

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.)

2007 JUL - 2 PM 53

RECEIVED-DOCKETING DIV

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 /ORC
Ebony Miller (0077063)
Attorney
FirstEnergy Service Company
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Technician *[Signature]* Date Processed 7-2-07

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

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

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

FirstEnergy Corp (Parent Consolidated)

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-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%

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

Date of Long Term Debt: March 31, 2017
Type of Filing: X Original Updated
Work Paper Reference No.: WP D-3A.a, WP D-3A.b

FirstEnergy Corp. (Parent Consolidated)

J.F. Pearson

Schedule D-3A
Page: 1 of 11
Witness Responsible:

Line No.	Debt Issue Type Coupon Rate	Date Issued Mo Day Yr	Maturity Date Mo Day Yr	Principal Amount (C)	Face Amount Outstanding (D)	Unamortized (Discount) or Premium (E)	Unamortized Debt Expense (F)	Unamortized Gain or (Loss) on Recaptured Debt (G)	Carrying Value (H-D+E-F-G)	Annual Interest Cost (I)
1	FirstEnergy Corp.									
2										
3	6.45% Series Notes Series B	1/15/2001	1/15/2011	\$ 1,500,000,000	\$ 1,500,000,000	\$ (7,209,897)	\$ 1,612,726		\$ 1,491,177.38	\$ 99,841,192
4	7.375% Series Notes Series C	1/15/2001	1/15/2031	\$ 1,500,000,000	\$ 1,500,000,000	\$ (12,841,959)	\$ 2,862,774		\$ 1,484,229,267	\$ 111,262,732
5	Total FirstEnergy Corp.			\$ 3,000,000,000	\$ 3,000,000,000	\$ (20,051,856)	\$ 4,475,500		\$ 2,975,472,594	\$ 211,103,923

Ohio Edison Company
Case No. 07 - 551 - EL - A18
Embedded Cost of Long Term Debt

Date of Long Term Debt March 31, 2007
Type of Filing: X Original ___ Updated ___ Revised ___
Work Paper Reference No.: WP D-3A a, WP D-3A b

FirstEnergy Corp (Parent Consolidated)

J.F. Pearson

Schedule D-3A
Page 2 of 11
Witness Responsible:

Line No.	Debt Issue Type	% 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 Reacquisition Debt (\$)	Carrying Value (\$)	Annual Interest Cost (\$)
6 The Cleveland Electric Illuminating Company											
7 Bonds:											
9	7.41% Series Sec. Note (FMAI)	7.430%	11/1/1997	11/1/2009	\$ 150,000,000	\$ 150,000,000	\$ (177,509)	\$ 35,536	\$	\$ 149,786,565	\$ 11,227,620
10	7.86% Series Sec. Note (FMAI)	7.860%	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	\$	\$ 268,316	\$	\$ 124,739,684	\$ 8,748,544
12 Notes:											
13	6.55% Senior Notes	6.550%	12/11/2003	12/1/2013	\$ 300,000,000	\$ 300,000,000	\$ (708,440)	\$ 1,441,067	\$	\$ 297,850,493	\$ 17,268,445
14	5.95% 2006 Series A	5.950%	12/15/2006	12/15/2036	\$ 300,000,000	\$ 300,000,000	\$ (1,570,788)	\$ 2,890,530	\$	\$ 295,538,662	\$ 17,999,961
15	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
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	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
18	Loss on Reacquisition of Debt								\$ (10,455,870)	\$ (10,455,870)	\$ 1,656,536
19	Loss on Reacquisition of Debt								\$ (10,455,870)	\$ (10,455,870)	\$ 1,656,536
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)	\$ 42,400	\$	\$ 15,768,960	\$ 979,728
26	1997 OAQDA Series B	6.100%	8/26/1997	8/1/2020	\$ 62,560,000	\$ 62,560,000	\$ (429,440)	\$ 42,400	\$	\$ 62,088,160	\$ 3,798,998
27	1997 OYVDA	6.100%	8/26/1997	8/1/2020	\$ 54,600,000	\$ 54,600,000	\$ (448,320)	\$	\$	\$ 54,151,680	\$ 3,364,224
28	1998 RTIDA Series A	5.175%	6/1/1998	6/1/2026	\$ 5,993,376	\$ 5,993,376	\$	\$ 262,108	\$	\$ 5,731,268	\$ 334,576
29	1998 OYVDA 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 OYVDA 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 RTIDA Series A	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	\$ \$583,006	\$ 513,120	\$	\$ 83,769,886	\$ 3,971,856
33	2005 RTIDA Series A-Variable	3.650%	4/15/2005	4/15/2035	\$ 53,900,000	\$ 53,900,000	\$	\$ 427,548	\$	\$ 53,472,452	\$ 2,149,710
34											
35 Other:											
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	\$ 4,533,870	\$	\$ 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

Date of Long Term Debt: March 31, 2007
Type of Filing: X Original ___ Updated ___ Revised ___
Work Paper Reference No.: WP D-3A a, WP D-3A b

FirstEnergy Corp (Parent Consolidated)

Schedule D-3A
Page 1 of 11
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)											
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	\$ (1,553,429)	\$ 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 Renegotiation of Debt								\$ (23,911,602)	\$ (23,911,602)	\$ 1,742,459
50									\$		
51	Gain on Renegotiation of Debt								\$ 10,269	\$ 10,269	\$ (5,865)
52	Total Excluding Pollution Control Notes				\$ 925,000,000	\$ 925,000,000	\$ (6,045,092)	\$ 1,810,704	\$ (23,901,333)	\$ 891,242,871	\$ 57,855,373
53											
54											
55	Pollution Control Notes:										
56	1988 O&QDA Series B- Variable	3.680%	9/18/1988	9/1/2018	\$ 33,000,000	\$ 33,000,000	\$ (62,883)	\$ 287,837	\$	\$ 32,669,280	\$ 1,815,803
57	1988 O&QDA Series C- Variable	3.700%	9/18/1988	9/1/2018	\$ 23,000,000	\$ 23,000,000	\$ (43,153)	\$ 217,697	\$	\$ 22,739,148	\$ 1,271,521
58	1989 O&QDA 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
59	1998 RCTDA Series A	3.375%	6/1/1998	6/1/2028	\$ 13,521,974	\$ 13,521,974	\$	\$ 557,430	\$	\$ 12,964,444	\$ 753,146
60	2000 O&QDA Series C- Variable	3.630%	6/29/2000	6/1/2023	\$ 50,000,000	\$ 50,000,000	\$	\$ 344,544	\$	\$ 49,655,456	\$ 2,694,096
61	2005 O&QDA 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
62	2005 O&QDA Series A- Variable	3.600%	4/6/2005	4/1/2029	\$ 6,450,000	\$ 6,450,000	\$ (106,038)	\$ 68,776	\$	\$ 6,381,224	\$ 251,451
63	Total Pollution Control Notes				\$ 275,971,974	\$ 275,971,974	\$ (106,038)	\$ 2,769,510	\$ -	\$ 273,066,456	\$ 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 LDC fees
² Includes insurance fees

Ohio Edison Company
Case No. D7 - 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

FirstEnergy Corp (Parent Consolidated)

Schedule D-3A
Page: 4 of 11
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 (C)	Face Amount Outstanding (D)	Unamortized (Discount) or Premium (E)	Unamortized Debt Expense (F)	Unamortized Gain or (Loss) on Recquired Debt (G)	Carrying Value (H)=(D+E+G)	Annual Interest Cost (I)
66	The Toledo Edison Company										
67	Notes:										
68	2.13% Secured Trust Notes	7.13%	6/18/1997	7/1/2007	\$ 30,000,000	\$ 30,000,000	\$ 33,102	\$ 2,962,558	\$	\$ 30,033,102	\$ 2,105,898
69	6.15% 2006 Series A	6.15%	11/16/2006	5/15/2037	\$ 300,000,000	\$ 300,000,000	\$ (445,082)	\$	\$ (2,936,146)	\$ 296,592,360	\$ 18,562,960
70	Loss on Recacquisition of Debt										
71	Gain on Recacquisition of Debt										
72	Gain on Recacquisition of Debt										
73	Gain on Recacquisition of Debt										
74	Total Excluding Pollution Control Notes				\$ 330,000,000	\$ 330,000,000	\$ (411,980)	\$ 2,962,558	\$ 6,523,458	\$ 330,212,774	\$ 20,659,803
75	Pollution Control Notes:										
76	1997 GO/ODA Series	6.100%	8/26/1997	8/1/2027	\$ 10,100,000	\$ 10,100,000	\$ (185,196)	\$ 39,528	\$	\$ 9,875,276	\$ 627,152
77	1998 RT/ODA Series A	5.375%	6/1/1998	6/1/2028	\$ 3,750,754	\$ 3,750,754	\$	\$ 167,233	\$	\$ 3,583,521	\$ 209,535
78	2005 RT/ODA Series A-Variable	3.450%	4/6/2005	4/1/2035	\$ 45,000,000	\$ 45,000,000	\$ (185,196)	\$ 306,083	\$	\$ 44,693,917	\$ 1,742,247
79	Total Pollution Control Notes				\$ 58,850,754	\$ 58,850,754	\$ (185,196)	\$ 512,844	\$ -	\$ 58,152,714	\$ 2,578,934
80	Total Toledo Edison				\$ 388,850,754	\$ 388,850,754	\$ (597,176)	\$ 3,475,402	\$ 3,587,312	\$ 388,365,468	\$ 23,238,737

¹ Includes insurance fees

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

FirstEnergy Corp (Parent Consolidated)

J.F. Pearson

Schedule: D-3A
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Witness Responsible:

[illegible]

Ohio Edison Company
Case No. 07 - 351 - EL - AIR
Embedded Cost of Long Term Debt

J.F. Pearson

J.F. Pearson

[illegible]

Ohio Edison Company
Case No. 07-531-EL-AIR
Embedded Cost of Long Term Debt

Schedule: D-3A
Page: 7 of 11
Witness Responsible:
J.F. Pearson

Line No.	Date 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 Recaptured Debt	Carrying Value	Annual Interest Cost
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H=D+E+F+G)	(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	\$ 8,275,198
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 ECDA Series	5.350%	11/1/1995	11/1/2010	\$ 12,000,000	\$ 12,000,000	\$ 486,684		\$	\$ 12,486,684	\$ 503,135
125	1995 ECDA 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
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
128											
129	Loss on Recapitalization of Debt								\$ (10,690,004)	\$ (10,690,004)	\$ 1,506,192
130											
131	Gain on Recapitalization of Debt								\$ 1,577,800	\$ 1,577,800	\$ (94,714)
132	Total Pennsylvania Electric Company				\$ 470,310,000	\$ 470,310,000	\$ (1,806,108)	\$ 1,216,524	\$ (9,112,204)	\$ 46,175,164	\$ 30,211,187

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 ___ Review
Work Paper Reference Nos.: WP D-3A a, WP D-3A b

FirstEnergy Corp (Parent Consolidated)

Schedule: D-3A
Page: 8 of 11
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)			
133	Jersey Central Power and Light										
134	Notes:										
135	Notes:										
136	Notes:										
137	7.500% 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	4.800% Senior Unsecured Notes	4.800%	5/19/2003	6/15/2018	\$ 150,000,000	\$ 150,000,000	\$ (848,983)	\$ 1,008,082		\$ 149,142,935	\$ 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	\$ 12,214,030
141	6.400% Senior Notes	6.400%	5/12/2006	5/15/2036	\$ 200,000,000	\$ 200,000,000	\$ (1,180,533)	\$ 2,269,938		\$ 196,549,429	\$ 12,918,471
142	Pollution Control Notes:										
143	Pollution Control Notes:										
144	1985 7 1/4 Series - NJ EID Authority	7.100%	7/1/1985	7/1/2015	\$ 12,200,000	\$ 12,200,000	\$ 247,524			\$ 12,447,524	\$ 836,197
145	Securitization Bonds:										
146	Securitization Bonds:										
147	2002 Series (Class A-1)	4.190%	6/11/2002	12/5/2007	\$ 91,111,000	\$ 14,036,302		\$ 588,121		\$ 14,036,302	\$ 2,818,808
148	2002 Series (Class A-2)	5.390%	6/11/2002	9/5/2010	\$ 52,297,000	\$ 52,297,000		\$ 2,818,808		\$ 52,297,000	\$ 4,478,058
149	2002 Series (Class A-3)	5.810%	6/11/2002	12/5/2013	\$ 77,075,000	\$ 77,075,000		\$ 6,130,247		\$ 77,075,000	\$ 2,664,207
150	2002 Series (Class A-4)	6.160%	6/11/2002	6/5/2017	\$ 99,517,000	\$ 99,517,000		\$ 2,664,207		\$ 99,517,000	\$ 1,389,991
151	2006 Series (Class A-1)	5.250%	8/10/2006	6/5/2012	\$ 56,348,000	\$ 50,683,936		\$ 2,664,207		\$ 50,683,936	\$ 2,216,944
152	2006 Series (Class A-2)	5.410%	8/10/2006	9/5/2014	\$ 25,693,000	\$ 25,693,000		\$ 2,216,944		\$ 25,693,000	\$ 2,068,898
153	2006 Series (Class A-3)	5.520%	8/10/2006	6/5/2018	\$ 49,220,000	\$ 49,220,000		\$ 1,568,601		\$ 49,220,000	\$ 1,568,601
154	2006 Series (Class A-4)	5.610%	8/10/2006	6/5/2021	\$ 51,139,000	\$ 51,139,000		\$ 1,568,601		\$ 51,139,000	\$ 1,568,601
155	Loss on Reacquisition of Debt										
156	Loss on Reacquisition of Debt										
157	Loss on Reacquisition of Debt										
158	Gain on Reacquisition of Debt										
159	Gain on Reacquisition of Debt										
160	Total Jersey Central Power and Light				\$ 1,439,600,000	\$ 1,356,861,238	\$ (13,211,460)	\$ 5,140,377	\$ 3,673,397	\$ 1,326,033,379	\$ 82,430,524

Stinking Fund Issues

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

Date of Long Term Debt Maturity: March 31, 2017
Type of Filing: X Original
Work Paper Reference Nos.: WP D-3A a, WP D-3A b

FirstEnergy Corp. (Parent Consolidated)

Schedule: D-3A
Page: 9 of 11
Witness Responsible:
J.F. Pearson

Line No.	Debt Issue Type	% 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 Rescued Debt	Carrying Value	Annual Interest Cost
(A) (B) (C) (D) (E) (F) (G) (H-D+E-F+G) (I)											
161	FirstEnergy Generation Corp.										
162	Pollution Control Notice										
163	2002 PEDFA Shippingport	5.000%	7/1/2002	6/1/2024	\$ 15,000,000	\$ 15,000,000	\$ (62,992)	\$ 283,770		\$ 146,532,338	\$ 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
166	2006 OVDA 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
167	2006 BCIDA Series A-Variable	3.700%	4/3/2006	4/1/2041	\$ 56,600,000	\$ 56,600,000	\$	\$ 298,025	\$	\$ 56,301,975	\$ 2,525,428
168	2006 PEDFA Series A-Variable	3.730%	1/16/2006	11/1/2041	\$ 26,000,000	\$ 26,000,000	\$	\$ 292,874	\$	\$ 25,707,126	\$ 1,122,672
169	2006 CAQDA Series A-Variable	3.600%	12/5/2006	12/1/2023	\$ 234,520,000	\$ 234,520,000	\$	\$ 1,437,426	\$	\$ 233,082,574	\$ 9,831,469
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
171	2006 BCIDA Series C-Variable	3.830%	12/5/2006	3/1/2017	\$ 28,525,000	\$ 28,525,000	\$	\$ 191,281	\$	\$ 28,333,719	\$ 1,273,923
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

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

FirstEnergy Corp. (Parent Consolidated)

J.F. Pearson

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Line No	Debt Issue Type (Coupon Rate)	Date Issued Mo/Dy/Yr	Maturity Date Mo/Dy/Yr	Principal Amount (C)	Face Amount Outstanding (D)	Unamortized (Discount) or Premium (E)	Unamortized Debt Expense (F)	Unamortized Gain or (Loss) on Redeemed Debt (G)	Carrying Value (H=D+E-F+G)	Annual Interest Cost (I)
173 FirstEnergy Nuclear Generation Corp.										
174	173 Pollution Control Notes									
175	176 2005 OWDA Series A-Variable	12/16/2005	8/1/2033	\$ 99,100,000	\$ 99,100,000	\$	\$ 590,537	\$	\$ 98,509,463	\$ 4,464,708
	177 2005 OWDA Series B-Variable	12/16/2005	1/1/2034	\$ 82,800,000	\$ 82,800,000	\$	\$ 497,224	\$	\$ 82,302,776	\$ 3,713,641
	178 2005 OAQDA Series A-Variable	12/16/2005	8/1/2033	\$ 8,000,000	\$ 8,000,000	\$	\$ 137,565	\$	\$ 7,862,435	\$ 363,831
	179 2005 OAQDA Series B-Variable	12/16/2005	1/1/2034	\$ 7,200,000	\$ 7,200,000	\$	\$ 125,487	\$	\$ 7,074,513	\$ 327,438
	180 2005 BCIDA Series A-Variable	12/16/2005	1/1/2035	\$ 72,650,000	\$ 72,650,000	\$	\$ 369,169	\$	\$ 72,280,831	\$ 3,269,933
	181 2006 OWDA Series A-Variable	4/3/2006	6/15/2033	\$ 46,500,000	\$ 46,500,000	\$	\$ 421,710	\$	\$ 46,078,290	\$ 2,055,762
	182 2006 BCIDA Series A-Variable	4/3/2006	1/1/2035	\$ 60,000,000	\$ 60,000,000	\$	\$ 301,955	\$	\$ 59,698,045	\$ 2,660,719
	183 2006 OWDA Series B-Variable	12/5/2006	12/1/2033	\$ 135,550,000	\$ 135,550,000	\$	\$ 679,351	\$	\$ 134,870,649	\$ 5,849,241
	184 2006 OWDA Series C-Variable	12/5/2006	6/1/2033	\$ 107,500,000	\$ 107,500,000	\$	\$ 563,457	\$	\$ 106,936,543	\$ 4,704,659
	185 2006 BCIDA Series B-Variable	12/5/2006	12/1/2035	\$ 163,965,000	\$ 163,965,000	\$	\$ 698,795	\$	\$ 163,266,205	\$ 7,088,969
	186 2006 OAQDA Series A-Variable	12/5/2006	6/1/2033	\$ 62,500,000	\$ 62,500,000	\$	\$ 246,743	\$	\$ 62,253,257	\$ 2,735,930
	187 2006 OAQDA Series B-Variable	12/5/2006	12/1/2033	\$ 15,500,000	\$ 15,500,000	\$	\$ 65,408	\$	\$ 15,434,592	\$ 668,399
	188 Total FirstEnergy Nuclear Generation Corp.			\$ 861,265,000	\$ 861,265,000	\$ -	\$ 4,697,472	\$ -	\$ 856,567,528	\$ 37,873,228

Includes LOC Fees

Ohio Edison Company
Case No. 47 - 551 - EL - AIR
Embedded Cost of Long Term Debt

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

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Witness Responsible:

FirstEnergy Corp (Parent Consolidated)

J.F. Pearson

[illegible]

Ohio 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 ___
Worksheet Reference No(s):

Schedule: D-4A
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Witness Responsible:

FirstEnergy Corp (Parent Consolidated)

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

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

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Witness Responsible:

FirstEnergy Corp (Parent Consolidated)

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-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		<u>\$18,811,510,777</u>	<u>100.00%</u>		<u>8.66%</u>

The Cleveland Electric Illuminating Company
Case No 87 - 551 - EL - AIR
Embedded Cost of Long Term Debt

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

FirstEnergy Corp (Parent Consolidated)

J. F. Pearson

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Witness Responsible:

Line No.	Debt Issue Type Coupon Rate	Date Issued Mo/Day/Yr	Maturity Date Mo/Day/Yr	Principal Amount (C)	Face Amount Outstanding (D)	Unamortized (Discount) or Premium (E)	Unamortized Debt Expense (F)	Unamortized Gain or (Loss) on Recaptured Debt (G)	Carrying Value (H=D+E-F+G)	Annual Interest Cost (I)
1	FirstEnergy Corp.									
2										
3	6.45% Series Notes Series H	11/15/2001	11/15/2011	\$ 1,500,000,000	\$ 1,500,000,000	\$ (7,209,897)	\$ 1,612,776		\$ 1,491,171,328	\$ 99,841,192
4	7.375% Series Notes Series C	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

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

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

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 Witness Responsible:
 J.F. Pearson

FirstEnergy Corp. (Percent Consolidated)

Line No.	Debt Issue Type	% 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 Recaptured Debt	Carrying Value	Annual Interest Cost
6	The Cleveland Electric Illuminating Company										
7											
8	Bonds:										
9	7.41% Series Sec. Note (FMB)	7.410%	11/1/1997	11/1/2009	\$ 140,000,000	\$ 150,000,000	\$ (177,909)	\$ 35,526	\$	\$ 140,786,565	\$ 11,227,620
10	7.88% Series Sec. Note (FMB)	7.880%	11/1/1997	11/1/2017	\$ 300,000,000	\$ 300,000,000	\$ 404,647	\$ 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	6.5% Senior Notes	6.500%	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	12/15/2016	\$ 300,000,000	\$ 300,000,000	\$ (1,570,789)	\$ 2,890,550	\$	\$ 295,538,662	\$ 17,909,961
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	\$ 14,450,280
17											
18	Loss on Recapture of Debt								\$ (16,455,870)	\$ (16,455,870)	\$ 1,656,336
19											
20	Gain on Recapture of Debt										
21	Total Excluding Pollution Control Notes and Other ¹				\$ 1,425,000,000	\$ 1,425,000,000	\$ (2,386,405)	\$ 6,404,764	\$ 10,582,076	\$ 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)	\$ 42,400	\$	\$ 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 OQWDA	6.100%	8/26/1997	8/1/2020	\$ 54,600,000	\$ 54,600,000	\$ (448,380)	\$	\$	\$ 54,151,680	\$ 3,364,224
28	1998 BC-TDA 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 OQWDA 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 BC-TDA Series A	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	\$ 5,833,006	\$ 513,120	\$	\$ 83,769,886	\$ 3,971,856
33	2004 BC-TDA Series A-Variable	3.650%	4/1/2005	4/15/2035	\$ 53,900,000	\$ 53,900,000	\$	\$ 427,458	\$	\$ 53,472,452	\$ 2,149,710 ²
34											
35	Other:										
36	7.13% Secured Trust Notes	7.130%	6/11/1997	7/1/2007	\$ 120,000,000	\$ 120,000,000	\$ 131,676	\$ 2,905,471	\$	\$ 120,131,676	\$ 8,424,324
37	5.25 Par-Trust Preferred	9.000%	12/19/2001	12/15/2031	\$ 100,000,000	\$ 100,000,000	\$	\$	\$	\$ 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	\$ 10,917,614	\$ 126,206	\$ 1,989,801,425	\$ 129,385,729

¹ 7.13% Secured Trust Notes and 5.25 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

FirstEnergy Corp (Parent Consolidated)

J.F. Pearson

[illegible]

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 ___
Reviser
Work Paper Reference Nos.: WP D-3A a, WP D-3A b

FirstEnergy Corp. (Parent Consolidated)

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Witness Responsible:
J.F. Pearson

Line No.	Debt Issue Type Coupon 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)		
66	The Toledo Edison Company									
67										
68	Notes:									
69	7.13% Secured Trust Notes	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	11/16/2006	5/15/2037	\$ 300,000,000	\$ 300,000,000	\$ (445,082)	\$ 2,962,554	\$	\$ 296,592,360	\$ 18,562,960
71										
72	Less 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	\$ (182,781)
75	Total Excluding Pollution Control Notes			\$ 330,000,000	\$ 330,000,000	\$ (411,980)	\$ 2,962,554	\$ 3,587,312	\$ 330,212,774	\$ 20,659,803
76										
77										
78	Pollution Control Notes:									
79	1997 OACDA Series	8/26/1997	8/1/2027	\$ 10,100,000	\$ 10,100,000	\$ (185,196)	\$ 39,528	\$	\$ 9,875,276	\$ 627,152
80	1998 BC/IDA Series A	6/1/1998	6/1/2028	\$ 3,750,754	\$ 3,750,754	\$	\$ 167,233	\$	\$ 3,583,521	\$ 209,535
81	2005 BC/IDA Series A- Variable	4/6/2005	4/1/2035	\$ 45,000,000	\$ 45,000,000	\$	\$ 306,083	\$	\$ 44,693,917	\$ 1,762,247
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	\$ (592,176)	\$ 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
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FirstEnergy Corp. (Parent Consolidated)

J.F. Pearson

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 Witness Responsible:

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 Reacquisition 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	\$ (34,985)	\$ 39,300	\$	6,435,705	\$ 500,197
90											
91	Pollution Control Notes:										
92	1993 BCIDA Series A	5.400%	10/1/1993	10/1/2013	\$ 1,600,000	\$ 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	\$ 96,409
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	\$ (119,932)
98	Total Pennsylvania Power				\$ 62,733,896	\$ 21,928,896	\$ (34,985)	\$ 188,004	\$ (6,166,705)	\$ 15,539,302	\$ 2,276,094

¹ Sinking Fund Issue

¹ Sinking Fund Issue

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

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The Cleveland Electric Illuminating Company
Case No 07-551-EL-AIR
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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 Reacquisition of Debt	Carrying Value	Annual Interest Cost
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H+D+E-F+G)	(I)
115	Pennsylvania Electric Company										
116											
117	Notes:										
118	6.125% Series B	6.125%	4/1/1999	4/1/2009	\$ 160,000,000	\$ 160,000,000	\$ (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	\$ (1,172,374)		\$	\$ 123,827,626	\$ 8,375,198
120	7.750% Series E	7.750%	8/1/2000	8/1/2010	\$ 35,000,000	\$ 35,000,000	\$ (953,059)		\$	\$ 36,053,059	\$ 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	\$ 7,820,557
122											
123	Pollution Control Notes:										
124	1995 TCDA Series	5.350%	11/1/1995	11/1/2010	\$ 12,000,000	\$ 12,000,000	\$ 486,684		\$	\$ 12,486,684	\$ 593,135
125	1995 CCDA Series	5.350%	11/1/1995	11/1/2010	\$ 12,310,000	\$ 12,310,000	\$ 497,599		\$	\$ 12,807,599	\$ 522,766
126	2005 DCDA Series B-Variable	3.750%	11/30/2005	11/1/2025	\$ 25,000,000	\$ 25,000,000	\$	\$ 209,457	\$	\$ 24,790,543	\$ 988,771
127	2005 DCDA Series A-Variable	3.669%	11/30/2005	11/1/2020	\$ 20,000,000	\$ 20,000,000	\$	\$ 182,418	\$	\$ 19,817,582	\$ 779,230
128											
129	Loss on Reacquisition of Debt								\$ (10,690,004)	\$ (10,690,004)	\$ 1,506,192
130											
131	Gain on Reacquisition of Debt								\$	\$	
132	Total Pennsylvania Electric Company				\$ 479,310,000	\$ 479,310,000	\$ (1,806,108)	\$ 1,216,524	\$ 1,577,809	\$ 467,175,184	\$ 199,714
133									\$ (9,112,203)	\$	\$ 30,211,187

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

Date of Long Term Debt: March 31, 2017
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FirstEnergy Corp. (Parent Consolidated)

J.F. Pearson

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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 Recaptured 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											
137	7.50% Series	7.500%	4/27/1993	5/1/2023	\$ 125,000,000	\$ 125,000,000	\$ (1,354,015)			\$ 122,645,985	\$ 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)	\$ 1,852,357		\$ 298,920,477	\$ 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		\$ 198,549,529	\$ 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	\$ 835,197
145											
146	Securitization Bonds:										
147	2002 Series Class A-1	4.190%	6/11/2002	12/5/2007	\$ 91,112,000	\$ 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	\$ 2,818,608
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	\$ 6,110,247
151											
152	2006 Series Class A-1	5.250%	8/10/2006	4/3/2012	\$ 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	\$ 2,715,944
155	2006 Series Class A-4	5.610%	8/10/2006	6/5/2021	\$ 51,392,000	\$ 51,392,000			\$	\$ 51,392,000	\$ 2,868,898
156											
157	Loss on Recacquisition of Debt								\$	\$ (14,149,420)	\$ 1,508,601
158											
159	Gain on Recacquisition of Debt								\$	\$ 3,673,397	\$ (1,185,492)
160	Total Jersey Central Power and Light				\$ 1,439,600,000	\$ 1,386,861,238	\$ (13,211,450)	\$ 5,140,377	\$ (10,476,023)	\$ 1,328,033,379	\$ 82,430,524

* 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
Work Paper Reference No.: WP D-3A a, WP D-3A b

FirstEnergy Corp. (Parent Consolidated)

Schedule: D-3A
Page: 9 of 11
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 Required Debt	Carrying Value	Annual Interest Cost
(A)											
(B)											
(C)											
(D)											
(E)											
(F)											
(G)											
(H)=(D)+(E)+(F)+(G)											
(I)											
161	FirstEnergy Generation Corp.										
162	Pollution Control Notes:										
164	2002 PEDF A Shipperport	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 PEDF A Series A- Variable	3.750%	12/8/2005	12/1/2040	\$ 43,000,000	\$ 43,000,000	\$	\$ 634,585	\$	\$ 42,365,415	\$ 1,905,542
166	2006 OWD A Series A- Variable	3.600%	4/3/2006	5/15/2019	\$ 90,140,000	\$ 90,140,000	\$	\$ 623,948	\$	\$ 89,516,052	\$ 4,068,452
167	2006 BC IDA 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
168	2006 PEDF A 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
169	2006 OAWDA 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
170	2006 BC IDA Series B-Variable	3.680%	12/5/2006	12/1/2041	\$ 129,610,000	\$ 129,610,000	\$	\$ 741,336	\$	\$ 128,868,674	\$ 5,510,902
171	2006 BC IDA 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
172	Total FirstEnergy Generation Corp.				\$ 623,395,000	\$ 623,395,000	\$ (62,992)	\$ 4,503,033	\$ -	\$ 618,838,975	\$ 27,006,758

¹ Includes LOC Fees

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

FirstEnergy Corp (Parent Consolidated)

J.F. Pearson

Schedule D-3A
Page: 10 of 11
Witness Responsible:

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 Required 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 OVIDA Series A- Variable		3.710%	12/16/2004	8/1/2033	\$ 99,100,000	\$ 99,100,000	\$	\$ 590,537	\$	\$ 98,509,463	\$ 4,404,708
177 2005 OVIDA 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
178 2005 OVIDA Series A- Variable		3.710%	12/16/2005	8/1/2033	\$ 8,000,000	\$ 8,000,000	\$	\$ 137,585	\$	\$ 7,862,415	\$ 363,831
179 2005 OVIDA Series B- Variable		3.710%	12/16/2005	1/1/2034	\$ 7,200,000	\$ 7,200,000	\$	\$ 125,447	\$	\$ 7,074,553	\$ 327,438
180 2005 BK IDA Series A- Variable		3.710%	12/16/2005	1/1/2034	\$ 72,650,000	\$ 72,650,000	\$	\$ 369,149	\$	\$ 72,280,851	\$ 3,269,933
181 2005 OVIDA 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
182 2006 BK IDA Series A- Variable		3.760%	4/3/2006	1/1/2034	\$ 60,000,000	\$ 60,000,000	\$	\$ 301,955	\$	\$ 59,698,045	\$ 2,660,719
183 2006 OVIDA 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
184 2006 OVIDA Series C- Variable		3.700%	12/5/2006	6/1/2034	\$ 107,500,000	\$ 107,500,000	\$	\$ 563,457	\$	\$ 106,936,543	\$ 4,704,659
185 2006 BK IDA Series B- Variable		3.640%	12/5/2006	12/1/2033	\$ 163,965,000	\$ 163,965,000	\$	\$ 698,795	\$	\$ 163,266,205	\$ 7,068,969
186 2006 OVIDA 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
187 2006 OVIDA Series B- Variable		3.640%	12/5/2006	12/1/2033	\$ 15,500,000	\$ 15,500,000	\$	\$ 65,408	\$	\$ 15,434,492	\$ 668,399
188 Total FirstEnergy Nuclear Generation Corp.					\$ 861,265,000	\$ 861,265,000	\$ -	\$ 4,697,472	\$	\$ 856,567,528	\$ 37,873,228

¹ Includes LOX Fees

The Cleveland Electric Illuminating Company
Case No. 07-531 - EL - AIR
Embedded Cost of Long Term Debt

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

[illegible]

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
Worksheet Reference No(s):

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

FirstEnergy Corp (Parent Consolidated)

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 (h=d+e-f+g)	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: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference Nos.: Schedules D-3A, D-4A

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

FirstEnergy Corp (Parent Consolidated)

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-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		<u>\$18,811,510,777</u>	<u>100.00%</u>		<u>8.66%</u>

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 ---
Work Paper Reference Nos.: WP D-3A a, WP D-3A b

Schedule: D-3A
Page: 1 of 11
Witness Responsible:

FirstEnergy Corp (Parent Consolidated)

J.F. Pearson

Line No.	Debt Issue Type (Coupon Rate)	% Rate	Date Issued Mo/Day/Yr	Maturity Date Mo/Day/Yr	Principal Amount (A)	Face Amount Outstanding (B)	Unamortized (Discount) or Premium (C)	Unamortized Debt Expense (D)	Unamortized Gain or (Loss) on Recquired Debt (E)	Carrying Value (F)=(D)-(E)-(C)	Annual Interest Cost (G)
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

Date of Long Term Debt: March 31, 2017
 Type of Filing: X Original, ... Updated
 Work Paper Reference Nos.: WP D-3A a, WP D-3A b

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

WireEnergy Corp (Parent Consolidated)

Schedule D-3A
 Page 2 of 11
 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)
6	The Cleveland Electric Illuminating Company											
7	Bonds											
8	7.43% Series Sec. Note (FMB)		7.430%	11/1/1997	11/1/2009	\$ 150,000,000	\$ 150,000,000	\$ (177,909)	\$ 35,536	\$	\$ 149,786,565	\$ 11,227,620
9	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
10	6.86% Series		6.860%	9/29/1998	10/1/2008	\$ 125,000,000	\$ 125,000,000	\$	\$ 260,316	\$	\$ 124,739,684	\$ 8,248,544
11	Notes:											
12	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
13	15.5 95% 2006 Series A		5.050%	12/11/2006	12/15/2036	\$ 300,000,000	\$ 300,000,000	\$ (1,570,788)	\$ 2,890,550	\$	\$ 295,538,662	\$ 17,999,961
14	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	\$ 14,550,580
15	18 Loss on Reacquisition of Debt									\$ (10,455,870)	\$ (10,455,870)	\$ 1,656,536
16	20 Gain on Reacquisition of Debt									\$ 10,582,076	\$ 10,582,076	\$ 17,268,445
17	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
18	22											
19	23											
20	24 Pollution Control Notes:											
21	25 1997 OAQDA Series A		6.100%	8/26/1997	8/1/2020	\$ 15,900,000	\$ 15,900,000	\$ (131,040)	\$ 42,400	\$	\$ 15,768,960	\$ 979,728
22	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	\$ 3,788,088
23	27 1997 OAQDA		6.100%	8/26/1997	8/1/2020	\$ 54,500,000	\$ 54,500,000	\$ (448,320)	\$	\$	\$ 54,151,680	\$ 3,364,234
24	28 1998 BCDA Series A		5.375%	6/1/1998	6/1/2028	\$ 5,993,376	\$ 5,993,376	\$	\$ 262,108	\$	\$ 5,731,268	\$ 334,576
25	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
26	30 1998 OAQDA Series A		3.750%	10/6/1998	10/1/2030	\$ 23,255,000	\$ 23,255,000	\$	\$ 110,439	\$	\$ 23,144,561	\$ 876,762
27	31 1998 BCDA Series A		3.750%	10/6/1998	10/1/2030	\$ 46,300,000	\$ 46,300,000	\$	\$ 215,402	\$	\$ 46,084,598	\$ 1,745,416
28	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
29	33 2002 BCDA Series A-Variable		3.650%	4/1/2005	4/1/2035	\$ 53,900,000	\$ 53,900,000	\$	\$ 427,548	\$	\$ 53,472,452	\$ 2,149,710
30	34											
31	35 Other ¹											
32	36 7.13% Secured Trust Notes		7.130%	6/11/1997	7/1/2007	\$ 120,000,000	\$ 120,000,000	\$ 131,676	\$ 2,905,471	\$	\$ 120,131,676	\$ 8,424,324
33	37 5.25 Par-Trust Preferred		9.000%	12/19/2001	12/15/2031	\$ 100,000,000	\$ 100,000,000	\$	\$	\$	\$ 97,094,529	\$ 9,117,612
34	38 Total Pollution Control Notes and Other:					\$ 573,293,376	\$ 573,293,376	\$ 4,705,882	\$ 4,532,870	\$	\$ 573,406,388	\$ 35,205,782
35	39 Total Cleveland Electric Illuminating Company					\$ 1,998,293,376	\$ 1,998,293,376	\$ 2,319,477	\$ 10,937,634	\$ 126,206	\$ 1,999,801,425	\$ 129,285,729

¹ 7.13% Secured Trust Notes and 5.25 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 Toledo Edison Company
Case No. 07-351 - 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

FirstEnergy Corp. (Parent Consolidated)

J. F. Pearson

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

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 Recaptured Debt	Carrying Value	Annual Interest Cost
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	\$ 7,402,395
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	\$ (4,253,456)	\$ 215,430	\$	\$ 345,529,114	\$ 24,214,916
48											
49	Loss on Recapitulation of Debt								\$ (23,911,602)	\$ (23,911,602)	\$ 1,742,459
50											
51	Gain on Recapitulation 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)	\$ 893,342,871	\$ 57,855,373
53											
54											
55	Pollution Control Notes:										
56	1988 OQDA 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
57	1988 OQDA 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
58	1989 OQDA 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
59	1998 PCLDA Series A	5.375%	6/1/1998	6/1/2028	\$ 13,521,974	\$ 13,521,974	\$	\$ 557,530	\$	\$ 12,964,444	\$ 753,146
60	2001 OQDA Series C-Variable	3.631%	6/29/2001	6/1/2021	\$ 50,000,000	\$ 50,000,000	\$	\$ 344,544	\$	\$ 49,655,456	\$ 2,694,096
61	2005 OQDA Series A-Variable	3.640%	4/6/2005	4/1/2025	\$ 100,000,000	\$ 100,000,000	\$	\$ 997,534	\$	\$ 99,002,466	\$ 3,919,342
62	2005 OQDA Series A-Variable	3.600%	4/6/2005	4/1/2025	\$ 6,450,000	\$ 6,450,000	\$ (106,038)	\$ 68,776	\$	\$ 6,381,224	\$ 251,451
63	Total Pollution Control Notes				\$ 275,971,974	\$ 275,971,974	\$	\$ 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 I OC fees

² Includes insurance fees

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

PyraEnergy Corp (Parent Consolidated)

Schedule D-3A
Page 4 of 11
Witness Responsible:
J.F. Pearson

Line No.	Debt Issue Type	% 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 Recquired Debt	Carrying Value	Annual Interest Cost
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)=(D)+(E)+(F)+(G)	(I)
66	The Toledo Edison Company										
67											
68	Notes:										
69	7.13% Secured Term Notes	7.13%	6/18/1997	7/1/2007	\$ 30,000,000	\$ 30,000,000	\$ 33,102			\$ 30,033,102	\$ 2,104,808
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		\$ 296,592,366	\$ 18,562,960
71											
72	Loss on Recquisition of Debt								\$ (2,036,146)	\$ (2,036,146)	\$ 373,725
73											
74	Gain on Recquisition 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 DCODA 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 DCODA 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 DCODA 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
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 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 ... Review
Work Paper Reference Nos. WP D-3A a, WP D-3A b

FirstEnergy Corp (Parent Consolidated)

Schedule D-3A
Page: 5 of 11
Witness Responsible:
J.F. Pearson

Line No	Debt Issue Type	% 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 Recaptured Debt	Carrying Value	Annual Interest Cost
(A) (B) (C) (D) (E) (F) (G) (H-D-E-F+G) (I)											
85	Pennsylvania Power Company										
86	Bonds										
87	9.740% Series A	9.740%	11/1/1989	11/1/2019	\$ 20,000,000	\$ 12,695,000	\$	\$ 52,850	\$	\$ 12,642,150	\$ 1,240,693
88	7.625% Series A	7.625%	7/1/1993	7/1/2023	\$ 40,000,000	\$ 6,500,000	\$ (34,905)	\$ 39,390	\$	\$ 6,425,705	\$ 580,197
90											
91	Pollution Control Notes:										
92	1993 BK IDA Series A	5.407%	10/1/1993	10/1/2013	\$ 1,000,000	\$ 1,000,000	\$	\$ 25,740	\$	\$ 974,260	\$ 57,960
93	1998 BK IDA Series A	5.375%	6/1/1998	6/1/2028	\$ 1,733,896	\$ 1,733,896	\$	\$ 70,104	\$	\$ 1,663,792	\$ 96,589
94											
95	Loss on Recacquisition of Debt								\$ (6,490,600)	\$ (6,490,600)	\$ 400,664
96									\$	\$	
97	Gain on Recacquisition of Debt								\$ 323,895	\$ 323,895	\$ (19,932)
98	Total Pennsylvania Power				\$ 62,733,896	\$ 21,928,896	\$ (34,905)	\$ 198,004	\$ (6,166,705)	\$ 15,539,202	\$ 2,276,094

1. Sinking Fund Issue

The Toledo Edison Company
Case No. 17-551 - EL - AIR
Embedded Cost of Long Term Debt

J.F. Pearson

Schedule: D-3A
Page: 6 of 11
Witness Responsible

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)
69 Metropolitan Edison Company											
100	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	4.43% Senior Notes	4.430%	3/20/2003	3/15/2010	\$ 180,000,000	\$ 180,000,000	(113,750)	353,391	\$ 99,532,659	\$ 4,806,864	
104	4.95% Senior Notes	4.950%	3/20/2003	3/15/2013	\$ 150,000,000	\$ 150,000,000	(254,713)	908,760	\$ 148,836,328	\$ 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	\$ 249,926,262	\$ 12,483,748	
106											
107	Pollution Control Notes:										
108	1997 KIDA 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 BCDLA Series A- Variable	3.340%	12/6/2005	7/15/2021	\$ 28,500,000	\$ 28,500,000	\$	256,597	\$ 28,243,403	\$ 1,026,804	
110											
111	Loss on Reacquisition of Debt								(13,758,631)	(13,758,631)	\$ 1,757,027
112											
113	Gain on Reacquisition of Debt										
114	Total Metropolitan Edison				\$ 592,190,000	\$ 592,190,000	(150,566)	\$ 3,055,435	\$ 2,731,708	\$ 2,731,708	\$ (337,579)
^a Includes insurance fees											
					\$	\$	\$	\$	\$	\$	\$
					\$92,190,000	\$92,190,000	(150,566)	3,055,435	2,731,708	2,731,708	30,900,461

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

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

FirstEnergy Corp (Parent Consolidated)

J.F. Pearson

Schedule D-3A
 Page 7 of 11
 Witness Responsible:

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 Required Debt	Carrying Value	Annual Interest Cost
115 Pennsylvania Electric Company											
116											
117	Notes:										
118	6.125% Series B	6.125%	4/1/1999	4/1/2019	\$ 100,000,000	\$ 100,000,000	\$ (2,544,566)			\$ 97,455,434	\$ 7,597,483
119	6.625% Series C	6.625%	4/1/1999	4/1/2019	\$ 125,000,000	\$ 125,000,000	\$ (1,127,274)			\$ 123,872,726	\$ 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 ECDA Series	5.350%	11/1/1995	11/1/2019	\$ 12,000,000	\$ 12,000,000	\$ 486,684			\$ 12,486,684	\$ 503,135
125	1995 ECIDA Series	5.350%	11/1/1995	11/1/2019	\$ 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	\$ 986,771
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
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	\$ (1,806,198)	\$ 1,216,524	\$ (9,112,204)	\$ 467,175,164	\$ 30,211,187

* Includes insurance 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 _____
Work Paper Reference No.: WP D-3A a, WP D-3A b

FirstEnergy Corp (Parent Consolidated)

Schedule: D-3A
Page: 8 of 11
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)
133	Jersey Central Power and Light										
134	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	\$ (8,458,285)			\$ 141,541,715	\$ 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		\$ 149,142,935	\$ 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		\$ 298,920,477	\$ 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)	\$ 2,289,938		\$ 196,569,529	\$ 12,918,471
142											
143	Pollution Control Notes:										
144	1985 7 1/2% Series - NJ ED Authority	7.100%	7/3/1985	7/1/2015	\$ 12,200,000	\$ 12,200,000	\$ 247,524			\$ 12,447,524	\$ 836,197
145											
146	Securitization Bonds:										
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	5.290%	8/10/2006	6/5/2012	\$ 56,348,000	\$ 40,683,936				\$ 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	\$ 1,395,991
154	2006 Series Class A-3	5.520%	8/10/2006	6/5/2018	\$ 49,230,000	\$ 49,230,000				\$ 49,230,000	\$ 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										
160	Total Jersey Central Power and Light				\$ 1,439,000,000	\$ 1,356,861,238	\$ (13,211,460)	\$ 5,140,177	\$ 3,673,397	\$ 1,328,033,379	\$ (1,186,492)
									\$ (10,476,023)		\$ 82,430,524

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 Undated
Work Paper Reference Nos: WP D-3A A, WP D-3A B

FirstEnergy Corp (Parent Consolidated)

Schedule: D-3A
Page: 9 of 11
Witness Responsible:
J.F. Pearson

Line No.	Debt Issue Type	% 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 Rescuer Debt	Carrying Value	Annual Interest Cost
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)=(D)+E+(F)+(G)	(I)
161	FirstEnergy Generation Corp.										
162	Pollution Control Notes:										
163	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
164	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
165	2006 PEDFA Series A- Variable	3.800%	4/3/2006	5/15/2019	\$ 90,140,000	\$ 90,140,000	\$	\$ 623,948	\$	\$ 89,516,052	\$ 4,068,457
166	2006 OWDA 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
167	2006 BCJDA 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
168	2006 PEDFA 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
169	2006 BCJDA 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
170	2006 BCJDA Series C- Variable	3.850%	12/5/2006	3/1/2017	\$ 28,525,000	\$ 28,525,000	\$	\$ 191,281	\$	\$ 28,333,719	\$ 1,275,921
171	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

Date of Long Term Debt: March 11, 2007
 Type of Filing: X Original
 Work Paper Reference No.: W/P D-3A a, W/P D-3A b

Revised

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

FirstEnergy Corp (Parent Consolidated)

J.F. Pearson

Schedule D-3A
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 Witness Responsible:

Line No.	Debt Issue Type	% Rate	Due 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 Recaptured 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 OAWDA Series A- Variable	3.700%	12/16/2004	8/1/2033	\$ 99,100,000	\$ 99,100,000		\$ 590,517		\$ 98,509,483	\$ 4,064,708
177	2005 OAWDA Series B- Variable	3.680%	12/16/2005	1/1/2034	\$ 82,800,000	\$ 82,800,000		\$ 407,234		\$ 82,392,766	\$ 3,713,641
178	2005 OAWDA Series A- Variable	3.700%	12/16/2005	8/1/2033	\$ 8,000,000	\$ 8,000,000		\$ 137,555		\$ 7,862,445	\$ 363,831
179	2005 OAWDA Series B- Variable	3.700%	12/16/2005	1/1/2034	\$ 7,200,000	\$ 7,200,000		\$ 125,487		\$ 7,074,513	\$ 327,438
180	2005 BCTDA 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
181	2005 OAWDA 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
182	2005 BCTDA 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
183	2005 OAWDA 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
184	2005 OAWDA 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
185	2005 BCTDA Series B- Variable	3.640%	12/5/2006	12/1/2034	\$ 163,965,000	\$ 163,965,000		\$ 698,795		\$ 163,266,205	\$ 7,068,909
186	2005 OAWDA 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
187	2005 OAWDA Series B- Variable	3.640%	12/5/2006	12/1/2033	\$ 15,500,000	\$ 15,500,000		\$ 65,508		\$ 15,434,492	\$ 668,390
188	Total FirstEnergy Nuclear Generation Corp.				\$ 861,265,000	\$ 861,265,000		\$ 4,697,472		\$ 856,567,528	\$ 37,873,228

Includes LOC Fees

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

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

[illegible]

The Toledo Edison Company
Case No. 07 - 351 - EL - AIR
Embedded Cost of Preferred Stock

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

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

FirstEnergy Corp (Parent Consolidated)

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							

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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