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June 29, 2007

Ms. Renee J. Jenkins
Director, Administration Department
Secretary to the Commission
Docketing Division
The Public Utilities Commission of Ohio
180 East Broad Street
Columbus, Ohio 43215-3793

Re: In the Matter of the Application of Ohio Edison Company, The Cleveland Electric Illuminating Company, and The Toledo Edison Company for Authority to Increase Rates for Distribution Service, Modify Certain Accounting Practices and for Tariff Approvals (Case No. 07-551-EL-AIR, et al.)

Dear Ms. Jenkins:

Enclosed please find original and 20 copies of Standard Filing Requirement Schedules D-1, D-3, D-4 and workpapers (provided on a parent consolidated basis) (the "Schedules") for filing in the above referenced application. The enclosed Schedules reflect information as of the Date Certain. Schedules will also be filed that reflect information as of March 31, 2007.

Respectfully submitted,

Ebony L. Miller

Ebony Miller (0077063)
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Certificate of Service

THIS IS TO CERTIFY that a copy of the foregoing Schedules D-1A, D-3A and D-4A of Ohio Edison Company, The Cleveland Electric Illuminating Company and The Toledo Edison Company was served UPS (next day delivery) this 29th day of June, 2007.

Ebony Miller
Attorney

Case No. 07-551-EL-AIR, et al.
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The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Rate of Return Summary

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

Schedule: D-1A

Witness Responsible:
J.F. Pearson

FirstEnergy Corp (Parent Consolidated)

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	$10,920,839,629	56.25%	6.22%	3.50%
2	Preferred Stock	D-4	$0	0.00%	0.00%	0.00%
3	Common Equity		$8,493,079,313	43.75%	11.75%	5.14%
4	TOTAL CAPITAL		$19,413,918,942	100.00%		8.64%

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Embedded Cost of Long Term Debt

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

Schedule: D-3A
Page: 1 of 11
Witness Responsible:
J.F. Pearson

FirstEnergy Corp (Parent Consolidated)

Line No.	Debt Issue Type Coupon Rate	% Rate	Date Issued Mo/Day/Yr (A)	Maturity Date Mo/Day/Yr (B)	Principal Amount (C)	Face Amount Outstanding (D)	Unamortized (Discount) or Premium (E)	Unamortized Debt Expense (F)	Unamortized Gain or (Loss) on Reacquired Debt (G)	Carrying Value (H=D+E-F+G)	Annual Interest Cost (I)
1	FirstEnergy Corp.										
2											
3	6.45% Series Notes Series B	6.450%	11/15/2001	11/15/2011	$ 1,500,000,000	$ 1,500,000,000	$ (6,823,652)	$ 1,554,658		$ 1,491,621,690	$ 99,841,192
4	7.375% Series Notes Series C	7.375%	11/15/2001	11/15/2031	$ 1,500,000,000	$ 1,500,000,000	$ (12,755,043)	$ 2,843,402		$ 1,484,401,555	$ 111,262,732
5	Total FirstEnergy Corp.				$ 3,000,000,000	$ 3,000,000,000	$ (19,578,695)	$ 4,398,060	$ -	$ 2,976,023,245	$ 211,103,925

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Embedded Cost of Long Term Debt

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Schedule: D-3A
Page: 2 of 11
Witness Responsible:
J.F. Pearson

FirstEnergy Corp (Parent Consolidated)

Line No.	Debt Issue Type Coupon Rate	% Rate	Date Issued Mo/Day/Yr (A)	Maturity Date Mo/Day/Yr (B)	Principal Amount (C)	Face Amount Outstanding (D)	Unamortized (Discount) or Premium (E)	Unamortized Debt Expense (F)	Unamortized Gain or (Loss) on Reacquired Debt (G)	Carrying Value (H=D+E-F+G)	Annual Interest Cost (I)
6	The Cleveland Electric Illuminating Company										
7											
8	Bonds:										
9	7.43% Series Sec. Note (FMB)	7.430%	11/1/1997	11/1/2009	$ 150,000,000	$ 150,000,000	$ (166,431)	$ 33,234		$ 149,800,335	$ 11,227,620
10	7.88% Series Sec. Note (FMB)	7.880%	11/1/1997	11/1/2017	$ 300,000,000	$ 300,000,000	$ 457,625	$ 163,125		$ 300,294,500	$ 23,611,728
11	6.86% Series	6.860%	9/29/1998	10/1/2008	$ 125,000,000	$ 125,000,000		$ 231,392		$ 124,768,608	$ 8,748,544
12											
13	Notes:										
14	5.65% Senior Notes	5.650%	12/11/2003	12/1/2013	$ 300,000,000	$ 300,000,000	$ (690,948)	$ 1,405,485		$ 297,903,568	$ 17,268,445
15	5.95% 2006 Series A	5.950%	12/11/2006	12/15/2036	$ 300,000,000	$ 300,000,000	$ (1,561,988)	$ 2,987,738		$ 295,450,274	$ 18,003,794
16	5.70% Senior Notes	5.700%	3/27/2007	4/1/2017	$ 250,000,000	$ 250,000,000	$ (387,645)	$ 1,663,355		$ 247,949,000	$ 14,458,575
17											
18	Loss on Reaquisition of Debt								$ (10,455,870)	$ (10,455,870)	$ 1,656,536
19											
20	Gain on Reacquisition of Debt								$ 10,582,076	$ 10,582,076	$ (786,468)
21	Total Excluding Pollution Control Notes and Other[1]				$ 1,425,000,000	$ 1,425,000,000	$ (2,349,387)	$ 6,484,329	$ 126,206	$ 1,416,292,490	$ 94,188,774
22											
23											
24	Pollution Control Notes										
25	1997 OAQDA Series A	6.100%	8/26/1997	8/1/2020	$ 15,900,000	$ 15,900,000	$ (129,402)			$ 15,770,598	$ 979,728
26	1997 OAQDA Series B	6.000%	8/26/1997	8/1/2020	$ 62,560,000	$ 62,560,000	$ (424,072)	$ 41,870		$ 62,094,058	$ 3,788,988
27	1997 OWDA	6.100%	8/26/1997	8/1/2020	$ 54,600,000	$ 54,600,000	$ (442,716)			$ 54,157,284	$ 3,364,224
28	1998 BCIDA Series A	5.375%	6/1/1998	6/1/2028	$ 5,993,376	$ 5,993,376		$ 260,036		$ 5,733,340	$ 334,576
29	1998 OAQDA Series B	3.750%	10/6/1998	10/1/2030	$ 12,085,000	$ 12,085,000		$ 55,982		$ 12,029,018	$ 455,587
30	1998 OWDA Series A	3.750%	10/6/1998	10/1/2030	$ 23,255,000	$ 23,255,000		$ 109,656		$ 23,145,344	$ 876,762
31	1998 BCIDA Series	3.750%	10/6/1998	10/1/2030	$ 46,300,000	$ 46,300,000		$ 213,875		$ 46,086,125	$ 1,745,416
32	2002 OAQDA	6.000%	7/1/2002	12/1/2013	$ 78,700,000	$ 78,700,000	$ 5,445,154	$ 500,292		$ 83,644,862	$ 3,971,856
33	2005 BCIDA Series A- Variable	3.800%	4/1/2005	4/15/2035	$ 53,900,000	$ 53,900,000		$ 425,003		$ 53,474,997	$ 2,230,560 [2]
34											
35	Other:[1]										
36	7.13% Secured Trust Notes	7.130%	6/11/1997	7/1/2007	$ 120,000,000	$ 120,000,000	$ 43,892			$ 120,043,892	$ 8,512,108
37	$25 Par-Trust Preferred	9.000%	12/19/2001	12/15/2031	$ 100,000,000	$ 100,000,000		$ 2,885,869		$ 97,114,131	$ 9,117,612
38	Total Pollution Control Notes and Other:				$ 573,293,376	$ 573,293,376	$ 4,492,856	$ 4,492,583		$ 573,293,649	$ 35,377,416
39											
40	Total Cleveland Electric Illuminating Company				$ 1,998,293,376	$ 1,998,293,376	$ 2,143,469	$ 10,976,912	$ 126,206	$ 1,989,586,139	$ 129,566,190

[1] 7.13% Secured Trust Notes and $25 Par-Trust Preferred are excluded from embedded cost of long-term debt calculation because they will be redeemed with proceeds from 5.70% Senior Notes.

[2] Includes insurance fees

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Embedded Cost of Long Term Debt

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

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Witness Responsible:
J.F. Pearson

FirstEnergy Corp (Parent Consolidated)

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)
41	*Ohio Edison Company*										
42											
43	Notes:										
44	4.000% Series	4.000%	4/21/2003	5/1/2008	$ 175,000,000	$ 175,000,000	$ (173,821)	$ 229,174		$ 174,597,005	$ 7,402,995
45	5.450% Series	5.450%	4/21/2003	5/1/2015	$ 150,000,000	$ 150,000,000	$ (49,736)	$ 791,445		$ 149,158,819	$ 8,281,254
46	6.400% Series	6.400%	6/26/2006	7/15/2016	$ 250,000,000	$ 250,000,000	$ (1,506,047)	$ 507,105		$ 247,986,848	$ 16,219,616
47	6.875% Series	6.875%	6/26/2006	7/15/2036	$ 350,000,000	$ 350,000,000	$ (4,231,277)	$ 214,268		$ 345,554,455	$ 24,214,916
48											
49	Loss on Reacquisition of Debt								$ (23,628,861)	$ (23,628,861)	$ 1,742,749
50											
51	Gain on Reacquisition of Debt								$ 9,291	$ 9,291	$ (5,868)
52	Total Excluding Pollution Control Notes				$ 925,000,000	$ 925,000,000	$ (5,960,881)	$ 1,741,992	$ (23,619,570)	$ 893,677,558	$ 57,855,663
53											
54											
55	Pollution Control Notes:										
56	1988 OWDA Series B- Variable	3.940%	9/18/1988	9/1/2018	$ 33,000,000	$ 33,000,000	$ (61,965)	$ 283,635		$ 32,654,400	$ 1,901,603 [1]
57	1988 OAQDA Series C- Variable	3.930%	9/18/1988	9/1/2018	$ 23,000,000	$ 23,000,000	$ (42,525)	$ 214,785		$ 22,742,690	$ 1,324,521 [1]
58	1989 OAQDA Series A- Variable	3.730%	2/9/1989	2/1/2014	$ 50,000,000	$ 50,000,000		$ 288,874		$ 49,711,126	$ 2,766,719 [1]
59	*1998 BCIDA Series A*	5.375%	6/1/1998	6/1/2028	$ 13,521,974	$ 13,521,974		$ 553,140		$ 12,968,834	$ 753,146
60	2000 OAQDA Series C- Variable	3.930%	6/29/2000	6/1/2023	$ 50,000,000	$ 50,000,000		$ 340,992		$ 49,659,008	$ 2,844,696 [1]
61	2005 OAQDA Series A- Variable	3.760%	4/6/2005	4/1/2029	$ 100,000,000	$ 100,000,000		$ 989,977		$ 99,010,023	$ 4,039,342 [2]
62	2005 OWDA Series A- Variable	3.750%	4/6/2005	4/1/2029	$ 6,450,000	$ 6,450,000		$ 68,255		$ 6,381,745	$ 261,126 [2]
63	Total Pollution Control Notes				$ 275,971,974	$ 275,971,974	$ (104,490)	$ 2,739,658	$ -	$ 273,127,826	$ 13,891,154
64											
65	Total Ohio Edison				$ 1,200,971,974	$ 1,200,971,974	$ (6,065,371)	$ 4,481,650	$ (23,619,570)	$ 1,166,805,383	$ 71,746,817

[1] Includes LOC fees

[2] Includes insurance fees

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Embedded Cost of Long Term Debt

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

Schedule: D-3A
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Witness Responsible:
J.F. Pearson

FirstEnergy Corp (Parent Consolidated)

Line No.	Debt Issue Type Coupon Rate	% Rate	Date Issued Mo/Day/Yr (A)	Maturity Date Mo/Day/Yr (B)	Principal Amount (C)	Face Amount Outstanding (D)	Unamortized (Discount) or Premium (E)	Unamortized Debt Expense (F)	Unamortized Gain or (Loss) on Reacquired Debt (G)	Carrying Value (H=D+E-F+G)	Annual Interest Cost (I)
66	The Toledo Edison Company										
67											
68	Notes:										
69	7.13% Secured Trust Notes	7.13%	6/18/1997	7/1/2007	$ 30,000,000	$ 30,000,000	$ 11,034			$ 30,011,034	$ 2,127,966
70	6.15% 2006 Series A	6.15%	11/16/2006	5/15/2037	$ 300,000,000	$ 300,000,000	$ (442,623)	$ 2,946,191		$ 296,611,187	$ 18,562,960
71											
72	Loss on Reacquisition of Debt								$ (2,873,858)	$ (2,873,858)	$ 373,725
73											
74	Gain on Reacquisition of Debt								$ 6,459,661	$ 6,459,661	$ (382,781)
75	Total Excluding Pollution Control Notes				$ 330,000,000	$ 330,000,000	$ (431,589)	$ 2,946,191	$ 3,585,803	$ 330,208,023	$ 20,681,871
76											
77											
78	Pollution Control Notes:										
79	1997 OAQDA Series	6.100%	8/26/1997	8/1/2027	$ 10,100,000	$ 10,100,000	$ (183,678)	$ 39,204		$ 9,877,118	$ 627,152
80	1998 BCIDA Series A	5.375%	6/1/1998	6/1/2028	$ 3,750,754	$ 3,750,754		$ 165,911		$ 3,584,843	$ 209,535
81	2005 BCIDA Series A- Variable	3.750%	4/6/2005	4/1/2035	$ 45,000,000	$ 45,000,000		$ 302,209		$ 44,697,791	$ 1,877,247 [1]
82	Total Pollution Control Notes				$ 58,850,754	$ 58,850,754	$ (183,678)	$ 507,324	$ -	$ 58,159,752	$ 2,713,934
83											
84	Total Toledo Edison				$ 388,850,754	$ 388,850,754	$ (615,267)	$ 3,453,514	$ 3,585,803	$ 388,367,775	$ 23,395,805

[1] Includes insurance fees

The Cleveland Electric Illuminating Company
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FirstEnergy Corp (Parent Consolidated)

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			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H=D+E-F+G)	(I)
85	Pennsylvania Power Company										
86											
87	Bonds:										
88	9.740% Series [1]	9.740%	11/1/1989	11/1/2019	$ 20,000,000	$ 12,208,000		$ 52,150		$ 12,155,850	$ 1,193,259
89	7.625% Series	7.625%	7/1/1993	7/1/2023	$ 40,000,000	$ 6,500,000	$ (34,547)	$ 38,986		$ 6,426,467	$ 500,197
90											
91	Pollution Control Notes:										
92	1993 BCIDA Series A	5.400%	10/1/1993	10/1/2013	$ 1,000,000	$ 1,000,000		$ 25,080		$ 974,920	$ 57,960
93	1998 BCIDA Series A	5.375%	6/1/1998	6/1/2028	$ 1,733,896	$ 1,733,896		$ 69,552		$ 1,664,344	$ 96,509
94											
95	Loss on Reacquisition of Debt								$ (6,656,724)	$ (6,656,724)	$ 417,012
96											
97	Gain on Reacquisition of Debt								$ 320,573	$ 320,573	$ (19,932)
98	Total Pennsylvania Power				$ 62,733,896	$ 21,441,896	$ (34,547)	$ 185,768	$ (6,336,151)	$ 14,885,430	$ 2,245,005

[1] Sinking Fund Issue

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FirstEnergy Corp (Parent Consolidated)

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			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H=D+E-F+G)	(I)
99	Metropolitan Edison Company										
100											
101	Notes:										
102	5.93% Series D MTN	5.930%	6/3/2002	6/1/2007	$ 50,000,000	$ 50,000,000				$ 50,000,000	$ 2,965,000
103	4.45% Senior Notes	4.450%	3/20/2003	3/15/2010	$ 100,000,000	$ 100,000,000	$ (107,250)	$ 333,947		$ 99,558,803	$ 4,606,864
104	4.95% Senior Notes	4.950%	3/20/2003	3/15/2013	$ 150,000,000	$ 150,000,000	$ (247,538)	$ 883,161		$ 148,869,302	$ 7,621,643
105	4.875% Senior Notes	4.875%	3/25/2004	4/1/2014	$ 250,000,000	$ 250,000,000	$ (524,458)	$ 1,499,904		$ 247,975,637	$ 12,483,748
106											
107	Pollution Control Notes:										
108	1997 ICIDA Series A	5.950%	5/22/1997	5/11/2027	$ 13,690,000	$ 13,690,000	$ 748,880			$ 14,438,880	$ 776,954
109	2005 BCIDA Series A- Variable	3.740%	12/6/2005	7/15/2021	$ 28,500,000	$ 28,500,000		$ 253,613		$ 28,246,387	$ 1,129,404 [1]
110											
111	Loss on Reacquisition of Debt								$ (13,458,812)	$ (13,458,812)	$ 1,757,027
112											
113	Gain on Reacquisition of Debt								$ 2,675,445	$ 2,675,445	$ (337,579)
114	Total Metropolitan Edison				$ 592,190,000	$ 592,190,000	$ (130,366)	$ 2,970,626	$ (10,783,367)	$ 578,305,641	$ 31,003,061

[1] Includes insurance fees

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Type of Filing: ___ Original X Updated ___ Revised
Work Paper Reference Nos.: WP D-3A a, WP D-3A b

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Witness Responsible:
J.F. Pearson

FirstEnergy Corp (Parent Consolidated)

Line No.	Debt Issue Type Coupon Rate	% Rate	Date Issued Mo/Day/Yr (A)	Maturity Date Mo/Day/Yr (B)	Principal Amount (C)	Face Amount Outstanding (D)	Unamortized (Discount) or Premium (E)	Unamortized Debt Expense (F)	Unamortized Gain or (Loss) on Reacquired Debt (G)	Carrying Value (H=D+E-F+G)	Annual Interest Cost (I)
115	Pennsylvania Electric Company										
116											
117	Notes:										
118	6.125% Series B	6.125%	4/1/1999	4/1/2009	$ 100,000,000	$ 100,000,000	$ (2,332,885)			$ 97,667,115	$ 7,397,483
119	6.625% Series C	6.625%	4/1/1999	4/1/2019	$ 125,000,000	$ 125,000,000	$ (1,111,716)			$ 123,888,284	$ 8,375,198
120	7.77% Series E	7.770%	8/1/2000	8/1/2010	$ 35,000,000	$ 35,000,000	$ 1,000,444			$ 36,000,444	$ 2,403,570
121	5.125% Senior Notes	5.125%	3/29/2004	4/1/2014	$ 150,000,000	$ 150,000,000	$ (167,075)	$ 805,015		$ 149,027,910	$ 7,829,557
122											
123	Pollution Control Notes:										
124	1995 ICIDA Series	5.350%	11/1/1995	11/1/2010	$ 12,000,000	$ 12,000,000	$ 474,455			$ 12,474,455	$ 503,135
125	1995 CCIDA Series	5.350%	11/1/1995	11/1/2010	$ 12,310,000	$ 12,310,000	$ 464,047			$ 12,774,047	$ 522,766
126	2005 BCIDA Series B- Variable	3.950%	11/30/2005	11/1/2025	$ 25,000,000	$ 25,000,000		$ 207,578		$ 24,792,422	$ 1,038,771 [1]
127	2005 BCIDA Series A- Variable	3.850%	11/30/2005	11/1/2020	$ 20,000,000	$ 20,000,000		$ 180,180		$ 19,819,820	$ 815,430 [1]
128											
129	Loss on Reacquisition of Debt								$ (10,438,972)	$ (10,438,972)	$ 1,506,192
130											
131	Gain on Reacquisition of Debt								$ 1,562,014	$ 1,562,014	$ (94,714)
132	Total Pennsylvania Electric Company				$ 479,310,000	$ 479,310,000	$ (1,672,730)	$ 1,192,773	$ (8,876,958)	$ 467,567,539	$ 30,297,387

[1] Includes insurance fees

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Embedded Cost of Long Term Debt

Date of Long Term Debt: May 31, 2007
Type of Filing: ___ Original X Updated ___ Revised
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Witness Responsible:
J.F. Pearson

FirstEnergy Corp (Parent Consolidated)

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)
133	Jersey Central Power and Light										
134											
135	Notes:										
136	6.75% Series	6.750%	10/23/1993	11/1/2025	$ 150,000,000	$ 150,000,000	$ (8,778,839)			$ 141,221,161	$ 10,601,679
137	4.80% Senior Unsecured Notes	4.800%	5/19/2003	6/15/2018	$ 150,000,000	$ 150,000,000	$ (836,217)	$ 993,036		$ 148,170,747	$ 7,366,876
138	5.625% Series	5.625%	4/23/2004	5/1/2016	$ 300,000,000	$ 300,000,000	$ (1,194,833)	$ 1,828,185		$ 296,976,982	$ 17,214,030
139	6.40% Senior Notes	6.400%	5/12/2006	5/15/2036	$ 200,000,000	$ 200,000,000	$ (1,173,778)	$ 2,256,948		$ 196,569,274	$ 12,918,471
140	5.65% Uns. Notes	5.650%	5/16/2007	6/1/2017	$ 250,000,000	$ 250,000,000	$ (2,500,000)	$ 45,000		$ 247,455,000	$ 14,146,208
141	6.15% Uns Notes	6.150%	5/16/2007	6/1/2037	$ 300,000,000	$ 300,000,000	$ (3,693,000)	$ 50,000		$ 296,257,000	$ 18,460,397
142											
143	Pollution Control Notes:										
144	1985 7.1% Series - NJ ED Authority	7.100%	7/1/1985	7/1/2015	$ 12,200,000	$ 12,200,000	$ 242,524			$ 12,442,524	$ 836,197
145											
146	Securitization Bonds :[1]										
147	2002 Series Class A-1	4.190%	6/11/2002	12/5/2007	$ 91,111,000	$ 9,927,568				$ 9,927,568	$ 415,965
148	2002 Series Class A-2	5.390%	6/11/2002	9/5/2010	$ 52,297,000	$ 52,297,000				$ 52,297,000	$ 2,818,808
149	2002 Series Class A-3	5.810%	6/11/2002	12/5/2013	$ 77,075,000	$ 77,075,000				$ 77,075,000	$ 4,478,058
150	2002 Series Class A-4	6.160%	6/11/2002	6/5/2017	$ 99,517,000	$ 99,517,000				$ 99,517,000	$ 6,130,247
151											
152	2006 Series Class A-1	5.250%	8/10/2006	6/5/2012	$ 56,348,000	$ 46,549,412				$ 46,549,412	$ 2,443,844
153	2006 Series Class A-2	5.410%	8/10/2006	9/5/2014	$ 25,693,000	$ 25,693,000				$ 25,693,000	$ 1,389,991
154	2006 Series Class A-3	5.520%	8/10/2006	6/5/2018	$ 49,220,000	$ 49,220,000				$ 49,220,000	$ 2,716,944
155	2006 Series Class A-4	5.610%	8/10/2006	6/5/2021	$ 51,139,000	$ 51,139,000				$ 51,139,000	$ 2,868,898
156											
157	Loss on Reacquisition of Debt								$ (17,714,949)	$ (17,714,949)	$ 1,527,681
158											
159	Gain on Reacquisition of Debt								$ 3,444,432	$ 3,444,432	$ (1,186,492)
160	Total Jersey Central Power and Light				$ 1,864,600,000	$ 1,773,617,980	$ (17,934,143)	$ 5,173,169	$ (14,270,517)	$ 1,736,240,151	$ 105,147,803

[1] Sinking Fund Issues

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Embedded Cost of Long Term Debt

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J.F. Pearson

FirstEnergy Corp (Parent Consolidated)

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)
161	FirstEnergy Generation Corp.										
162											
163	Pollution Control Notes:										
164	2002 PEDFA Shippingport	5.000%	7/1/2002	6/1/2028	$ 15,000,000	$ 15,000,000	$ (62,496)	$ 281,540		$ 14,655,964	$ 766,383
165	2005 PEDFA Series A- Variable	3.860%	12/8/2005	12/1/2040	$ 43,000,000	$ 43,000,000		$ 631,451		$ 42,368,549	$ 1,961,504 [1]
166	2006 OWDA Series A- Variable	3.900%	4/3/2006	5/15/2019	$ 90,140,000	$ 90,140,000		$ 617,084		$ 89,522,916	$ 4,158,572 [1]
167	2006 BCIDA Series A- Variable	3.880%	4/3/2006	4/1/2041	$ 56,600,000	$ 56,600,000		$ 297,639		$ 56,302,361	$ 2,576,384 [1]
168	2006 PEDFA Series A- Variable	3.860%	11/16/2006	11/1/2041	$ 26,000,000	$ 26,000,000		$ 275,144		$ 25,724,856	$ 1,156,024 [1]
169	2006 OAQDA Series A-Variable	3.720%	12/5/2006	12/1/2023	$ 234,520,000	$ 234,520,000		$ 1,436,964		$ 233,083,036	$ 10,114,257 [1]
170	2006 BCIDA Series B-Variable	3.790%	12/5/2006	12/1/2041	$ 129,610,000	$ 129,610,000		$ 745,529		$ 128,864,471	$ 5,653,767 [1]
171	2006 BCIDA Series C-Variable	3.930%	12/5/2006	3/1/2017	$ 28,525,000	$ 28,525,000		$ 189,791		$ 28,335,209	$ 1,298,768 [1]
172	Total FirstEnergy Generation Corp.				$ 623,395,000	$ 623,395,000	$ (62,496)	$ 4,475,141	$ -	$ 618,857,363	$ 27,685,659

[1] Includes LOC Fees

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Embedded Cost of Long Term Debt

Date of Long Term Debt: May 31, 2007
Type of Filing: ___ Original X Updated ___ Revised
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J.F. Pearson

FirstEnergy Corp (Parent Consolidated)

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)
173	FirstEnergy Nuclear Generation Corp.										
174											
175	Pollution Control Notes:										
176	2005 OWDA Series A- Variable	3.800%	12/16/2005	8/1/2033	$ 99,100,000	$ 99,100,000		$ 588,683		$ 98,511,317	$ 4,563,969 [1]
177	2005 OWDA Series B- Variable	3.790%	12/16/2005	1/1/2034	$ 82,800,000	$ 82,800,000		$ 495,699		$ 82,304,301	$ 3,804,855 [1]
178	2005 OAQDA Series A- Variable	3.800%	12/16/2005	8/1/2033	$ 8,000,000	$ 8,000,000		$ 136,836		$ 7,863,164	$ 371,858 [1]
179	2005 OAQDA Series B- Variable	3.810%	12/16/2005	1/1/2034	$ 7,200,000	$ 7,200,000		$ 124,842		$ 7,075,158	$ 335,381 [1]
180	2005 BCIDA Series A- Variable	3.810%	12/16/2005	1/1/2035	$ 72,650,000	$ 72,650,000		$ 368,313		$ 72,281,687	$ 3,349,949 [1]
181	2006 OWDA Series A- Variable	3.840%	4/3/2006	6/15/2033	$ 46,500,000	$ 46,500,000		$ 419,912		$ 46,080,088	$ 2,107,033 [1]
182	2006 BCIDA Series A- Variable	3.870%	4/3/2006	1/1/2035	$ 60,000,000	$ 60,000,000		$ 301,281		$ 59,698,719	$ 2,726,802 [1]
183	2006 OWDA Series B- Variable	3.750%	12/5/2006	12/1/2033	$ 135,550,000	$ 135,550,000		$ 675,105		$ 134,874,895	$ 5,998,446 [1]
184	2006 OWDA Series C- Variable	3.780%	12/5/2006	6/1/2033	$ 107,500,000	$ 107,500,000		$ 559,868		$ 106,940,132	$ 4,790,745 [1]
185	2006 BCIDA Series B- Variable	3.750%	12/5/2006	12/1/2035	$ 163,965,000	$ 163,965,000		$ 694,732		$ 163,270,268	$ 7,251,271 [1]
186	2006 OAQDA Series A- Variable	3.800%	12/5/2006	6/1/2033	$ 62,500,000	$ 62,500,000		$ 245,171		$ 62,254,829	$ 2,794,717 [1]
187	2006 OAQDA Series B- Variable	3.780%	12/5/2006	12/1/2033	$ 15,500,000	$ 15,500,000		$ 65,099		$ 15,434,901	$ 690,108 [1]
188	Total FirstEnergy Nuclear Generation Corp				$ 861,265,000	$ 861,265,000	$ -	$ 4,675,542	$ -	$ 856,589,458	$ 38,785,134

[1] Includes LOC Fees

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Embedded Cost of Long Term Debt

Date of Long Term Debt: May 31, 2007
Type of Filing: ___ Original X Updated ___ Revised
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FirstEnergy Corp (Parent Consolidated)

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)
189	Bayshore Power										
190											
191	Pollution Control Notes:										
192	5.875% Series A Term Bonds [1]	5.875%	3/1/1998	9/1/2020	$ 73,400,000	$ 65,500,000		$ 2,388,498		$ 63,111,502	$ 4,028,389
193	6.625% Series B Term Bonds [1]	6.625%	3/1/1998	9/1/2020	$ 71,300,000	$ 64,500,000				$ 64,500,000	$ 4,273,125
194	Total Bayshore Power				$ 144,700,000	$ 130,000,000	$ -	$ 2,388,498	$ -	$ 127,611,502	$ 8,301,514
195	Total FirstEnergy Consolidated				$ 11,216,310,000	$ 11,069,335,980	$ (43,950,145)	$ 44,371,652	$ (60,174,555)	$ 10,920,839,629	$ 679,278,300
196											
197	Embedded Cost of Debt										6.22%

[1] Sinking Fund Issue

The Cleveland Electric Illuminating Company
Case No. 07 - 551 - EL - AIR
Embedded Cost of Preferred Stock

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

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Witness Responsible:
J.F. Pearson

FirstEnergy Corp (Parent Consolidated)

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							

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

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

Schedule: D-1A

Witness Responsible:
J.F. Pearson

FirstEnergy Corp (Parent Consolidated)

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	$10,920,839,629	56.25%	6.22%	3.50%
2	Preferred Stock	D-4	$0	0.00%	0.00%	0.00%
3	Common Equity		$8,493,079,313	43.75%	11.75%	5.14%
4	TOTAL CAPITAL		$19,413,918,942	100.00%		8.64%