
- Creation of a Residential Distribution Credit Rider (mentioned above)
- Conversion from existing multiple block and declining block designs to a simple two block structure that is consistent across all companies
- Elimination of the Percentage of Income Payment Plan ("PIPP")
  Note - Customers participating in the PIPP program will continue to have their PIPP payment calculated based on income

General Service Rates

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

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

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

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

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

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

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

A copy of the Application, including a copy of the present and proposed rate sheets, may be inspected by any interested party at the office of the Commission, 180 East Broad Street, Columbus, Ohio 43266; or at the following business office of the Company: 76 S. Main St., Akron, Ohio 44308.

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

(a) Accept this Application and Exhibits for filing;
(b) Find that this Application and the attached Schedules filed herewith and incorporated herein, are in accordance with Sections 4909.18, Ohio Revised Code, and Section 4901-7-01 of the Commission's Rules and Regulations;

(c) Find that the current rates, prices and charges for electric service are unjust, unreasonable and insufficient to yield reasonable compensation to the Company for the electric distribution service rendered;

(d) Find that the proposed rates, prices and charges are just and reasonable based upon the test period for the twelve months ending February 29, 2008, and approve such schedules in the form tendered herewith;

(e) Approve the Company's requested accounting treatment;

(f) Fix the date on which applicable services provided to customers are subject to the proposed rates at January 1, 2009.

THE TOLEDO EDISON COMPANY