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FILE
FirstEnergy

76 South Main St.
Akron, Ohio 44308

1-800-646-0400

July 2, 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-1A, D-3A, and D-4A (provided on a parent consolidated basis) (the "Schedules") for filing in the above referenced application. The enclosed Schedules reflect information as of March 31, 2007.

Respectfully submitted,

Ebony Miller /DRC

Ebony Miller (0077063)
Attorney
FirstEnergy Service Company
76 South Main Street
Akron, Ohio 44308
Phone: 330-384-5969
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Ohio 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 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-3A	$10,511,661,586	55.88%	6.22%	3.48%
2	Preferred Stock	D-4A	$0	0.00%	0.00%	0.00%
3	Common Equity		$8,299,849,191	44.12%	11.75%	5.18%
4	TOTAL CAPITAL		$18,811,510,777	100.00%		8.66%

Ohio 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-3A a, WP D-3A b

Schedule: D-3A

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	$ (7,209,897)	$ 1,612,776		$ 1,491,177,328	$ 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	$ (12,841,959)	$ 2,862,774		$ 1,484,295,267	$ 111,262,732
5	Total FirstEnergy Corp.				$ 3,000,000,000	$ 3,000,000,000	$ (20,051,856)	$ 4,475,550	$ -	$ 2,975,472,594	$ 211,103,925

Ohio Edison Company
Case No. 07 - 551 - EL - AIR
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J.F. Pearson

FirstEnergy Corp (Parent Consolidated)

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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	$ (177,909)	$ 35,526		$ 149,786,565	$ 11,227,620
10	7.88% Series Sec. Note (FMB)	7.880%	11/1/1997	11/1/2017	$ 300,000,000	$ 300,000,000	$ 464,947	$ 165,735		$ 300,299,212	$ 23,611,728
11	6.86% Series	6.860%	9/29/1998	10/1/2008	$ 125,000,000	$ 125,000,000		$ 260,316		$ 124,739,684	$ 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	$ (708,440)	$ 1,441,067		$ 297,850,493	$ 17,268,445
15	5.95% 2006 Series A	5.950%	12/11/2006	12/15/2036	$ 300,000,000	$ 300,000,000	$ (1,570,788)	$ 2,890,550		$ 295,538,662	$ 17,999,961
16	5.70% Senior Notes	5.700%	3/27/2007	4/1/2017	$ 250,000,000	$ 250,000,000	$ (394,215)	$ 1,611,570		$ 247,994,215	$ 14,450,580
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	$ (2,386,405)	$ 6,404,764	$ 126,206	$ 1,416,335,037	$ 94,176,947
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	$ (131,040)			$ 15,768,960	$ 979,728
26	1997 OAQDA Series B	6.000%	8/26/1997	8/1/2020	$ 62,560,000	$ 62,560,000	$ (429,440)	$ 42,400		$ 62,088,160	$ 3,788,988
27	1997 OWDA	6.100%	8/26/1997	8/1/2020	$ 54,600,000	$ 54,600,000	$ (448,320)			$ 54,151,680	$ 3,364,224
28	1998 BCIDA Series A	5.375%	6/1/1998	6/1/2028	$ 5,993,376	$ 5,993,376		$ 262,108		$ 5,731,268	$ 334,576
29	1998 OAQDA Series B	3.750%	10/6/1998	10/1/2030	$ 12,085,000	$ 12,085,000		$ 56,382		$ 12,028,618	$ 455,587
30	1998 OWDA Series A	3.750%	10/6/1998	10/1/2030	$ 23,255,000	$ 23,255,000		$ 110,439		$ 23,144,561	$ 876,762
31	1998 BCIDA Series	3.750%	10/6/1998	10/1/2030	$ 46,300,000	$ 46,300,000		$ 215,402		$ 46,084,598	$ 1,745,416
32	2002 OAQDA	6.000%	7/1/2002	12/1/2013	$ 78,700,000	$ 78,700,000	$ 5,583,006	$ 513,120		$ 83,769,886	$ 3,971,856
33	2005 BCIDA Series A- Variable	3.650%	4/1/2005	4/15/2035	$ 53,900,000	$ 53,900,000		$ 427,548		$ 53,472,452	$ 2,149,710 [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	$ 131,676			$ 120,131,676	$ 8,424,324
37	$25 Par-Trust Preferred	9.000%	12/19/2001	12/15/2031	$ 100,000,000	$ 100,000,000		$ 2,905,471		$ 97,094,529	$ 9,117,612
38	Total Pollution Control Notes and Other:				$ 573,293,376	$ 573,293,376	$ 4,705,882	$ 4,532,870	$ -	$ 573,466,388	$ 35,208,782
39	Total Cleveland Electric Illuminating Company				$ 1,998,293,376	$ 1,998,293,376	$ 2,319,477	$ 10,937,634	$ 126,206	$ 1,989,801,425	$ 129,385,729

[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

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

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Witness Responsible:

FirstEnergy Corp (Parent Consolidated)

J.F. Pearson

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)
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	$ (205,424)	$ 270,842		$ 174,523,734	$ 7,402,995
45	5.450% Series	5.450%	4/21/2003	5/1/2015	$ 150,000,000	$ 150,000,000	$ (50,783)	$ 808,107		$ 149,141,110	$ 8,281,254
46	6.400% Series	6.400%	6/26/2006	7/15/2016	$ 250,000,000	$ 250,000,000	$ (1,533,429)	$ 516,325		$ 247,950,246	$ 16,219,616
47	6.875% Series	6.875%	6/26/2006	7/15/2036	$ 350,000,000	$ 350,000,000	$ (4,255,456)	$ 215,430		$ 345,529,114	$ 24,214,916
48											
49	Loss on Reacquisition of Debt								$ (23,911,602)	$ (23,911,602)	$ 1,742,459
50											
51	Gain on Reacquisition of Debt								$ 10,269	$ 10,269	$ (5,868)
52	**Total Excluding Pollution Control Notes**				$ 925,000,000	$ 925,000,000	$ (6,045,092)	$ 1,810,704	$ (23,901,333)	$ 893,242,871	$ 57,855,373
53											
54											
55	**Pollution Control Notes:**										
56	1988 OWDA Series B- Variable	3.680%	9/18/1988	9/1/2018	$ 33,000,000	$ 33,000,000	$ (62,883)	$ 287,837		$ 32,649,280	$ 1,815,803 [1]
57	1988 OAQDA Series C- Variable	3.700%	9/18/1988	9/1/2018	$ 23,000,000	$ 23,000,000	$ (43,155)	$ 217,697		$ 22,739,148	$ 1,271,621 [1]
58	1989 OAQDA Series A- Variable	3.530%	2/9/1989	2/1/2014	$ 50,000,000	$ 50,000,000		$ 295,592		$ 49,704,408	$ 2,666,719 [1]
59	1998 BCIDA Series A	5.375%	6/1/1998	6/1/2028	$ 13,521,974	$ 13,521,974		$ 557,530		$ 12,964,444	$ 753,146
60	2000 OAQDA Series C- Variable	3.630%	6/29/2000	6/1/2023	$ 50,000,000	$ 50,000,000		$ 344,544		$ 49,655,456	$ 2,694,696 [1]
61	2005 OAQDA Series A- Variable	3.640%	4/6/2005	4/1/2029	$ 100,000,000	$ 100,000,000		$ 997,534		$ 99,002,466	$ 3,919,342 [2]
62	2005 OWDA Series A- Variable	3.600%	4/6/2005	4/1/2029	$ 6,450,000	$ 6,450,000		$ 68,776		$ 6,381,224	$ 251,451 [2]
63	Total Pollution Control Notes				$ 275,971,974	$ 275,971,974	$ (106,038)	$ 2,769,510	$ -	$ 273,096,426	$ 13,372,779
64											
65	Total Ohio Edison				$ 1,200,971,974	$ 1,200,971,974	$ (6,151,130)	$ 4,580,214	$ (23,901,333)	$ 1,166,339,297	$ 71,228,152

[1] Includes LOC fees

[2] Includes insurance fees

Ohio Edison Company
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Embedded Cost of Long Term Debt

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FirstEnergy Corp (Parent Consolidated)

J F. Pearson

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	$ 33,102			$ 30,033,102	$ 2,105,898
70	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
71											
72	Loss on Reacquisition of Debt								$ (2,936,146)	$ (2,936,146)	$ 373,725
73											
74	Gain on Reacquisition of Debt								$ 6,523,458	$ 6,523,458	$ (382,781)
75	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
76											
77											
78	Pollution Control Notes:										
79	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
80	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
81	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]
82	Total Pollution Control Notes				$ 58,850,754	$ 58,850,754	$ (185,196)	$ 512,844	$ -	$ 58,152,714	$ 2,578,934
83											
84	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

Ohio Edison Company
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Date of Long Term Debt, March 31, 2007
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85	Pennsylvania Power Company										
86											
87	Bonds:										
88	9.740% Series [1]	9.740%	11/1/1989	11/1/2019	$ 20,000,000	$ 12,695,000		$ 52,850		$ 12,642,150	$ 1,240,693
89	7.625% Series	7.625%	7/1/1993	7/1/2023	$ 40,000,000	$ 6,500,000	$ (34,905)	$ 39,390		$ 6,425,705	$ 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		$ 25,740		$ 974,260	$ 57,960
93	1998 BCIDA Series A	5.375%	6/1/1998	6/1/2028	$ 1,733,896	$ 1,733,896		$ 70,104		$ 1,663,792	$ 96,509
94											
95	Loss on Reacquisition of Debt								$ (6,490,600)	$ (6,490,600)	$ 400,668
96											
97	Gain on Reacquisition of Debt								$ 323,895	$ 323,895	$ (19,932)
98	Total Pennsylvania Power				$ 62,733,896	$ 21,928,896	$ (34,905)	$ 188,084	$ (6,166,705)	$ 15,539,202	$ 2,276,094

[1] Sinking Fund Issue

Ohio Edison Company
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FirstEnergy Corp (Parent Consolidated)

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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 $	(113,750) $	353,591		$ 99,532,659 $	4,606,864
104	4.95% Senior Notes	4.950%	3/20/2003	3/15/2013 $	150,000,000 $	150,000,000 $	(254,713) $	908,760		$ 148,836,528 $	7,621,643
105	4.875% Senior Notes	4.875%	3/25/2004	4/1/2014 $	250,000,000 $	250,000,000 $	(537,250) $	1,536,487		$ 247,926,262 $	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 $	755,146			$ 14,445,146 $	776,954
109	2005 BCIDA Series A- Variable	3.380%	12/6/2005	7/15/2021 $	28,500,000 $	28,500,000		$ 256,597		$ 28,243,403 $	1,026,804 [1]
110											
111	Loss on Reacquisition of Debt								$ (13,758,631) $	(13,758,631) $	1,757,027
112											
113	Gain on Reacquisition of Debt								$ 2,731,708 $	2,731,708 $	(337,579)
114	Total Metropolitan Edison				$ 592,190,000 $	592,190,000 $	(150,566) $	3,055,435 $	(11,026,923) $	577,957,076 $	30,900,461

[1] Includes insurance fees

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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	$ (2,544,966)			$ 97,455,034	$ 7,397,483
119	6.625% Series C	6.625%	4/1/1999	4/1/2019	$ 125,000,000	$ 125,000,000	$ (1,127,374)			$ 123,872,626	$ 8,375,198
120	7.77% Series E	7.770%	8/1/2000	8/1/2010	$ 35,000,000	$ 35,000,000	$ 1,053,099			$ 36,053,099	$ 2,403,570
121	5.125% Senior Notes	5.125%	3/29/2004	4/1/2014	$ 150,000,000	$ 150,000,000	$ (171,150)	$ 824,649		$ 149,004,201	$ 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	$ 486,684			$ 12,486,684	$ 503,135
125	1995 CCIDA Series	5.350%	11/1/1995	11/1/2010	$ 12,310,000	$ 12,310,000	$ 497,599			$ 12,807,599	$ 522,766
126	2005 BCIDA Series B- Variable	3.750%	11/30/2005	11/1/2025	$ 25,000,000	$ 25,000,000		$ 209,457		$ 24,790,543	$ 988,771 [1]
127	2005 BCIDA Series A- Variable	3.669%	11/30/2005	11/1/2020	$ 20,000,000	$ 20,000,000		$ 182,418		$ 19,817,582	$ 779,230 [1]
128											
129	Loss on Reacquisition of Debt								$ (10,690,004)	$ (10,690,004)	$ 1,506,192
130											
131	Gain on Reacquisition of Debt								$ 1,577,800	$ 1,577,800	$ (94,714)
132	Total Pennsylvania Electric Company				$ 479,310,000	$ 479,310,000	$ (1,806,108)	$ 1,216,524	$ (9,112,204)	$ 467,175,164	$ 30,211,187

[1] Includes insurance fees

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133	Jersey Central Power and Light										
134											
135	Notes:										
136											
137	7.50% Series	7.500%	4/27/1993	5/1/2023	$ 125,000,000	$ 125,000,000	$ (1,354,015)			$ 123,645,985	$ 9,459,188
138	6.75% Series	6.750%	10/23/1993	11/1/2025	$ 150,000,000	$ 150,000,000	$ (8,858,285)			$ 141,141,715	$ 10,601,679
139	4.80% Senior Unsecured Notes	4.800%	5/19/2003	6/15/2018	$ 150,000,000	$ 150,000,000	$ (848,983)	$ 1,008,082		$ 148,142,935	$ 7,366,876
140	5.625% Series	5.625%	4/23/2004	5/1/2016	$ 300,000,000	$ 300,000,000	$ (1,217,167)	$ 1,862,357		$ 296,920,477	$ 17,214,030
141	6.40% Senior Notes	6.400%	5/12/2006	5/15/2036	$ 200,000,000	$ 200,000,000	$ (1,180,533)	$ 2,269,938		$ 196,549,529	$ 12,918,471
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	$ 247,524			$ 12,447,524	$ 836,197
145											
146	Securitization Bonds: [1]										
147	2002 Series Class A-1	4.190%	6/11/2002	12/5/2007	$ 91,111,000	$ 14,036,302				$ 14,036,302	$ 588,121
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	$ 50,683,936				$ 50,683,936	$ 2,660,907
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								$ (14,149,420)	$ (14,149,420)	$ 1,568,601
158											
159	Gain on Reacquisition of Debt								$ 3,673,397	$ 3,673,397	$ (1,186,492)
160	Total Jersey Central Power and Light				$ 1,439,600,000	$ 1,356,861,238	$ (13,211,468)	$ 5,140,377	$ (10,476,023)	$ 1,328,033,379	$ 82,430,524

[1] Sinking Fund Issues

Ohio Edison Company
Case No. 07 - 551 - EL - AIR
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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)
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	$ (62,992)	$ 283,770		$ 14,653,238	$ 766,369
165	2005 PEDFA Series A- Variable	3.730%	12/8/2005	12/1/2040	$ 43,000,000	$ 43,000,000		$ 634,585		$ 42,365,415	$ 1,905,542 [1]
166	2006 OWDA Series A- Variable	3.800%	4/3/2006	5/15/2019	$ 90,140,000	$ 90,140,000		$ 623,948		$ 89,516,052	$ 4,068,452 [1]
167	2006 BCIDA Series A- Variable	3.790%	4/3/2006	4/1/2041	$ 56,600,000	$ 56,600,000		$ 298,025		$ 56,301,975	$ 2,525,428 [1]
168	2006 PEDFA Series A- Variable	3.730%	11/16/2006	11/1/2041	$ 26,000,000	$ 26,000,000		$ 292,874		$ 25,707,126	$ 1,122,672 [1]
169	2006 OAQDA Series A-Variable	3.600%	12/5/2006	12/1/2023	$ 234,520,000	$ 234,520,000		$ 1,437,226		$ 233,082,774	$ 9,831,469 [1]
170	2006 BCIDA Series B-Variable	3.680%	12/5/2006	12/1/2041	$ 129,610,000	$ 129,610,000		$ 741,326		$ 128,868,674	$ 5,510,902 [1]
171	2006 BCIDA Series C-Variable	3.850%	12/5/2006	3/1/2017	$ 28,525,000	$ 28,525,000		$ 191,281		$ 28,333,719	$ 1,275,923 [1]
172	Total FirstEnergy Generation Corp.				$ 623,395,000	$ 623,395,000	$ (62,992)	$ 4,503,033	$ -	$ 618,828,975	$ 27,006,758

[1] Includes LOC Fees

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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)
173	FirstEnergy Nuclear Generation Corp.										
174											
175	Pollution Control Notes:										
176	2005 OWDA Series A- Variable	3.700%	12/16/2005	8/1/2033	$ 99,100,000	$ 99,100,000		$ 590,537		$ 98,509,463	$ 4,464,708 [1]
177	2005 OWDA Series B- Variable	3.680%	12/16/2005	1/1/2034	$ 82,800,000	$ 82,800,000		$ 497,224		$ 82,302,776	$ 3,713,641 [1]
178	2005 OAQDA Series A- Variable	3.700%	12/16/2005	8/1/2033	$ 8,000,000	$ 8,000,000		$ 137,555		$ 7,862,445	$ 363,831 [1]
179	2005 OAQDA Series B- Variable	3.700%	12/16/2005	1/1/2034	$ 7,200,000	$ 7,200,000		$ 125,487		$ 7,074,513	$ 327,438 [1]
180	2005 BCIDA Series A- Variable	3.700%	12/16/2005	1/1/2035	$ 72,650,000	$ 72,650,000		$ 369,149		$ 72,280,851	$ 3,269,933 [1]
181	2006 OWDA Series A- Variable	3.730%	4/3/2006	6/15/2033	$ 46,500,000	$ 46,500,000		$ 421,710		$ 46,078,290	$ 2,055,762 [1]
182	2006 BCIDA Series A- Variable	3.760%	4/3/2006	1/1/2035	$ 60,000,000	$ 60,000,000		$ 301,955		$ 59,698,045	$ 2,660,719 [1]
183	2006 OWDA Series B- Variable	3.640%	12/5/2006	12/1/2033	$ 135,550,000	$ 135,550,000		$ 679,351		$ 134,870,649	$ 5,849,241 [1]
184	2006 OWDA Series C- Variable	3.700%	12/5/2006	6/1/2033	$ 107,500,000	$ 107,500,000		$ 563,457		$ 106,936,543	$ 4,704,659 [1]
185	2006 BCIDA Series B- Variable	3.640%	12/5/2006	12/1/2035	$ 163,965,000	$ 163,965,000		$ 698,795		$ 163,266,205	$ 7,068,969 [1]
186	2006 OAQDA Series A- Variable	3.690%	12/5/2006	6/1/2033	$ 62,500,000	$ 62,500,000		$ 246,743		$ 62,253,257	$ 2,725,930 [1]
187	2006 OAQDA Series B- Variable	3.640%	12/5/2006	12/1/2033	$ 15,500,000	$ 15,500,000		$ 65,508		$ 15,434,492	$ 668,399 [1]
188	Total FirstEnergy Nuclear Generation Corp.				$ 861,265,000	$ 861,265,000	$ -	$ 4,697,472	$ -	$ 856,567,528	$ 37,873,228

[1] Includes LOC Fees

Ohio Edison Company
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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)
189	Bayshore Power										
190											
191	Pollution Control Notes:										
192	5.875% Series A Term Bonds	5.875%	3/1/1998	9/1/2020	$ 73,400,000	$ 65,500,000		$ 2,418,542		$ 63,081,458	$ 4,028,389
193	6.625% Series B Term Bonds	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	$ -	$ 2,418,542	$ -	$ 127,581,458	$ 8,301,514
	[1] Sinking Fund Issue										
195	Total FirstEnergy Consolidated				$ 10,791,310,000	$ 10,653,066,238	$ (39,746,715)	$ 44,688,268	$ (56,969,670)	$ 10,511,661,586	$ 653,956,309
196											
197	Embedded Cost of Debt										6.22%

Ohio Edison Company
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Embedded Cost of Preferred Stock

Date of Preferred Stock: March 31, 2007
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Workpaper Reference No(s):

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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							

The Cleveland Electric Illuminating 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 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-3A	$10,511,661,586	55.88%	6.22%	3.48%
2	Preferred Stock	D-4A	$0	0.00%	0.00%	0.00%
3	Common Equity		$8,299,849,191	44.12%	11.75%	5.18%
4	TOTAL CAPITAL		$18,811,510,777	100.00%		8.66%

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

Date of Long Term Debt: March 31, 2007
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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)
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	$ (7,209,897)	$ 1,612,776		$ 1,491,177,328	$ 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	$ (12,841,959)	$ 2,862,774		$ 1,484,295,267	$ 111,262,732
5	Total FirstEnergy Corp.				$ 3,000,000,000	$ 3,000,000,000	$ (20,051,856)	$ 4,475,550	$ -	$ 2,975,472,594	$ 211,103,925

The Cleveland Electric Illuminating Company
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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)
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	$ (177,909)	$ 35,526		$ 149,786,565	$ 11,227,620
10	7.88% Series Sec. Note (FMB)	7.880%	11/1/1997	11/1/2017	$ 300,000,000	$ 300,000,000	$ 464,947	$ 165,735		$ 300,299,212	$ 23,611,728
11	6.86% Series	6.860%	9/29/1998	10/1/2008	$ 125,000,000	$ 125,000,000		$ 260,316		$ 124,739,684	$ 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	$ (708,440)	$ 1,441,067		$ 297,850,493	$ 17,268,445
15	5.95% 2006 Series A	5.950%	12/11/2006	12/15/2036	$ 300,000,000	$ 300,000,000	$ (1,570,788)	$ 2,890,550		$ 295,538,662	$ 17,999,961
16	5.70% Senior Notes	5.700%	3/27/2007	4/1/2017	$ 250,000,000	$ 250,000,000	$ (394,215)	$ 1,611,570		$ 247,994,215	$ 14,450,580
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	$ (2,386,405)	$ 6,404,764	$ 126,206	$ 1,416,335,037	$ 94,176,947
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	$ (131,040)			$ 15,768,960	$ 979,728
26	1997 OAQDA Series B	6.000%	8/26/1997	8/1/2020	$ 62,560,000	$ 62,560,000	$ (429,440)	$ 42,400		$ 62,088,160	$ 3,788,988
27	1997 OWDA	6.100%	8/26/1997	8/1/2020	$ 54,600,000	$ 54,600,000	$ (448,320)			$ 54,151,680	$ 3,364,224
28	1998 BCIDA Series A	5.375%	6/1/1998	6/1/2028	$ 5,993,376	$ 5,993,376		$ 262,108		$ 5,731,268	$ 334,576
29	1998 OAQDA Series B	3.750%	10/6/1998	10/1/2030	$ 12,085,000	$ 12,085,000		$ 56,382		$ 12,028,618	$ 455,587
30	1998 OWDA Series A	3.750%	10/6/1998	10/1/2030	$ 23,255,000	$ 23,255,000		$ 110,439		$ 23,144,561	$ 876,762
31	1998 BCIDA Series	3.750%	10/6/1998	10/1/2030	$ 46,300,000	$ 46,300,000		$ 215,402		$ 46,084,598	$ 1,745,416
32	2002 OAQDA	6.000%	7/1/2002	12/1/2013	$ 78,700,000	$ 78,700,000	$ 5,583,006	$ 513,120		$ 83,769,886	$ 3,971,856
33	2005 BCIDA Series A- Variable	3.650%	4/1/2005	4/15/2035	$ 53,900,000	$ 53,900,000		$ 427,548		$ 53,472,452	$ 2,149,710 [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	$ 131,676			$ 120,131,676	$ 8,424,324
37	$25 Par-Trust Preferred	9.000%	12/19/2001	12/15/2031	$ 100,000,000	$ 100,000,000		$ 2,905,471		$ 97,094,529	$ 9,117,612
38	Total Pollution Control Notes and Other:				$ 573,293,376	$ 573,293,376	$ 4,705,882	$ 4,532,870	$ -	$ 573,466,388	$ 35,208,782
39	Total Cleveland Electric Illuminating Company				$ 1,998,293,376	$ 1,998,293,376	$ 2,319,477	$ 10,937,634	$ 126,206	$ 1,989,801,425	$ 129,385,729

[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

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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	$ (205,424)	$ 270,842		$ 174,523,734	$ 7,402,995
45	5.450% Series	5.450%	4/21/2003	5/1/2015	$ 150,000,000	$ 150,000,000	$ (50,783)	$ 808,107		$ 149,141,110	$ 8,281,254
46	6.400% Series	6.400%	6/26/2006	7/15/2016	$ 250,000,000	$ 250,000,000	$ (1,533,429)	$ 516,325		$ 247,950,246	$ 16,219,616
47	6.875% Series	6.875%	6/26/2006	7/15/2036	$ 350,000,000	$ 350,000,000	$ (4,255,456)	$ 215,430		$ 345,529,114	$ 24,214,916
48											
49	Loss on Reacquisition of Debt								$ (23,911,602)	$ (23,911,602)	$ 1,742,459
50											
51	Gain on Reacquisition of Debt								$ 10,269	$ 10,269	$ (5,868)
52	Total Excluding Pollution Control Notes				$ 925,000,000	$ 925,000,000	$ (6,045,092)	$ 1,810,704	$ (23,901,333)	$ 893,242,871	$ 57,855,373
53											
54											
55	Pollution Control Notes:										
56	1988 OWDA Series B- Variable	3.680%	9/18/1988	9/1/2018	$ 33,000,000	$ 33,000,000	$ (62,883)	$ 287,837		$ 32,649,280	$ 1,815,803 [1]
57	1988 OAQDA Series C- Variable	3.700%	9/18/1988	9/1/2018	$ 23,000,000	$ 23,000,000	$ (43,155)	$ 217,697		$ 22,739,148	$ 1,271,621 [1]
58	1989 OAQDA Series A- Variable	3.530%	2/9/1989	2/1/2014	$ 50,000,000	$ 50,000,000		$ 295,592		$ 49,704,408	$ 2,666,719 [1]
59	1998 BCIDA Series A	5.375%	6/1/1998	6/1/2028	$ 13,521,974	$ 13,521,974		$ 557,530		$ 12,964,444	$ 753,146
60	2000 OAQDA Series C- Variable	3.630%	6/29/2000	6/1/2023	$ 50,000,000	$ 50,000,000		$ 344,544		$ 49,655,456	$ 2,694,696 [1]
61	2005 OAQDA Series A- Variable	3.640%	4/6/2005	4/1/2029	$ 100,000,000	$ 100,000,000		$ 997,534		$ 99,002,466	$ 3,919,342 [2]
62	2005 OWDA Series A- Variable	3.600%	4/6/2005	4/1/2029	$ 6,450,000	$ 6,450,000		$ 68,776		$ 6,381,224	$ 251,451 [2]
63	Total Pollution Control Notes				$ 275,971,974	$ 275,971,974	$ (106,038)	$ 2,769,510	$ -	$ 273,096,426	$ 13,372,779
64											
65	Total Ohio Edison				$ 1,200,971,974	$ 1,200,971,974	$ (6,151,130)	$ 4,580,214	$ (23,901,333)	$ 1,166,339,297	$ 71,228,152

[1] Includes LOC fees

[2] Includes insurance fees

The Cleveland Electric Illuminating Company
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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	$ 33,102			$ 30,033,102	$ 2,105,898
70	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
71											
72	Loss on Reacquisition of Debt								$ (2,936,146)	$ (2,936,146)	$ 373,725
73											
74	Gain on Reacquisition of Debt								$ 6,523,458	$ 6,523,458	$ (382,781)
75	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
76											
77											
78	Pollution Control Notes:										
79	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
80	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
81	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]
82	Total Pollution Control Notes				$ 58,850,754	$ 58,850,754	$ (185,196)	$ 512,844	$ -	$ 58,152,714	$ 2,578,934
83											
84	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 Cleveland Electric Illuminating 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-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)
85	Pennsylvania Power Company										
86											
87	Bonds:										
88	9.740% Series [1]	9.740%	11/1/1989	11/1/2019 $	20,000,000 $	12,695,000		$ 52,850		$ 12,642,150 $	1,240,693
89	7.625% Series	7.625%	7/1/1993	7/1/2023 $	40,000,000 $	6,500,000 $	(34,905) $	39,390		$ 6,425,705 $	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		$ 25,740		$ 974,260 $	57,960
93	1998 BCIDA Series A	5.375%	6/1/1998	6/1/2028 $	1,733,896 $	1,733,896		$ 70,104		$ 1,663,792 $	96,509
94											
95	Loss on Reacquisition of Debt								$ (6,490,600) $	(6,490,600) $	400,668
96											
97	Gain on Reacquisition of Debt								$ 323,895 $	323,895 $	(19,932)
98	Total Pennsylvania Power			$	62,733,896 $	21,928,896 $	(34,905) $	188,084 $	(6,166,705) $	15,539,202 $	2,276,094

[1] Sinking Fund Issue

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

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)
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	$ (113,750)	$ 353,591		$ 99,532,659	$ 4,606,864
104	4.95% Senior Notes	4.950%	3/20/2003	3/15/2013	$ 150,000,000	$ 150,000,000	$ (254,713)	$ 908,760		$ 148,836,528	$ 7,621,643
105	4.875% Senior Notes	4.875%	3/25/2004	4/1/2014	$ 250,000,000	$ 250,000,000	$ (537,250)	$ 1,536,487		$ 247,926,262	$ 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	$ 755,146			$ 14,445,146	$ 776,954
109	2005 BCIDA Series A- Variable	3.380%	12/6/2005	7/15/2021	$ 28,500,000	$ 28,500,000		$ 256,597		$ 28,243,403	$ 1,026,804 [1]
110											
111	Loss on Reacquisition of Debt								$ (13,758,631)	$ (13,758,631)	$ 1,757,027
112											
113	Gain on Reacquisition of Debt								$ 2,731,708	$ 2,731,708	$ (337,579)
114	Total Metropolitan Edison				$ 592,190,000	$ 592,190,000	$ (150,566)	$ 3,055,435	$ (11,026,923)	$ 577,957,076	$ 30,900,461

[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: March 31, 2007
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FirstEnergy Corp (Parent Consolidated)

J.F. Pearson

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	$ (2,544,966)			$ 97,455,034	$ 7,397,483
119	6.625% Series C	6.625%	4/1/1999	4/1/2019	$ 125,000,000	$ 125,000,000	$ (1,127,374)			$ 123,872,626	$ 8,375,198
120	7.77% Series E	7.770%	8/1/2000	8/1/2010	$ 35,000,000	$ 35,000,000	$ 1,053,099			$ 36,053,099	$ 2,403,570
121	5.125% Senior Notes	5.125%	3/29/2004	4/1/2014	$ 150,000,000	$ 150,000,000	$ (171,150)	$ 824,649		$ 149,004,201	$ 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	$ 486,684			$ 12,486,684	$ 503,135
125	1995 CCIDA Series	5.350%	11/1/1995	11/1/2010	$ 12,310,000	$ 12,310,000	$ 497,599			$ 12,807,599	$ 522,766
126	2005 BCIDA Series B- Variable	3.750%	11/30/2005	11/1/2025	$ 25,000,000	$ 25,000,000		$ 209,457		$ 24,790,543	$ 988,771 [1]
127	2005 BCIDA Series A- Variable	3.669%	11/30/2005	11/1/2020	$ 20,000,000	$ 20,000,000		$ 182,418		$ 19,817,582	$ 779,230 [1]
128											
129	Loss on Reacquisition of Debt								$ (10,690,004)	$ (10,690,004)	$ 1,506,192
130											
131	Gain on Reacquisition of Debt								$ 1,577,800	$ 1,577,800	$ (94,714)
132	Total Pennsylvania Electric Company				$ 479,310,000	$ 479,310,000	$ (1,806,108)	$ 1,216,524	$ (9,112,204)	$ 467,175,164	$ 30,211,187

[1] Includes insurance fees

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 (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)
133	Jersey Central Power and Light										
134											
135	Notes:										
136											
137	7.50% Series	7.500%	4/27/1993	5/1/2023	$ 125,000,000	$ 125,000,000	$ (1,354,015)			$ 123,645,985	$ 9,459,188
138	6.75% Series	6.750%	10/23/1993	11/1/2025	$ 150,000,000	$ 150,000,000	$ (8,858,285)			$ 141,141,715	$ 10,601,679
139	4.80% Senior Unsecured Notes	4.800%	5/19/2003	6/15/2018	$ 150,000,000	$ 150,000,000	$ (848,983)	$ 1,008,082		$ 148,142,935	$ 7,366,876
140	5.625% Series	5.625%	4/23/2004	5/1/2016	$ 300,000,000	$ 300,000,000	$ (1,217,167)	$ 1,862,357		$ 296,920,477	$ 17,214,030
141	6.40% Senior Notes	6.400%	5/12/2006	5/15/2036	$ 200,000,000	$ 200,000,000	$ (1,180,533)	$ 2,269,938		$ 196,549,529	$ 12,918,471
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	$ 247,524			$ 12,447,524	$ 836,197
145											
146	Securitization Bonds:[1]										
147	2002 Series Class A-1	4.190%	6/11/2002	12/5/2007	$ 91,111,000	$ 14,036,302				$ 14,036,302	$ 588,121
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	$ 50,683,936				$ 50,683,936	$ 2,660,907
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								$ (14,149,420)	$ (14,149,420)	$ 1,568,601
158											
159	Gain on Reacquisition of Debt								$ 3,673,397	$ 3,673,397	$ (1,186,492)
160	Total Jersey Central Power and Light				$ 1,439,600,000	$ 1,356,861,238	$ (13,211,460)	$ 5,140,377	$ (10,476,023)	$ 1,328,033,379	$ 82,430,524

[1] Sinking Fund Issues

The Cleveland Electric Illuminating 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
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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)
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	$ (62,992)	$ 283,770		$ 14,653,238	$ 766,369
165	2005 PEDFA Series A- Variable	3.730%	12/8/2005	12/1/2040	$ 43,000,000	$ 43,000,000		$ 634,585		$ 42,365,415	$ 1,905,542 [1]
166	2006 OWDA Series A- Variable	3.800%	4/3/2006	5/15/2019	$ 90,140,000	$ 90,140,000		$ 623,948		$ 89,516,052	$ 4,068,452 [1]
167	2006 BCIDA Series A- Variable	3.790%	4/3/2006	4/1/2041	$ 56,600,000	$ 56,600,000		$ 298,025		$ 56,301,975	$ 2,525,428 [1]
168	2006 PEDFA Series A- Variable	3.730%	11/16/2006	11/1/2041	$ 26,000,000	$ 26,000,000		$ 292,874		$ 25,707,126	$ 1,122,672 [1]
169	2006 OAQDA Series A-Variable	3.600%	12/5/2006	12/1/2023	$ 234,520,000	$ 234,520,000		$ 1,437,226		$ 233,082,774	$ 9,831,469 [1]
170	2006 BCIDA Series B-Variable	3.680%	12/5/2006	12/1/2041	$ 129,610,000	$ 129,610,000		$ 741,326		$ 128,868,674	$ 5,510,902 [1]
171	2006 BCIDA Series C-Variable	3.850%	12/5/2006	3/1/2017	$ 28,525,000	$ 28,525,000		$ 191,281		$ 28,333,719	$ 1,275,923 [1]
172	Total FirstEnergy Generation Corp.				$ 623,395,000	$ 623,395,000	$ (62,992)	$ 4,503,033	$ -	$ 618,828,975	$ 27,006,758

[1] Includes LOC Fees

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

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FirstEnergy Corp (Parent Consolidated)

J.F. Pearson

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)
173	FirstEnergy Nuclear Generation Corp.										
174											
175	Pollution Control Notes:										
176	2005 OWDA Series A- Variable	3.700%	12/16/2005	8/1/2033	$ 99,100,000	$ 99,100,000		$ 590,537		$ 98,509,463	$ 4,464,708 [1]
177	2005 OWDA Series B- Variable	3.680%	12/16/2005	1/1/2034	$ 82,800,000	$ 82,800,000		$ 497,224		$ 82,302,776	$ 3,713,641 [1]
178	2005 OAQDA Series A- Variable	3.700%	12/16/2005	8/1/2033	$ 8,000,000	$ 8,000,000		$ 137,555		$ 7,862,445	$ 363,831 [1]
179	2005 OAQDA Series B- Variable	3.700%	12/16/2005	1/1/2034	$ 7,200,000	$ 7,200,000		$ 125,487		$ 7,074,513	$ 327,438 [1]
180	2005 BCIDA Series A- Variable	3.700%	12/16/2005	1/1/2035	$ 72,650,000	$ 72,650,000		$ 369,149		$ 72,280,851	$ 3,269,933 [1]
181	2006 OWDA Series A- Variable	3.730%	4/3/2006	6/15/2033	$ 46,500,000	$ 46,500,000		$ 421,710		$ 46,078,290	$ 2,055,762 [1]
182	2006 BCIDA Series A- Variable	3.760%	4/3/2006	1/1/2035	$ 60,000,000	$ 60,000,000		$ 301,955		$ 59,698,045	$ 2,660,719 [1]
183	2006 OWDA Series B- Variable	3.640%	12/5/2006	12/1/2033	$ 135,550,000	$ 135,550,000		$ 679,351		$ 134,870,649	$ 5,849,241 [1]
184	2006 OWDA Series C- Variable	3.700%	12/5/2006	6/1/2033	$ 107,500,000	$ 107,500,000		$ 563,457		$ 106,936,543	$ 4,704,659 [1]
185	2006 BCIDA Series B- Variable	3.640%	12/5/2006	12/1/2035	$ 163,965,000	$ 163,965,000		$ 698,795		$ 163,266,205	$ 7,068,969 [1]
186	2006 OAQDA Series A- Variable	3.690%	12/5/2006	6/1/2033	$ 62,500,000	$ 62,500,000		$ 246,743		$ 62,253,257	$ 2,725,930 [1]
187	2006 OAQDA Series B- Variable	3.640%	12/5/2006	12/1/2033	$ 15,500,000	$ 15,500,000		$ 65,508		$ 15,434,492	$ 668,399 [1]
188	Total FirstEnergy Nuclear Generation Corp.				$ 861,265,000	$ 861,265,000	$ -	$ 4,697,472	$ -	$ 856,567,528	$ 37,873,228

[1] Includes LOC Fees

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 (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)
189	Bayshore Power										
190											
191	Pollution Control Notes:										
192	5.875% Series A Term Bonds	5.875%	3/1/1998	9/1/2020	$ 73,400,000	$ 65,500,000		$ 2,418,542		$ 63,081,458	$ 4,028,389
193	6.625% Series B Term Bonds	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	$ -	$ 2,418,542	$ -	$ 127,581,458	$ 8,301,514
	[1] Sinking Fund Issue										
195	Total FirstEnergy Consolidated				$ 10,791,310,000	$ 10,653,066,238	$ (39,746,715)	$ 44,688,268	$ (56,969,670)	$ 10,511,661,586	$ 653,956,309
196											
197	Embedded Cost of Debt										6.22%

The Cleveland Electric Illuminating 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-4A

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							

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 D-3A, D-4A

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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-3A	$10,511,661,586	55.88%	6.22%	3.48%
2	Preferred Stock	D-4A	$0	0.00%	0.00%	0.00%
3	Common Equity		$8,299,849,191	44.12%	11.75%	5.18%
4	TOTAL CAPITAL		$18,811,510,777	100.00%		8.66%

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

Date of Long Term Debt: March 31, 2007
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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	$ (7,209,897)	$ 1,612,776		$ 1,491,177,328	$ 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	$ (12,841,959)	$ 2,862,774		$ 1,484,295,267	$ 111,262,732
5	Total FirstEnergy Corp.				$ 3,000,000,000	$ 3,000,000,000	$ (20,051,856)	$ 4,475,550	$ -	$ 2,975,472,594	$ 211,103,925

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
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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	(177,909)	35,526		149,786,565	11,227,620
10	7.88% Series Sec. Note (FMB)	7.880%	11/1/1997	11/1/2017	300,000,000	300,000,000	464,947	165,735		300,299,212	23,611,728
11	6.86% Series	6.860%	9/29/1998	10/1/2008	125,000,000	125,000,000		260,316		124,739,684	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	(708,440)	1,441,067		297,850,493	17,268,445
15	5.95% 2006 Series A	5.950%	12/11/2006	12/15/2036	300,000,000	300,000,000	(1,570,788)	2,890,550		295,538,662	17,999,961
16	5.70% Senior Notes	5.700%	3/27/2007	4/1/2017	250,000,000	250,000,000	(394,215)	1,611,570		247,994,215	14,450,580
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	(2,386,405)	6,404,764	126,206	1,416,335,037	94,176,947
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	(131,040)			15,768,960	979,728
26	1997 OAQDA Series B	6.000%	8/26/1997	8/1/2020	62,560,000	62,560,000	(429,440)	42,400		62,088,160	3,788,988
27	1997 OWDA	6.100%	8/26/1997	8/1/2020	54,600,000	54,600,000	(448,320)			54,151,680	3,364,224
28	1998 BCIDA Series A	5.375%	6/1/1998	6/1/2028	5,993,376	5,993,376		262,108		5,731,268	334,576
29	1998 OAQDA Series B	3.750%	10/6/1998	10/1/2030	12,085,000	12,085,000		56,382		12,028,618	455,587
30	1998 OWDA Series A	3.750%	10/6/1998	10/1/2030	23,255,000	23,255,000		110,439		23,144,561	876,762
31	1998 BCIDA Series	3.750%	10/6/1998	10/1/2030	46,300,000	46,300,000		215,402		46,084,598	1,745,416
32	2002 OAQDA	6.000%	7/1/2002	12/1/2013	78,700,000	78,700,000	5,583,006	513,120		83,769,886	3,971,856
33	2005 BCIDA Series A- Variable	3.650%	4/1/2005	4/15/2035	53,900,000	53,900,000		427,548		53,472,452	2,149,710 [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	131,676			120,131,676	8,424,324
37	$25 Par-Trust Preferred	9.000%	12/19/2001	12/15/2031	100,000,000	100,000,000		2,905,471		97,094,529	9,117,612
38	Total Pollution Control Notes and Other:				573,293,376	573,293,376	4,705,882	4,532,870	-	573,466,388	35,208,782
39	Total Cleveland Electric Illuminating Company				1,998,293,376	1,998,293,376	2,319,477	10,937,634	126,206	1,989,801,425	129,385,729

[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

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FirstEnergy Corp (Parent Consolidated)

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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	$ (205,424)	$ 270,842		$ 174,523,734	$ 7,402,995
45	5.450% Series	5.450%	4/21/2003	5/1/2015	$ 150,000,000	$ 150,000,000	$ (50,783)	$ 808,107		$ 149,141,110	$ 8,281,254
46	6.400% Series	6.400%	6/26/2006	7/15/2016	$ 250,000,000	$ 250,000,000	$ (1,533,429)	$ 516,325		$ 247,950,246	$ 16,219,616
47	6.875% Series	6.875%	6/26/2006	7/15/2036	$ 350,000,000	$ 350,000,000	$ (4,255,456)	$ 215,430		$ 345,529,114	$ 24,214,916
48											
49	Loss on Reacquisition of Debt								$ (23,911,602)	$ (23,911,602)	$ 1,742,459
50											
51	Gain on Reacquisition of Debt								$ 10,269	$ 10,269	$ (5,868)
52	Total Excluding Pollution Control Notes				$ 925,000,000	$ 925,000,000	$ (6,045,092)	$ 1,810,704	$ (23,901,333)	$ 893,242,871	$ 57,855,373
53											
54											
55	Pollution Control Notes:										
56	1988 OWDA Series B- Variable	3.680%	9/18/1988	9/1/2018	$ 33,000,000	$ 33,000,000	$ (62,883)	$ 287,837		$ 32,649,280	$ 1,815,803 [1]
57	1988 OAQDA Series C- Variable	3.700%	9/18/1988	9/1/2018	$ 23,000,000	$ 23,000,000	$ (43,155)	$ 217,697		$ 22,739,148	$ 1,271,621 [1]
58	1989 OAQDA Series A- Variable	3.530%	2/9/1989	2/1/2014	$ 50,000,000	$ 50,000,000		$ 295,592		$ 49,704,408	$ 2,666,719 [1]
59	1998 BCIDA Series A	5.375%	6/1/1998	6/1/2028	$ 13,521,974	$ 13,521,974		$ 557,530		$ 12,964,444	$ 753,146
60	2000 OAQDA Series C- Variable	3.630%	6/29/2000	6/1/2023	$ 50,000,000	$ 50,000,000		$ 344,544		$ 49,655,456	$ 2,694,696 [1]
61	2005 OAQDA Series A- Variable	3.640%	4/6/2005	4/1/2029	$ 100,000,000	$ 100,000,000		$ 997,534		$ 99,002,466	$ 3,919,342 [2]
62	2005 OWDA Series A- Variable	3.600%	4/6/2005	4/1/2029	$ 6,450,000	$ 6,450,000		$ 68,776		$ 6,381,224	$ 251,451 [2]
63	Total Pollution Control Notes				$ 275,971,974	$ 275,971,974	$ (106,038)	$ 2,769,510	$ -	$ 273,096,426	$ 13,372,779
64											
65	Total Ohio Edison				$ 1,200,971,974	$ 1,200,971,974	$ (6,151,130)	$ 4,580,214	$ (23,901,333)	$ 1,166,339,297	$ 71,228,152

[1] Includes LOC fees

[2] Includes insurance fees

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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	$ 33,102			$ 30,033,102	$ 2,105,898
70	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
71											
72	Loss on Reacquisition of Debt								$ (2,936,146)	$ (2,936,146)	$ 373,725
73											
74	Gain on Reacquisition of Debt								$ 6,523,458	$ 6,523,458	$ (382,781)
75	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
76											
77											
78	Pollution Control Notes:										
79	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
80	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
81	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]
82	Total Pollution Control Notes				$ 58,850,754	$ 58,850,754	$ (185,196)	$ 512,844	$ -	$ 58,152,714	$ 2,578,934
83											
84	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

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85	Pennsylvania Power Company										
86											
87	Bonds:										
88	9.740% Series [1]	9.740%	11/1/1989	11/1/2019	$ 20,000,000	$ 12,695,000		$ 52,850		$ 12,642,150	$ 1,240,693
89	7.625% Series	7.625%	7/1/1993	7/1/2023	$ 40,000,000	$ 6,500,000	$ (34,905)	$ 39,390		$ 6,425,705	$ 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		$ 25,740		$ 974,260	$ 57,960
93	1998 BCIDA Series A	5.375%	6/1/1998	6/1/2028	$ 1,733,896	$ 1,733,896		$ 70,104		$ 1,663,792	$ 96,509
94											
95	Loss on Reacquisition of Debt								$ (6,490,600)	$ (6,490,600)	$ 400,668
96											
97	Gain on Reacquisition of Debt								$ 323,895	$ 323,895	$ (19,932)
98	Total Pennsylvania Power				$ 62,733,896	$ 21,928,896	$ (34,905)	$ 188,084	$ (6,166,705)	$ 15,539,202	$ 2,276,094

[1] Sinking Fund Issue

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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	(113,750)	353,591		99,532,659	4,606,864
104	4.95% Senior Notes	4.950%	3/20/2003	3/15/2013	150,000,000	150,000,000	(254,713)	908,760		148,836,528	7,621,643
105	4.875% Senior Notes	4.875%	3/25/2004	4/1/2014	250,000,000	250,000,000	(537,250)	1,536,487		247,926,262	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	755,146			14,445,146	776,954
109	2005 BCIDA Series A- Variable	3.380%	12/6/2005	7/15/2021	28,500,000	28,500,000		256,597		28,243,403	1,026,804 [1]
110											
111	Loss on Reacquisition of Debt								(13,758,631)	(13,758,631)	1,757,027
112											
113	Gain on Reacquisition of Debt								2,731,708	2,731,708	(337,579)
114	Total Metropolitan Edison				592,190,000	592,190,000	(150,566)	3,055,435	(11,026,923)	577,957,076	30,900,461

[1] Includes insurance fees

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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	$ (2,544,966)			$ 97,455,034	$ 7,397,483
119	6.625% Series C	6.625%	4/1/1999	4/1/2019	$ 125,000,000	$ 125,000,000	$ (1,127,374)			$ 123,872,626	$ 8,375,198
120	7.77% Series E	7.770%	8/1/2000	8/1/2010	$ 35,000,000	$ 35,000,000	$ 1,053,099			$ 36,053,099	$ 2,403,570
121	5.125% Senior Notes	5.125%	3/29/2004	4/1/2014	$ 150,000,000	$ 150,000,000	$ (171,150)	$ 824,649		$ 149,004,201	$ 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	$ 486,684			$ 12,486,684	$ 503,135
125	1995 CCIDA Series	5.350%	11/1/1995	11/1/2010	$ 12,310,000	$ 12,310,000	$ 497,599			$ 12,807,599	$ 522,766
126	2005 BCIDA Series B- Variable	3.750%	11/30/2005	11/1/2025	$ 25,000,000	$ 25,000,000		$ 209,457		$ 24,790,543	$ 988,771 [1]
127	2005 BCIDA Series A- Variable	3.669%	11/30/2005	11/1/2020	$ 20,000,000	$ 20,000,000		$ 182,418		$ 19,817,582	$ 779,230 [1]
128											
129	Loss on Reacquisition of Debt								$ (10,690,004)	$ (10,690,004)	$ 1,506,192
130											
131	Gain on Reacquisition of Debt								$ 1,577,800	$ 1,577,800	$ (94,714)
132	Total Pennsylvania Electric Company				$ 479,310,000	$ 479,310,000	$ (1,806,108)	$ 1,216,524	$ (9,112,204)	$ 467,175,164	$ 30,211,187

[1] Includes insurance fees

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133	Jersey Central Power and Light										
134											
135	Notes:										
136											
137	7.50% Series	7.500%	4/27/1993	5/1/2023	$ 125,000,000	$ 125,000,000	$ (1,354,015)			$ 123,645,985	$ 9,459,188
138	6.75% Series	6.750%	10/23/1993	11/1/2025	$ 150,000,000	$ 150,000,000	$ (8,858,285)			$ 141,141,715	$ 10,601,679
139	4.80% Senior Unsecured Notes	4.800%	5/19/2003	6/15/2018	$ 150,000,000	$ 150,000,000	$ (848,983)	$ 1,008,082		$ 148,142,935	$ 7,366,876
140	5.625% Series	5.625%	4/23/2004	5/1/2016	$ 300,000,000	$ 300,000,000	$ (1,217,167)	$ 1,862,357		$ 296,920,477	$ 17,214,030
141	6.40% Senior Notes	6.400%	5/12/2006	5/15/2036	$ 200,000,000	$ 200,000,000	$ (1,180,533)	$ 2,269,938		$ 196,549,529	$ 12,918,471
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	$ 247,524			$ 12,447,524	$ 836,197
145											
146	Securitization Bonds: [1]										
147	2002 Series Class A-1	4.190%	6/11/2002	12/5/2007	$ 91,111,000	$ 14,036,302				$ 14,036,302	$ 588,121
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	$ 50,683,936				$ 50,683,936	$ 2,660,907
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								$ (14,149,420)	$ (14,149,420)	$ 1,568,601
158											
159	Gain on Reacquisition of Debt								$ 3,673,397	$ 3,673,397	$ (1,186,492)
160	Total Jersey Central Power and Light				$ 1,439,600,000	$ 1,356,861,238	$ (13,211,460)	$ 5,140,377	$ (10,476,023)	$ 1,328,033,379	$ 82,430,524

[1] Sinking Fund Issues

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			(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	$ (62,992)	$ 283,770		$ 14,653,238	$ 766,369
165	2005 PEDFA Series A- Variable	3.730%	12/8/2005	12/1/2040	$ 43,000,000	$ 43,000,000		$ 634,585		$ 42,365,415	$ 1,905,542 [1]
166	2006 OWDA Series A- Variable	3.800%	4/3/2006	5/15/2019	$ 90,140,000	$ 90,140,000		$ 623,948		$ 89,516,052	$ 4,068,452 [1]
167	2006 BCIDA Series A- Variable	3.790%	4/3/2006	4/1/2041	$ 56,600,000	$ 56,600,000		$ 298,025		$ 56,301,975	$ 2,525,428 [1]
168	2006 PEDFA Series A- Variable	3.730%	11/16/2006	11/1/2041	$ 26,000,000	$ 26,000,000		$ 292,874		$ 25,707,126	$ 1,122,672 [1]
169	2006 OAQDA Series A-Variable	3.600%	12/5/2006	12/1/2023	$ 234,520,000	$ 234,520,000		$ 1,437,226		$ 233,082,774	$ 9,831,469 [1]
170	2006 BCIDA Series B-Variable	3.680%	12/5/2006	12/1/2041	$ 129,610,000	$ 129,610,000		$ 741,326		$ 128,868,674	$ 5,510,902 [1]
171	2006 BCIDA Series C-Variable	3.850%	12/5/2006	3/1/2017	$ 28,525,000	$ 28,525,000		$ 191,281		$ 28,333,719	$ 1,275,923 [1]
172	Total FirstEnergy Generation Corp.				$ 623,395,000	$ 623,395,000	$ (62,992)	$ 4,503,033	$ -	$ 618,828,975	$ 27,006,758

[1] Includes LOC Fees

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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)
173	FirstEnergy Nuclear Generation Corp.										
174											
175	Pollution Control Notes:										
176	2005 OWDA Series A- Variable	3.700%	12/16/2005	8/1/2033	$ 99,100,000	$ 99,100,000		$ 590,537		$ 98,509,463	$ 4,464,708 [1]
177	2005 OWDA Series B- Variable	3.680%	12/16/2005	1/1/2034	$ 82,800,000	$ 82,800,000		$ 497,224		$ 82,302,776	$ 3,713,641 [1]
178	2005 OAQDA Series A- Variable	3.700%	12/16/2005	8/1/2033	$ 8,000,000	$ 8,000,000		$ 137,555		$ 7,862,445	$ 363,831 [1]
179	2005 OAQDA Series B- Variable	3.700%	12/16/2005	1/1/2034	$ 7,200,000	$ 7,200,000		$ 125,487		$ 7,074,513	$ 327,438 [1]
180	2005 BCIDA Series A- Variable	3.700%	12/16/2005	1/1/2035	$ 72,650,000	$ 72,650,000		$ 369,149		$ 72,280,851	$ 3,269,933 [1]
181	2006 OWDA Series A- Variable	3.730%	4/3/2006	6/15/2033	$ 46,500,000	$ 46,500,000		$ 421,710		$ 46,078,290	$ 2,055,762 [1]
182	2006 BCIDA Series A- Variable	3.760%	4/3/2006	1/1/2035	$ 60,000,000	$ 60,000,000		$ 301,955		$ 59,698,045	$ 2,660,719 [1]
183	2006 OWDA Series B- Variable	3.640%	12/5/2006	12/1/2033	$ 135,550,000	$ 135,550,000		$ 679,351		$ 134,870,649	$ 5,849,241 [1]
184	2006 OWDA Series C- Variable	3.700%	12/5/2006	6/1/2033	$ 107,500,000	$ 107,500,000		$ 563,457		$ 106,936,543	$ 4,704,659 [1]
185	2006 BCIDA Series B- Variable	3.640%	12/5/2006	12/1/2035	$ 163,965,000	$ 163,965,000		$ 698,795		$ 163,266,205	$ 7,068,969 [1]
186	2006 OAQDA Series A- Variable	3.690%	12/5/2006	6/1/2033	$ 62,500,000	$ 62,500,000		$ 246,743		$ 62,253,257	$ 2,725,930 [1]
187	2006 OAQDA Series B- Variable	3.640%	12/5/2006	12/1/2033	$ 15,500,000	$ 15,500,000		$ 65,508		$ 15,434,492	$ 668,399 [1]
188	Total FirstEnergy Nuclear Generation Corp.				$ 861,265,000	$ 861,265,000	$ -	$ 4,697,472	$ -	$ 856,567,528	$ 37,873,228

[1] Includes LOC Fees

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-3A a, WP D-3A b

Schedule: D-3A
Page: 11 of 11
Witness Responsible:

FirstEnergy Corp (Parent Consolidated)

J.F. Pearson

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)
189	Bayshore Power										
190											
191	Pollution Control Notes¹										
192	5.875% Series A Term Bonds	5.875%	3/1/1998	9/1/2020	$ 73,400,000	$ 65,500,000		$ 2,418,542		$ 63,081,458	$ 4,028,389
193	6.625% Series B Term Bonds	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	$ -	$ 2,418,542	$ -	$ 127,581,458	$ 8,301,514

¹ Sinking Fund Issue

Line No.	Debt Issue Type	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)
195	Total FirstEnergy Consolidated	$ 10,791,310,000	$ 10,653,066,238	$ (39,746,715)	$ 44,688,268	$ (56,969,670)	$ 10,511,661,586	$ 653,956,309
196								
197	Embedded Cost of Debt							6.22%

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-4A
Page: 1 of 1
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							

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 2nd day of July, 2007.

Ebony Miller /DRC

Ebony Miller
Attorney

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