Large Filing Separator Sheet

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

File Date: 8/6/07

Section: 2 of 4

Number of Pages: 150

Description of Document: Schedules E-3.2
Ohio Edison Company
Cleveland Electric Illuminating Company
Toledo Edison Company
Volume 3

Values

Account	Value	Group	
410_1_Esop - Compensation Plan	(1,373)		
410_1_Fas 109 Adjustment-A/C 407	(6,800)		
410_1_Federal ITC	442		
410_1_Investment Hedging Transactions	(462)		
410_1_Local Deferred Income Tax Deferral	(652)		
410_1_Municipal ITC	12		
410_1_Macrs/Acrs Retired Property	59		
410_1_Municipal Distr. Tax Deferral	(630)		
410_1_Ohio Line Extensions - Def Cap Costs	(1,314)		
410_1_Pension Expense	1,561		
410_1_Postretirement Benefit - Exp.	733		
410_1_Postretirement Benefit- Deferral	(331)		
410_1_Postretirement Benefit- Payment	1,624		
410_1_Rcp Fuel Deferral	(2,950)		
410_1_Rcp O&M Deferral	(3,046)		
410_1_Restricted Stock Units	(21)		
410_1_Restricted Stock Units Expense	(22)		
410_1_Stock Option Expense	(2)		
410_1_Tax Accelerated Depreciation	23,844		
410_1_Tax Law Changes Sb3 Deferral	(7,267)		
410_1_TBT-Lease Expense	1,031		
410_1_TBT-Interest Income	(736)		
411_4	(1,288)		
450_GS	747	GENSERV	Appendix G
450_POL	83	POL	Appendix G
450_RS	7,475	RS	Appendix G
451	2,494		
454POLE	5,629		
456AMP	348		Appendix H
456ATSI	10,626		Appendix H
456MISC	562		Appendix H
456POLES	1,497		Appendix H
514	719		
514L	259		
555	(64,410)		
566	1,390		
566L	605		
567	1		
567L	0		
568	740		

Values

Account	Value	Group
568L	428	
569	281	
569L	142	
571	695	
571L	293	
573	123	
573L	1	
580	1,035	
580L	927	
581	2,913	
581L	2,674	
582	614	
582L	41	
583	112	
583L	99	
584	1,336	
584L	71	
586_MV90	723	
586_OTH	592	
586L_MV90	421	
586L_OTH	345	
588	6,508	
588L	5,640	
589	2,269	
589L	31	
590	887	
590L	514	
592	6,845	
592L	5,256	
593	43,226	
593L	19,775	
594	801	
594L	603	
595	698	
595L	599	
596	2,016	
596L	681	
597	5,402	
597L	4,201	
598	4,239	

Values

Account	Value	Group
598L	2,739	
901	90	
901L	50	
902	9,376	
902L	7,149	
903_INT	320	
903_NORM	19,918	
903L	8,063	
904R	13,401	RS
904R	1,427	NONRES
905	677	
905L	268	
907	237	
907L	0	
908	13	RS
908L	3	RS
909	111	RS
909L	0	RS
910	4,466	
910L	2,463	
912	2,392	RS
912L	1,546	RS
913	5	RS
913L	0	RS
920	1,312	
920L	1,312	
921	1,639	
921L	0	
922	(8,083)	
922L	0	
923_LABOR	19,799	
923_OTL	23,320	
923L	19,799	
924	141	
924L	0	
925	2,431	
925L	1,069	
926	(9,570)	
926L	(7,169)	
928	2,990	

Values

Account	Value	Group
930_1	1	
930_1L	0	
930_2_FINANCE	1,841	
930_2_OTHER	1,409	
930_2L	0	
931	50	
931L	0	
935	5,158	
935L	1,054	
C3_10	(3,818)	
C3_11	656	
C3_12	2,035	
C3_13	6,155	
C3_17	329	
C3_18	953	
C3_19	447	
C3_2_O&M	2,764	
C3_2_TAX	210	
C3_3	6,679	
C3_4	1,309	POL
C3_4	5,621	EX_POL
C3_5_407_DIST	81,568	
C3_5_407_DSM	1,979	
C3_5_407_FUEL	14,136	
C3_5_407_LINE	6,937	
C3_5_407_TAX	30,754	
C3_5_555_FUEL	64,410	
C3_5_407_MUNI	(1,788)	
C3_6	17,813	
C3_9	21	
CWC_EXP	(100,543)	
CWC_REV	175,372	
CWC_TAX	(65,760)	
X03	(11,000)	
X04	(1,819)	RES
X05	(3,997)	
X06	(63)	
X07	(5)	
X08	(60)	
X09	(2,050)	

Values

Account	Value	Group
X10	(938)	
X11	173	
X12	(1,233)	
X13	(1,727)	
X14	327	
X15	4,545	
X16	2,135	
X17	(963)	
X18	4,729	
X19	3,600	
X21	(19,799)	
X22	(21,156)	
X23	(1,344)	
X24	(8,868)	
X25	(8,589)	
X26	(1,835)	
X27	(3,825)	
X28	(87)	
X29	(197)	
X30	69,419	
X31	(67,409)	
X32	3,003	
X33	(2,145)	

Formulas

Account	Forumula
O_M_LABOR	LXP_I + LXP_A + LXP_D + LXP_S
IBT_CALC	REV - TOT_EXPENSE
X01	RB * 0.032997
X02	RCP * .0647
IBFT_CALC	IBT_CALC - PRE_TAX - TAX_STATE - TAX_LOCAL
ST_TAXABLE	IBT_CALC - PRE_TAX
STATE_CALC	ST_TAXABLE * 0.016555
LOCAL_CALC	ST_TAXABLE * 0.0092
FED_CALC	IBFT_CALC *.35
NI_CALC	IBT - TAX
SDG_NET_PLANT	RB_PLT_D + RB_PLT_G + RB_PLT_S
SDG_O_PLANT	RB_PLT_D_O + RB_PLT_G_O + RB_PLT_S_O
SD_O_PLANT	RB_PLT_D_O + RB_PLT_S_O
TOT_EXPENSE	EXP + OEX
TOTAL_RB	RB + RCP
303_SFTWAR	303_SFTWAR_R RECLASSIFY SDG_O_PLANT
TOTAL_TAX	TAX + OEX_T
CWC	CASH RECLASSIFY "350"
LINES_D_S	364P + "364S" + "365P" + "365S" + "355" + "356"
182_DIST_REL	182_DIST_RELR RECLASSIFY "182_FUEL"
904	904R RECLASSIFY "905"

Ohio Edison Company
Breakout of FAS 109 and 303 - Software

303 - Software	Plant In Service	Accumulated Amortization	Amortization Expense
12/31/06 Actual	$ 22,428,137	$ (18,207,050)	
1/1/07 - 5/31/07 Estimated	$ 1,906,666	$ (1,567,754)	
3/1/07 -5/31/07 Estimated			$ 947,105
6/1/07 - 2/29/08 Estimated			$ 2,412,168
Total	$ 24,334,803	$ (19,774,804)	$ 3,359,273

FAS 109 Transmission	Plant In Service	Accumulated Amortization	Amortization Expense
12/31/06 Actual	$ 2,017,955	$ (596,007)	
1/1/07 - 5/31/07 Estimated		$ (8,013)	
3/1/07 -5/31/07 Estimated			$ 4,808
6/1/07 - 2/29/08 Estimated			$ 14,423
Total	$ 2,017,955	$ (604,019)	$ 19,230

FAS 109 Dsistribution	Plant In Service	Accumulated Amortization	Amortization Expense
12/31/06 Actual	$ 1,593,381	$ (1,203,123)	
1/1/07 - 5/31/07 Estimated		$ (18,027)	
3/1/07 -5/31/07 Estimated			$ 10,816
6/1/07 - 2/29/08 Estimated			$ 32,449
Total	$ 1,593,381	$ (1,221,150)	$ 43,265

FAS 109 General	Plant In Service	Accumulated Amortization	Amortization Expense
12/31/06 Actual	$ 195,968	$ (146,265)	
1/1/07 - 5/31/07 Estimated		$ (2,180)	
3/1/07 -5/31/07 Estimated			$ 1,308
6/1/07 - 2/29/08 Estimated			$ 3,924
Total	$ 195,968	$ (148,444)	$ 5,232

TOTAL	Plant In Service	Accumulated Amortization	Amortization Expense
12/31/06 Actual	$ 26,235,441	$ (20,152,444)	
1/1/07 - 5/31/07 Estimated	$ 1,906,666	$ (1,595,974)	
3/1/07 -5/31/07 Estimated			$ 964,037
6/1/07 - 2/29/08 Estimated			$ 2,462,963
Total	$ 28,142,107	$ (21,748,417)	$ 3,427,000

353 - POWER TRANSFORMERS **AS OF: DEC 2006**

Net Value Report By Utility Account
Power Transformers
FirstEnergy

Company / Utility Account		Accum Cost
OECO - Ohio Edison Co.		
35300 - Station Equipment		$17,043,041.32
	CompanyTotal:	$17,043,041.32
	Grand Total:	$17,043,041.32

362 - POWER TRANSFORMERS

Net Value Report By Utility Account
Total Account
FirstEnergy

Company / Utility Account		Accum Cost
OECO - Ohio Edison Co.		
36200 - Station Equipment		$44,935,012.74
	CompanyTotal:	$44,935,012.74
	Grand Total:	$44,935,012.74

Ohio Edison - ASSIGNMENT OF PLANT ACCOUNT 356

Rate	Number of Identified Transmission Customers	Total Feet of Wire for Transmission Customers Only	Total Feet of Wire in Transm Plant (356 account)	% Transm Wire Footage to Total Wire Footage	Test Year Plant Account 356	Test Year Account 356 Assigned to Transmission Customers	Test Year Account 356 Allocated
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
OE							
GT	190	57,000		0.383%		$107,366	
SC_GT	4	1,200		0.008%		$2,243	
Total OE	194	58,200	14,873,675	0.391%	$28,032,805	$109,609	$27,923,196

Note for (B): The feet of wire for transmission customers is assumed to be 100 feet per phase. The transmission customers are all assumed to be 3 phase. The 100 feet of wire per phase represents the final circuit connection to the distribution facilities that was not transferred to ATSI.

Ohio Edison Company
Case No. 07 - 551 - EL - AIR

From WPB-7.1c

Account 407 - Regulatory Credits/Debits Jurisdictional Allocation

Current Amortizations

	Budget Test Year Total	Jurisdictional Allocation	Jurisdictional Total	Allocation Factor	
CUSTOMER RECEIVABLES FOR FUTURE INC TAX:					
407400 FAS 109 Amortization	$ 9,010,823	100%	$ 9,010,823		FAS 109
T & D POSTRETIREMENT BENEFITS:					
407335 FAS 106 Costs	$ -	100%	$ -		
REGULATORY TRANSITION CHARGE:					
407410 RTC Customer A/R FTR Tax	$ 4,655,259	0%	$ -		
407315 RTC OE	$ 90,802,924	0%	$ -		
TRANSMISSION SERVICE COSTS - MISO:					
407370 MISO 05 Deferral-Exp- Amort	$ 10,740,566	0%	$ -		
407375 MISO 06-10 Deferral-Exp-Amort	$ 3,401,070	0%	$ -		
DEFERRED SHOPPING INCENTIVE:					
407465 Deferral - Amortization	$ 92,610,564	0%	$ -		
TOTAL CURRENT AMORTIZATION	$ 211,221,205	4.26606%	$ 9,010,823	REG1	

Deferrals

	Budget Test Year Total	Jurisdictional Allocation	Jurisdictional Total	Allocation Factor	
TRANSMISSION SERVICE COSTS - MISO:					
407475 MISO Transmission Rider	$ -	0%	$ -		
407490 MISO Deferral - Exp 01-03/06	$ -	0%	$ -		
407500 MISO Deferral - Exp 04/06-03/07	$ (1,182,792)	0%	$ -		
407510 MISO Deferral - Exp 04/07-03/08	$ (32,051,343)	0%	$ -		
407520 MISO Deferral - Exp 04/08-03/09	$ -	0%	$ -		
RATE CERTAINTY PLAN:					
407555 RCP Deferral	$ (65,363,007)	100%	$ (65,363,007)		RCP Distribution
OHIO LINE EXTENSION:					
407445 Deferred Depreciation	$ (477,082)	100%	$ (477,082)		Line
407450 Deferred Property Tax	$ (802,946)	100%	$ (802,946)		Line
407455 Deferred Capital Costs	$ (1,831,779)	100%	$ (1,831,779)		Line
TRANSITION TAX DEFERRAL:					
407470 Muni Tax Deferral	$ 1,788,508	100%	$ 1,788,508		Muni Tax
DEFERRED SHOPPING INCENTIVE:					
407415 Deferral - MBU Rev	$ -				
TOTAL DEFERRALS	$ (99,920,440)	66.73940%	$ (66,686,306)	REG2	

Carrying Charges

	Budget Test Year Total	Jurisdictional Allocation	Jurisdictional Total	Allocation Factor	
TRANSMISSION SERVICE COSTS - MISO:					
407480 MISO Deferral Interest	$ (2,177,006)	0%	$ -		
407495 MISO Deferral - CC 01-03/06	$ (670)	0%	$ -		
407505 MISO Deferral - CC 04/06-03/07	$ (238,641)	0%	$ -		
407515 MISO Deferral - CC 04/07-03/08	$ (969,599)	0%	$ -		
407525 MISO Deferral - CC 04/08-03/09	$ -	0%	$ -		
RATE CERTAINTY PLAN:					
407550 RCP Fuel Recovery Interest	$ (5,547,122)	100%	$ (5,547,122)		RCP Fuel
407560 RCP Deferral Interest	$ (7,336,900)	100%	$ (7,336,900)		RCP Distribution
DEFERRED SHOPPING INCENTIVE:					
407460 Interest	$ (7,058,331)	0%	$ -		
DEMAND SIDE MANAGEMENT:					
407580 DSM Carrying Charge	$ (160,466)	100%	$ (160,466)		DSM
TRANSITION TAX DEFERRAL:					
407430 Deferral Taxes Interest	$ (9,597,593)	100%	$ (9,597,593)		Transition Tax
TOTAL CARRYING CHARGES	$ (33,086,329)	68.43334%	$ (22,642,081)	REG3	

GRAND TOTAL 407s	$ 78,214,436	-102.68892%	$ (80,317,564)	
			$ (72,699,908)	RCP Distribution
			$ (5,547,122)	RCP Fuel
			$ (9,597,593)	Transition Tax
			$ (160,466)	DSM
			$ 1,788,508	Muni Tax
			$ 9,010,823	FAS 109
			$ (3,111,807)	Line
			$ (80,317,564)	Total

Ohio Edison Company
Case No. 07 - 551 - EL - AIR

From WPB-7.1f

Account 408 Jurisdictional Allocation

		TEST YEAR	Jurisdictional Allocation	Jurisdictional Amount	Allocation Factor	
408100	TxOthInc - FICA (Payroll)	$ 41,295	78.82258%	$ 32,550	PAYROLL	LABOR
408111	TxOthInc - PA Capital Stock	$ 897,333	0.00000%	$ -		
408115	TXOTHINC- OH SALES & USE	$ 291,932	23.76197%	$ 69,369	REVENUE Weighted Avg. (See C-2.1)	MISC
408140	TXOTHINC - PA LOCAL	$ 386,667	0.00000%	$ -		
408142	TXOTHINC - OH RL & PER (PROPERTY)	$ 59,529,094	97.20346%	$ 57,864,342	PROPTAX	PROPERTY
408151	TXOTHINC - FED HWY	$ 9,068	100.00000%	$ 9,068		MISC
408153	TXOTHINC - OH KWH SALES TAX	$ 96,186,468	100.00000%	$ 96,186,468		KWH
408174	TxOthInc - OH CAT Tax	$ 3,390,613	23.76197%	$ 805,677	REVENUE Weighted Avg. (See C-2.1)	CAT
849042	Tax - HROE (Payroll)	$ 764,040	78.82258%	$ 602,236	PAYROLL	LABOR
408220	TXOTHINC - WV RET A	$ 8,567	0.00000%	$ -		
408235	TXOTHINC - OH PROP OT	$ 15,258	0.00000%	$ -		
Budget reconciliation - SEC accounting module with FERC accounting module						
408100	TxOthInc - FICA (Payroll)	$ 39,611	78.82258%	$ 31,222	PAYROLL	LABOR
849045	Tax - HROE (Payroll)	$ 5,845,753	78.82258%	$ 4,607,774	PAYROLL	LABOR
	TOTAL Account 408 Jurisdiction	**$ 167,405,699**	***95.70087%***	**$ 160,208,705**	**TAX7**	
				$ 5,273,782	LABOR	
				$ 96,186,468	KWH	
				$ 805,677	CAT	
				$ 78,437	MISC	
				$ 57,864,342	PROPERTY	
				$ 160,208,705	TOTAL	

Ohio Edison
FERC 45000 - LPC Customer Count by Rate class through 12/31/2005

Sum of Count		
Class	Total	
ES	34	0.0%
GS	36,058	9.0%
POL	4,206	1.0%
RS	362,095	90.0%
ST	71	0.0%
Grand Total	402,464	

Test Year Amount ($000)		8,305
450_ES	0.0%	$0
450_GS	9.0%	$747
450_POL	1.0%	$83
450_RS	90.0%	$7,475
450_SLTG	0.0%	$0

Rate	Count	Class
CE-RS50F	2	RS
OE-ESIPF	34	ES
OE-GS21D	7,051	GS
OE-GS21F	27,858	GS
OE-GS22AF	632	GS
OE-GS22BF	15	GS
OE-GS22CF	72	GS
OE-GS23D	29	GS
OE-GS23F	155	GS
OE-GS28D	2	GS
OE-GS28F	6	GS
OE-GS33F	63	GS
OE-GSMANF	19	GS
OE-GSTFLTD	1	GS
OE-GSTFLTF	155	GS
OE-POLD	22	POL
OE-POLF	4,184	POL
OE-RS10AD	48,937	RS
OE-RS10AF	220,993	RS
OE-RS10BF	6,138	RS
OE-RS11AD	1,247	RS
OE-RS11AF	15,497	RS
OE-RS11BF	12,398	RS
OE-RS11ESF	22	RS
OE-RS11FSF	63	RS
OE-RS12F	87	RS
OE-RS14AF	4,526	RS
OE-RS14BF	528	RS
OE-RS14CF	59	RS
OE-RS14DF	794	RS
OE-RS14EF	597	RS
OE-RS17D	8,325	RS
OE-RS17F	40,353	RS
OE-RS18F	326	RS
OE-RS19D	230	RS
OE-RS19F	973	RS
OE-STLTF	71	ST
Total Count	402,464	

Ohio Edison Company
Case No. 07 - 551 - EL - AIR

From WPB-7.1b

OTHER OPERATING REVENUES JURISDICTIONAL ALLOCATION

Account 456 - Other Electric Revenues

G/L Acct.		OE01	Jurisdictional Allocation	Jurisdictional Amount	Allocation Factor	
456020	Revothelec	$ 348,000	100%	$ 348,000		AMP
456089	MISO-FTRARRRev	$ 5,342,349	0%	$ -		
456097	RevATSIGrdLseAssocCo	$ 10,626,456	100%	$ 10,626,456		ATSI
456122	OTHREVSALEOFSCRAP	$ -	100%	$ -		
456250	OTRVTLCMNTWK-FBRATTH	$ 1,445,208	100%	$ 1,445,208		POLES
456255	OTRVTELCMRNTWIRELSE	$ 51,706	100%	$ 51,706		POLES
456268	OthRevSrv/ContAssoc	$ 362,708	100%	$ 362,708		MISC
456273	OthRevNatGypRevMnf	$ -	0%	$ -		
Budget reconciliation - SEC accounting module with FERC						
Cost Element 451101 mapped to G456118 in SEC		$ 198,905	100%	$ 198,905		MISC
	Total 456	**$ 18,375,332**	**70.92652%**	**$ 13,032,983**	**REV1**	
				$ 10,626,456	ATSI	
				$ 348,000	AMP	
				$ 1,496,914	POLES	
				$ 561,613	MISC	
				$ 13,032,983	TOTAL	

Ohio Edison Company
Meter Reading Analysis - Account 902
Excluding Interval Meters
All Time is Expressed in Seconds

Year to Date September 2006

Rate	Data: Sum of Premise COUNT	Data: Sum of Registers	Read Time Per Register	Travel Time Per Premise	Total Time	Total Time Per Premise
OE-GS21	104,968	195,877	5	43.87	5,584,331	53.20
OE-GS22	2,406	4,716	5	43.87	129,131	53.67
OE-GS23	298	598	5	43.87	16,063	53.90
OE-GS33	340	449	5	43.87	17,161	50.47
OE-RS10	686,503	699,089	5	43.87	33,612,332	48.96
OE-RS11	70,928	73,937	5	43.87	3,481,296	49.08
OE-RS12	320	1,293	5	43.87	20,503	64.07
OE-RS14	22,246	44,754	5	43.87	1,199,702	53.93
OE-RS17	142,777	288,167	5	43.87	7,704,462	53.96
OE-RS18	1,346	1,351	5	43.87	65,804	48.89
OE-RS19	2,302	2,435	5	43.87	113,164	49.16
Grand Total	1,034,434	1,312,666		Residential	46,197,263	

TEST YEAR - TOTAL CUSTOMER COUNT

	GS	GP	GSUB	GT	SC_GS	SC_GP	SC_GSUB	SC_GT	TOTAL
OE-GS21	104,260	354	7	8	772	34		1	105,436
OE-GS22	2,243	1							2,244
OE-GS23		674	92	182		43	2	3	996
OE-GS33	340								340
TOTAL	106,843	1,029	99	190	772	77	2	4	109,016

TEST YEAR - INTERVAL METERS

	GS	GP	GSUB	GT	SC_GS	SC_GP	SC_GSUB	SC_GT	TOTAL
OE-GS21	22	40	4	4					70
OE-GS22									0
OE-GS23		416	89	182		6	2	3	698
OE-GS33									0
TOTAL	22	456	93	186	0	6	2	3	768

TEST YEAR - TOTAL CUSTOMER COUNT EXCLUDING INTERVAL METERS

	GS	GP	GSUB	GT	SC_GS	SC_GP	SC_GSUB	SC_GT	TOTAL
OE-GS21	104,238	314	3	4	772	34	0	1	105,366
OE-GS22	2,243	1	0	0	0	0	0	0	2,244
OE-GS23	0	258	3	0	0	37	0	0	298
OE-GS33	340	0	0	0	0	0	0	0	340
TOTAL	106,821	573	6	4	772	71	0	1	108,248

TEST YEAR - METER READ TIME - NON-INTERVAL METERS

	GS	GP	GSUB	GT	SC_GS	SC_GP	SC_GSUB	SC_GT	TOTAL
OE-GS21	5,545,495	16,705	160	213	41,071	1,809	0	53	5,605,505
OE-GS22	120,383	54	0	0	0	0	0	0	120,437
OE-GS23	0	13,907	162	0	0	1,994	0	0	16,063
OE-GS33	17,161	0	0	0	0	0	0	0	17,161
TOTAL	5,683,039	30,666	321	213	41,071	3,803	0	53	5,759,166

Allocators for noninterval meters

Ohio Edison Account 903
Customer Records & Collections

Test Year Ended 2/08	Total Customers	Interval Meters	Non-Interval Meters
RS	931,333		931,333
GS	106,843	22	106,821
GP	1,029	456	573
GSUB	99	93	6
GT	190	186	4
SC_GS	772		772
SC_GP	77	6	71
SC_GSUB	2	2	0
SC_GT	4	3	1
TLTG	1,182		1,182
StL	1,222		1,222
POL	1,046		1,046
Total	1,043,799	768	1,043,031
Account 903	$ 20,237,615	$ 319,754	$ 19,917,861

FERC Actual & Comparative Partner Object Template

			Current Period 06/2006 - 12/2006
Partner object	Co Code for Reg Acct	FERC Mapping to GL (	$
GPU10000509065	OE01	990300	377,247.79
		Result	377,247.79

Statistical Order 170452 tracks time spent billing large customers
% of Cost Center Costs related to Statistical Order 170452 39%

Amount related to billing large customers:

Annual Amount	2006 Account 903 191	% Billing	Test Year Account 903	Test Year Billing
$252,217	$16,009,196	1.58%	$20,237,615	$319,754

Customer Billing - OH
Cost Center 509065
June - December 2006

Cost elements		Amount	Statistical Order 170452	
520050	PayrollSTNonBargain	579,298.77		
520063	P/R-ST-PT-NonBargai	13,730.80		
520150	PayrollOTNonBargain	316.8		
520163	P/R-OT-PT-NonBargai	91.52		
520250	Payroll - Bonuses			
530204	Prescription DrugAc			
540000	Employee Expenses	454.33		
550100	OutContrctProNonLeg	660		
550300	OutContract-Other	31.2		
550320	OutContractTempAgnc			
560200	M&S-DirectPurchases			
650100	Postage	819		
842000	StdActAllProfStSvc	237,882.75	220,832.28	
842010	StdActAllNProfStSvc	606,434.10	456,781.15	
842020	StdActAllProfOtSvc	333.71	333.71	
842030	StdActAllNProfOtSvc	113.7	113.7	
850070	Pay Ovh-Benefits-ST	158,612.01		
850080	Pay Ovh-Taxes	44,745.21		
850090	Incentive Comp	74,891.86		
* **Total**		**1,718,415.76**	**678,060.84**	39%

GL 990400 - Uncollectible Accounts - Ohio Edison

Uncollectible Balance by Rate Class - Test Year

Rate Class	2005 Net w/o Ratio	Total $'s by Class (1)*(3)
	(1)	(2)
Residential	0.90378	$ 13,400,935
General Service:		
Commercial	0.09127	$ 1,353,298
Industrial	0.00496	$ 73,480
Total General Service		$ 1,426,778
Public Serv & Hwy Lighting	-	
Totals	(3)	$ 14,827,713

Account 370 - Distribution Meters

TOTAL OHIO

	Commercial Total Cost	Commercial Premises	Industrial Total Cost	Industrial Premises	Res Total Cost	Res Premises	TOTAL COST	PREMISES	AVG COST	WEIGHT
Primary	$3,756,295	884	$6,815,606	1,404			$10,571,901	2,288	$4,621	99
Secondary (GS)	$31,977,090	266,361	$1,397,514	3,164			$33,374,604	269,525	$124	3
Secondary (RS)					$91,571,533	1,964,659	$91,571,533	1,964,659	$47	1
Sub Transmission	$67,406	16	$1,086,637	163			$1,154,043	179	$6,447	138
Transmission	$354,638	28	$4,302,086	331			$4,656,724	359	$12,971	278

OE

Rate Code	Forecasted Customers	Weight	Weighted Customers
RS	931,333	1	931,333
GS	106,843	3	283,851
GP	1,029	99	102,009
GSUB	99	138	13,694
GT	190	278	52,877
SC_GS	772	3	2,051
SC_GP	77	99	7,633
SC_GSUB	2	138	277
SC_GT	4	278	1,113

Ohio Edison Company
Coincident Peak Demands

	RS	GS	GP	GSUB	GT	TLTG
January 18, 2006 - Hour 19	1,750,768.3	811,779.6	414,250.9	122,910.1	615,160.8	3,063.1
February 13, 2006 - Hour 20	1,662,668.0	810,743.1	411,269.8	119,578.4	644,106.7	3,102.3
March 29, 2006 - Hour 12	888,007.2	1,129,266.2	435,358.5	119,003.1	640,411.0	2,587.5
April 5, 2006 - Hour 11	1,007,291.2	1,133,220.8	434,329.0	120,207.7	652,684.2	2,650.2
May 30, 2006 - Hour 16	1,820,666.4	1,275,627.5	569,438.4	163,134.8	763,305.4	3,353.2
June 22, 2006 - Hour 14	1,538,710.1	1,402,686.8	521,307.1	150,022.8	647,313.4	2,886.0
July 31, 2006 - Hour 14	2,124,585.0	1,626,758.8	571,028.0	160,831.7	736,750.2	3,126.8
August 1, 2006 - Hour 16	2,736,156.8	1,382,764.7	512,741.7	150,677.3	500,209.9	3,091.2
September 18, 2006 - Hour 13	879,081.9	1,355,910.4	501,033.0	141,862.8	617,063.0	2,682.8
October 24, 2006 - Hour 19	1,446,881.2	776,055.2	420,590.8	117,258.0	668,578.7	2,840.5
November 20, 2006 - Hour 19	1,552,536.9	821,662.4	420,260.5	114,385.1	606,571.1	2,799.4
December 7, 2006 - Hour 19	1,983,549.3	846,374.8	420,949.0	119,996.7	635,847.9	2,974.5
3CP	2,133,150.6	1,470,736.8	535,025.6	153,843.9	628,091.2	3,034.7

	SLTG	POL	SC_GS	SC_GP	SC_GSUB	SC_GT	TOTAL
January 18, 2006 - Hour 19	23,283.8	6,952.0	35,043.4	13,973.4	8,570.5	57,080.4	3,862,836.3
February 13, 2006 - Hour 20	24,546.6	6,952.0	34,646.9	14,160.5	8,459.3	68,707.2	3,808,940.5
March 29, 2006 - Hour 12	0.0	0.0	62,785.2	20,249.9	6,840.3	64,499.4	3,369,008.1
April 5, 2006 - Hour 11	0.0	0.0	63,632.9	19,360.2	7,512.1	69,977.5	3,510,865.9
May 30, 2006 - Hour 16	0.0	0.0	56,701.0	23,398.3	8,910.7	33,485.3	4,718,021.1
June 22, 2006 - Hour 14	0.0	0.0	53,362.9	18,453.7	8,219.0	81,105.6	4,424,067.4
July 31, 2006 - Hour 14	0.0	0.0	60,228.3	23,204.7	9,022.0	72,515.3	5,388,050.8
August 1, 2006 - Hour 16	0.0	0.0	48,398.9	20,182.8	9,271.9	26,504.7	5,389,999.8
September 18, 2006 - Hour 13	0.0	0.0	77,732.9	28,418.0	7,496.1	60,138.4	3,671,419.3
October 24, 2006 - Hour 19	25,365.6	6,952.0	32,471.3	15,146.7	5,146.9	17,992.2	3,535,279.1
November 20, 2006 - Hour 19	24,510.3	6,952.0	35,166.2	17,755.2	7,903.5	91,764.3	3,702,266.8
December 7, 2006 - Hour 19	24,974.0	6,952.0	35,864.0	17,826.6	8,684.8	82,723.7	4,186,717.4
3CP	0.0	0.0	53,996.7	20,613.7	8,837.6	60,041.9	5,067,372.6

Ohio Edison Company
Maximum Demands for Primary

	RS	GS	GP	TLTG	SLTG	POL	SC_GS	SC_GP	TOTAL
January 18, 2006 - Hour 19	1,750,768.3	811,779.6	414,250.9	3,063.1	23,283.8	6,952.0	35,043.4	13,973.4	3,059,114.6
February 8, 2006 - Hour 20	1,707,267.6	797,578.9	410,964.5	3,043.5	24,546.6	6,952.0	34,533.3	14,142.3	2,999,028.7
March 22, 2006 - Hour 12	1,003,315.4	1,075,419.3	413,080.5	2,574.1	0.0	0.0	61,585.3	19,465.3	2,575,439.8
April 5, 2006 - Hour 8	1,087,685.9	1,103,702.8	412,506.6	2,567.3	0.0	0.0	62,990.6	18,387.8	2,687,841.1
May 30, 2006 - Hour 16	1,820,666.4	1,275,627.5	569,438.4	3,353.2	0.0	0.0	56,701.0	23,398.3	3,749,184.8
June 22, 2006 - Hour 14	1,538,710.1	1,402,686.8	521,307.1	2,886.0	0.0	0.0	53,362.9	18,453.7	3,537,406.7
July 17, 2006 - Hour 17	2,740,938.2	1,215,942.0	490,493.5	2,840.0	0.0	0.0	39,002.0	16,878.7	4,506,094.3
August 2, 2006 - Hour 16	2,738,551.4	1,384,543.4	512,257.8	3,095.9	0.0	0.0	48,646.3	21,755.2	4,708,849.9
September 18, 2006 - Hour 13	879,081.9	1,355,910.4	501,033.0	2,682.8	0.0	0.0	77,732.9	28,418.0	2,844,859.1
October 23, 2006 - Hour 19	1,486,911.9	766,378.1	415,934.5	2,825.2	25,365.6	6,952.0	32,039.7	14,940.3	2,751,347.2
November 20, 2006 - Hour 19	1,552,536.9	821,662.4	420,260.5	2,799.4	24,510.3	6,952.0	35,166.2	17,755.2	2,881,642.8
December 7, 2006 - Hour 19	1,983,549.3	846,374.8	420,949.0	2,974.5	24,974.0	6,952.0	35,864.0	17,826.6	3,339,464.3
3 CP	2,339,399.9	1,334,390.7	508,019.5	2,940.6	0.0	0.0	47,003.7	19,029.2	4,250,783.6

Ohio Edison Company
Maximum Demands for Secondary

	RS	GS	TLTG	SLTG	POL	SC_GS	TOTAL
January 18, 2006 - Hour 19	1,750,768.3	811,779.6	3,063.1	23,283.8	6,952.0	35,043.4	2,630,890.2
February 8, 2006 - Hour 20	1,707,267.6	797,578.9	3,043.5	24,546.6	6,952.0	34,533.3	2,573,921.8
March 3, 2006 - Hour 10	1,007,333.2	1,091,604.4	2,452.7	0.0	0.0	62,123.6	2,163,513.9
April 5, 2006 - Hour 8	1,087,685.9	1,103,702.8	2,567.3	0.0	0.0	62,990.6	2,256,946.7
May 30, 2006 - Hour 16	1,820,666.4	1,275,627.5	3,353.2	0.0	0.0	56,701.0	3,156,348.1
June 19, 2006 - Hour 18	1,952,380.0	1,028,972.3	2,799.7	0.0	0.0	36,698.7	3,020,850.7
July 17, 2006 - Hour 18	2,811,749.2	1,172,333.8	2,606.5	0.0	0.0	39,300.2	4,025,989.7
August 2, 2006 - Hour 18	2,944,340.3	1,225,740.2	2,798.6	0.0	0.0	43,268.1	4,216,147.3
September 8, 2006 - Hour 16	1,301,498.4	1,011,920.0	2,682.3	0.0	0.0	45,504.8	2,361,605.5
October 23, 2006 - Hour 19	1,486,911.9	766,378.1	2,825.2	25,365.6	6,952.0	32,039.7	2,320,472.5
November 20, 2006 - Hour 19	1,552,536.9	821,662.4	2,799.4	24,510.3	6,952.0	35,166.2	2,443,627.2
December 7, 2006 - Hour 19	1,983,549.3	846,374.8	2,974.5	24,974.0	6,952.0	35,864.0	2,900,688.7
3 CP	2,569,489.8	1,142,348.8	2,735.0	0.0	0.0	39,755.7	3,754,329.2

Ohio Edison Company
Maximum Demands for Subtransmission

	RS	GS	GP	GSUB	TLTG
January 18, 2006 - Hour 19	1,750,768.3	811,779.6	414,250.9	122,910.1	3,063.1
February 8, 2006 - Hour 20	1,707,267.6	797,578.9	410,964.5	118,207.4	3,043.5
March 22, 2006 - Hour 12	1,003,315.4	1,075,419.3	413,080.5	112,831.2	2,574.1
April 5, 2006 - Hour 8	1,087,685.9	1,103,702.8	412,506.6	111,481.5	2,567.3
May 30, 2006 - Hour 16	1,820,666.4	1,275,627.5	569,438.4	163,134.8	3,353.2
June 22, 2006 - Hour 14	1,538,710.1	1,402,686.8	521,307.1	150,022.8	2,886.0
July 17, 2006 - Hour 17	2,740,938.2	1,215,942.0	490,493.5	142,855.9	2,840.0
August 2, 2006 - Hour 16	2,738,551.4	1,384,543.4	512,257.8	151,053.6	3,095.9
September 18, 2006 - Hour 13	879,081.9	1,355,910.4	501,033.0	141,862.8	2,682.8
October 23, 2006 - Hour 19	1,486,911.9	766,378.1	415,934.5	117,099.6	2,825.2
November 20, 2006 - Hour 19	1,552,536.9	821,662.4	420,260.5	114,385.1	2,799.4
December 7, 2006 - Hour 19	1,983,549.3	846,374.8	420,949.0	119,996.7	2,974.5
3 CP	2,339,399.9	1,334,390.7	508,019.5	147,977.4	2,940.6

	SLTG	POL	SC_GS	SC_GP	SC_GSUB	TOTAL
January 18, 2006 - Hour 19	23,283.8	6,952.0	35,043.4	13,973.4	8,570.5	3,190,595.2
February 8, 2006 - Hour 20	24,546.6	6,952.0	34,533.3	14,142.3	8,456.8	3,125,692.9
March 22, 2006 - Hour 12	0.0	0.0	61,585.3	19,465.3	6,893.7	2,695,164.6
April 5, 2006 - Hour 8	0.0	0.0	62,990.6	18,387.8	6,995.4	2,806,318.0
May 30, 2006 - Hour 16	0.0	0.0	56,701.0	23,398.3	8,910.7	3,921,230.3
June 22, 2006 - Hour 14	0.0	0.0	53,362.9	18,453.7	8,219.0	3,695,648.4
July 17, 2006 - Hour 17	0.0	0.0	39,002.0	16,878.7	8,024.7	4,656,974.9
August 2, 2006 - Hour 16	0.0	0.0	48,646.3	21,755.2	9,405.6	4,869,309.1
September 18, 2006 - Hour 13	0.0	0.0	77,732.9	28,418.0	7,496.1	2,994,217.9
October 23, 2006 - Hour 19	25,365.6	6,952.0	32,039.7	14,940.3	7,221.4	2,875,668.2
November 20, 2006 - Hour 19	24,510.3	6,952.0	35,166.2	17,755.2	7,903.5	3,003,931.4
December 7, 2006 - Hour 19	24,974.0	6,952.0	35,864.0	17,826.6	8,684.8	3,468,145.8
3 CP	0.0	0.0	47,003.7	19,029.2	8,549.7	4,407,310.8

Ohio Edison Company
Non-Coincident Peak Demands

	RS	GS	GP	GSUB	GT	TLTG
January-06	1,773,634.2	1,225,438.9	447,423.9	128,536.5	701,381.6	3,256.5
February	1,845,261.6	1,203,382.7	438,713.5	125,979.7	702,372.8	3,198.5
March	1,367,624.6	1,228,790.7	449,045.8	125,291.8	664,910.5	3,048.7
April	1,364,753.7	1,201,993.1	454,502.9	136,764.5	694,295.0	3,263.7
May	2,055,118.6	1,650,697.7	612,130.5	176,302.8	843,790.3	3,683.3
June	2,265,533.7	1,543,073.3	555,278.8	156,197.9	752,200.2	3,328.5
July	3,048,126.9	1,744,593.5	588,583.4	164,919.0	745,838.6	3,690.1
August	2,944,340.3	1,748,765.8	594,403.1	169,574.7	764,237.0	3,304.7
September	1,380,340.8	1,359,985.9	501,033.0	142,518.4	700,155.9	3,126.1
October	1,500,475.3	1,271,747.0	482,008.8	138,944.7	685,283.0	2,977.2
November	1,669,970.9	1,226,635.4	457,645.3	125,060.0	686,636.7	2,961.8
December	1,983,549.3	1,213,599.6	436,944.3	119,996.7	684,605.9	3,037.3
Maximum	3,048,126.9	1,748,765.8	612,130.5	176,302.8	843,790.3	3,690.1

	SLTG	POL	SC_GS	SC_GP	SC_GSUB	SC_GT	TOTAL
January-06	25,078.9	6,952.0	67,992.2	20,991.8	8,736.5	90,065.1	4,499,488.1
February	28,711.1	6,952.0	68,056.3	21,303.7	8,678.3	90,636.0	4,543,246.3
March	30,237.9	6,952.0	69,608.7	22,226.9	7,951.8	85,421.9	4,061,111.2
April	36,470.3	6,952.0	67,680.1	21,396.2	8,541.4	92,903.6	4,089,516.5
May	45,060.1	6,952.0	88,625.6	29,152.4	9,488.5	106,558.9	5,627,560.6
June	40,273.9	6,952.0	72,375.6	22,845.3	9,641.9	102,034.9	5,529,735.8
July	40,218.5	6,952.0	65,817.0	24,240.3	11,022.0	112,317.8	6,556,319.1
August	37,515.1	6,952.0	75,002.0	27,077.3	10,384.9	99,043.5	6,480,600.4
September	32,931.9	6,952.0	77,732.9	28,418.0	8,657.6	98,155.2	4,340,007.7
October	29,846.8	6,952.0	73,025.8	28,848.6	8,591.9	93,824.2	4,322,525.2
November	26,151.1	6,952.0	70,178.3	26,011.7	8,833.0	93,761.5	4,400,797.7
December	25,755.2	6,952.0	67,485.4	24,906.9	8,980.3	95,427.0	4,671,239.9
Maximum	45,060.1	6,952.0	88,625.6	29,152.4	11,022.0	112,317.8	6,725,936.3

Ohio

Primary / Secondary Study

Sub-Functionalization of Distribution Plant
Primary & Scondary Study

AM/FM
Throughout this study, the acronym AM/FM will be used. AM/FM or Automatic Mapping / Facilities Management system is the computer system providing a geographically referenced, asset database of the installed distribution plant down to the pole, conductor, fuse, and service drop. It is used primarily for the Distribution System aiding planning and troubleshooting tasks. The AM/FM system is also interfaced to our Customer Care System databases through connection object database keys. With both the AM/FM and Customer Care System, CEI, TE and OE are able to tell the type of customer, customer rate code and where on the system physically the customer is tied. It is this data that is used to create the sub-fictionalizations of the distribution plant.

Poles
The pole plant is used to serve both primary and secondary customers. Using the previously referenced AM/FM system, the pole plant was separated by wood poles which have both primary and secondary attached facilities, poles with secondary attached facilities, poles with secondary attached facilities and wood poles with street lighting facilities as shown in Appendix A. To divide up the value of the account, the raw pole counts were calculated as well as a weighting based upon the cost to install a pole in today dollars.

Poles with only streetlighting facilities are allocated to streetlighting customers exclusively.

Poles with only secondary facilities attached are allocated to secondary customers exclusively.

The poles with both primary and secondary facilities need to be split between the primary and secondary rate customers. A list of primary accounts was extracted from the AM/FM system. By conducting traces in AM/FM, each of the primary accounts and their associated Connection Object was reviewed to determine if multiple primary customers shared primary circuit routes. See Figure 1 for a simplified graphical. Appendix B contains an excerpt of the summary of the circuits serving primary customers and the number of unique overhead spans on each circuit. Customers who share duplicate primary facilities were removed and the grand totals for only the unique facilities are shown.

A summary on how the wood pole plant is to be divided is as follows:

Company	Primary Customers	Secondary Customers	Streetlight
CEI	1.67%	93.28%	5.05%
OE	19.51%	80.30%	0.19%
TE	14.19%	84.51%	1.30%

Conductors

Conductors are summarized into 4 categories: Overhead Primary, Overhead Secondary, Underground Primary and Underground Secondary. The secondary categories are all allocated to the secondary rates. The primary conductors are divided between primary and secondary rates. To simplify the summations the conductors were divided into two sizes Large and Small. The unique conductor paths were calculated for all the primary customers back to the breaker on each circuit. The primary conductors were separated into small and large size conductors in the Excel files Appendix D and Appendix E. The length of unique circuit feet is obtained from Appendix C and then multiplied by 3 to obtain the total conductor feet. Appendix F and Appendix G take the total feet of both the primary large and small conductor, and the total feet of secondary conductor found in Appendix D and Appendix E. A weighting is then calculated to account for the cost to install a foot of conductor today to give the weighted circuit feet length for both the primary and secondary customers. The weighted circuit feet for primary conductor are then compared to the weighted total length of all conductors to obtain the percentage of conductor used by the primary customers.

	Overhead	Underground
Company	Primary Customers	Primary Customers
CEI	3.2%	2.3%
OE	20.6%	2.2%
TE	14.0%	2.9%

Conduit Systems

Conduit systems are used to supply both the primary and secondary rate customers. The majority of the conduit system is used to protect primary cable (which can be used to serve both primary customers and secondary customers via transformation) and the majority of secondary cables are direct buried.

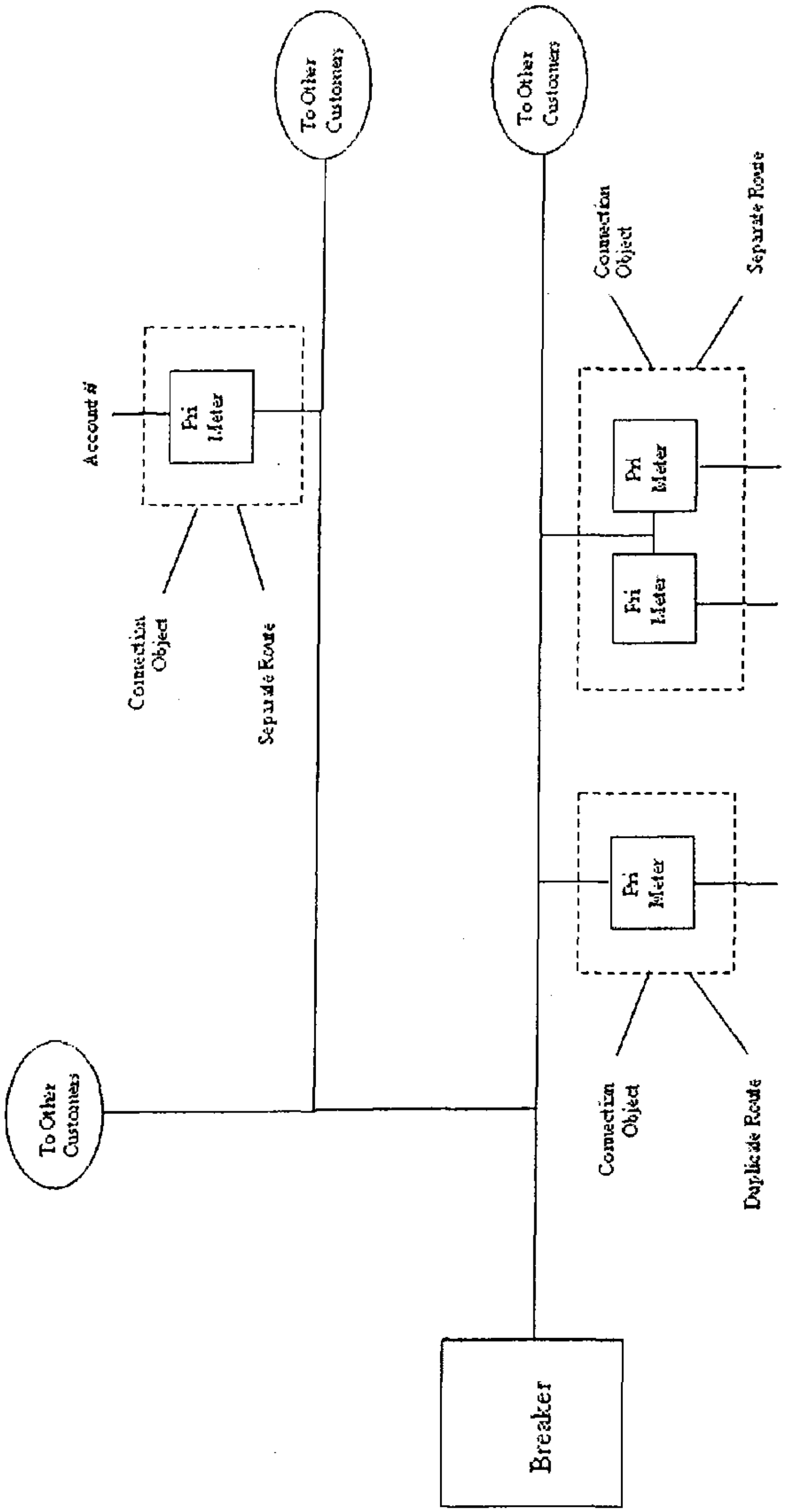
To Other Customers
To Other Customers
To Other Customers
Pri Meter
Pri Meter
Pri Meter
Pri Meter
Account #
Account #
Account #
Account #
Connection Object
Connection Object
Connection Object
Separate Route
Separate Route
Duplicate Route
Breaker

FIGURE 1

Appendix N
Attachment A

OHIO EDISON, THE ILLUMINATING COMPANY and TOLEDO EDISON
PRIMARY and SECONDARY STUDY
Attachment A - Poles Analysis

		Primary \ Secondary							Secondary \ Streetlight					Streetlight			
	Height	Prim	PrimSecd	PrimSecdStrLt	PrimStrLt	Total	Cost	Ext cost	Secd	SecdStrLt	Total	Cost	Ext cost	StrLt	Cost	Ext cost	TOTAL
CED	25.	22	13.	0.	0	35	*$904*	$31,640	132.	7.	139.	*$904*	$125,656	12.	*$904*	$10,848	
CED	30.	2,860.	798.	34.	50	3,742	*$1,013*	$3,790,646	5,005.	114.	5,119.	*$1,013*	$5,185,547	474.	*$1,013*	$480,162	
CED	35.	9,573.	11,760.	824.	1,298.	23,455	*$1,073*	$25,167,215	14,993.	1,515.	16,508.	*$1,073*	$17,713,084	10,726.	*$1,073*	$11,508,998	
CED	40.	20,996.	41,011.	2,652.	4,278.	68,937	*$1,137*	$78,381,369	8,886.	3,306.	12,192.	*$1,137*	$13,862,304	3,985.	*$1,137*	$4,530,945	
CED	45.	18,236.	40,908.	2,521.	5,185.	66,850	*$1,422*	$95,060,700	5,971.	2,889.	8,860.	*$1,422*	$12,598,920	1,041.	*$1,422*	$1,480,302	
CED	50.	8,277.	20,166.	1,534.	3,137.	33,114	*$1,439*	$47,651,046	2,121.	1,673.	3,794.	*$1,439*	$5,459,566	372.	*$1,439*	$535,308	
CED	55.	3,575.	6,844.	441.	971.	11,831	*$1,546*	$18,290,726	602.	480.	1,082.	*$1,546*	$1,672,772	88.	*$1,546*	$136,048	
CED	60.	1,983.	2,769.	120.	298.	5,170	*$2,373*	$12,268,410	233.	129.	362.	*$2,373*	$859,026	48.	*$2,373*	$113,904	
CED	65.	1,625.	2,486.	71.	189.	4,371	*$2,986*	$13,051,806	158.	79.	237.	*$2,986*	$707,682	19.	*$2,986*	$56,734	
CED	70.	292.	351.	15.	27	685	*$3,004*	$2,057,740	20.	17.	37.	*$3,004*	$111,148	7	*$3,004*	$21,028	
CED	75.	245	225.	7.	25	502	*$3,400*	$1,706,800	81.	9.	90.	*$3,400*	$306,000	13	*$3,400*	$44,200	
CED	Total	67,684.	127,331.	8,219.	15,458.	218,692.			38,202.	10,218.	48,420.			16,785.			283,897.
						77.03%					17.06%			5.91%			
								$297,458,098					$58,601,705			$18,918,477	$374,978,280
								79.33%					15.63%			5.05%	

Poles used to serve primary customers	4,604.	
% pri - sec plant	2.11%	
$ pri- sec plant		$6,262,218
% total plant	1.62%	
% dollars total plant	1.67%	93.28%

Appendix N
Attachment A

OHIO EDISON, THE ILLUMINATING COMPANY and TOLEDO EDISON
PRIMARY and SECONDARY STUDY
Attachment A - Poles Analysis

		Primary \ Secondary							Secondary \ Streetlight					Streetlight			
	Height	Prim	PrimSecd	PrimSecdStrLt	PrimStrLt	Total	Cost	Ext cost	Secd	SecdStrLt	Total	Cost	Ext cost	StrLt	Cost	Ext cost	TOTAL
OED	25.	206	89.	2.	3	300	*$904*	$271,200	250.	2.	252.	*$904*	$227,808	119.	*$904*	$107,576	
OED	30.	5,495.	1,299.	6.	8	6,808	*$1,013*	$6,896,504	7,125.	15.	7,140.	*$1,013*	$7,232,820	67.	*$1,013*	$67,871	
OED	35.	45,662.	16,848.	49.	94.	62,653	*$1,073*	$67,226,669	22,096.	100.	22,196.	*$1,073*	$23,816,308	310.	*$1,073*	$332,630	
OED	40.	95,812.	66,799.	186.	360.	163,157	*$1,137*	$185,509,509	17,036.	235.	17,271.	*$1,137*	$19,637,127	240.	*$1,137*	$272,880	
OED	45.	36,165.	36,183.	155.	280.	72,783	*$1,419*	$103,279,077	5,905.	182.	6,087.	*$1,419*	$8,637,453	66.	*$1,419*	$93,654	
OED	50.	9,401.	12,610.	67.	115.	22,193	*$1,439*	$31,935,727	1,387.	73.	1,460.	*$1,439*	$2,100,940	9.	*$1,439*	$12,951	
OED	55.	3,529.	4,709.	18.	39.	8,295	*$1,546*	$12,824,070	429.	22.	451.	*$1,546*	$697,246	4.	*$1,546*	$6,184	
OED	60.	1,282.	1,613.	10.	16.	2,921	*$2,373*	$6,931,533	177.	11.	188.	*$2,373*	$446,124	6.	*$2,373*	$14,238	
OED	65.	674.	663.	3.	5.	1,345	*$2,986*	$4,016,170	58.	4.	62.	*$2,986*	$185,132	0.	*$2,986*	$0	
OED	70.	309.	259.	3.	3	574	*$3,004*	$1,724,296	21.	3.	24.	*$3,004*	$72,096	1	*$3,004*	$3,004	
OED	75.	346	275.	0.	0	621	*$3,400*	$2,111,400	33.	0.	33.	*$3,400*	$112,200	3	*$3,400*	$10,200	
OED	Total	198,675.	141,347.	499.	923.	341,444.			54,517.	647.	55,164.			825.			
						85.91%					13.88%			0.21%			397,433.
								$422,726,155					$63,165,254			$921,188	$486,812,597
								86.84%					12.98%			0.19%	

Poles used to serve primary customers	76,734.	
% pri - sec plant	22.47%	
$ pri- sec plant		$95,000,846
% total plant	19.31%	
% dollars total plant	19.51%	80.30%

OHIO EDISON, THE ILLUMINATING COMPANY and TOLEDO EDISON
PRIMARY and SECONDARY STUDY
Attachment A - Poles Analysis

			Primary \ Secondary						Secondary \ Streetlight					Streetlight			
	Height	Prim	PrimSecd	PrimSecdStrLt	PrimStrLt	Total	Cost	Ext cost	Secd	SecdStrLt	Total	Cost	Ext cost	StrLt	Cost	Ext cost	
TED	25.	4	2.	0.	0	6	$904	$5,424	0.	0.	0.	$904	$0	20.	$904	$18,080	
TED	30.	210.	138.	0.	0	348	$929	$323,292	991.	3.	994.	$929	$923,426	33.	$929	$30,657	
TED	35.	62,666.	40,222.	447.	602.	103,937	$1,140	$118,488,180	23,057.	694.	23,751.	$1,140	$27,076,140	2,101.	$1,140	$2,395,140	
TED	40.	11,047.	8,788.	96.	135.	20,066	$1,150	$23,075,900	2,871.	128.	2,999.	$1,150	$3,448,850	42.	$1,150	$48,300	
TED	45.	3,106.	4,177.	47.	76.	7,406	$1,419	$10,509,114	803.	58.	861.	$1,419	$1,221,759	19.	$1,419	$26,961	
TED	50.	697.	1,424.	33.	45.	2,199	$1,373	$3,019,227	210.	39.	249.	$1,373	$341,877	4.	$1,373	$5,492	
TED	55.	290.	447.	12.	13.	762	$1,434	$1,092,708	62.	13.	75.	$1,434	$107,550	1.	$1,434	$1,434	
TED	60.	97.	186.	10.	15.	308	$2,373	$730,884	21.	10.	31.	$2,373	$73,563	0.	$2,373	$0	
TED	65.	20.	47.	1.	1.	69	$2,986	$206,034	9.	1.	10.	$2,986	$29,860	0.	$2,986	$0	
TED	70.	34.	34.	0.	0	68	$3,004	$204,272	3.	0.	3.	$3,004	$9,012	0	$3,004	$0	TOTAL
TED	75.	133	112.	2.	3	250	$3,400	$850,000	15.	2.	17.	$3,400	$57,800	0	$3,400	$0	
TED	Total	78,300.	55,577.	648.	890.	135,415.			28,042.	948.	28,990.			2,220.			166,625.
						81.27%					10.21%			0.78%			
								$158,505,035					$33,289,837			$2,526,064	$194,320,936
								81.57%					17.13%			1.30%	

Poles used to serve primary customers	23,563.	
% pri - sec plant	17.40%	
$ pri- sec plant		$27,580,801
% total plant	14.14%	
% dollars total plant	14.19%	84.51%

Cleveland Electric Spans

Substation	Circuit	ConnID	Acct No.	Unique Spans	Poles
40265	0005	1000174035	110044282546	12	13
40034	0008	100000517436	110010397856	132	133
40034	0008	100001305839	110010646583	140	141
40034	0008	100001376002	110010703442	141	142
40034	0008	100001462235	110038159049	143	144
40242	0003	101010099897	110028341383	120	121
40135	0002	101060000856	110024146315	100	101
40002	0002	101120095798	110026570017	193	194
40150	0506	101140101667	110047195307	252	253
40094	0013	101160001136	110022084823	29	30
40106	0003	101180000937	110045138499	39	40
40118	0001	101210000983	110024769314	124	125
40112	0003	101210001188	110024152693	121	122
40141	0006	101220000736	110024702802	37	38
40008	0001	101240001786	110031624437	86	87
40157	0003	101250001370	110040546811	97	98
40110	0020	101260000102	110047217218	93	94
40052	0003	101280000200	110027707741	60	61
40050	0004	101280000318	110039676520	52	53
40037	0001	101280000450	110026703618	107	108
40013	0001	101280001767	110028675210	43	44
40008	0002	101330001785	110028453634	69	70
40230	0005	101370001019	110021624785	18	19
40131	0004	101390093493	110025256774	54	55
40066	0007	101420000602	110025547255	12	13
40115	0005	101440001155	110024511856	83	84
40236	0001	101490000671	110022117003	38	39
40204	0002	101490000760	110021730244	19	20
40228	0003	101530001788	110028454632	123	124
40008	0002	101550001980	110028400072	47	48
40228	0003	101560001983	110028298971	99	100
40136	0005	101560100172	110024561349	22	23
40210	0005	101590001106	110023452003	6	7

Cleveland Electric Spans

Substation	Circuit	ConnID	Acct No.	Unique Spans	Poles
40057	0003	101630000186	110022778929	19	20
40119	0007	101650000989	110022167669	7	8
40049	0004	101660000446	110026475514	25	26
40124	0006	101670000819	110021721482	67	68
40067	0001	101680000422	110022558248	32	33
40051	0005	101690000463	110026556594	31	32
40132	0003	101700001056	110024288406	78	79
40187	0001	101710093521	110024653807	7	8
40043	0004	101730000332	110022188418	93	94
40136	0004	101750098631	110024437201	74	75
40033	0006	101770000258	110027600490	44	45
40123	0002	101770000690	110024769520	37	38
40029	0017	101800000266	110027471645	93	94
40106	0009	101800000956	110022801655	30	31
40047	0006	101820101324	110026874153	90	91
40049	0004	101830000437	110026874229	21	22
40198	0004	101850001862	110027645982	257	258
40012	0008	101870001158	110023681767	58	59
40012	0002	101880001151	110024066828	34	35
40079	0007	101910000542	110026246774	14	15
40244	0001	101910001878	110028362603	13	14
40012	0004	101920001157	110024067107	35	36
40173	0001	101920001777	110026906625	149	150
40177	0005	101930001770	110026926334	121	122
40142	0003	101940001218	110024210533	123	124
40126	0002	101970000617	110021004509	42	43
40124	0004	101980000854	110021824443	31	32
40079	0006	160000008909	110026311479	22	23
40008	0001	160000020974	110028365044	32	33
40057	2	101,980,000,145	110041590347	39	40
40127	5	101,310,000,824	110021727729	111	112
				4540	4604

Ohio Edison Spans

Substation	Circuit	ConnID	Acct No.	Unique Spans	Poles
20634	0061	1000011027	110032192772	68	69
20823	0009	1000044765	110031545665	89	90
20674	0009	1000059880	110032986959	91	92
20618	0002	1000096833	110039928921	83	84
20659	0048	1000107498	110037566319	66	67
20801	0025	1000154278	110041908440	51	52
20653	0014	1000164570	110043203022	36	37
21053	0014	1000173193	110044187661	49	50
20619	0005	1000183248	110045651319	126	127
20650	0042	1000187353	110046157795	104	105
21009	0013	100000233452	110007038414	60	61
21009	0025	100000233459	110007038711	80	81
21009	0025	100000233725	110007198739	56	57
21009	0025	100000233733	110007199075	133	134
21009	0037	100000235393	110006935941	20	21
21009	0025	100000235621	110007204982	76	77
21036	0012	100000235626	110007205229	46	47
21005	0048	100000235655	110047906885	43	44
21017	0013	100000235656	110038642879	56	57
21009	0025	100000236808	110006564444	120	121
21005	0094	100000237343	110006853128	116	117
21009	0025	100000265550	110037719256	90	91
21009	0025	100000265559	110006785072	73	74
21009	0025	100000265560	110006785148	80	81
21009	0025	100000280622	110007480970	117	118
21009	0025	100000280629	110007113803	118	119
21009	0025	100000309499	110008130608	48	49
21032	0013	100000356994	110008032929	73	74
21005	0027	100000391874	110009005932	117	118
21031	0013	100000407313	110009296770	42	43
21001	0020	100000424961	110031786178	75	76
21032	0013	100000431214	110008852441	81	82
21005	0085	100000433708	110008471192	9	10
21034	0013	100000434370	110009293041	16	17
21034	0014	100000434371	110009293124	15	16
21030	0028	100000434372	110034867363	48	49
21018	0050	100000434388	110009294510	87	88
21018	0071	100000434389	110009294569	48	49

Toledo Edison Spans

Substation	Circuit	ConnID	Acct No.	Unique Spans	Poles
50046	1342	1000038617	110031003392	157	158
50046	1342	1000039932	110031113308	162	163
50089	1081	1000060718	110033074037	24	25
50003	1386	1000063192	1	123	124
50046	1344	1000068705	110033795359	14	15
50074	1172	1000155067	110042260445	80	81
50088	1183	1000178024	110044929716	39	40
50008	1307	100001402825	110010844410	130	131
50002	1297	102040026474	110020128358	78	79
50014	1116	102040092775	110017971471	24	25
50014	1117	102050001791	110018060423	91	92
50079	1194	102050093179	110018230745	50	51
50053	1139	102060090850	110019389862	52	53
50064	1286	102070090571	110020822265	25	26
50038	1209	102080094076	1	92	93
50060	1127	102090093004	110019792339	162	163
50050	1243	102090093376	110019302147	69	70
50020	1101	102100024630	110018001567	13	14
50046	1343	102100092902	110020499601	79	80
50020	1102	102130090356	110018130317	41	42
50034	1225	102130093443	110018263621	17	18
50032	1356	102160090354	110019441861	54	55
50003	1385	102220004239	110018515863	103	104
50003	1388	102220005181	110019093373	88	89
50074	1171	102220005566	110046403215	27	28
50015	1319	102220006131	110018955309	76	77
50013	1256	102220007467	110018137700	63	64
50013	1256	102220007650	110017966455	13	14
50014	1114	102220008225	110018014529	90	91
50034	1225	102220009551	110018316890	45	46
50020	1102	102220010884	110017768570	50	51
50019	1205	102220013168	110020188527	68	69
50014	1112	102220014870	110017511145	45	46
50019	1206	102220016771	110019748364	129	130
50019	1205	102220016964	110019748430	152	153
50068	1148	102220019623	110019873840	211	212
50025	1232	102220022280	110018884657	48	49
50030	1326	102220022665	110017593226	61	62
50032	1353	102220023615	110018962925	29	30

CE Primary Customer Traces - Overhead

Substation	Circuit	Shared Length	Unique Length	??	1	1/0	1000	1192.5	123.3	1750	2	2/0	250	3	3/0'	336.4	4	4/0	447	477	500	6	605	636	636.4	665.4	750	795	954	266.8	6A	8	300	UNK
40002	2	0	25877			10570										7029								8178										
40008	1	1900	10446			1125		299										7121		436		133						2626	606					
40008	2	2010	10387			416		462										5632		736								4544	607					
40012	2	0	4349													1923						710												
40012	4	0	4656			525										2836																		
40012	8	0	7093			596										3762		1546																
40013	1	0	4687			1549										2463																		
40029	17	0	14247			1605										9609																		
40033	6	0	6466			31										1887								2996										
40034	8	22583	4612			3843			66						3089	13114								2321										
40037	1	0	12959													7450								3464										
40043	4	0	12876													10246								252										
40047	6	0	11816													4597								6153										
40049	4	1383	4849													1176								391										
40050	4	0	10088			128										3918																		
40051	5	0	4237			1524																		1276										
40052	3	0	8286			1121										1242								1369										
40057	3	0	4496															15																
40057	2	0	5061			1095										1651								1861										
40066	7	0	2569																					576										
40067	1	0	5147													798	89							892										
40079	6	0	5158																					2024										
40079	7	0	3844			63																		782										
40094	13	0	6820																															
40106	3	0	4237			225										3213																		
40106	9	0	4364			270										1040																		
40110	20	0	34479															17																
40112	3	0	15394			90										7904								6834										
40115	5	0	8325													7793																		
40116	1	0	15337			1596										11855								605										
40119	7	0	1212																															
40123	2	0	5553			331										2771								820										
40124	4	0	5778			108										754								2742										
40124	6	0	11625																					7389										
40126	2	0	5870			311										520								3863										
40127	5	0	15206													12784								820										
40131	4	0	8050													5123	1516																	
40132	3	0	9449			1149										3524								2952										
40135	2	0	13981													4495								5457										
40136	4	0	12277			64										6705								731										
40136	5	0	9796																															
40141	6	0	5884																					4826										
40142	3	0	13781													11200								1279										
40150	506	134	54039																															
40157	3	0	13321													3936								7888										
40173	1	0	20848			546										11122	2751					6429												
40177	5	0	17424			136										1861	1044							14220										
40187	1	0	975																															
40198	4	0	40114			51										35938								4125										
40204	2	0	2205			896										787								120										
40210	5	0	378			252																												
40228	3	6856	16316			158										15493		145				6673		703										
40230	5	0	1738			279																923												
40236	1	0	4431			4145											36																	
40242	3	0	19272			2181										14262		784						1152										
40244	1	0	1389														50							1228										
40265	5	0	3165																															
		34866	587239	0	0	36979	0	761	66	0	0	0	0	0	3089	238801	5486	15260	0	1172	0	14868	0	100291	0	0	0	7170	1213	0	0	0	0	0
				s	s	s	l	l	s	l	s	l	l	s	l	l	s	l	l	l	l	s	l	l	l	l	l	l	l	l	s	s	l	s
		total s	57399																															
		total l	367757																															

Appendix N
Attachment C
(Excerpts)

OE Primary Customer Traces - Overhead

Substation	Circuit	Shared Length	Unique Length	??	1	1/0	1000	1192.5	123.3	1750	2	2/0	250	3	3/0	336.4	4	4/0	447	477	500	6	605	636	636.4	685.4	750	795	954	266.8	6A	8	300	UNK
20001	37	0	5030												483	1877	149	2521																
20003	77	0	1694																			83												
20004	188	7665	8936			1507									2767	11018						787												
20004	200	1934	6487			629										6655	52																	
20004	215	0	28348			8443									4486	7594	7285																	
20004	227	0	19617			1525									9070	7757	562																	
20005	30	0	3958			968											415																	
20005	41	7075	0	60									2398			3563						284												
20009	183	0	7961													5951	341																	
20009	205	3124	6577			821										7066																		
20009	226	6251	0													5653																		
20010	93	0	2365													150		2002				33												
20010	97	0	4296			652						621				1786		586				293												
20012	106	0	1592			98										1435																		
20013	27	0	34239															25333																
20019	2	34179	4408			23590									13377	338	504					778												
20019	10	0	21560			6340									14865	354																		
20019	60	4286	1653			338									3801	1547	129																	
20020	18	0	9366			117									8040																			
20020	34	7414	13562	118											17091	418	357																	
20021	7	5969	304			1166										5107																		
20021	11	0	880			108									327	445																		
20023	7	0	22940	50		8392									9504	4780	214																	
20023	13	0	15959			9840									4714	88	534					783												
20029	13	0	3611			1456										1626	373																	
20029	48	7735	6963			494									796	12418																		
20029	53	14519	544			4948									6225	1715	469											1706						
20030	7	4935	31978			80										31355						4070												
20030	8	0	22429			3817									17195	250																		
20030	61	12236	4621			1017										15060	152					533												
20030	112	0	42193			16853									16606	5218												3431						
20030	161	0	6440			325										5685						37												
20031	29	2963	8873				9									392																		
20031	221	0	554																															
20033	59	0	1367																															
20033	277	0	5299																															
20033	282	0	4018				15																											
20035	2	0	15064			1414										12354																		
20035	3	6751	30997			1687									16744	9278	8807					1232												
20035	62	0	18753												10227	8270																		
20035	71	0	19508			6934									8190	4384																		
20036	283	402	8709			4608										2730	634											664						
20036	322	7041	8402			445									940	8071		170																
20036	323	13094	6381			902						3655	3642			8106	1687	573																
20037	15	18742	14423			2646									1420	25000	491	341				1936												
20038	59	1733	4308			717						205				4550	569																	
20038	65	1701	1051													2669	83																	
20038	86	0	9446			1373										7653																		
20040	9	19228	5579			2824										21902	81																	
20041	3	0	1166													1046	120																	
20042	55	0	14415													13545						195												
20043	11	0	10597												2643	7817	137																	
20043	17	0	8449			5094									86	3269																		
20043	97	6026	2434			87										6301	72																	

Appendix N
Attachment C
(Excerpts)

TE Primary Customer Traces - Overhead

Substation	Circuit	Shared Length	Unique Length	??	1	1/0	1000	1192.5	123.3	1750	2	2/0	250	3	3/0	336.4	4	4/0	447	477	500	6	605	636	636.4	685.4	750	795	954	266.8	6A	8	UNK
50001	1365	18291	2409			2048										13498								4886									
50001	1366	7676	9699			2303										1860	214	513						12399									
50001	1367	0	4097			115										2387								1535									
50002	1271	2648	11950			3691					3419					4688								2146									
50002	1272	5158	1961			785										3993		1780						305									
50002	1297	13055	3596			1395										13268								1790									
50002	1298	0	4359																					4122									
50003	1384	0	8475													382								6823									
50003	1385	0	13415			145										3083								9709									
50003	1386	17031	1114			4750						2130												10771									
50003	1387	7832	378			227																		7900									
50003	1388	0	10984			813										5194								4573									
50004	1330	14476	22451			14165										12868								9253									
50004	1331	0	10517			1216					521	200				1724	333	1402						4652									
50004	1332	0	7512			169																		6877									
50005	1263	0	7152														89							6023									
50005	1266	0	9005													6192	143							605									
50008	1307	33	52506			17793										30968		1947				141		607									
50010	1280	22084	10238			333										8094								23407									
50010	1281	0	16241			1893										204								13731									
50011	1335	1489	0			523																		864									
50011	1336	0	53298			7307					6457					37438								1684									
50011	1337	0	14124			3557					2681					4170								3153									
50012	1200	10912	11425			5363					1282					3397	325							11473									
50012	1201	7082	2443			1394										4126								3473									
50012	1202	2751	6126			2006						1856				1319								2842									
50013	1254	2866	1631			1213																		2580									
50013	1256	3731	11098			1816						1649				1647		211						6248									
50013	1257	5936	5933			3005																		6298									
50013	1258	0	9512			170										6014						470		2674									
50014	1112	5160	11761			5613										4928								5891									
50014	1113	0	4898			248											197							3947									
50014	1114	3614	7552			40										796								9940									
50014	1115	13269	4356			1401						57				5392								10467									
50014	1116	4578	1080			451																		4826									
50014	1117	4683	5883			2479																		7445									
50015	1318	0	19732													2401								15034									
50015	1319	0	11623			6677										1287								3134									
50015	1324	29364	2836			609										15244	5695							9858									
50016	1284	8144	417			290										3003								5268									
50017	1309	0	25965			2676										369						3980		18855									
50019	1205	8852	10920			761					1079					5209	92	1142						6884	4542								
50019	1206	0	17109			465										3589								12794									
50020	1100	8972	2591			2969										4487								3847									
50020	1101	6751	16767			6196										12052		3642						1265									
50020	1102	2337	8820			2378										271								7579									
50021	1357	0	29484			11699										17580																	
50021	1358	0	8779																					7976									
50021	1359	12249	7860			282											2953	2003				269		13048									
50022	1377	18868	326			6951										714		8266						2862									
50022	1378	7780	3825			15										367								9346									
50022	1379	14796	2242			3868																		11065									
50023	1142	8400	830			642										5057								3337									
50025	671	0	793			101						372																					

CE Primary Customer Traces - Underground

Substation	Circuit	Shared Length	Unique Length	??	250	350'	500	1/0'	1/0 750	1000	2	2/0'	3/0'	336.4'	4	4/0'	6	600	750	11/32	1250	1500	2000	300	400	UNK	blank
40002	2	0	25877							100																	
40008	1	1900	10446																								
40008	2	2010	10387																								
40012	2	0	4349														317	1399									
40012	4	0	4656															1295									
40012	8	0	7093								78							1111									
40013	1	0	4687														320	355									
40029	17	0	14247				155											1562	1316								
40033	6	0	6466								695							855									
40034	8	22583	4612					1659			210		2035						858								
40037	1	0	12959								87							1958									
40043	4	0	12676				559											411	1408								
40047	6	0	11816				363						369						334								
40049	4	1383	4849					19		254	227								4165								
40050	4	0	10088															6042									
40051	5	0	4237								92								1345								
40052	3	0	8286				1643				841							779	1291								
40057	3	0	4496															3268	1213								
40057	2	0	5061								134								320								
40066	7	0	2569								187							1361	425								
40067	1	0	5147								304							2639	425								
40079	6	0	5158										518						2616								
40079	7	0	3844								276								2723								
40094	13	0	6820													5123		1697									
40106	3	0	4237															799									
40106	9	0	4364								58					1637		1359									
40110	20	0	34479		745	33717																					
40112	3	0	15394																566								
40115	5	0	8325				41												491								
40118	1	0	15337				459				575								247								
40119	7	0	1212													695		517									
40123	2	0	5553								167							1464									
40124	4	0	5778				72												2102								
40124	6	0	11625				606				1342								2288								
40126	2	0	5870			330												466	380								
40127	5	0	15206										300					1302									
40131	4	0	8050																1411								
40132	3	0	9449								774							1050									
40135	2	0	13981								289								3740								
40136	4	0	12277										229			1000			1548								
40136	5	0	9796				9524	62											210								
40141	6	0	5884							93			965														
40142	3	0	13781								476								826								
40150	506	134	54039													53444		729									
40157	3	0	13321				378	19			1100																
40173	1	0	20848																								
40177	5	0	17424															163									
40187	1	0	975				92						883														
40198	4	0	40114																								
40204	2	0	2205															402									
40210	5	0	378					41										85									
40228	3	6856	16316																								
40230	5	0	1738								153							383									
40236	1	0	4431													119		131									
40242	3	0	19272															873									
40244	1	0	1389																111								
40265	5	0	3165																3165								
		34866	587239	0	745	34047	13892	1800	0	447	8065	0	5299	0	0	62018	637	34475	35524	0	0	0	0	0	0	0	0
				s	l	l	l	s	s	l	s	l	[	l	s	l	s	l	l	s	l	l	l	l	l	s	s
		total s	10502																								
		total l	186447																								

Appendix N
Attachment C
(Excerpts)

OE Primary Customer Traces - Underground

Substation	Circuit	Shared Length	Unique Length	??	250	350'	500	1/0'	1/0 750	1000	2	2/0'	3/0'	336.4'	4	4/0'	6	600	750	11/32	1250	1500	2000	300	400	1750	UNK
20001	37	0	5030																								
20003	77	0	1594	28	35	1068	87	393																			
20004	188	7665	8936								203								319								
20004	200	1934	6487										199						886								
20004	215	0	28348								158								382								
20004	227	0	19617																703								
20005	30	0	3958		508	637	1430																				
20005	41	7075	0			770																					
20009	183	0	7961							1337	322															10	
20009	205	3124	6577					1567			247																
20009	226	6251	0					598																			
20010	93	0	2365				109										71										
20010	97	0	4296		358																						
20012	106	0	1592								59																
20013	27	0	34239																							8906	
20019	2	34179	4408																								
20019	10	0	21560																								
20019	60	4286	1663								134																
20020	18	0	9386																1229								
20020	34	7414	13562								2992																
20021	7	5969	304																								
20021	11	0	880																								
20023	7	0	22940																								
20023	13	0	15959																								
20029	13	0	3611								156																
20029	48	7735	6963					655			835																
20029	53	14519	544																								
20030	7	4935	31978					1408																			
20030	8	0	22429								1167																
20030	61	12236	4621								95																
20030	112	0	42193																85								
20030	161	0	6440																393								
20031	29	2963	8873					1296		35						1590			8514								
20031	221	0	564													17			547								
20033	59	0	1367		203		1164																				
20033	277	0	5299				5252									47											
20033	282	0	4018					289								3714											
20035	2	0	15064								1296																
20035	3	6751	30997																								
20035	62	0	18753								256																
20035	71	0	19508																								
20036	283	402	8709																276								
20036	322	7041	8402			186					137					5494											
20036	323	13094	6381			126		253			531																
20037	15	18742	14423					212			184		935														
20038	59	1733	4308																								
20038	65	1701	1051																								
20038	86	0	9446																420								
20040	9	19228	5579																								
20041	3	0	1186																								
20042	55	0	14415								269								406								
20043	11	0	10597																								
20043	17	0	8449																								
20043	97	6026	2434																								
20043	105	0	7239																								
20045	10	0	2247																								
20045	20	31281	4101								415																
20045	25	0	4125																								
20046	59	804	6044																								
20046	68	8631	22774																								
20046	77	0	8106																								
20047	10	0	18348																380								
20047	13	0	20394					2392		652	143																

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TE Primary Customer Traces - Underground

Substation	Circuit	Shared Length	Unique Length	??	250	350'	500	1/0'	1/0 750	1000	2	2/0'	3/0'	336.4'	4	4/0'	6	600	750	11/32	1250	1500	2000	300	400	UNK
50001	1365	18291	2409							161	107															
50001	1366	7676	9699							86																
50001	1367	0	4097							60																
50002	1271	2648	11950							502	152															
50002	1272	5158	1961							256																
50002	1297	13055	3596							58	140															
50002	1298	0	4359																							
50003	1384	0	8475							1079			191						237							
50003	1385	0	13415							478																
50003	1386	17031	1114							494																
50003	1387	7832	378							83																
50003	1388	0	10984							192	212															
50004	1330	14476	22451							559	82															
50004	1331	0	10517							469																
50004	1332	0	7512							466																
50005	1263	0	7152							897	143															
50005	1266	0	9005							552	1513															
50008	1307	33	52506							33			1050													
50010	1280	22084	10238				488																			
50010	1281	0	16241				413																			
50011	1335	1489	0							102																
50011	1336	0	53298							412																
50011	1337	0	14124							198						365										
50012	1200	10912	11425								497															
50012	1201	7082	2443								532															
50012	1202	2751	6126								722					132										
50013	1254	2866	1631							612	92															
50013	1256	3731	11098				995			838									1425							
50013	1257	5936	5933							1333	1233															
50013	1258	0	9512							184																
50014	1112	5160	11761							489																
50014	1113	0	4898							506																
50014	1114	3614	7552							104						286										
50014	1115	13269	4356							308																
50014	1116	4578	1080							329						52										
50014	1117	4683	5883							532	110															
50015	1318	0	19732							166			420			1711										
50015	1319	0	11623							419	106															
50015	1324	29364	2836							794																
50016	1284	8144	417																							
50017	1309	0	25965							85																
50019	1205	8852	10920							63																
50019	1206	0	17109							261																
50020	1100	8972	2591							241	19															
50020	1101	6751	16767							258	105															
50020	1102	2337	8820							839						90										
50021	1357	0	29484							205																
50021	1358	0	8779							88	715															
50021	1359	12249	7860							471						1083										
50022	1377	18868	326							401																
50022	1378	7780	3825				888			936	53															
50022	1379	14796	2242							2105																
50023	1142	8400	830							194																
50025	671	0	793		320																					
50025	1230	0	1967							323																
50025	1232	0	5453							438																
50026	1219	0	39980							117																
50026	1220	0	17979							147																
50028	1316	0	962							95																
50028	1317	189	40069							165																
50030	1325	0	11541							522																
50030	1326	8181	7533	31						84						74										
50030	1327	9892	0							571																

OHIO EDISION, THE ILLUMINATING COMPANY *and* TOLEDO EDISON
PRIMARY AND SECONDARY STUDY
OVERHEAD CONDUCTORS

	CE	OE	TE
TOTAL WIRE LENGTH			
Primary - Small	19,164,347	77,518,462	30,646,468
Primary - Large	10,394,583	21,563,858	7,215,321
Secondary	60,316,996	97,103,948	35,308,841
Grand Total	89,875,926	196,186,268	73,170,630
WIRE LENGTH FOR PRIMARY CUSTOMERS			
Primary customers circuit feet - small	57,399	1,791,150	401,157
x 3 = conductor length	172,197	5,373,450	1,203,471
Primary customers circuit feet - large	367,757	5,855,344	1,556,519
x 3 = conductor length	1,103,271	17,566,032	4,669,557
WIRE LENGTH FOR SECONDARY CUSTOMERS			
Primary - Small	18,992,150	72,145,012	29,442,997
Primary - Large	9,291,312	3,997,826	2,545,764
Secondary	60,316,996	97,103,948	35,308,841
Grand Total	88,600,458	173,246,786	67,297,602
CONDUCTOR COST PER FOOT			
Small Primary (1/0)	$12.83	$12.83	$12.83
Large Primary (336)	$15.34	$15.34	$15.34
Secondary	$3.30	$3.30	$3.30
WEIGHTED LENGTH - TOTAL WIRE			
Primary - Small	245,878,572	994,561,867	393,194,184
Primary - Large	159,452,903	330,789,582	110,683,024
Secondary	199,046,087	320,443,028	116,519,175
Grand Total	604,377,562	1,645,794,478	620,396,384
WEIGHTED LENGTH - PRIMARY CUSTOMERS			
Primary - Small	2,209,288	68,941,364	15,440,533
Primary - Large	16,924,177	269,462,931	71,631,004
Secondary	0	0	0
Grand Total	19,133,465	338,404,294	87,071,537
PERCENT OF ACCOUNT 365 FOR PRIMARY CUSTOMERS	3.2%	20.6%	14.0%

PRIMARY CONDUCTORS - OVERHEAD

OPERATING_CO	COND_TYPE	COND_SIZE	LENGTH	INSTALL_YEAR	SIZE
CED	A	1/0	75	1997	S
CED	A/ACSR	1/0	85	2003	S
CED	A/ACSR	1/0	400	2005	S
CED	A/ACSR	1/0	17710	2006	S
CED	A/ACSR	1/0	42	2007	S
CED	A/ACSR	1/0	81		S
CED	A/ACSR	4	95	2004	S
CED	AAAC	1	92		S
CED	AAAC	1/0	793	1986	S
CED	AAAC	1/0	565	1990	S
CED	AAAC	1/0	510	1993	S
CED	AAAC	1/0	1133	1994	S
CED	AAAC	1/0	473	1995	S
CED	AAAC	1/0	3551	1996	S
CED	AAAC	1/0	20645	1997	S
CED	AAAC	1/0	26914	1998	S
CED	AAAC	1/0	33638	1999	S
CED	AAAC	1/0	33908	2000	S
CED	AAAC	1/0	25704	2001	S
CED	AAAC	1/0	22005	2002	S
CED	AAAC	1/0	14520	2003	S
CED	AAAC	1/0	9556	2004	S
CED	AAAC	1/0	10695	2005	S
CED	AAAC	1/0	15916	2006	S
CED	AAAC	1/0	1352	2007	S
CED	AAAC	1/0	7312340		S
CED	AAAC	10	65	2000	S
CED	AAAC	2	20		S
CED	AAAC	336.4	672	1998	L
CED	AAAC	336.4	669	1999	L
CED	AAAC	336.4	535	2000	L
CED	AAAC	336.4	4057	2001	L
CED	AAAC	336.4	12706	2002	L
CED	AAAC	336.4	376	2004	L
CED	AAAC	336.4	1663	2005	L
CED	AAAC	336.4	2381	2006	L
CED	AAAC	336.4	80	2007	L
CED	AAAC	336.4	9622		L

Sum of LENGTH		
OPERATING_CO	SIZE	Total
CED	L	10394583
	S	19164347
CED Total		29558930
OED	L	21563858
	S	77518462
OED Total		99082320
TED	L	7215321
	S	30646468
TED Total		37861789
Grand Total		166503039

SECONDARY CONDUCTORS - OVERHEAD

OPERATING_CO	COND_TYPE	COND_SIZE	LENGTH	INSTALL_YEAR
CED	?	1/0	65	2006
CED	?	4	71	2005
CED	?	4	215	2006
CED	?	500	50	
CED	?	6	157	2007
CED	?	?	43	
CED	A	1/0	124	1994
CED	A	1/0	118	1998
CED	A	1/0	150	1999
CED	A	1/0	3370	2000
CED	A	1/0	14384	2001
CED	A	1/0	12324	2002
CED	A	1/0	10468	2003
CED	A	1/0	13225	2004
CED	A	1/0	11027	2005
CED	A	1/0	3796	2006
CED	A	1/0	17019	
CED	A	336.4	30	1999
CED	A	336.4	90	2000
CED	A	336.4	513	2001
CED	A	336.4	245	2002
CED	A	336.4	162	2004
CED	A	336.4	75	2005
CED	A	336.4	771	
CED	A	4	1963	2000
CED	A	4	4023	2001
CED	A	4	2703	2002
CED	A	4	5655	2003
CED	A	4	5681	2004
CED	A	4	2152	2005
CED	A	4	4005	2006
CED	A	4	9565	
CED	A	4/0	140	1995
CED	A	4/0	1252	2000
CED	A	4/0	4110	2001
CED	A	4/0	2311	2002
CED	A	4/0	2996	2003
CED	A	4/0	2438	2004

Sum of LENGTH	
OPERATING_CO	Total
CED	60,316,996
OED	97,103,948
TED	35,308,841
Grand Total	192,729,785

OHIO EDISION, THE ILLUMINATING COMPANY and TOLEDO EDISON
PRIMARY AND SECONDARY STUDY
UNDERGROUND CONDUCTORS

	CE	OE	TE
TOTAL WIRE LENGTH			
Primary - Small	15,776,548	30,076,280	7,649,826
Primary - Large	7,111,953	1,073,829	905,746
Secondary	16,015,888	26,807,104	11,952,918
Grand Total	38,904,389	57,957,213	20,508,490
WIRE LENGTH FOR PRIMARY CUSTOMERS			
Primary customers circuit feet - small	10,502	163,815	21,620
x 3 = conductor length	31,506	491,445	64,860
Primary customers circuit feet - large	186,447	144,487	99,934
x 3 = conductor length	559,341	433,461	299,802
WIRE LENGTH FOR SECONDARY CUSTOMERS			
Primary - Small	15,745,042	29,584,835	7,584,966
Primary - Large	6,552,612	640,368	605,944
Secondary	16,015,888	26,807,104	11,952,918
Grand Total	38,313,542	57,032,307	20,143,828
CONDUCTOR COST PER FOOT			
Small Primary (2)	$9.85	$9.85	$9.85
Large Primary (500 Al)	$16.80	$16.80	$16.80
Secondary (2-4/0 Al & 1- 2/0 Al)	$8.92	$8.92	$8.92
WEIGHTED LENGTH - TOTAL WIRE			
Primary - Small	155,398,998	296,251,358	75,350,786
Primary - Large	119,480,810	18,040,327	15,216,533
Secondary	142,861,721	239,119,368	106,620,029
Grand Total	417,741,529	553,411,053	197,187,347
WEIGHTED LENGTH - PRIMARY CUSTOMERS			
Primary - Small	310,334	4,840,733	638,871
Primary - Large	9,396,929	7,282,145	5,036,674
Secondary	0	0	0
Grand Total	9,707,263	12,122,878	5,675,545
PERCENT OF ACCOUNT 365 FOR PRIMARY CUSTOMERS	2.3%	2.2%	2.9%

PRIMARY CONDUCTORS - UNDERGROUND

OPERATING_CO	COND_TYPE	COND_SIZE	LENGTH	INSTALL_YEAR	SIZE
CED	?	3/0	887	1999	L
CED	?	500	290	1999	L
CED	A	2	2582	2002	S
CED	A	2	1278	2003	S
CED	A	2	1968	2004	S
CED	AAAC	1/0	1374	2006	S
CED	AAAC	1/0	11		S
CED	AAAC	2	450	2006	S
CED	AAC	2	752	2006	S
CED	AAC	350	735		L
CED	AAC	4/0	460		L
CED	AAC	750	1988		L
CED	ABANDN	1/0	300		S
CED	ABANDN	10	294		S
CED	ABANDN	2	73	1994	S
CED	ABANDN	2	70	1997	S
CED	ABANDN	2	474	1998	S
CED	ABANDN	2	99	1999	S
CED	ABANDN	2	260	2000	S
CED	ABANDN	2	896	2001	S
CED	ABANDN	2	140	2002	S
CED	ABANDN	2	184	2003	S
CED	ABANDN	2	203	2005	S
CED	ABANDN	2	70	2006	S
CED	ABANDN	2	23477		S
CED	ABANDN	3/0	190	1999	L
CED	ABANDN	3/0	640	2000	L
CED	ABANDN	3/0	1757		L
CED	ABANDN	4/0	76	1997	L
CED	ABANDN	4/0	80	1998	L
CED	ABANDN	4/0	1112	1999	L
CED	ABANDN	4/0	134	2000	L
CED	ABANDN	4/0	250	2002	L
CED	ABANDN	4/0	2024		L
CED	ABANDN	6	133		S
CED	ABANDN	750	1984	1975	L
CED	ABANDN	750	826		L
CED	ABANDN	??	1450		S

Sum of LENGTH		
OPERATING_CO	SIZE	Total
CED	L	7111953
	S	15776548
CED Total		22888501
OED	L	1073829
	S	30076280
OED Total		31150109
TED	L	905746
	S	7649826
TED Total		8555572
Grand Total		62594182

SECONDARY CONDUCTORS - UNDERGROUND

OPERATING_CO	COND_TYPE	COND_SIZE	LENGTH	INSTALL_YEAR
CED	-1C	500	70	
CED	1/0	CUPILC	70	
CED	?	1/0	65	2003
CED	?	1/0	88	
CED	?	500	70	
CED	?	?	739	2006
CED	?	?	2798	2007
CED	?	?	55	
CED	?	??	866	2007
CED	?	UNK	30	1998
CED	?	UNK	683	2003
CED	?	UNK	279	2004
CED	?	UNK	205	2005
CED	?	UNK	50	2006
CED	?	UNK	145	
CED	A	4/0	280	2004
CED	A	6	158	
CED	AAAC	1/0	230	
CED	AAAC	3/0	147	2005
CED	AAAC	4	160	2001
CED	AAAC	4	45	2003
CED	AAAC	4	39	2004
CED	AAAC	4	318	
CED	AAAC	4/0	75	2006
CED	AAAC	4/0	157	
CED	AAAC	500	70	
CED	AAAC	6	25	1999
CED	AAAC	6	48	2006
CED	AAC	1/0	70	
CED	AAC	336.4	128	
CED	AAC	4	50	2006
CED	AAC	4/0	70	
CED	ABANDN	1/0	35	
CED	ABANDN	10	105	2002
CED	ABANDN	10	98	
CED	ABANDN	3/0	9326	
CED	ABANDN	4/0	112	2002
CED	ABANDN	4/0	112	

Sum of LENGTH	
OPERATING_CO	Total
CED	16015888
OED	26807104
TED	11952918
Grand Total	54775910

Ohio Edison Company

Customer Component of Account 368
Distribution Line Transformers

FERC Account 368 - LINE TRANSFORMERS

This plant distribution account is predominately made up of the various distribution transformers used to step the distribution voltage down to the service-voltage level delivered to the customer. This account includes both overhead and pad-mounted transformers.

Assumptions and Method

- The Company's GIS system was used to determine the number of overhead and underground distribution transformers to be replaced by the minimum size overhead line transformer (15 KVA).
- The current installed cost for the minimum size line transformer was obtained from CREWS[1], as $1,356.
- The install years were used to age the minimum size transformer using Handy-Whitman indices, and extended by the number of phase equivalent transformers in service for each year, then summed to develop the customer component for this plant account.

Formula for Customer-related Cost

The formula, used for calculating the customer-related cost is as follows:

$$\boxed{Cost = \sum_{Year=InstallYear} NoXfmrs_{Year} \times Cost_{2006} \times \frac{HW_{Year}}{HW_{2006}}}$$

Where:

Year is the range of years in the account through 2006

Cost is the calculated customer-related value

$NoXfmrs_{Year}$ is the number of line transformers in service for each install year

$Cost_{2006}$ is the 2006 year cost to install the minimum size line transformer

HW_{Year} is the Handy-Whitman index for the subscript year

HW_{2006} is the Handy-Whitman index for the construction year used for the minimum size transformer cost estimate.

[1] CREWS is FirstEnergy's work management system, used by the Operating Companies to perform engineering estimates for construction work.

Results

FERC 368 – LINE TRANSFOMERS
SPLIT OF PLANT

Company	Total Plant Value	Customer Costs		Demand Costs	
		Percent	Value	Percent	Value
OE	$ 326,894,069	69.7%	$ 227,963,069	30.3%	$ 98,931,000

Company	Ohio Edison
Account	FERC Account 368, Line Transformers
Min Grid Cost	1,356.00
Cost Year	2006
HW f/Cost Year	361

Year	Quantity	Handy-Whitman Factor	Cost In Year	Minimum Size Cost
1926	4	58	218	871
1928	15	52	195	2,930
1929	76	56	210	15,987
1930	37	55	207	7,644
1931	12	54	203	2,434
1932	2	52	195	391
1933	3	53	199	597
1935	15	56	210	3,155
1936	12	56	210	2,524
1937	28	60	225	6,310
1938	29	61	229	6,645
1939	14	61	229	3,208
1940	39	61	229	8,936
1941	51	63	237	12,069
1942	14	63	237	3,313
1943	4	59	222	886
1944	13	59	222	2,881
1945	37	59	222	8,200
1946	36	66	248	8,925
1947	125	82	308	38,501
1948	106	85	319	33,844
1949	93	87	327	30,392
1950	802	92	346	277,150
1951	1380	103	387	533,911
1952	1187	104	391	463,699
1953	888	110	413	366,909
1954	1147	112	421	482,541
1955	1566	112	421	658,813
1956	2408	115	432	1,040,176
1957	2476	122	458	1,134,653
1958	2271	119	447	1,015,118
1959	2387	114	428	1,022,139
1960	2599	113	424	1,103,157
1961	2519	109	409	1,031,353
1962	2720	100	376	1,021,695
1963	1996	93	349	697,262
1964	2384	93	349	832,802
1965	2398	95	357	855,707
1966	2776	96	361	1,001,021
1967	2463	100	376	925,160
1968	2883	103	387	1,115,410
1969	4510	101	379	1,711,002
1970	4114	102	383	1,576,220

Company	Ohio Edison
Account	FERC Account 368, Line Transformers
Min Grid Cost	1,356.00
Cost Year	2006
HW f/Cost Year	361

Year	**Quantity**	**Handy-Whitman Factor**	**Cost In Year**	**Minimum Size Cost**
1971	5016	102	383	1,921,809
1972	5825	100	376	2,188,006
1973	7597	100	376	2,853,610
1974	8512	109	409	3,485,063
1975	2891	130	488	1,411,705
1976	3814	134	503	1,919,720
1977	5586	145	545	3,042,436
1978	6687	155	582	3,893,279
1979	4577	164	616	2,819,533
1980	3563	164	616	2,194,887
1981	4218	192	721	3,042,008
1982	3575	207	778	2,779,706
1983	2506	210	789	1,976,755
1984	3057	212	796	2,434,354
1985	3179	214	804	2,555,388
1986	3515	215	808	2,838,679
1987	5017	214	804	4,032,834
1988	4436	212	796	3,532,481
1989	4562	222	834	3,804,177
1990	5722	227	853	4,878,948
1991	5976	227	853	5,095,525
1992	7354	233	875	6,436,237
1993	7102	232	871	6,189,009
1994	8296	239	898	7,447,648
1995	6536	231	868	5,671,220
1996	5447	233	875	4,767,226
1997	4938	222	834	4,117,717
1998	5811	224	841	4,889,353
1999	5396	225	845	4,560,442
2000	5622	227	853	4,793,682
2001	77411	237	890	68,913,374
2002	3297	247	928	3,058,922
2003	481	253	950	457,107
2004	269	264	992	266,753
2005	13341	283	1,063	14,181,668
2006	7703	361	1,356	10,445,268
TOTAL	307474			**227,963,069**

Ohio Edison Company
Line Extension Allocation Between Res and C&I
3/21/2007

Description	Residential	Non-Residential	Total Company	Source
Line Extension Costs	31,441,511	23,134,298	54,575,809	Company Records
Customer Up-Front Payments	6,464,911	10,043,739	16,508,650	Company Records
Net Line Extension Costs	24,976,599	13,090,559	38,067,158	Line 1 - Line 2
Percent of Total Net Line Ext.	65.6%	34.4%	100.0%	

Notes: All cost information based on inception-to-date totals from the Company's line extension program (2/3/03 through 12/31/06) at 12/31/06.

Ohio Edison - Customer Deposits

2005

Rate	**Total**	**Customers**	**$/Customer**
OE-GS21	($1,840,907)	110,848	($16.61)
OE-GS23	($108,681)	924	($117.62)
OE-GS33	($296)	352	($0.84)
RESIDENTIAL	($7,660,665)	920,448	($8.32)
Grand Total	($9,610,549)		

TEST YEAR - TOTAL CUSTOMER COUNT

	RS	GS	GP	GSUB	GT	SC_GS	SC_GP	SC_GSUB	SC_GT	TOTAL
OE-GS21		106,503	355	7	8	772	34		1	107,680
OE-GS23			674	92	182		43	2	3	996
OE-GS33		340								340
RESIDENTIAL	931,333									931,333
TOTAL	931,333	106,843	1,029	99	190	772	77	2	4	1,040,349

TEST YEAR - WEIGHTED CUSTOMERS

	RS	GS	GP	GSUB	GT	SC_GS	SC_GP	SC_GSUB	SC_GT	TOTAL
OE-GS21	0	(1,769,015)	(5,897)	(116)	(133)	(12,823)	(565)	0	(17)	(1,788,566)
OE-GS23	0	0	(79,276)	(10,821)	(21,407)	0	(5,058)	(235)	(353)	(117,150)
OE-GS33	0	(286)	0	0	0	0	0	0	0	(286)
RESIDENTIAL	(7,748,691)	0	0	0	0	0	0	0	0	(7,748,691)
TOTAL	(7,748,691)	(1,769,301)	(85,173)	(10,937)	(21,540)	(12,823)	(5,623)	(235)	(370)	(9,654,693)

Ohio Edison Company
Transition Tax Deferral Allocators

Rate Schedule (1)	Test year Kwh (2)	% Kwh Not Applicable to Deferral (3)= (See p2)	Kwh Not Applicable to Deferral (4)	Kwh Applicable to Deferral (Allocators) (5)
RS	9,163,735,850			9,163,735,850
GS	6,727,602,279			6,727,602,279
GP	3,099,960,716			3,099,960,716
GSUB	923,530,601			923,530,601
GT	4,912,586,723			4,912,586,723
SC_GS	289,678,184	20.08400%	58,178,963	231,499,221
CS_GP	117,529,108	20.08400%	23,604,545	93,924,564
SC_GSUB	63,960,263	20.08400%	12,845,778	51,114,485
SC_GT	505,715,217	20.08400%	101,567,838	404,147,379
SLTG	127,278,775			127,278,775
TLTG	22,948,507			22,948,507
POL	36,757,260			36,757,260
TOTAL	25,991,283,485		196,197,123	25,795,086,361

Ohio Edison Company
Transition Tax Deferral
Deferral Period: 5/01 - 1/03

Rate Code	Total Contract Kwh	Contract Kwh Excluded	% Excluded
21	243,760,067	61,912,946	
23	2,672,817,606	475,353,725	
28	225,109,800	93,709,800	
Grand Total	3,141,687,473	630,976,471	20.08400%

Schedule E-3.2

Cost of Service Study

The Cleveland Electric Illuminating Company

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

Test Year: Twelve Months Ended February 29, 2008

Date Certain: May 31, 2007

E-3.2 Cost of Service Study

CASE NO. 07-551-EL-AIR

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY

STANDARD FILING REQUIREMENTS
Schedule E-3.2

COST OF SERVICE
12 MONTHS ENDING 2/29/2008 TEST YEAR

WITNESS: E. STEIN

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY

COST OF SERVICE
TABLE OF CONTENTS

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY
COST OF SERVICE STUDY - SUMMARY
TEST YEAR ENDED 2/08 FORECASTED
PRESENT RATES, $1,000s

	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
RATE BASE										
Plant in Service	1,974,607	906,507	788,157	10,569	67,125	984	35	81,500	22,785	96,944
Depreciation Reserve	(784,117)	(344,956)	(322,606)	(4,107)	(25,502)	(210)	(15)	(43,171)	(7,287)	(36,263)
Net Plant	1,190,490	561,552	465,551	6,462	41,623	774	21	38,329	15,498	60,681
Working Capital Allowance	1,865	(1,195)	(1,213)	(21)	319	(55)	(11)	1,852	1,481	708
Other Rate Base Items Excluding RCP	(108,205)	(39,936)	(47,913)	(682)	(4,821)	(3)	10	(6,181)	(2,165)	(6,514)
Rate Base Other Total	(106,340)	(41,131)	(49,126)	(703)	(4,501)	(58)	(1)	(4,329)	(684)	(5,806)
Rate Base Subtotal	1,084,150	520,421	416,425	5,759	37,121	715	19	34,000	14,814	54,875
DSM Deferral	679	679	0	0	0	0	0	0	0	0
RCP Distribution Deferral Net of Tax	125,764	55,290	62,174	352	920	23	3	2,784	0	4,218
RCP Fuel Deferral Net of Tax	93,331	30,146	37,558	1,487	11,134	995	158	762	362	10,730
Rate Base Earning Cost of Debt	219,774	86,115	99,732	1,839	12,054	1,018	160	3,546	362	14,948
Total Rate Base	1,303,924	606,536	516,157	7,598	49,175	1,733	180	37,546	15,176	69,823
INCOME STATEMENT										
Revenue										
Total Tariff Revenue	423,682	224,090	130,910	2,812	20,963	1,113	160	16,982	8,614	18,038
Total Other Revenue	22,597	13,208	6,458	120	839	47	1	351	199	1,375
Total Revenue	446,279	237,299	137,367	2,932	21,802	1,160	161	17,333	8,812	19,413
Expenses										
Total O&M Expense	159,576	92,470	54,321	569	2,879	73	9	4,122	587	4,547
Total Depreciation Expense	68,128	30,226	25,665	241	1,644	16	1	4,662	3,120	2,553
Total Amortization Expense	24,864	11,517	9,875	175	1,157	85	13	455	83	1,503
Taxes Other than Income Excl CAT	148,755	63,560	59,233	1,483	10,100	754	114	3,775	1,197	8,539
Commercial Activity Tax (CAT)	713	379	219	5	35	2	0	28	14	31
Total Operating Expense	402,036	198,151	149,314	2,472	15,815	930	137	13,042	5,001	17,173
Income Before Taxes	44,243	39,147	(11,947)	460	5,987	230	23	4,291	3,812	2,240
Income taxes										
Current Local Income Tax	165	296	(274)	4	57	3	0	34	36	9
Current State Income Tax	238	429	(397)	5	83	4	0	49	52	13
Current Federal Income Tax	4,907	8,831	(8,182)	106	1,714	76	8	1,013	1,063	277
Deferred Income Taxes	(7,378)	(3,510)	(2,934)	(58)	(382)	(30)	(4)	(28)	54	(487)
Investment Tax Credit	(779)	(357)	(311)	(4)	(27)	(0)	(0)	(32)	(9)	(38)
Total Income Tax	(2,847)	5,690	(12,099)	53	1,447	53	5	1,036	1,195	(225)
Net Income After Tax	47,090	33,458	152	407	4,541	178	19	3,254	2,617	2,465
Rate of Return	3.61%	5.52%	0.03%	5.36%	9.23%	10.25%	10.32%	8.67%	17.24%	3.53%

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY
CUSTOMER CHARGE - STAFF CALCULATION METHOD
PROPOSED RATES ($000)

Account	Description	Method	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
369	P - Dist. Services	SERV	62,838	56,256	6,539	0	0	0	0	0	0	44
108_369	AD - Dist. Services	RB_PLT_D_O_SERV	(8,350)	(7,475)	(869)	0	0	0	0	0	(0)	(6)
370	P - Dist. Meters	METER	92,193	64,842	20,022	493	5,530	120	0	0	0	1,187
108_370	AD - Dist. Meters	RB_PLT_D_O_370	(37,275)	(26,216)	(8,095)	(200)	(2,236)	(48)	(0)	(0)	(0)	(480)
Total Customer Related Plant			109,406	87,405	17,597	294	3,294	71	0	0	0	745
586_MV90	OP - Dist. Meter - MV90	MV90	597	0	224	38	232	10	0	0	0	94
586_OTH	OP - Dist. Meter - Other	RB_PLT_D_O_370	488	343	106	3	29	1	0	0	0	6
*	MN - Dist. Meters	RB_PLT_D_O_370	3,467	2,438	753	19	208	4	0	0	0	45
901	Supervision	EXP_A_O_90?	66	56	8	0	1	0	0	0	0	1
902	Customer Account Meter Reading	METER_READ	5,923	5,262	651	0	4	0	0	0	0	5
903_INT	Customer Account Collections - Manual Billings	MV90	215	0	81	14	84	4	0	0	0	34
903_NORM	Customer Account Collections - Normal Billings	CUST_NO_INT	14,386	12,850	1,491	1	8	0	3	3	20	11
908	Customer Info Assistance Dist.	CUSTOMER	6	6	0	0	0	0	0	0	0	0
909	Customer Info Instructional	CUSTOMER	87	87	0	0	0	0	0	0	0	0
Total Customer Related Expenses			25,235	21,043	3,313	74	565	19	3	3	20	195
Customer Related Distribution Plant Carrying Cost (@ 25.95%)			28,396	22,686	4,567	76	855	19	0	0	0	193
Plus:Customer Related Expenses			25,235	21,043	3,313	74	565	19	3	3	20	195
Total Customer Cost/Year less Acct 597			50,164	41,291	7,127	131	1,212	33	3	3	20	344
Number of Customer Bills Per Year			9,104,123	8,128,356	944,746	620	6,790	76	1,692	1,932	12,402	7,509
Customer Cost Per Bill			$5.51	$5.08	$7.54	$211.75	$178.54	$428.79	$1.59	$1.79	$1.60	$45.78
Rounded			**$5.50**	**$5.10**	**$7.50**	**$211.80**	**$178.50**	**$428.80**	**$1.60**	**$1.80**	**$1.60**	**$45.80**

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY
COST OF SERVICE STUDY - PROPOSED TRANSFORMER CHARGES

CASE NO. 07-551-EL-AIR

	SubTransmission Transformer Charge			Transmission Transformer Charge		
	GSUB_PX	SC_GSUB_PX	TOTAL	GT_PX	SC_GT_PX	TOTAL
Total Rate Base	8,535,710	6,981,263	15,516,973	272,392	1,816,533	2,088,925
Rate of Return	12.52%	12.52%	12.52%	12.52%	12.52%	12.52%
Return on Rate Base	1,068,944	874,278	1,943,222	34,112	227,488	261,600
Total Expenses	1,306,760	1,067,877	2,374,637	50,351	335,555	385,906
Total Rev Rqmts	2,375,704	1,942,155	4,317,859	84,463	563,043	647,506
NCD Demand (KW)	335,389	279,467	614,856	29,157	140,669	169,826
Rate	$0.59	$0.58	$0.59	$0.24	$0.33	$0.32
CUSTOMERS	43	518	561	4	69	73

	Weight	Cost	WACC	Tax-Adjusted WACC
Debt	51.00%	6.65%	3.39%	3.39%
Equity	49.00%	11.75%	5.76%	9.11%
Total	100.00%		9.15%	12.52%

Composite Tax Rate 0.36815255 CAT 0.00156

			GSUB_PX	SC_GSUB_PX	GT_PX	SC_GT_PX
TOT_RB	Total Rate Base	DIST_C	3,075	424	29	30
		DIST_D	15,661	12,889	368	2,259
		DIST_RCP	9,687	6,730	733	236
		DIST_C_XFORM	54	7	0	0
		DIST_D_XFORM	8,482	6,974	0	0
		TRAN_D_XFORM	3,973	3,267	272	1,817
		CSR_DSM	0	0	0	0
		FUTURE_USE	0	0	0	0
		CSR_KWH	0	0	0	0
		Total	40,932	30,291	1,402	4,341
TOT_EXPENSE	Total Operating Expense	DIST_C	1,339	229	18	18
		DIST_D	2,884	2,325	35	199
		DIST_RCP	602	418	46	15
		DIST_C_XFORM	8	1	0	0
		DIST_D_XFORM	1,298	1,067	0	0
		TRAN_D_XFORM	734	603	50	336
		CSR_DSM	0	0	0	0
		FUTURE_USE	0	0	0	0
		CSR_KWH	0	0	0	0
		Total	6,866	4,644	149	568

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY
DEVELOPMENT OF PROPOSED KVAR CHARGES

		CE
1	RATE OF RETURN	
2	DEBT	3.39%
3	EQUITY	5.76%
4	SUBTOTAL	9.15%
5	FEDERAL INCOME TAX & COMMERCIAL ACTIVITY TAX *	3.38%
6	PROPERTY TAX	5.54%
7	DEPRECIATION	4.48%
8	SUBTOTAL	22.55%
9	MAINTENANCE	0.06%
10	TOTAL CARRYING CHARGE	22.61%
11	INSTALLED COST OF 600 KVAR CAPACITOR	$ 19.00
*	CAPACITOR INVESTMENT PER YEAR	$ 4.30
13	CAPACITOR INVESTMENT PER MONTH	$ 0.36
14	* Tax Rate Calculation:	
15	CAT	0.156%
16	Local, State, Federal Tax Rate	36.815%
17	Tax Rate	3.38%

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY
COST OF SERVICE STUDY - PLANT IN SERVICE
TEST YEAR ENDED 2/08 FORECASTED
CASE NO. 07-551-EL-AIR

ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
Intangible Plant													
303_FAS109_D	Intangible Plant - FAS109 Distribution	DIST_C	RB_PLT_D_O	345	163	36	1	7	0	0	107	29	2
		DIST_D		1,216	553	624	4	0	0	0	0	0	34
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		162	145	17	0	0	0	0	0	0	0
		DIST_D_XFORM		203	78	88	0	18	0	0	0	0	19
		TRAN_D_XFORM		76	27	30	1	8	0	0	0	0	10
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		2,001	966	794	6	33	1	0	107	29	65
	Intangible Plant - FAS109 Subtransmission	DIST_C	RB_PLT_S_O	0	0	0	0	0	0	0	0	0	0
		DIST_D		1,108	402	453	16	113	1	0	0	0	123
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		68	24	27	1	7	0	0	0	0	9
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		1,176	426	480	17	120	2	0	0	0	132
303_SFTWAR	Intangible Plant - Software	DIST_C	FORMULA	2,355	1,533	226	3	29	3	0	486	69	6
		DIST_D		12,831	6,912	5,244	56	204	3	1	0	0	410
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		1,473	1,365	107	0	0	0	0	0	0	1
		DIST_D_XFORM		1,425	736	558	0	64	0	0	0	0	67
		TRAN_D_XFORM		727	354	268	8	43	3	0	0	0	52
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		18,811	10,900	6,403	67	339	9	1	486	69	536
RB_PLT_I_O	Original Cost I Plant	DIST_C		2,700	1,696	262	4	36	3	0	593	99	8
		DIST_D		15,154	7,868	6,320	77	317	5	1	0	0	567
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		1,635	1,510	124	0	1	0	0	0	0	1
		DIST_D_XFORM		1,628	814	646	0	81	0	0	0	0	86
		TRAN_D_XFORM		871	404	326	10	57	3	0	0	0	71
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		21,988	12,291	7,677	90	492	11	1	593	99	733
Subtransmission Plant													
350	P - Subtrans. Land	DIST_C	DMD_5	0	0	0	0	0	0	0	0	0	0
		DIST_D		64,647	22,051	24,853	894	6,208	384	1	0	0	10,256
		DIST_RCP		0	0	0	0	0	0	0	0	0	0

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY
COST OF SERVICE STUDY - PLANT IN SERVICE
TEST YEAR ENDED 2/08 FORECASTED
CASE NO. 07-551-EL-AIR

ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		64,647	22,051	24,853	894	6,208	384	1	0	0	10,256
352	P - Subtrans. Structures	DIST_C	DMD_4	0	0	0	0	0	0	0	0	0	0
		DIST_D		17,627	6,470	7,292	262	1,821	0	0	0	0	1,782
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		17,627	6,470	7,292	262	1,821	0	0	0	0	1,782
353_OTHER	P - Subtrans. Station - Other than Pow Transformer	DIST_C	DMD_4	0	0	0	0	0	0	0	0	0	0
		DIST_D		106,379	39,044	44,005	1,584	10,992	0	2	0	0	10,753
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		106,379	39,044	44,005	1,584	10,992	0	2	0	0	10,753
353_XFORM	P - Subtrans. Station - Power Transformer	DIST_C	TRANSFORM_T	0	0	0	0	0	0	0	0	0	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		22,577	7,942	8,951	322	2,236	122	0	0	0	3,003
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		22,577	7,942	8,951	322	2,236	122	0	0	0	3,003
354	P - Subtrans. Towers	DIST_C	DMD_4	0	0	0	0	0	0	0	0	0	0
		DIST_D		326	120	135	5	34	0	0	0	0	33
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		326	120	135	5	34	0	0	0	0	33

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY
COST OF SERVICE STUDY - PLANT IN SERVICE
TEST YEAR ENDED 2/08 FORECASTED
CASE NO. 07-551-EL-AIR

ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
355	P - Subtrans. Poles	DIST_C	DMD_4	0	0	0	0	0	0	0	0	0	0
		DIST_D		35,106	12,885	14,522	523	3,627	0	1	0	0	3,548
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		35,106	12,885	14,522	523	3,627	0	1	0	0	3,548
356	P - Subtrans. OH Conductors	DIST_C	DMD_4	0	0	0	0	0	0	0	0	0	0
		DIST_D		40,273	14,778	16,656	599	4,160	4	1	0	0	4,075
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		40,273	14,778	16,656	599	4,160	4	1	0	0	4,075
357	P - Subtrans. UG Conduit	DIST_C	DMD_4	0	0	0	0	0	0	0	0	0	0
		DIST_D		31,385	11,519	12,983	467	3,243	0	1	0	0	3,172
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		31,385	11,519	12,983	467	3,243	0	1	0	0	3,172
358	P - Subtrans. UG Conductors	DIST_C	DMD_4	0	0	0	0	0	0	0	0	0	0
		DIST_D		72,954	26,776	30,178	1,086	7,538	0	1	0	0	7,374
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		72,954	26,776	30,178	1,086	7,538	0	1	0	0	7,374
RB_PLT_S_O	Original Cost Subtrans. Plant	DIST_C		0	0	0	0	0	0	0	0	0	0
		DIST_D		368,697	133,642	150,624	5,421	37,623	388	7	0	0	40,993
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		22,577	7,942	8,951	322	2,236	122	0	0	0	3,003

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY
COST OF SERVICE STUDY - PLANT IN SERVICE
TEST YEAR ENDED 2/08 FORECASTED
CASE NO. 07-551-EL-AIR

ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		391,274	141,584	159,575	5,743	39,859	510	7	0	0	43,996
Distribution Plant													
360	P - Dist. Land	DIST_C	RB_PLT_D_O_36?	64	0	0	0	0	0	0	64	0	0
		DIST_D		4,945	2,251	2,537	17	0	0	0	0	0	139
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		658	589	68	0	0	0	0	0	0	1
		DIST_D_XFORM		824	317	358	0	71	0	0	0	0	78
		TRAN_D_XFORM		310	109	123	4	31	2	0	0	0	41
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		6,801	3,266	3,086	21	102	2	0	64	0	259
361	P - Dist. Structures	DIST_C	DMD_1	0	0	0	0	0	0	0	0	0	0
		DIST_D		21,120	9,427	10,625	382	0	0	0	0	0	684
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		21,120	9,427	10,625	382	0	0	0	0	0	684
362_OTHER	P - Dist. Station - Other than Pow Transformer	DIST_C	DMD_1	0	0	0	0	0	0	0	0	0	0
		DIST_D		127,934	57,107	64,363	2,316	0	0	3	0	0	4,145
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		127,934	57,107	64,363	2,316	0	0	3	0	0	4,145
362_XFORM	P - Dist. Station - Power Transformer	DIST_C	TRANSFORM_T	0	0	0	0	0	0	0	0	0	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		56,538	19,889	22,416	807	5,599	306	1	0	0	7,520
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		56,538	19,889	22,416	807	5,599	306	1	0	0	7,520

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY
COST OF SERVICE STUDY - PLANT IN SERVICE
TEST YEAR ENDED 2/08 FORECASTED
CASE NO. 07-551-EL-AIR

ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
364P	P - Dist. Primary Poles - Trace	DIST_C	POLE_P	0	0	0	0	0	0	0	0	0	0
		DIST_D		3,859	1,722	1,941	70	0	0	0	0	0	125
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		3,859	1,722	1,941	70	0	0	0	0	0	125
364S	P - Dist. Secondary Poles	DIST_C	POLE_S	0	0	0	0	0	0	0	0	0	0
		DIST_D		215,527	98,563	111,087	0	0	0	5	0	0	5,872
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		215,527	98,563	111,087	0	0	0	5	0	0	5,872
364Z	P - Dist. Streetlight Poles	DIST_C	CUSTOMER	11,668	0	0	0	0	0	0	11,668	0	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		11,668	0	0	0	0	0	0	11,668	0	0
365P	P - Dist. OH Prim. Conductors	DIST_C	WIRE_P	0	0	0	0	0	0	0	0	0	0
		DIST_D		6,806	3,038	3,424	123	0	0	0	0	0	220
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		6,806	3,038	3,424	123	0	0	0	0	0	220
365S	P - Dist. OH Sec. Conductors	DIST_C	WIRE_S	0	0	0	0	0	0	0	0	0	0
		DIST_D		205,896	94,159	106,123	0	0	0	5	0	0	5,610
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0

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ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		205,896	94,159	106,123	0	0	0	5	0	0	5,610
366P	P - Dist. U Prim. Conduit	DIST_C	COND_P	0	0	0	0	0	0	0	0	0	0
		DIST_D		1,555	694	782	28	0	0	0	0	0	50
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		1,555	694	782	28	0	0	0	0	0	50
366S	P - Dist. U Sec. Conduit	DIST_C	COND_S	0	0	0	0	0	0	0	0	0	0
		DIST_D		65,057	29,751	33,532	0	0	0	2	0	0	1,772
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		65,057	29,751	33,532	0	0	0	2	0	0	1,772
367P	P - Dist. U Prim. Conductors	DIST_C	UWIRE_P	0	0	0	0	0	0	0	0	0	0
		DIST_D		5,818	2,597	2,927	105	0	0	0	0	0	188
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		5,818	2,597	2,927	105	0	0	0	0	0	188
367S	P - Dist. U Sec. Conductors	DIST_C	UWIRE_S	0	0	0	0	0	0	0	0	0	0
		DIST_D		247,124	113,013	127,373	0	0	0	6	0	0	6,733
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0

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ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		Total		247,124	113,013	127,373	0	0	0	6	0	0	6,733
368	P - Dist. Transformers	DIST_C	TRANSFORM_D	0	0	0	0	0	0	0	0	0	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		119,862	107,222	12,462	0	83	0	0	0	0	95
		DIST_D_XFORM		150,097	57,817	65,163	0	12,983	0	3	0	0	14,132
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		269,959	165,039	77,625	0	13,066	0	3	0	0	14,226
369	P - Dist. Services	DIST_C	SERV	62,838	56,256	6,539	0	0	0	0	0	0	44
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		62,838	56,256	6,539	0	0	0	0	0	0	44
370	P - Dist. Meters	DIST_C	METER	92,193	64,842	20,022	493	5,530	120	0	0	0	1,187
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		92,193	64,842	20,022	493	5,530	120	0	0	0	1,187
371	P - Dist. Customer Premises	DIST_C	CUSTOMER	21,843	0	0	0	0	0	0	0	21,843	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		21,843	0	0	0	0	0	0	0	21,843	0
373	P - Dist. Streetlight	DIST_C	CUSTOMER	68,342	0	0	0	0	0	0	68,342	0	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0

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ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		68,342	0	0	0	0	0	0	68,342	0	0
374	P - Dist. Asset Retirement Costs	DIST_C	RB_PLT_D_O_367	1	0	0	0	0	0	0	1	0	0
		DIST_D		44	20	22	0	0	0	0	0	0	1
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		6	5	1	0	0	0	0	0	0	0
		DIST_D_XFORM		7	3	3	0	1	0	0	0	0	1
		TRAN_D_XFORM		3	1	1	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		60	29	27	0	1	0	0	1	0	2
RB_PLT_D_O	Original Cost D Plant	DIST_C		256,949	121,097	26,561	493	5,530	120	0	80,075	21,843	1,231
		DIST_D		905,684	412,343	464,737	3,042	0	0	21	0	0	25,541
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		120,526	107,816	12,531	0	83	0	0	0	0	95
		DIST_D_XFORM		150,928	58,137	65,524	0	13,055	0	3	0	0	14,210
		TRAN_D_XFORM		56,851	19,999	22,540	811	5,630	308	1	0	0	7,562
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		1,490,938	719,392	591,893	4,347	24,298	427	25	80,075	21,843	48,638
General Plant													
389	P - General Land	DIST_C	O_PLT_SD	191	131	29	1	6	0	0	0	24	1
		DIST_D		1,379	591	666	9	41	0	0	0	0	72
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		130	117	14	0	0	0	0	0	0	0
		DIST_D_XFORM		163	63	71	0	14	0	0	0	0	15
		TRAN_D_XFORM		86	30	34	1	9	0	0	0	0	11
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		1,950	932	813	11	69	1	0	0	24	100
390	P - General Structures	DIST_C	O_PLT_SD	3,247	2,223	488	9	102	2	0	0	401	23
		DIST_D		23,393	10,022	11,296	155	691	7	1	0	0	1,221
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		2,212	1,979	230	0	2	0	0	0	0	2
		DIST_D_XFORM		2,771	1,067	1,203	0	240	0	0	0	0	261
		TRAN_D_XFORM		1,458	513	578	21	144	8	0	0	0	194
		CSR_DSM		0	0	0	0	0	0	0	0	0	0

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ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		33,081	15,805	13,794	185	1,178	17	1	0	401	1,700
391	P - General Office Equipment	DIST_C	O_PLT_SD	977	669	147	3	31	1	0	0	121	7
		DIST_D		7,043	3,017	3,401	47	208	2	0	0	0	368
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		666	596	69	0	0	0	0	0	0	1
		DIST_D_XFORM		834	321	362	0	72	0	0	0	0	79
		TRAN_D_XFORM		439	154	174	6	43	2	0	0	0	58
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		9,959	4,758	4,153	56	355	5	0	0	121	512
392	P - General Transportation	DIST_C	O_PLT_SD	433	296	65	1	14	0	0	0	53	3
		DIST_D		3,120	1,337	1,507	21	92	1	0	0	0	163
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		295	264	31	0	0	0	0	0	0	0
		DIST_D_XFORM		370	142	160	0	32	0	0	0	0	35
		TRAN_D_XFORM		194	68	77	3	19	1	0	0	0	26
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		4,412	2,108	1,840	25	157	2	0	0	53	227
393	P - General Stores Equipment	DIST_C	O_PLT_SD	87	60	13	0	3	0	0	0	11	1
		DIST_D		628	269	303	4	19	0	0	0	0	33
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		59	53	6	0	0	0	0	0	0	0
		DIST_D_XFORM		74	29	32	0	6	0	0	0	0	7
		TRAN_D_XFORM		39	14	16	1	4	0	0	0	0	5
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		888	424	370	5	32	0	0	0	11	46
394	P - General Tools & Garage Equip.	DIST_C	O_PLT_SD	1,269	598	131	2	27	1	0	396	108	6
		DIST_D		6,296	2,697	3,040	42	186	2	0	0	0	329
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		595	533	62	0	0	0	0	0	0	0
		DIST_D_XFORM		746	287	324	0	64	0	0	0	0	70
		TRAN_D_XFORM		392	138	156	6	39	2	0	0	0	52
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		9,299	4,254	3,713	50	317	5	0	396	108	458
395	P - General Laboratory	DIST_C	O_PLT_SD	716	338	74	1	15	0	0	223	61	3

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ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		DIST_D		3,553	1,522	1,715	24	105	1	0	0	0	185
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		336	301	35	0	0	0	0	0	0	0
		DIST_D_XFORM		421	162	183	0	36	0	0	0	0	40
		TRAN_D_XFORM		221	78	88	3	22	1	0	0	0	29
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		5,247	2,400	2,095	28	179	3	0	223	61	258
396	P - General Power Equipment	DIST_C	O_PLT_SD	645	304	67	1	14	0	0	201	55	3
		DIST_D		3,199	1,371	1,545	21	94	1	0	0	0	167
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		303	271	31	0	0	0	0	0	0	0
		DIST_D_XFORM		379	146	164	0	33	0	0	0	0	36
		TRAN_D_XFORM		199	70	79	3	20	1	0	0	0	27
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		4,725	2,161	1,886	25	161	2	0	201	55	233
397	P - General Communication Equipment	DIST_C	O_PLT_SD	38	18	4	0	1	0	0	12	3	0
		DIST_D		188	80	91	1	6	0	0	0	0	10
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		18	16	2	0	0	0	0	0	0	0
		DIST_D_XFORM		22	9	10	0	2	0	0	0	0	2
		TRAN_D_XFORM		12	4	5	0	1	0	0	0	0	2
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		277	127	111	1	9	0	0	12	3	14
398	P - General Misc. Equipment	DIST_C	O_PLT_SD	33	22	5	0	1	0	0	0	4	0
		DIST_D		236	101	114	2	7	0	0	0	0	12
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		22	20	2	0	0	0	0	0	0	0
		DIST_D_XFORM		28	11	12	0	2	0	0	0	0	3
		TRAN_D_XFORM		15	5	6	0	1	0	0	0	0	2
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		334	160	139	2	12	0	0	0	4	17
399	P - General Asset Retirement Costs	DIST_C	O_PLT_SD	23	16	3	0	1	0	0	0	3	0
		DIST_D		166	71	80	1	5	0	0	0	0	9
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		16	14	2	0	0	0	0	0	0	0
		DIST_D_XFORM		20	8	9	0	2	0	0	0	0	2
		TRAN_D_XFORM		10	4	4	0	1	0	0	0	0	1

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TEST YEAR ENDED 2/08 FORECASTED
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ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		235	112	98	1	8	0	0	0	3	12
RB_PLT_G_O	Original Cost G Plant	DIST_C		7,660	4,675	1,025	19	213	5	0	832	843	48
		DIST_D		49,200	21,079	23,757	327	1,453	15	1	0	0	2,569
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		4,653	4,162	484	0	3	0	0	0	0	4
		DIST_D_XFORM		5,827	2,244	2,530	0	504	0	0	0	0	549
		TRAN_D_XFORM		3,066	1,079	1,216	44	304	17	0	0	0	408
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		70,407	33,240	29,012	390	2,477	36	1	832	843	3,576
RB_PLT_?_O	Plant in Service	DIST_C		267,309	127,468	27,848	516	5,779	127	0	81,500	22,785	1,286
		DIST_D		1,338,735	574,931	645,438	8,866	39,393	407	30	0	0	69,670
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		126,813	113,488	13,139	0	87	0	0	0	0	100
		DIST_D_XFORM		158,383	61,195	68,700	0	13,640	0	3	0	0	14,845
		TRAN_D_XFORM		83,366	29,425	33,033	1,187	8,227	450	2	0	0	11,044
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		1,974,607	906,507	788,157	10,569	67,125	984	35	81,500	22,785	96,944

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY
COST OF SERVICE STUDY - DEPRECIATION RESERVE
TEST YEAR ENDED 2/08 FORECASTED
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ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
Intangible Plant													
111_FAS109_D	AD - Intangible Plant - FAS109 Distribution	DIST_C	RB_PLT_I_O_303_FAS_D	(276)	(130)	(28)	(1)	(6)	(0)	(0)	(86)	(23)	(1)
		DIST_D		(971)	(442)	(498)	(3)	0	0	(0)	(0)	(0)	(27)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(129)	(116)	(13)	0	(0)	0	(0)	(0)	(0)	(0)
		DIST_D_XFORM		(162)	(62)	(70)	0	(14)	0	(0)	(0)	(0)	(15)
		TRAN_D_XFORM		(61)	(21)	(24)	(1)	(6)	(0)	(0)	(0)	(0)	(8)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(1,599)	(772)	(635)	(5)	(26)	(0)	(0)	(86)	(23)	(52)
	AD - Intangible Plant - FAS109 Subtransmission	DIST_C	RB_PLT_I_O_303_FAS_T	0	0	0	0	0	0	0	0	0	0
		DIST_D		(779)	(282)	(318)	(11)	(80)	(1)	(0)	(0)	(0)	(87)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		(48)	(17)	(19)	(1)	(5)	(0)	(0)	(0)	(0)	(6)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(827)	(299)	(337)	(12)	(84)	(1)	(0)	(0)	(0)	(93)
111_SFTWAR	AD - Intangible Plant - Software	DIST_C	RB_PLT_I_O_303_SFTWAR	(978)	(636)	(94)	(1)	(12)	(1)	(0)	(202)	(29)	(3)
		DIST_D		(5,326)	(2,869)	(2,177)	(23)	(85)	(1)	(0)	(0)	(0)	(170)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(611)	(567)	(44)	0	(0)	0	(0)	(0)	(0)	(0)
		DIST_D_XFORM	1	(592)	(306)	(232)	0	(26)	0	(0)	(0)	(0)	(28)
		TRAN_D_XFORM		(302)	(147)	(111)	(3)	(18)	(1)	(0)	(0)	(0)	(22)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(7,808)	(4,525)	(2,658)	(28)	(141)	(4)	(0)	(202)	(29)	(222)
RB_PLT_I_D	Accum. Depreciation I Plant	DIST_C		(1,253)	(766)	(122)	(2)	(18)	(1)	(0)	(288)	(52)	(4)
		DIST_D		(7,076)	(3,594)	(2,993)	(38)	(164)	(2)	(0)	(0)	(0)	(284)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(741)	(682)	(58)	0	(0)	0	(0)	(0)	(0)	(0)
		DIST_D_XFORM		(754)	(368)	(302)	0	(40)	0	(0)	(0)	(0)	(43)
		TRAN_D_XFORM		(410)	(185)	(154)	(5)	(28)	(2)	(0)	(0)	(0)	(36)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(10,234)	(5,595)	(3,630)	(45)	(251)	(5)	(0)	(288)	(52)	(368)
Subtransmission Plant													
108_350	AD - Subtrans. Land	DIST_C	RB_PLT_S_O_LAND	0	0	0	0	0	0	0	0	0	0
		DIST_D		(199)	(68)	(77)	(3)	(19)	(1)	(0)	(0)	(0)	(32)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0

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ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(199)	(68)	(77)	(3)	(19)	(1)	(0)	(0)	(0)	(32)
108_352	AD - Subtrans. Structures	DIST_C	RB_PLT_S_O_352	0	0	0	0	0	0	0	0	0	0
		DIST_D		(10,965)	(4,024)	(4,536)	(163)	(1,133)	0	(0)	(0)	(0)	(1,108)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(10,965)	(4,024)	(4,536)	(163)	(1,133)	0	(0)	(0)	(0)	(1,108)
108_353	AD - Subtrans. Station	DIST_C	RB_PLT_S_O_353	0	0	0	0	0	0	0	0	0	0
		DIST_D		(43,942)	(16,128)	(18,177)	(654)	(4,540)	0	(1)	(0)	(0)	(4,442)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		(9,326)	(3,281)	(3,698)	(133)	(924)	(50)	(0)	(0)	(0)	(1,240)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(53,268)	(19,409)	(21,875)	(787)	(5,464)	(50)	(1)	(0)	(0)	(5,682)
108_354	AD - Subtrans. Towers	DIST_C	RB_PLT_S_O_354L	0	0	0	0	0	0	0	0	0	0
		DIST_D		(1,577)	(579)	(652)	(23)	(163)	0	(0)	(0)	(0)	(159)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(1,577)	(579)	(652)	(23)	(163)	0	(0)	(0)	(0)	(159)
108_355	AD - Subtrans. Poles	DIST_C	RB_PLT_S_O_355L	0	0	0	0	0	0	0	0	0	0
		DIST_D		(27,769)	(10,192)	(11,487)	(413)	(2,869)	0	(1)	(0)	(0)	(2,807)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(27,769)	(10,192)	(11,487)	(413)	(2,869)	0	(1)	(0)	(0)	(2,807)

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ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
108_356	AD - Subtrans. Conductors	DIST_C	RB_PLT_S_O_356L	0	0	0	0	0	0	0	0	0	0
		DIST_D		(21,203)	(7,780)	(8,769)	(316)	(2,190)	(2)	(0)	(0)	(0)	(2,145)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(21,203)	(7,780)	(8,769)	(316)	(2,190)	(2)	(0)	(0)	(0)	(2,145)
108_357	AD - Subtrans. Underground Conduit	DIST_C	RB_PLT_S_O_357U	0	0	0	0	0	0	0	0	0	0
		DIST_D		(23,280)	(8,544)	(9,630)	(347)	(2,405)	0	(0)	(0)	(0)	(2,353)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(23,280)	(8,544)	(9,630)	(347)	(2,405)	0	(0)	(0)	(0)	(2,353)
108_358	AD - Subtrans. Underground Conductors	DIST_C	RB_PLT_S_O_358U	0	0	0	0	0	0	0	0	0	0
		DIST_D		(23,427)	(8,598)	(9,691)	(349)	(2,421)	0	(0)	(0)	(0)	(2,368)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(23,427)	(8,598)	(9,691)	(349)	(2,421)	0	(0)	(0)	(0)	(2,368)
RB_PLT_S_D	Accum. Depreciation Subtrans. Plant	DIST_C		0	0	0	0	0	0	0	0	0	0
		DIST_D		(152,362)	(55,914)	(63,019)	(2,268)	(15,741)	(3)	(3)	(0)	(0)	(15,414)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		(9,326)	(3,281)	(3,698)	(133)	(924)	(50)	(0)	(0)	(0)	(1,240)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(161,688)	(59,195)	(66,716)	(2,401)	(16,664)	(54)	(3)	(0)	(0)	(16,654)
Distribution Plant													
108_360	AD - Dist. Land	DIST_C	RB_PLT_D_D_36?	(0)	0	0	0	0	0	0	(0)	0	0
		DIST_D		(17)	(8)	(9)	(0)	0	0	(0)	(0)	(0)	(0)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(1)	(1)	(0)	0	(0)	0	(0)	(0)	(0)	(0)

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ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		DIST_D_XFORM		(2)	(1)	(1)	0	(0)	0	(0)	(0)	(0)	(0)
		TRAN_D_XFORM		(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(21)	(10)	(10)	(0)	(0)	(0)	(0)	(0)	(0)	(1)
108_361	AD - Dist. Structures	DIST_C	RB_PLT_D_O_361	0	0	0	0	0	0	0	0	0	0
		DIST_D		(13,969)	(6,235)	(7,028)	(253)	0	0	(0)	(0)	(0)	(453)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(13,969)	(6,235)	(7,028)	(253)	0	0	(0)	(0)	(0)	(453)
108_362	AD - Dist. Station	DIST_C	RB_PLT_D_O_362	0	0	0	0	0	0	0	0	0	0
		DIST_D		(37,222)	(16,615)	(18,726)	(674)	0	0	(1)	(0)	(0)	(1,206)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		(16,449)	(5,787)	(6,522)	(235)	(1,629)	(89)	(0)	(0)	(0)	(2,188)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(53,671)	(22,401)	(25,248)	(909)	(1,629)	(89)	(1)	(0)	(0)	(3,394)
108_364	AD - Dist. Poles	DIST_C	RB_PLT_D_O_364	(7,250)	0	0	0	0	0	0	(7,250)	0	0
		DIST_D		(136,313)	(62,311)	(70,229)	(43)	0	0	(3)	(0)	(0)	(3,726)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(143,563)	(62,311)	(70,229)	(43)	0	0	(3)	(7,250)	(0)	(3,726)
108_365	AD - Dist. Conductors	DIST_C	RB_PLT_D_O_365	0	0	0	0	0	0	0	0	0	0
		DIST_D		(119,558)	(54,633)	(61,575)	(69)	0	0	(3)	(0)	(0)	(3,277)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(119,558)	(54,633)	(61,575)	(69)	0	0	(3)	(0)	(0)	(3,277)

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ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
108_366	AD - Dist. Underground Conduit	DIST_C	RB_PLT_D_O_366	0	0	0	0	0	0	0	0	0	0
		DIST_D		(30,597)	(13,985)	(15,761)	(13)	0	0	(1)	(0)	(0)	(837)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(30,597)	(13,985)	(15,761)	(13)	0	0	(1)	(0)	(0)	(837)
108_367	AD - Dist. Underground Conductors	DIST_C	RB_PLT_D_O_367	0	0	0	0	0	0	0	0	0	0
		DIST_D		(57,958)	(26,490)	(29,856)	(24)	0	0	(1)	(0)	(0)	(1,586)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(57,958)	(26,490)	(29,856)	(24)	0	0	(1)	(0)	(0)	(1,586)
108_368	AD - Dist. Transformers	DIST_C	RB_PLT_D_O_368	0	0	0	0	0	0	0	0	0	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(34,534)	(30,893)	(3,591)	0	(24)	0	(0)	(0)	(0)	(27)
		DIST_D_XFORM		(43,246)	(16,658)	(18,775)	0	(3,741)	0	(1)	(0)	(0)	(4,072)
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(77,780)	(47,551)	(22,365)	0	(3,764)	0	(1)	(0)	(0)	(4,099)
108_369	AD - Dist. Services	DIST_C	RB_PLT_D_O_SERV	(8,350)	(7,475)	(869)	0	0	0	0	0	(0)	(6)
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(8,350)	(7,475)	(869)	0	0	0	0	0	(0)	(6)
108_370	AD - Dist. Meters	DIST_C	RB_PLT_D_O_370	(37,275)	(26,216)	(8,095)	(200)	(2,236)	(48)	(0)	(0)	(0)	(480)
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0

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ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(37,275)	(26,216)	(8,095)	(200)	(2,236)	(48)	(0)	(0)	(0)	(480)
108_371	AD - Dist. Customer Premises	DIST_C	RB_PLT_D_O_371	(6,909)	0	0	0	0	0	0	0	(6,909)	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(6,909)	0	0	0	0	0	0	0	(6,909)	0
108_373	AD - Dist. Streetlights	DIST_C	RB_PLT_D_O_373	(35,316)	0	0	0	0	0	0	(35,316)	0	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(35,316)	0	0	0	0	0	0	(35,316)	0	0
108_374	AD - Dist. Asset Retirement Costs	DIST_C	RB_PLT_D_O_374	(0)	0	0	0	0	0	0	(0)	0	0
		DIST_D		(23)	(11)	(12)	(0)	0	0	(0)	(0)	(0)	(1)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(3)	(3)	(0)	0	(0)	0	(0)	(0)	(0)	(0)
		DIST_D_XFORM		(4)	(1)	(2)	0	(0)	0	(0)	(0)	(0)	(0)
		TRAN_D_XFORM		(1)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(32)	(15)	(15)	(0)	(0)	(0)	(0)	(0)	(0)	(1)
RB_PLT_D_D	Accum. Depreciation D Plant	DIST_C		(95,101)	(33,692)	(8,964)	(200)	(2,236)	(48)	(0)	(42,567)	(6,909)	(486)
		DIST_D		(395,657)	(180,288)	(203,196)	(1,077)	0	0	(9)	(0)	(0)	(11,086)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(34,539)	(30,897)	(3,591)	0	(24)	0	(0)	(0)	(0)	(27)
		DIST_D_XFORM		(43,251)	(16,660)	(18,777)	0	(3,741)	0	(1)	(0)	(0)	(4,072)
		TRAN_D_XFORM		(16,452)	(5,787)	(6,523)	(235)	(1,629)	(89)	(0)	(0)	(0)	(2,188)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(584,999)	(267,324)	(241,051)	(1,511)	(7,630)	(137)	(11)	(42,567)	(6,909)	(17,859)

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ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
General Plant													
108_389	AD - General Land	DIST_C	RB_PLT_G_O_389	(1)	(1)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)
		DIST_D		(6)	(2)	(3)	(0)	(0)	(0)	(0)	0	(0)	(0)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(1)	(0)	(0)	0	(0)	0	(0)	0	(0)	(0)
		DIST_D_XFORM		(1)	(0)	(0)	0	(0)	0	(0)	0	(0)	(0)
		TRAN_D_XFORM		(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(8)	(4)	(3)	(0)	(0)	(0)	(0)	0	(0)	(0)
108_390	AD - General Structures	DIST_C	RB_PLT_G_O_390	(1,309)	(896)	(197)	(4)	(41)	(1)	(0)	0	(162)	(9)
		DIST_D		(9,430)	(4,040)	(4,553)	(63)	(278)	(3)	(0)	0	(0)	(492)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(892)	(798)	(93)	0	(1)	0	(0)	0	(0)	(1)
		DIST_D_XFORM		(1,117)	(430)	(485)	0	(97)	0	(0)	0	(0)	(105)
		TRAN_D_XFORM		(588)	(207)	(233)	(6)	(58)	(3)	(0)	0	(0)	(78)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(13,335)	(6,371)	(5,561)	(75)	(475)	(7)	(0)	0	(162)	(685)
108_391	AD - General Office Equipment	DIST_C	RB_PLT_G_O_391	(228)	(156)	(34)	(1)	(7)	(0)	(0)	0	(28)	(2)
		DIST_D		(1,644)	(704)	(794)	(11)	(49)	(0)	(0)	0	(0)	(86)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(155)	(139)	(16)	0	(0)	0	(0)	0	(0)	(0)
		DIST_D_XFORM		(195)	(75)	(85)	0	(17)	0	(0)	0	(0)	(18)
		TRAN_D_XFORM		(102)	(36)	(41)	(1)	(10)	(1)	(0)	0	(0)	(14)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(2,325)	(1,111)	(969)	(13)	(83)	(1)	(0)	0	(28)	(120)
108_392	AD - General Transportation	DIST_C	RB_PLT_G_O_392	(376)	(257)	(56)	(1)	(12)	(0)	(0)	0	(46)	(3)
		DIST_D		(2,708)	(1,160)	(1,307)	(18)	(80)	(1)	(0)	0	(0)	(141)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(256)	(229)	(27)	0	(0)	0	(0)	0	(0)	(0)
		DIST_D_XFORM		(321)	(124)	(139)	0	(28)	0	(0)	0	(0)	(30)
		TRAN_D_XFORM		(169)	(59)	(67)	(2)	(17)	(1)	(0)	0	(0)	(22)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(3,829)	(1,829)	(1,597)	(21)	(136)	(2)	(0)	0	(46)	(197)
108_393	AD - General Stores Equip.	DIST_C	RB_PLT_G_O_393	(7)	(5)	(1)	(0)	(0)	(0)	(0)	0	(1)	(0)
		DIST_D		(47)	(20)	(23)	(0)	(1)	(0)	(0)	0	(0)	(2)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(4)	(4)	(0)	0	(0)	0	(0)	0	(0)	(0)
		DIST_D_XFORM		(6)	(2)	(2)	0	(0)	0	(0)	0	(0)	(1)

ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		TRAN_D_XFORM		(3)	(1)	(1)	(0)	(0)	(0)	(0)	0	(0)	(0)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(67)	(32)	(28)	(0)	(2)	(0)	(0)	0	(1)	(3)
108_394	AD - General Tools & Garage Equip.	DIST_C	RB_PLT_G_O_394	(310)	(146)	(32)	(1)	(7)	(0)	(0)	(97)	(26)	(1)
		DIST_D		(1,538)	(659)	(743)	(10)	(45)	(0)	(0)	(0)	(0)	(80)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(145)	(130)	(15)	0	(0)	0	(0)	(0)	(0)	(0)
		DIST_D_XFORM		(182)	(70)	(79)	0	(16)	0	(0)	(0)	(0)	(17)
		TRAN_D_XFORM		(96)	(34)	(38)	(1)	(9)	(1)	(0)	(0)	(0)	(13)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(2,272)	(1,039)	(907)	(12)	(77)	(1)	(0)	(97)	(26)	(112)
108_395	AD - General Laboratory	DIST_C	RB_PLT_G_O_395	(220)	(104)	(23)	(0)	(5)	(0)	(0)	(69)	(19)	(1)
		DIST_D		(1,092)	(468)	(527)	(7)	(32)	(0)	(0)	(0)	(0)	(57)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(103)	(92)	(11)	0	(0)	0	(0)	(0)	(0)	(0)
		DIST_D_XFORM		(129)	(50)	(56)	0	(11)	0	(0)	(0)	(0)	(12)
		TRAN_D_XFORM		(68)	(24)	(27)	(1)	(7)	(0)	(0)	(0)	(0)	(9)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(1,613)	(738)	(644)	(9)	(55)	(1)	(0)	(69)	(19)	(79)
108_396	AD - General Power Equipment	DIST_C	RB_PLT_G_O_396	(479)	(226)	(50)	(1)	(10)	(0)	(0)	(149)	(41)	(2)
		DIST_D		(2,376)	(1,018)	(1,147)	(16)	(70)	(1)	(0)	(0)	(0)	(124)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(225)	(201)	(23)	0	(0)	0	(0)	(0)	(0)	(0)
		DIST_D_XFORM		(281)	(108)	(122)	0	(24)	0	(0)	(0)	(0)	(26)
		TRAN_D_XFORM		(148)	(52)	(59)	(2)	(15)	(1)	(0)	(0)	(0)	(20)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(3,509)	(1,605)	(1,401)	(19)	(120)	(2)	(0)	(149)	(41)	(173)
108_397	AD - General Communication Equip.	DIST_C	RB_PLT_G_O_397	(7)	(3)	(1)	(0)	(0)	(0)	(0)	(2)	(1)	(0)
		DIST_D		(36)	(15)	(17)	(0)	(1)	(0)	(0)	(0)	(0)	(2)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(3)	(3)	(0)	0	(0)	0	(0)	(0)	(0)	(0)
		DIST_D_XFORM		(4)	(2)	(2)	0	(0)	0	(0)	(0)	(0)	(0)
		TRAN_D_XFORM		(2)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(53)	(24)	(21)	(0)	(2)	(0)	(0)	(2)	(1)	(3)

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY
COST OF SERVICE STUDY - DEPRECIATION RESERVE
TEST YEAR ENDED 2/08 FORECASTED
CASE NO. 07-551-EL-AIR

ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
108_398	AD - General Misc. Equipment	DIST_C	RB_PLT_G_O_398	(10)	(7)	(1)	(0)	(0)	(0)	(0)	0	(1)	(0)
		DIST_D		(69)	(29)	(33)	(0)	(2)	(0)	(0)	0	(0)	(4)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(6)	(6)	(1)	0	(0)	0	(0)	0	(0)	(0)
		DIST_D_XFORM		(8)	(3)	(4)	0	(1)	0	(0)	0	(0)	(1)
		TRAN_D_XFORM		(4)	(2)	(2)	(0)	(0)	(0)	(0)	0	(0)	(1)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(97)	(46)	(40)	(1)	(3)	(0)	(0)	0	(1)	(5)
108_399	AD - General Asset Retirement Cost	DIST_C	RB_PLT_G_O_399	(9)	(6)	(1)	(0)	(0)	(0)	(0)	0	(1)	(0)
		DIST_D		(62)	(27)	(30)	(0)	(2)	(0)	(0)	0	(0)	(3)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(6)	(5)	(1)	0	(0)	0	(0)	0	(0)	(0)
		DIST_D_XFORM		(7)	(3)	(3)	0	(1)	0	(0)	0	(0)	(1)
		TRAN_D_XFORM		(4)	(1)	(2)	(0)	(0)	(0)	(0)	0	(0)	(1)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(68)	(42)	(37)	(0)	(3)	(0)	(0)	0	(1)	(5)
RB_PLT_G_D	Accum. Depreciation G Plant	DIST_C		(2,955)	(1,806)	(396)	(7)	(82)	(2)	(0)	(317)	(326)	(18)
		DIST_D		(19,008)	(8,143)	(9,178)	(126)	(561)	(6)	(0)	(0)	(0)	(992)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(1,798)	(1,608)	(187)	0	(1)	0	(0)	(0)	(0)	(1)
		DIST_D_XFORM		(2,251)	(867)	(977)	0	(195)	0	(0)	(0)	(0)	(212)
		TRAN_D_XFORM		(1,185)	(417)	(470)	(17)	(117)	(6)	(0)	(0)	(0)	(158)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(27,196)	(12,842)	(11,208)	(150)	(957)	(14)	(0)	(317)	(326)	(1,382)
RB_PLT_?_D	Depreciation Reserve	DIST_C		(99,309)	(36,264)	(9,483)	(209)	(2,336)	(51)	(0)	(43,171)	(7,287)	(508)
		DIST_D		(574,103)	(247,940)	(278,387)	(3,509)	(16,466)	(11)	(13)	(0)	(0)	(27,777)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(37,077)	(33,187)	(3,836)	0	(25)	0	(0)	(0)	(0)	(29)
		DIST_D_XFORM		(46,256)	(17,895)	(20,056)	0	(3,976)	0	(1)	(0)	(0)	(4,327)
		TRAN_D_XFORM		(27,373)	(9,670)	(10,844)	(389)	(2,699)	(148)	(1)	(0)	(0)	(3,622)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(784,117)	(344,956)	(322,606)	(4,107)	(25,502)	(210)	(15)	(43,171)	(7,287)	(36,263)

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY
COST OF SERVICE STUDY - WORKING CAPITAL
TEST YEAR ENDED 2/08 FORECASTED
CASE NO. 07-551-EL-AIR

ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
CWC_EXP	RB-Cash Working Capital-Expense	DIST_C	EXP	(30,104)	(23,257)	(3,662)	(76)	(603)	(21)	(3)	(1,947)	(276)	(258)
		DIST_D		(41,263)	(18,438)	(20,673)	(168)	(448)	(3)	(1)	(16)	(4)	(1,512)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(1,231)	(1,101)	(128)	0	(1)	0	(0)	(0)	(0)	(1)
		DIST_D_XFORM		(1,541)	(594)	(669)	0	(133)	0	(0)	(0)	(0)	(145)
		TRAN_D_XFORM		(1,878)	(661)	(744)	(27)	(186)	(10)	(0)	(0)	(0)	(250)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(76,017)	(44,050)	(25,877)	(271)	(1,372)	(35)	(4)	(1,963)	(280)	(2,166)
CWC_REV	RB-Cash Working Capital-Revenue	DIST_C	REV	2,506	2,141	278	0	1	0	0	52	32	2
		DIST_D		111,046	61,303	32,791	562	4,309	134	14	4,992	2,520	4,421
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		4	3	0	0	0	0	0	0	0	0
		DIST_D_XFORM		5	2	2	0	0	0	0	0	0	0
		TRAN_D_XFORM		2	1	1	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		20,344	7,752	8,145	317	2,231	214	34	157	91	1,401
		Total		133,906	71,201	41,217	880	6,542	348	48	5,201	2,644	5,825
CWC_TAX	RB-Cash Working Capital-Tax	DIST_C	TOT_TAX	9,292	6,713	1,058	25	196	7	1	757	446	88
		DIST_D		(51,838)	(29,675)	(12,884)	(294)	(2,441)	(74)	(7)	(2,843)	(1,433)	(2,188)
		DIST_RCP		4,678	1,824	2,129	39	258	22	3	76	8	319
		DIST_C_XFORM		258	232	25	0	0	0	0	0	0	0
		DIST_D_XFORM		310	125	133	0	25	0	0	0	0	27
		TRAN_D_XFORM	1	345	124	136	5	33	2	0	0	0	44
		CSR_DSM		266	266	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		(31,621)	(12,050)	(12,660)	(493)	(3,467)	(333)	(53)	(244)	(142)	(2,178)
		Total		(68,312)	(32,440)	(22,063)	(718)	(5,396)	(377)	(56)	(2,255)	(1,121)	(3,888)
CASH	Total Cash Working Capital	DIST_C		(18,306)	(14,403)	(2,326)	(51)	(406)	(14)	(2)	(1,139)	203	(168)
		DIST_D		17,944	13,190	(766)	101	1,420	56	6	2,133	1,084	720
		DIST_RCP		4,678	1,824	2,129	39	258	22	3	76	8	319
		DIST_C_XFORM		(969)	(866)	(102)	0	(1)	0	(0)	(0)	0	(1)
		DIST_D_XFORM		(1,227)	(467)	(534)	0	(108)	0	(0)	(0)	0	(118)
		TRAN_D_XFORM		(1,531)	(536)	(608)	(22)	(153)	(8)	(0)	(0)	(0)	(205)
		CSR_DSM		266	266	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		(11,277)	(4,298)	(4,515)	(176)	(1,237)	(119)	(19)	(87)	(51)	(777)
		Total		(10,423)	(5,289)	(6,723)	(109)	(226)	(63)	(11)	983	1,244	(229)

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY
COST OF SERVICE STUDY - WORKING CAPITAL
TEST YEAR ENDED 2/08 FORECASTED
CASE NO. 07-551-EL-AIR

ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
154	Materials and Supplies	DIST_C	O_PLT_SD	2,788	1,314	288	5	60	1	0	869	237	13
		DIST_D		13,828	5,925	6,677	92	408	4	0	0	0	722
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		1,308	1,170	136	0	1	0	0	0	0	1
		DIST_D_XFORM		1,638	631	711	0	142	0	0	0	0	154
		TRAN_D_XFORM		862	303	342	12	85	5	0	0	0	115
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		20,424	9,343	8,154	109	696	10	0	869	237	1,005
235	Customer Deposits	DIST_C	CUST_DEP	(8,136)	(5,249)	(2,645)	(21)	(151)	(2)	(0)	(0)	(0)	(68)
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(8,136)	(5,249)	(2,645)	(21)	(151)	(2)	(0)	(0)	(0)	(68)
RB_OTH_A	Working Capital Allowance	DIST_C		(5,348)	(3,935)	(2,356)	(16)	(91)	(1)	(0)	869	237	(55)
		DIST_D		3,405	636	(45)	(17)	182	(59)	(11)	983	1,244	493
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		1,308	1,170	136	0	1	0	0	0	0	1
		DIST_D_XFORM		1,638	631	711	0	142	0	0	0	0	154
		TRAN_D_XFORM		862	303	342	12	85	5	0	0	0	115
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		1,865	(1,195)	(1,213)	(21)	319	(55)	(11)	1,852	1,481	708

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY
COST OF SERVICE STUDY - OTHER RATE BASE ITEMS EXCLUDING RCP
TEST YEAR ENDED 2/09 FORECASTED
CASE NO. 07-551-EL-AIR

ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
182_FAS109	RA - Reg Asset -Cust Rec for Future Tax	DIST_C	O_PLT_SD	9,904	4,668	1,024	19	213	5	0	3,086	842	47
		DIST_D		49,119	21,044	23,718	326	1,450	15	1	0	0	2,564
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		4,645	4,156	483	0	3	0	0	0	0	4
		DIST_D_XFORM		5,817	2,241	2,526	0	503	0	0	0	0	548
		TRAN_D_XFORM		3,061	1,077	1,214	44	303	17	0	0	0	407
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		72,547	33,185	28,964	389	2,473	36	1	3,086	842	3,570
182_LINE_EXT_GS	RA - Reg Asset - Line Extension Deferral-Gen Ser	DIST_C	LINES	0	0	0	0	0	0	0	0	0	0
		DIST_D		2,405	0	2,162	11	66	0	0	0	0	166
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		2,405	0	2,162	11	66	0	0	0	0	166
182_LINE_EXT_RES	RA - Reg Asset - Line Extension Deferral-Res	DIST_C	LINES	0	0	0	0	0	0	0	0	0	0
		DIST_D		3,548	3,548	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		3,548	3,548	0	0	0	0	0	0	0	0
182_POST_BEN	RA - Reg Asset - Post Retirement Benefits	DIST_C	LXP	3,250	2,561	403	9	70	2	0	168	15	23
		DIST_D		4,506	2,041	2,279	17	22	0	0	3	1	144
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		81	72	8	0	0	0	0	0	0	0
		DIST_D_XFORM		101	39	44	0	9	0	0	0	0	10
		TRAN_D_XFORM		221	78	88	3	22	1	0	0	0	29
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		8,159	4,791	2,821	29	122	3	0	171	16	206
182_TAX_OTHER	RA - Reg Asset - Transition Tax Deferral Nonresidential	DIST_C	TRAN_TAX	0	0	0	0	0	0	0	0	0	0
		DIST_D		5,700	0	3,144	129	993	89	13	64	30	1,238
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		5,700	0	3,144	129	993	89	13	64	30	1,238
182_TAX_RES	RA - Reg Asset - Transition Tax Deferral Residential	DIST_C	TRAN_TAX	0	0	0	0	0	0	0	0	0	0
		DIST_D		2,780	2,780	0	0	0	0	0	0	0	0

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY
COST OF SERVICE STUDY - OTHER RATE BASE ITEMS EXCLUDING RCP
TEST YEAR ENDED 2/08 FORECASTED
CASE NO. 07-551-EL-AIR

ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		2,780	2,780	0	0	0	0	0	0	0	0
186_Uncertain Tax Reserve	Account 186 - Reserve for Uncertain Tax Positions	DIST_C	N_PLT_GSD	3,105	1,683	340	6	64	1	0	709	288	14
		DIST_D		14,104	6,016	6,781	99	425	7	0	0	0	776
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		1,656	1,482	172	0	1	0	0	0	0	1
		DIST_D_XFORM		2,074	799	900	0	179	0	0	0	0	195
		TRAN_D_XFORM		1,035	364	410	15	103	6	0	0	0	138
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		21,974	10,344	8,603	120	771	14	0	709	288	1,124
186_Prop Tax	Account 186 - OH Real & Personal Property Tax - Net	DIST_C	N_PLT_GSD	9,184	4,978	1,005	17	189	4	0	2,097	852	43
		DIST_D		41,715	17,794	20,055	293	1,256	22	1	0	0	2,294
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		4,899	4,382	509	0	3	0	0	0	0	4
		DIST_D_XFORM		6,134	2,363	2,663	0	531	0	0	0	0	578
		TRAN_D_XFORM		3,062	1,077	1,214	44	303	17	0	0	0	407
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		64,994	30,594	25,447	354	2,282	42	1	2,097	852	3,326
190_Accounts Receivable Accrual	Account 190 - Accounts Receivable Accrual	DIST_C	REV_400_DIS_BUD	0	0	0	0	0	0	0	0	0	0
		DIST_D		206	115	60	1	8	0	0	10	5	8
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		206	115	60	1	8	0	0	10	5	8
190_Amortization Premium Discount E	Account 190 - Amortization Premium Discount Debt	DIST_C	N_PLT_GSD	0	0	0	0	0	0	0	0	0	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		0	0	0	0	0	0	0	0	0	0
190_Asbestos Removal	Account 190 - Asbestos Removal	DIST_C	N_PLT_GSD	(31)	(17)	(3)	(0)	(1)	(0)	(0)	(7)	(3)	(0)
		DIST_D		(141)	(60)	(68)	(1)	(4)	(0)	(0)	(0)	(0)	(8)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(17)	(15)	(2)	0	(0)	0	(0)	(0)	(0)	(0)

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ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		DIST_D_XFORM		(21)	(8)	(9)	0	(2)	0	(0)	(0)	(0)	(2)
		TRAN_D_XFORM		(10)	(4)	(4)	(0)	(1)	(0)	(0)	(0)	(0)	(1)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(220)	(104)	(86)	(1)	(8)	(0)	(0)	(7)	(3)	(11)
190_Asset Retirement Obligation	Account 190 - Asset Retirement Obligation	DIST_C	N_PLT_GSD	6	3	1	0	0	0	0	1	1	0
		DIST_D		25	11	12	0	1	0	0	0	0	1
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		3	3	0	0	0	0	0	0	0	0
		DIST_D_XFORM		4	1	2	0	0	0	0	0	0	0
		TRAN_D_XFORM		2	1	1	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		39	18	15	0	1	0	0	1	1	2
190_Bad Debts Reserve	Account 190 - Bad Debts Reserve	DIST_C	CUSTOMER	817	729	85	0	1	0	0	0	1	1
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		817	729	85	0	1	0	0	0	1	1
190_Blue Cross/Blue Shield Close out	Account 190 - Blue Cross/Blue Shield Close out	DIST_C	LXP	(45)	(35)	(6)	(0)	(1)	(0)	(0)	(2)	(0)	(0)
		DIST_D		(62)	(28)	(31)	(0)	(0)	(0)	(0)	(0)	(0)	(2)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(1)	(1)	(0)	0	(0)	0	(0)	(0)	(0)	(0)
		DIST_D_XFORM		(1)	(1)	(1)	0	(0)	0	(0)	(0)	(0)	(0)
		TRAN_D_XFORM		(3)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(112)	(66)	(39)	(0)	(2)	(0)	(0)	(2)	(0)	(3)
190_Bond Interest Levelized	Account 190 - Bond Interest Levelized	DIST_C	N_PLT_GSD	0	0	0	0	0	0	0	0	0	0
		DIST_D		1	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		1	0	0	0	0	0	0	0	0	0
190_Bond Issuance Cost	Account 190 - Bond Issuance Cost	DIST_C	N_PLT_GSD	(12)	(6)	(1)	(0)	(0)	(0)	(0)	(3)	(1)	(0)
		DIST_D		(53)	(22)	(25)	(0)	(2)	(0)	(0)	(0)	(0)	(3)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(6)	(6)	(1)	0	(0)	0	(0)	(0)	(0)	(0)
		DIST_D_XFORM		(8)	(3)	(3)	0	(1)	0	(0)	(0)	(0)	(1)
		TRAN_D_XFORM		(4)	(1)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(1)

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ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(82)	(39)	(32)	(0)	(3)	(0)	(0)	(3)	(1)	(4)
190_Capitalized Items	Account 190 - Capitalized Items	DIST_C	N_PLT_GSD	299	162	33	1	6	0	0	68	28	1
		DIST_D		1,357	579	652	10	41	1	0	0	0	75
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		159	143	17	0	0	0	0	0	0	0
		DIST_D_XFORM		200	77	87	0	17	0	0	0	0	19
		TRAN_D_XFORM		100	35	39	1	10	1	0	0	0	13
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		2,114	995	828	12	74	1	0	68	28	108
190_Compensation Expense	Account 190 - Compensation Expense	DIST_C	LXP	17	13	2	0	0	0	0	1	0	0
		DIST_D		23	11	12	0	0	0	0	0	0	1
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		1	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		1	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		42	25	15	0	1	0	0	1	0	1
190_CSC Fas 106 Adj	Account 190 - CSC Fas 106 Adj	DIST_C	LXP	141	111	17	0	3	0	0	7	1	1
		DIST_D		196	89	99	1	1	0	0	0	0	6
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		4	3	0	0	0	0	0	0	0	0
		DIST_D_XFORM		4	2	2	0	0	0	0	0	0	0
		TRAN_D_XFORM		10	3	4	0	1	0	0	0	0	1
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		354	208	122	1	5	0	0	7	1	9
190_CSU Settlement	Account 190 - CSU Settlement	DIST_C	CUSTOMER	214	0	0	0	0	0	0	0	0	214
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		214	0	0	0	0	0	0	0	0	214
190_Customer Energy Management	Account 190 - Customer Energy Management	DIST_C	N_PLT_GSD	211	114	23	0	4	0	0	48	20	1
		DIST_D		960	409	461	7	29	0	0	0	0	53
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		113	101	12	0	0	0	0	0	0	0
		DIST_D_XFORM		141	54	61	0	12	0	0	0	0	13
		TRAN_D_XFORM		70	25	28	1	7	0	0	0	0	9
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0

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ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		1,495	704	585	8	52	1	0	48	20	76
190_Deferred Comp-EIC Book Ded	Account 190 - Deferred Comp-EIC Book Ded	DIST_C	LXP	106	64	13	0	2	0	0	5	0	1
		DIST_D		147	67	75	1	1	0	0	0	0	5
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		3	2	0	0	0	0	0	0	0	0
		DIST_D_XFORM		3	1	1	0	0	0	0	0	0	0
		TRAN_D_XFORM		7	3	3	0	1	0	0	0	0	1
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		267	157	92	1	4	0	0	6	1	7
190_Demand Side Management	Account 190 - Demand Side Management	DIST_C	DMD_5	0	0	0	0	0	0	0	0	0	0
		DIST_D		293	293	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		293	293	0	0	0	0	0	0	0	0
190_Dump Site Clean-up Costs	Account 190 - Dump Site Clean-up Costs	DIST_C	N_PLT_GSD	90	49	10	0	2	0	0	21	8	0
		DIST_D		408	174	196	3	12	0	0	0	0	22
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		48	43	5	0	0	0	0	0	0	0
		DIST_D_XFORM		60	23	26	0	5	0	0	0	0	6
		TRAN_D_XFORM		30	11	12	0	3	0	0	0	0	4
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		636	299	249	3	22	0	0	21	8	33
190_Energy Management Program	Account 190 - Energy Management Program	DIST_C	N_PLT_GSD	(233)	(127)	(26)	(0)	(5)	(0)	(0)	(53)	(22)	(1)
		DIST_D		(1,060)	(452)	(510)	(7)	(32)	(1)	(0)	(0)	(0)	(58)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(125)	(111)	(13)	0	(0)	0	(0)	(0)	(0)	(0)
		DIST_D_XFORM		(156)	(60)	(68)	0	(13)	0	(0)	(0)	(0)	(15)
		TRAN_D_XFORM		(78)	(27)	(31)	(1)	(8)	(0)	(0)	(0)	(0)	(10)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(1,652)	(778)	(647)	(9)	(58)	(1)	(0)	(53)	(22)	(85)
190_Fas 109 Adjustment	Account 190 - Fas 109 Adjustment	DIST_C	N_PLT_GSD	4,639	2,514	508	9	95	2	0	1,059	430	22
		DIST_D		21,071	8,988	10,130	148	634	11	0	0	0	1,159
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		2,474	2,213	257	0	2	0	0	0	0	2
		DIST_D_XFORM		3,099	1,194	1,345	0	268	0	0	0	0	292
		TRAN_D_XFORM		1,547	544	613	22	153	8	0	0	0	206
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		32,829	15,453	12,853	179	1,153	21	1	1,059	430	1,680

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ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	PCL	CONTRACT
190_Incentive Compensation	Account 190 - Incentive Compensation	DIST_C	LXP	335	264	41	1	7	0	0	17	2	2
		DIST_D		464	210	235	2	2	0	0	0	0	15
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		8	7	1	0	0	0	0	0	0	0
		DIST_D_XFORM		10	4	5	0	1	0	0	0	0	1
		TRAN_D_XFORM		23	8	9	0	2	0	0	0	0	3
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		840	493	290	3	13	0	0	18	2	21
190_Installment Sale Interest	Account 190 - Installment Sale Interest	DIST_C	N_PLT_GSD	1	0	0	0	0	0	0	0	0	0
		DIST_D		4	2	2	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		1	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		6	3	2	0	0	0	0	0	0	0
190_Inventory Write-off	Account 190 - Inventory Write-off	DIST_C	N_PLT_GSD	100	54	11	0	2	0	0	23	9	0
		DIST_D		455	194	219	3	14	0	0	0	0	25
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		53	48	6	0	0	0	0	0	0	0
		DIST_D_XFORM		67	26	29	0	6	0	0	0	0	6
		TRAN_D_XFORM		33	12	13	0	3	0	0	0	0	4
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		709	334	278	4	25	0	0	23	9	36
190_KWH tax	Account 190 - KWH tax	DIST_C	KWH_2	0	0	0	0	0	0	0	0	0	0
		DIST_D		549	155	193	8	61	5	1	4	2	120
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		549	155	193	8	61	5	1	4	2	120
190_Line Protection - Deferred Reven	Account 190 - Line Protection - Deferred Revenue	DIST_C	LINES	0	0	0	0	0	0	0	0	0	0
		DIST_D		377	167	189	1	6	0	0	0	0	14
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		377	167	189	1	6	0	0	0	0	14
190_Merger Cost Expensed	Account 190 - Merger Cost Expensed	DIST_C	N_PLT_GSD	402	218	44	1	8	0	0	92	37	2

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ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		DIST_D		1,827	779	878	13	55	1	0	0	0	100
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		215	192	22	0	0	0	0	0	0	0
		DIST_D_XFORM		269	103	117	0	23	0	0	0	0	25
		TRAN_D_XFORM		134	47	53	2	13	1	0	0	0	18
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		2,846	1,340	1,114	15	100	2	0	92	37	146
190_Other Taxes	Account 190 - Other Taxes	DIST_C	RB_OTH_S1	2,617	1,953	315	6	54	2	0	205	49	33
		DIST_D		4,953	2,200	2,436	25	77	1	0	3	1	209
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		276	247	29	0	0	0	0	0	0	0
		DIST_D_XFORM		346	133	150	0	30	0	0	0	0	33
		TRAN_D_XFORM		284	100	113	4	28	2	0	0	0	38
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		8,476	4,633	3,043	36	189	5	0	208	50	313
190_Pension and Rightsizing Costs	Account 190 - Pension and Rightsizing Costs	DIST_C	LXP	21,176	16,687	2,624	56	453	14	2	1,094	97	149
		DIST_D		29,364	13,299	14,849	111	140	1	1	21	5	938
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		527	472	55	0	0	0	0	0	0	0
		DIST_D_XFORM		660	254	287	0	57	0	0	0	0	62
		TRAN_D_XFORM		1,438	506	570	21	142	8	0	0	0	191
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		53,166	31,218	18,385	188	793	23	2	1,115	102	1,341
190_Pension Costs Capitalized	Account 190 - Pension Costs Capitalized	DIST_C	LXP	924	728	115	2	20	1	0	48	4	6
		DIST_D		1,281	580	648	5	6	0	0	1	0	41
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		23	21	2	0	0	0	0	0	0	0
		DIST_D_XFORM		29	11	13	0	2	0	0	0	0	3
		TRAN_D_XFORM		63	22	25	1	6	0	0	0	0	8
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		2,320	1,362	802	8	35	1	0	49	4	58
190_Performance Shares	Account 190 - Performance Shares	DIST_C	LXP	5	4	1	0	0	0	0	0	0	0
		DIST_D		7	3	4	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		13	8	4	0	0	0	0	0	0	0
190_Prepaid Customer Revenue	Account 190 - Prepaid Customer Revenue	DIST_C	REV_400_DIS_BUD	0	0	0	0	0	0	0	0	0	0
		DIST_D		(7)	(4)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0

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		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(7)	(4)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
190_R & D Books Capitalization	Account 190 - R & D Books Capitalization	DIST_C	N_PLT_GSD	(108)	(58)	(12)	(0)	(2)	(0)	(0)	(25)	(10)	(0)
		DIST_D		(488)	(208)	(235)	(3)	(15)	(0)	(0)	(0)	(0)	(27)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(57)	(51)	(6)	0	(0)	0	(0)	(0)	(0)	(0)
		DIST_D_XFORM		(72)	(28)	(31)	0	(6)	0	(0)	(0)	(0)	(7)
		TRAN_D_XFORM		(36)	(13)	(14)	(1)	(4)	(0)	(0)	(0)	(0)	(5)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(761)	(358)	(298)	(4)	(27)	(0)	(0)	(25)	(10)	(39)
190_Reengineering Feature Design	Account 190 - Reengineering Feature Design	DIST_C	N_PLT_GSD	55	30	6	0	1	0	0	13	5	0
		DIST_D		250	107	120	2	8	0	0	0	0	14
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		29	26	3	0	0	0	0	0	0	0
		DIST_D_XFORM		37	14	16	0	3	0	0	0	0	3
		TRAN_D_XFORM		18	6	7	0	2	0	0	0	0	2
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		390	184	153	2	14	0	0	13	5	20
190_Restricted Stock Units	Account 190 - Restricted Stock Units	DIST_C	N_PLT_GSD	5	3	1	0	0	0	0	1	0	0
		DIST_D		21	9	10	0	1	0	0	0	0	1
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		2	2	0	0	0	0	0	0	0	0
		DIST_D_XFORM		3	1	1	0	0	0	0	0	0	0
		TRAN_D_XFORM		2	1	1	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		33	16	13	0	1	0	0	1	0	2
190_Sec 189 Interest Amortized	Account 190 - Sec 189 Interest Amortized	DIST_C	N_PLT_GSD	(6)	(3)	(1)	(0)	(0)	(0)	(0)	(1)	(1)	(0)
		DIST_D		(25)	(11)	(12)	(0)	(1)	(0)	(0)	(0)	(0)	(1)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(3)	(3)	(0)	0	(0)	0	(0)	(0)	(0)	(0)
		DIST_D_XFORM		(4)	(1)	(2)	0	(0)	0	(0)	(0)	(0)	(0)
		TRAN_D_XFORM		(2)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(39)	(18)	(15)	(0)	(1)	(0)	(0)	(1)	(1)	(2)
190_Severance Estimate	Account 190 - Severance Estimate	DIST_C	LXP	2,260	1,781	280	6	48	2	0	117	10	16
		DIST_D		3,133	1,419	1,584	12	15	0	0	2	0	100
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		56	50	6	0	0	0	0	0	0	0
		DIST_D_XFORM		70	27	31	0	6	0	0	0	0	7

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ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		TRAN_D_XFORM		153	54	61	2	15	1	0	0	0	20
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		5,673	3,331	1,962	20	85	2	0	119	11	143
190_Software Cost	Account 190 - Software Cost	DIST_C	EXP	(400)	(309)	(49)	(1)	(8)	(0)	(0)	(26)	(4)	(3)
		DIST_D		(548)	(245)	(274)	(2)	(6)	(0)	(0)	(0)	(0)	(20)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(16)	(15)	(2)	0	(0)	0	(0)	(0)	(0)	(0)
		DIST_D_XFORM		(20)	(8)	(9)	0	(2)	0	(0)	(0)	(0)	(2)
		TRAN_D_XFORM		(25)	(9)	(10)	(0)	(2)	(0)	(0)	(0)	(0)	(3)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(1,009)	(585)	(343)	(4)	(18)	(0)	(0)	(26)	(4)	(29)
190_Supp Exec Retirement *Program*	Account 190 - *Supp Exec Retirement Program - Def Comp*	DIST_C	LXP	1,786	1,345	211	5	37	1	0	88	8	12
		DIST_D		2,366	1,072	1,197	9	11	0	0	2	0	76
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		42	38	4	0	0	0	0	0	0	0
		DIST_D_XFORM		53	20	23	0	5	0	0	0	0	5
		TRAN_D_XFORM		116	41	46	2	11	1	0	0	0	15
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		4,284	2,515	1,481	15	64	2	0	90	8	108
190_Vacation Accrual	Account 190 - Vacation Accrual	DIST_C	LXP	1,375	1,084	170	4	29	1	0	71	6	10
		DIST_D		1,907	864	964	7	9	0	0	1	0	61
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		34	31	4	0	0	0	0	0	0	0
		DIST_D_XFORM		43	17	19	0	4	0	0	0	0	4
		TRAN_D_XFORM		93	33	37	1	9	1	0	0	0	12
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		3,453	2,028	1,194	12	52	1	0	72	7	87
190_VBM	Account 190 - VBM	DIST_C	N_PLT_GSD	49	27	5	0	1	0	0	11	5	0
		DIST_D		223	95	107	2	7	0	0	0	0	12
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		25	23	3	0	0	0	0	0	0	0
		DIST_D_XFORM		33	13	14	0	3	0	0	0	0	3
		TRAN_D_XFORM		16	6	7	0	2	0	0	0	0	2
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		348	164	136	2	12	0	0	11	5	18
253_Line Protect Deferred Rev	Account 253 - Line Protect Deferred Rev	DIST_C	CUSTOMER	(753)	(672)	(78)	(0)	(1)	(0)	(0)	(0)	(1)	(1)
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0

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ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(753)	(672)	(78)	(0)	(1)	(0)	(0)	(0)	(1)	(1)
253_Environmental Liability	Account 253 - Environmental Liability	DIST_C	N_PLT_GSD	(109)	(59)	(12)	(0)	(2)	(0)	(0)	(25)	(10)	(1)
		DIST_D		(495)	(211)	(238)	(3)	(15)	(0)	(0)	(0)	(0)	(27)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(58)	(52)	(6)	0	(0)	0	(0)	(0)	(0)	(0)
		DIST_D_XFORM		(73)	(28)	(32)	0	(6)	0	(0)	(0)	(0)	(7)
		TRAN_D_XFORM		(36)	(13)	(14)	(1)	(4)	(0)	(0)	(0)	(0)	(5)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(772)	(363)	(302)	(4)	(27)	(1)	(0)	(25)	(10)	(40)
253_OH Real & Personal Prop Tax	Account 253 - OH Real & Personal Prop Tax	DIST_C	N_PLT_GSD	(9,184)	(4,978)	(1,005)	(17)	(189)	(4)	(0)	(2,097)	(852)	(43)
		DIST_D		(41,715)	(17,794)	(20,055)	(293)	(1,256)	(22)	(1)	(0)	(0)	(2,294)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(4,899)	(4,382)	(509)	0	(3)	0	(0)	(0)	(0)	(4)
		DIST_D_XFORM		(6,134)	(2,363)	(2,663)	0	(531)	0	(0)	(0)	(0)	(578)
		TRAN_D_XFORM		(3,062)	(1,077)	(1,214)	(44)	(303)	(17)	(0)	(0)	(0)	(407)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(64,994)	(30,594)	(25,447)	(354)	(2,282)	(42)	(1)	(2,097)	(852)	(3,326)
253_Down Payments SD - Contra	Account 253 - Down Payments SD - Contra	DIST_C	N_PLT_GSD	(383)	(208)	(42)	(1)	(8)	(0)	(0)	(87)	(36)	(2)
		DIST_D		(1,740)	(742)	(837)	(12)	(52)	(1)	(0)	(0)	(0)	(96)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(204)	(183)	(21)	0	(0)	0	(0)	(0)	(0)	(0)
		DIST_D_XFORM		(256)	(99)	(111)	0	(22)	0	(0)	(0)	(0)	(24)
		TRAN_D_XFORM		(128)	(45)	(51)	(2)	(13)	(1)	(0)	(0)	(0)	(17)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(2,711)	(1,276)	(1,061)	(15)	(95)	(2)	(0)	(87)	(36)	(139)
254_Asset Removal Cost	Account 254 - Asset Removal Cost	DIST_C	N_PLT_GSD	(1,727)	(936)	(189)	(3)	(36)	(1)	(0)	(394)	(160)	(8)
		DIST_D		(7,845)	(3,346)	(3,772)	(55)	(236)	(4)	(0)	(0)	(0)	(431)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(921)	(824)	(96)	0	(1)	0	(0)	(0)	(0)	(1)
		DIST_D_XFORM		(1,154)	(444)	(501)	0	(100)	0	(0)	(0)	(0)	(109)
		TRAN_D_XFORM		(576)	(203)	(228)	(8)	(57)	(3)	(0)	(0)	(0)	(77)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(12,223)	(5,754)	(4,786)	(67)	(429)	(8)	(0)	(394)	(160)	(625)
254_FAS 109 - Cust A/R Future Taxes	Account 254 - FAS 109 - Cust A/R Future Taxes	DIST_C	N_PLT_GSD	(9,925)	(5,379)	(1,086)	(18)	(204)	(4)	(0)	(2,266)	(921)	(46)
		DIST_D		(45,082)	(19,230)	(21,674)	(317)	(1,357)	(23)	(1)	(0)	(0)	(2,480)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(5,294)	(4,736)	(550)	0	(4)	0	(0)	(0)	(0)	(4)
		DIST_D_XFORM		(6,629)	(2,554)	(2,878)	0	(573)	0	(0)	(0)	(0)	(624)
		TRAN_D_XFORM		(3,309)	(1,164)	(1,312)	(47)	(328)	(18)	(0)	(0)	(0)	(440)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY
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CASE NO. 07-551-EL-AIR

ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		Total		(70,239)	(33,063)	(27,500)	(382)	(2,466)	(46)	(1)	(2,266)	(921)	(3,594)
255	ITC Tax Benefits Sold	DIST_C	N_PLT_GSD	(10)	(6)	(1)	(0)	(0)	(0)	(0)	(2)	(1)	(0)
		DIST_D		(46)	(20)	(22)	(0)	(1)	(0)	(0)	(0)	(0)	(3)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(5)	(5)	(1)	0	(0)	0	(0)	(0)	(0)	(0)
		DIST_D_XFORM		(7)	(3)	(3)	0	(1)	0	(0)	(0)	(0)	(1)
		TRAN_D_XFORM		(3)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(72)	(34)	(28)	(0)	(3)	(0)	(0)	(2)	(1)	(4)
282	ADIT-Accelerated vs Book Depreciation	DIST_C	O_PLT_GSD	(33,113)	(15,739)	(3,452)	(64)	(719)	(16)	(0)	(10,125)	(2,839)	(160)
		DIST_D		(165,632)	(70,962)	(79,979)	(1,100)	(4,890)	(50)	(4)	(0)	(0)	(8,648)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(15,665)	(14,013)	(1,629)	0	(11)	0	(0)	(0)	(0)	(12)
		DIST_D_XFORM		(19,616)	(7,556)	(8,516)	0	(1,697)	0	(0)	(0)	(0)	(1,847)
		TRAN_D_XFORM		(10,323)	(3,632)	(4,093)	(147)	(1,022)	(56)	(0)	(0)	(0)	(1,373)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(244,350)	(111,902)	(97,669)	(1,311)	(8,338)	(122)	(4)	(10,125)	(2,839)	(12,040)
283_CTC Reg Asset Amort Fas 109	Account 283 - CTC Reg Asset Amort	DIST_C	N_PLT_GSD	0	0	0	0	0	0	0	0	0	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		0	0	0	0	0	0	0	0	0	0
283_FICA Vacation Adj	Account 283 - FICA Vacation Adj	DIST_C	LXP	(64)	(51)	(8)	(0)	(1)	(0)	(0)	(3)	(0)	(0)
		DIST_D		(89)	(40)	(45)	(0)	(0)	(0)	(0)	(0)	(0)	(3)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(2)	(1)	(0)	0	(0)	0	(0)	(0)	(0)	(0)
		DIST_D_XFORM		(2)	(1)	(1)	0	(0)	0	(0)	(0)	(0)	(0)
		TRAN_D_XFORM		(4)	(2)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(1)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(161)	(95)	(56)	(1)	(2)	(0)	(0)	(3)	(0)	(4)
283_Health Benefits - Fas 106	Account 283 - Health Benefits - Fas 106	DIST_C	LXP	(921)	(726)	(114)	(2)	(20)	(1)	(0)	(48)	(4)	(6)
		DIST_D		(1,277)	(578)	(646)	(5)	(6)	(0)	(0)	(1)	(0)	(41)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(23)	(21)	(2)	0	(0)	0	(0)	(0)	(0)	(0)
		DIST_D_XFORM		(29)	(11)	(12)	0	(2)	0	(0)	(0)	(0)	(3)
		TRAN_D_XFORM		(63)	(22)	(25)	(1)	(6)	(0)	(0)	(0)	(0)	(8)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(2,312)	(1,358)	(800)	(8)	(35)	(1)	(0)	(48)	(4)	(58)

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ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
283_Injuries and Damages	Account 283 - Injuries and Damages	DIST_C	LXP	(279)	(220)	(35)	(1)	(6)	(0)	(0)	(14)	(1)	(2)
		DIST_D		(387)	(175)	(196)	(1)	(2)	(0)	(0)	(0)	(0)	(12)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(7)	(6)	(1)	0	(0)	0	(0)	(0)	(0)	(0)
		DIST_D_XFORM		(9)	(3)	(4)	0	(1)	0	(0)	(0)	(0)	(1)
		TRAN_D_XFORM		(19)	(7)	(8)	(0)	(2)	(0)	(0)	(0)	(0)	(3)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(700)	(411)	(242)	(2)	(10)	(0)	(0)	(15)	(1)	(18)
283_Like Kind Exchange - Scrap Cabl	Account 283 - Like Kind Exchange - Scrap Cable	DIST_C	RB_PLT_D_O_365	0	0	0	0	0	0	0	0	0	0
		DIST_D		(331)	(151)	(170)	(0)	0	0	(0)	(0)	(0)	(9)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(331)	(151)	(170)	(0)	0	0	(0)	(0)	(0)	(9)
283_Ohio Line Extension Deferred Ca	Account 283 - Ohio Line Extension Deferred Cap. Cost	DIST_C	RB_OTH_S_LINE	0	0	0	0	0	0	0	0	0	0
		DIST_D		(2,286)	(1,362)	(830)	(4)	(25)	(0)	(0)	(0)	(0)	(64)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(2,286)	(1,362)	(830)	(4)	(25)	(0)	(0)	(0)	(0)	(64)
283_Property Tax Variance	Account 283 - Property Tax Variance	DIST_C	N_PLT_GSD	(535)	(280)	(58)	(1)	(11)	(0)	(0)	(122)	(50)	(2)
		DIST_D		(2,428)	(1,036)	(1,167)	(17)	(73)	(1)	(0)	(0)	(0)	(134)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(285)	(255)	(30)	0	(0)	0	(0)	(0)	(0)	(0)
		DIST_D_XFORM		(357)	(138)	(155)	0	(31)	0	(0)	(0)	(0)	(34)
		TRAN_D_XFORM		(178)	(63)	(71)	(3)	(18)	(1)	(0)	(0)	(0)	(24)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(3,783)	(1,781)	(1,481)	(21)	(133)	(2)	(0)	(122)	(50)	(194)
283_Stock Option Expense & Deducti	Account 283 - Stock Option Expense & Deduction	DIST_C	LXP	(54)	(42)	(7)	(0)	(1)	(0)	(0)	(3)	(0)	(0)
		DIST_D		(75)	(34)	(38)	(0)	(0)	(0)	(0)	(0)	(0)	(2)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(1)	(1)	(0)	0	(0)	0	(0)	(0)	(0)	(0)
		DIST_D_XFORM		(2)	(1)	(1)	0	(0)	0	(0)	(0)	(0)	(0)
		TRAN_D_XFORM		(4)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(135)	(79)	(47)	(0)	(2)	(0)	(0)	(3)	(0)	(3)
283_System Development Cost	Account 283 - System Development Cost	DIST_C	EXP	(257)	(199)	(31)	(1)	(5)	(0)	(0)	(17)	(2)	(2)
		DIST_D		(353)	(158)	(177)	(1)	(4)	(0)	(0)	(0)	(0)	(13)

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ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(11)	(9)	(1)	0	(0)	0	(0)	(0)	(0)	(0)
		DIST_D_XFORM		(13)	(5)	(6)	0	(1)	0	(0)	(0)	(0)	(1)
		TRAN_D_XFORM		(16)	(6)	(6)	(0)	(2)	(0)	(0)	(0)	(0)	(2)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(650)	(377)	(221)	(2)	(12)	(0)	(0)	(17)	(2)	(19)
283_Transition Tax Deferral	Account 283 - Tax Law Changes	DIST_C	RB_OTH_S_TAX_DEF	0	0	0	0	0	0	0	0	0	0
		DIST_D		(2,748)	(901)	(1,019)	(42)	(322)	(29)	(4)	(21)	(10)	(401)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(2,748)	(901)	(1,019)	(42)	(322)	(29)	(4)	(21)	(10)	(401)
RB_OTH_S	Other Rate Base Items Excluding RCP	DIST_C		4,845	11,787	1,072	32	91	8	2	(6,269)	(2,199)	320
		DIST_D		(79,167)	(32,659)	(38,550)	(623)	(2,950)	23	8	89	34	(4,538)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(12,220)	(10,932)	(1,271)	0	(8)	0	(0)	(0)	(0)	(10)
		DIST_D_XFORM		(15,303)	(5,895)	(6,644)	0	(1,324)	0	(0)	(0)	(0)	(1,441)
		TRAN_D_XFORM		(6,359)	(2,237)	(2,521)	(91)	(630)	(34)	(0)	(0)	(0)	(846)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(108,205)	(39,936)	(47,913)	(682)	(4,821)	(3)	10	(6,181)	(2,165)	(6,514)

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COST OF SERVICE STUDY - RCP & DSM RATE BASE
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ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
Distribution Reliability Deferral													
182_DIST_REL	RA - Reg Asset - Distribution Reliability Deferral	DIST_C	FORMULA	0	0	0	0	0	0	0	0	0	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		194,736	85,613	96,271	545	1,425	36	4	4,311	0	6,531
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		194,736	85,613	96,271	545	1,425	36	4	4,311	0	6,531
•	Account 283 - RCP - O&M Deferral	DIST_C	RCP_DIST1	0	0	0	0	0	0	0	0	0	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		(68,972)	(30,322)	(34,097)	(193)	(505)	(13)	(2)	(1,527)	(0)	(2,313)
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(68,972)	(30,322)	(34,097)	(193)	(505)	(13)	(2)	(1,527)	(0)	(2,313)
RCP_DIST	RCP Distribution Deferral Net of Tax	DIST_C		0	0	0	0	0	0	0	0	0	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		125,764	55,290	62,174	352	920	23	3	2,784	0	4,218
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		125,764	55,290	62,174	352	920	23	3	2,784	0	4,218
Fuel Deferral													
182_FUEL	RA - Reg Asset - Fuel Deferral	DIST_C	KWH_1	0	0	0	0	0	0	0	0	0	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		144,943	46,817	58,328	2,310	17,291	1,545	245	1,183	562	16,663
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		144,943	46,817	58,328	2,310	17,291	1,545	245	1,183	562	16,663
283_RCP - Fuel Deferral	Account 283 - RCP - Fuel Deferral	DIST_C	RCP_FUEL1	0	0	0	0	0	0	0	0	0	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		(51,612)	(16,671)	(20,770)	(822)	(6,157)	(550)	(87)	(421)	(200)	(5,933)

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ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(51,612)	(16,671)	(20,770)	(822)	(6,157)	(550)	(87)	(421)	(200)	(5,933)
RCP_FUEL	RCP Fuel Deferral Net of Tax	DIST_C		0	0	0	0	0	0	0	0	0	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		93,331	30,146	37,558	1,487	11,134	995	158	762	362	10,730
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		93,331	30,146	37,558	1,487	11,134	995	158	762	362	10,730
Demand Side Management Deferral													
182_DSM	RA - Reg Asset - DSM Deferral	DIST_C	DSM	0	0	0	0	0	0	0	0	0	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		1,046	1,046	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		1,046	1,046	0	0	0	0	0	0	0	0
283_RCP - DSM	Account 283 - RCP - Demand Side Management	DIST_C	DSM	0	0	0	0	0	0	0	0	0	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		(367)	(367)	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(367)	(367)	0	0	0	0	0	0	0	0
RCP_DSM	DSM Deferral	DIST_C		0	0	0	0	0	0	0	0	0	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		679	679	0	0	0	0	0	0	0	0

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY
COST OF SERVICE STUDY - RCP & DSM RATE BASE
TEST YEAR ENDED 2/08 FORECASTED
CASE NO. 07-551-EL-AIR

ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		679	679	0	0	0	0	0	0	0	0
Total Rate Base Summary													
RB	Rate Base Subtotal	DIST_C		167,497	99,056	17,081	323	3,444	83	2	32,929	13,536	1,043
		DIST_D		688,871	294,968	328,456	4,717	20,158	359	14	1,071	1,278	37,849
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		78,824	70,539	8,168	0	54	0	0	0	0	62
		DIST_D_XFORM		98,462	38,036	42,711	0	8,482	0	2	0	0	9,231
		TRAN_D_XFORM		50,496	17,821	20,009	719	4,984	272	1	0	0	6,690
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		1,084,150	520,421	416,425	5,759	37,121	715	19	34,000	14,814	54,875
RCP	Rate Base Earning Cost of Debt	DIST_C		0	0	0	0	0	0	0	0	0	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		219,095	85,436	99,732	1,839	12,054	1,018	160	3,546	362	14,948
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		679	679	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		219,774	86,115	99,732	1,839	12,054	1,018	160	3,546	362	14,948
TOT_RB	Total Rate Base	DIST_C		167,497	99,056	17,081	323	3,444	83	2	32,929	13,536	1,043
		DIST_D		688,871	294,968	328,456	4,717	20,158	359	14	1,071	1,278	37,849
		DIST_RCP		219,095	85,436	99,732	1,839	12,054	1,018	160	3,546	362	14,948
		DIST_C_XFORM		78,824	70,539	8,168	0	54	0	0	0	0	62
		DIST_D_XFORM		98,462	38,036	42,711	0	8,482	0	2	0	0	9,231
		TRAN_D_XFORM		50,496	17,821	20,009	719	4,984	272	1	0	0	6,690
		CSR_DSM		679	679	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		1,303,924	606,536	516,157	7,598	49,175	1,733	180	37,546	15,176	69,823

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY
COST OF SERVICE STUDY - REVENUE
TEST YEAR ENDED 2/08 FORECASTED
CASE NO. 07-551-EL-AIR

ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
Tariff Revenue													
400_D_KWH	Distribution Revenue - KWH Tax	DIST_C	KWH_TAX	0	0	0	0	0	0	0	0	0	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		62,287	23,100	26,433	1,057	7,145	714	0	523	0	3,314
		Total		62,287	23,100	26,433	1,057	7,145	714	0	523	0	3,314
	Distribution Revenue	DIST_C	D_BASE	0	0	0	0	0	0	0	0	0	0
		DIST_D		355,881	198,253	103,764	1,755	13,529	399	47	16,458	8,309	13,368
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		355,881	198,253	103,764	1,755	13,529	399	47	16,458	8,309	13,368
400_KWH	Kwh Tax Rider	DIST_C	KWH_TAX2	0	0	0	0	0	0	0	0	0	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		5,514	2,738	713	0	289	0	113	0	305	1,356
		Total		5,514	2,738	713	0	289	0	113	0	305	1,356
REV_400	Total Tariff Revenue	DIST_C		0	0	0	0	0	0	0	0	0	0
		DIST_D		355,881	198,253	103,764	1,755	13,529	399	47	16,458	8,309	13,368
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		67,801	25,837	27,146	1,058	7,434	714	113	523	305	4,671
		Total		423,682	224,090	130,910	2,812	20,963	1,113	160	16,982	8,614	18,038
Other Electric Revenue													
450_GS	OR - Forfeited Discount Revenue - GS	DIST_C	CUSTOMER	634	0	624	0	4	0	0	0	0	5
		DIST_D		0	0	0	0	0	0	0	0	0	0

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY
COST OF SERVICE STUDY - REVENUE
TEST YEAR ENDED 2/08 FORECASTED
CASE NO. 07-551-EL-AIR

ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		634	0	624	0	4	0	0	0	0	5
450_POL	OR - Forfeited Discount Revenue - POL	DIST_C	CUSTOMER	106	0	0	0	0	0	0	0	106	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		106	0	0	0	0	0	0	0	106	0
450_RS	OR - Forfeited Discount Revenue - RS	DIST_C	CUSTOMER	4,543	4,543	0	0	0	0	0	0	0	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		4,543	4,543	0	0	0	0	0	0	0	0
451	OR - Misc. Service Revenues	DIST_C	SERV	2,630	2,355	274	0	0	0	0	0	0	2
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		2,630	2,355	274	0	0	0	0	0	0	2
454POLE	OR - Pole Rent	DIST_C	RB_PLT_D_O_364	166	0	0	0	0	0	0	166	0	0
		DIST_D		3,123	1,428	1,609	1	0	0	0	0	0	85
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0

ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		3,289	1,428	1,609	1	0	0	0	166	0	85
456AMP	OR - AMP Distribution Revenue	DIST_C	RB_PLT_D	24	13	3	0	0	0	0	6	2	0
		DIST_D		75	34	38	0	0	0	0	0	0	2
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		13	11	1	0	0	0	0	0	0	0
		DIST_D_XFORM		16	6	7	0	1	0	0	0	0	1
		TRAN_D_XFORM		6	2	2	0	1	0	0	0	0	1
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		133	66	52	0	2	0	0	6	2	5
456ATSI	OR - Misc. Revenue - ATSI Ground Lease	DIST_C	RB_PLT_S_O_LANI	0	0	0	0	0	0	0	0	0	0
		DIST_D		7,136	2,434	2,743	99	685	42	0	0	0	1,132
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		7,136	2,434	2,743	99	685	42	0	0	0	1,132
456MISC	OR - Misc. Revenue	DIST_C	REV_400_DIS_BUD	0	0	0	0	0	0	0	0	0	0
		DIST_D		3,875	2,159	1,130	19	147	4	1	179	90	146
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		3,875	2,159	1,130	19	147	4	1	179	90	146
456POLES	OR - Misc. Revenue - Poles	DIST_C	RB_PLT_D_O_364	0	0	0	0	0	0	0	0	0	0
		DIST_D		1	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		1	0	0	0	0	0	0	0	0	0

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY
COST OF SERVICE STUDY - REVENUE
TEST YEAR ENDED 2/08 FORECASTED
CASE NO. 07-551-EL-AIR

ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
C3_16	Misc Service Revenue Adjustment	DIST_C	REV_D_451	0	0	0	0	0	0	0	0	0	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		0	0	0	0	0	0	0	0	0	0
REV_O	Total Other Revenue	DIST_C		8,353	7,134	926	0	5	0	0	172	108	7
		DIST_D		14,210	6,055	5,521	119	833	47	1	179	90	1,365
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		13	11	1	0	0	0	0	0	0	0
		DIST_D_XFORM		16	6	7	0	1	0	0	0	0	1
		TRAN_D_XFORM		6	2	2	0	1	0	0	0	0	1
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		22,597	13,208	6,458	120	839	47	1	351	199	1,375
REV	Total Revenue	DIST_C		8,353	7,134	926	0	5	0	0	172	108	7
		DIST_D		370,091	204,308	109,285	1,874	14,361	445	48	16,638	8,400	14,733
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		13	11	1	0	0	0	0	0	0	0
		DIST_D_XFORM		16	6	7	0	1	0	0	0	0	1
		TRAN_D_XFORM		6	2	2	0	1	0	0	0	0	1
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		67,801	25,837	27,146	1,058	7,434	714	113	523	305	4,671
		Total		446,279	237,299	137,367	2,932	21,802	1,160	161	17,333	8,812	19,413

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY
COST OF SERVICE STUDY - O&M EXPENSES
TEST YEAR ENDED 2/08 FORECASTED
CASE NO. 07-551-EL-AIR

ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
Power Supply													
555	OP - Other Power Supply	DIST_C	KWH_1	0	0	0	0	0	0	0	0	0	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		(43,108)	(13,924)	(17,348)	(687)	(5,143)	(459)	(73)	(352)	(167)	(4,956)
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(43,108)	(13,924)	(17,348)	(687)	(5,143)	(459)	(73)	(352)	(167)	(4,956)
	IS Adj - Fuel	DIST_C	KWH_1	0	0	0	0	0	0	0	0	0	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		43,108	13,924	17,348	687	5,143	459	73	352	167	4,956
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		43,108	13,924	17,348	687	5,143	459	73	352	167	4,956
EXP_P	Total Power Supply Expense	DIST_C		0	0	0	0	0	0	0	0	0	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		0	0	0	0	0	0	0	0	0	0
Subtransmission													
563	OP - Subtrans. Overhead Line	DIST_C	RB_PLT_S_O_35?L	0	0	0	0	0	0	0	0	0	0
		DIST_D		9	3	4	0	1	0	0	0	0	1
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		9	3	4	0	1	0	0	0	0	1
566	OP - Subtrans. Misc. Expenses	DIST_C	RB_PLT_S_O	0	0	0	0	0	0	0	0	0	0
		DIST_D		1,063	385	434	16	108	1	0	0	0	118

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TEST YEAR ENDED 2/08 FORECASTED
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ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		65	23	26	1	6	0	0	0	0	9
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		1,128	408	460	17	115	1	0	0	0	127
568	MN - Subtrans. Supv. & Engineering	DIST_C	EXP_S_M_5??M	0	0	0	0	0	0	0	0	0	0
		DIST_D		585	215	242	9	60	0	0	0	0	59
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		585	215	242	9	60	0	0	0	0	59
569	MN - Structures	DIST_C	RB_PLT_S_O_352	0	0	0	0	0	0	0	0	0	0
		DIST_D		357	131	148	5	37	0	0	0	0	36
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		357	131	148	5	37	0	0	0	0	36
571	MN - Subtrans. OH Conductors	DIST_C	RB_PLT_S_O_35?L	0	0	0	0	0	0	0	0	0	0
		DIST_D		1,176	432	486	18	121	0	0	0	0	119
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		1,176	432	486	18	121	0	0	0	0	119
EXP_S	Total Subtransmission Expense	DIST_C		0	0	0	0	0	0	0	0	0	0
		DIST_D		3,190	1,166	1,314	47	328	1	0	0	0	333
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		65	23	26	1	6	0	0	0	0	9

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TEST YEAR ENDED 2/08 FORECASTED
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ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		3,255	1,189	1,340	48	335	2	0	0	0	342
Distribution													
580	OP - Dist. Supv. & Engineering	DIST_C	EXP_D_O_5??O	165	63	37	4	25	1	0	20	6	9
		DIST_D		421	193	208	5	0	0	0	1	0	13
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		33	29	3	0	0	0	0	0	0	0
		DIST_D_XFORM		41	16	18	0	4	0	0	0	0	4
		TRAN_D_XFORM		78	27	31	1	8	0	0	0	0	10
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		737	329	296	10	36	1	0	21	6	37
581	OP - Dist. Dispatching	DIST_C	DMD_3	0	0	0	0	0	0	0	0	0	0
		DIST_D		1,125	545	503	17	0	0	0	17	4	40
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		1,125	545	503	17	0	0	0	17	4	40
582	OP - Dist. Station	DIST_C	RB_PLT_D_O_362	0	0	0	0	0	0	0	0	0	0
		DIST_D		1,576	704	793	29	0	0	0	0	0	51
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		697	245	276	10	69	4	0	0	0	93
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		2,273	949	1,069	38	69	4	0	0	0	144
583	OP - Dist. Overhead Line	DIST_C	RB_PLT_D_O_36??L	(20)	0	0	0	0	0	0	(20)	0	0
		DIST_D		(737)	(337)	(380)	(0)	0	0	(0)	(0)	(0)	(20)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY
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TEST YEAR ENDED 2/08 FORECASTED
CASE NO. 07-551-EL-AIR

ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		Total		(757)	(337)	(380)	(0)	0	0	(0)	(20)	(0)	(20)
586_MV90	OP - Dist. Meter - MV90	DIST_C	MV90	597	0	224	38	232	10	0	0	0	94
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		597	0	224	38	232	10	0	0	0	94
586_OTH	OP - Dist. Meter - Other	DIST_C	RB_PLT_D_O_370	488	343	106	3	29	1	0	0	0	6
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		488	343	106	3	29	1	0	0	0	6
588	OP - Dist. Misc. Expenses	DIST_C	RB_PLT_D_O	781	368	81	2	17	0	0	244	66	4
		DIST_D		2,754	1,254	1,413	9	0	0	0	0	0	78
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		367	328	38	0	0	0	0	0	0	0
		DIST_D_XFORM		459	177	199	0	40	0	0	0	0	43
		TRAN_D_XFORM		173	61	69	2	17	1	0	0	0	23
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		4,534	2,188	1,800	13	74	1	0	244	66	148
590	MN - Dist. Supv. & Engineering	DIST_C	EXP_D_M_5??M	92	43	13	0	4	0	0	31	0	1
		DIST_D		633	289	326	1	0	0	0	0	0	17
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		3	2	0	0	0	0	0	0	0	0
		DIST_D_XFORM		3	1	1	0	0	0	0	0	0	0
		TRAN_D_XFORM		13	5	5	0	1	0	0	0	0	2
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		745	340	346	1	5	0	0	31	0	20
592	MN - Dist. Station	DIST_C	RB_PLT_D_O_362	0	0	0	0	0	0	0	0	0	0
		DIST_D		1,627	726	819	29	0	0	0	0	0	53

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ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		719	253	285	10	71	4	0	0	0	96
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		2,346	979	1,104	40	71	4	0	0	0	148
593	MN - Dist. OH Concuctors	DIST_C	RB_PLT_D_O_36??L	940	0	0	0	0	0	0	940	0	0
		DIST_D		34,823	15,915	17,938	16	0	0	1	0	0	953
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		35,763	15,915	17,938	16	0	0	1	940	0	953
594	MN - Dist. Underground Conductors	DIST_C	RB_PLT_D_O_36??U	0	0	0	0	0	0	0	0	0	0
		DIST_D		308	141	159	0	0	0	0	0	0	8
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		308	141	159	0	0	0	0	0	0	8
595	MN - Dist. XFMRs	DIST_C	RB_PLT_D_O_368	0	0	0	0	0	0	0	0	0	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		52	46	5	0	0	0	0	0	0	0
		DIST_D_XFORM		65	25	28	0	6	0	0	0	0	6
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		117	72	34	0	6	0	0	0	0	6
596	MN - Dist. Streetlights	DIST_C	RB_PLT_D_O_373	845	0	0	0	0	0	0	845	0	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0

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TEST YEAR ENDED 2/08 FORECASTED
CASE NO. 07-551-EL-AIR

ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		845	0	0	0	0	0	0	845	0	0
597	MN - Dist. Meters	DIST_C	RB_PLT_D_O_370	3,467	2,438	753	19	208	4	0	0	0	45
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		3,467	2,438	753	19	208	4	0	0	0	45
598	MN - Dist. Misc. Plant	DIST_C	RB_PLT_D_O	233	110	24	0	5	0	0	73	20	1
		DIST_D		821	374	421	3	0	0	0	0	0	23
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		109	98	11	0	0	0	0	0	0	0
		DIST_D_XFORM		137	53	59	0	12	0	0	0	0	13
		TRAN_D_XFORM		52	18	20	1	5	0	0	0	0	7
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		1,351	652	536	4	22	0	0	73	20	44
C3_15	Account 583 Adjustment	DIST_C	EXP_D_O_583O	26	0	0	0	0	0	0	26	0	0
		DIST_D		955	437	492	0	0	0	0	0	0	26
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		981	437	492	0	0	0	0	26	0	26
EXP_D	Total Distribution Expense	DIST_C		7,615	3,366	1,237	65	519	17	0	2,159	92	160
		DIST_D		44,306	20,241	22,691	108	0	0	1	18	4	1,243
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		563	504	59	0	0	0	0	0	0	0
		DIST_D_XFORM		705	272	306	0	61	0	0	0	0	66
		TRAN_D_XFORM		1,731	609	686	25	171	9	0	0	0	230
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		54,920	24,991	24,979	198	752	26	1	2,177	96	1,699

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TEST YEAR ENDED 2/08 FORECASTED
CASE NO. 07-551-EL-AIR

ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
Customer Accounts													
901	Supervision	DIST_C	EXP_A_O_90?	66	56	8	0	1	0	0	0	0	1
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		66	56	8	0	1	0	0	0	0	1
902	Customer Account Meter Reading	DIST_C	METER_READ	5,923	5,262	651	0	4	0	0	0	0	5
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		5,923	5,262	651	0	4	0	0	0	0	5
903_INT	Customer Account Collections - Manual Billings	DIST_C	MV90	215	0	81	14	84	4	0	0	0	34
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		215	0	81	14	84	4	0	0	0	34
903_NORM	Customer Account Collections - Normal Billings	DIST_C	CUST_NO_INT	14,386	12,850	1,491	1	8	0	3	3	20	11
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		14,386	12,850	1,491	1	8	0	3	3	20	11
904	Customer Account Uncollectibles - Residential	DIST_C	FORMULA	9,370	7,469	1,247	27	200	11	2	162	82	172
		DIST_D		0	0	0	0	0	0	0	0	0	0

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ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		9,370	7,469	1,247	27	200	11	2	162	82	172
905	Customer Account Miscellaneous	DIST_C	CUSTOMER	394	352	41	0	0	0	0	0	1	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		394	352	41	0	0	0	0	0	1	0
C3_12	Uncollectible Expense Adjustment	DIST_C	EXP_A_O_904AU1	1,470	1,172	196	4	31	2	0	25	13	27
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		1,470	1,172	196	4	31	2	0	25	13	27
EXP_A	Total Customer Account Expense	DIST_C		31,824	27,161	3,714	46	327	16	5	191	115	250
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		31,824	27,161	3,714	46	327	16	5	191	115	250
Customer Service and Information													
908	Customer Info Assistance Dist.	DIST_C	CUSTOMER	6	6	0	0	0	0	0	0	0	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0

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ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		6	6	0	0	0	0	0	0	0	0
909	Customer Info Instructional	DIST_C	CUSTOMER	87	87	0	0	0	0	0	0	0	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		87	87	0	0	0	0	0	0	0	0
910	Customer Info Misc. Expense	DIST_C	CUSTOMER	3,271	2,920	339	0	2	0	1	1	4	3
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		3,271	2,920	339	0	2	0	1	1	4	3
EXP_I	Total Customer Info. Expense	DIST_C		3,364	3,013	339	0	2	0	1	1	4	3
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		3,364	3,013	339	0	2	0	1	1	4	3
Sales													
912	Demonstration & Selling Expenses	DIST_C	CUSTOMER	1,378	1,378	0	0	0	0	0	0	0	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0

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ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		1,378	1,378	0	0	0	0	0	0	0	0
913	Advertising Expenses	DIST_C	CUSTOMER	3	3	0	0	0	0	0	0	0	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		3	3	0	0	0	0	0	0	0	0
EXP_X	Total Sales Expense	DIST_C		1,381	1,381	0	0	0	0	0	0	0	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		1,381	1,381	0	0	0	0	0	0	0	0
Administrative and General													
920	A&G Salaries	DIST_C	LABOR_SUM	507	396	65	1	11	0	0	27	2	4
		DIST_D		724	328	366	3	3	0	0	1	0	23
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		13	11	1	0	0	0	0	0	0	0
		DIST_D_XFORM		16	6	7	0	1	0	0	0	0	2
		TRAN_D_XFORM		35	12	14	1	4	0	0	0	0	5
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		1,295	754	453	5	19	1	0	28	2	33
921	A&G Office Supplies	DIST_C	LABOR_SUM	308	241	39	1	7	0	0	16	1	2
		DIST_D		439	199	222	2	2	0	0	0	0	14
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		8	7	1	0	0	0	0	0	0	0
		DIST_D_XFORM		10	4	4	0	1	0	0	0	0	1
		TRAN_D_XFORM		21	8	9	0	2	0	0	0	0	3
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		786	458	275	3	12	0	0	17	2	20

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ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
922	A&G Admin. Expenses	DIST_C	LABOR_SUM	(707)	(552)	(90)	(2)	(16)	(0)	(0)	(38)	(3)	(5)
		DIST_D		(1,009)	(457)	(510)	(4)	(5)	(0)	(0)	(1)	(0)	(32)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(18)	(16)	(2)	0	(0)	0	(0)	(0)	(0)	(0)
		DIST_D_XFORM		(22)	(9)	(10)	0	(2)	0	(0)	(0)	(0)	(2)
		TRAN_D_XFORM		(49)	(17)	(20)	(1)	(5)	(0)	(0)	(0)	(0)	(7)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(1,805)	(1,051)	(632)	(6)	(27)	(1)	(0)	(38)	(3)	(46)
923_LABOR	A&G Outside Services Labor	DIST_C	LABOR_SUM	6,382	4,988	816	18	141	4	1	340	30	46
		DIST_D		9,106	4,125	4,605	34	43	0	0	7	1	290
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		161	144	17	0	0	0	0	0	0	0
		DIST_D_XFORM		202	78	88	0	17	0	0	0	0	19
		TRAN_D_XFORM		446	157	177	6	44	2	0	0	0	59
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		16,297	9,491	5,702	58	245	7	1	346	31	415
923_OTL	A&G Outside Services	DIST_C	O_PLT_GSD	2,556	1,215	266	5	55	1	0	782	219	12
		DIST_D		12,786	5,478	6,174	85	377	4	0	0	0	668
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		1,209	1,082	126	0	1	0	0	0	0	1
		DIST_D_XFORM		1,514	583	657	0	131	0	0	0	0	143
		TRAN_D_XFORM		797	280	316	11	79	4	0	0	0	106
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		18,863	8,638	7,540	101	644	9	0	782	219	929
924	A&G Property Insurance	DIST_C	O_PLT_GSD	26	12	3	0	1	0	0	8	2	0
		DIST_D		130	56	63	1	4	0	0	0	0	7
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		12	11	1	0	0	0	0	0	0	0
		DIST_D_XFORM		15	6	7	0	1	0	0	0	0	1
		TRAN_D_XFORM		8	3	3	0	1	0	0	0	0	1
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		192	88	77	1	7	0	0	8	2	9
925	A&G Injury and Damages	DIST_C	LABOR_SUM	559	437	71	2	12	0	0	30	3	4
		DIST_D		797	361	403	3	4	0	0	1	0	25
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		14	13	1	0	0	0	0	0	0	0

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ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		DIST_D_XFORM		18	7	8	0	2	0	0	0	0	2
		TRAN_D_XFORM		39	14	15	1	4	0	0	0	0	5
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		1,427	831	499	5	21	1	0	30	3	36
926	A&G Pension and Benefits	DIST_C	LABOR_SUM	2,639	2,062	337	7	58	2	0	141	12	19
		DIST_D		3,765	1,705	1,904	14	18	0	0	3	1	120
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		67	60	7	0	0	0	0	0	0	0
		DIST_D_XFORM		84	32	36	0	7	0	0	0	0	8
		TRAN_D_XFORM		184	65	73	3	18	1	0	0	0	25
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		6,738	3,924	2,358	24	101	3	0	143	13	172
928	A&G Regulatory Commission Expenses	DIST_C	O_PLT_GSD	291	138	30	1	6	0	0	89	25	1
		DIST_D		1,455	623	702	10	43	0	0	0	0	76
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		138	123	14	0	0	0	0	0	0	0
		DIST_D_XFORM		172	66	75	0	15	0	0	0	0	16
		TRAN_D_XFORM		91	32	36	1	9	0	0	0	0	12
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		2,146	983	858	12	73	1	0	89	25	106
930	A&G Misc. Expense	DIST_C	LABOR_SUM	1,455	1,137	186	4	32	1	0	77	7	11
		DIST_D		2,075	940	1,050	8	10	0	0	1	0	66
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		37	33	4	0	0	0	0	0	0	0
		DIST_D_XFORM		46	18	20	0	4	0	0	0	0	4
		TRAN_D_XFORM		102	36	40	1	10	1	0	0	0	14
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		3,714	2,163	1,300	13	56	2	0	79	7	95
931	A&G Misc. Rent	DIST_C	LABOR_SUM	13	10	2	0	0	0	0	1	0	0
		DIST_D		18	8	9	0	0	0	0	0	0	1
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		1	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY
COST OF SERVICE STUDY - O&M EXPENSES
TEST YEAR ENDED 2/08 FORECASTED
CASE NO. 07-551-EL-AIR

ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		33	19	12	0	0	0	0	1	0	1
935	A&G Maint. Of General Plant	DIST_C	RB_PLT_G_O	401	245	54	1	11	0	0	44	44	2
		DIST_D		2,576	1,104	1,244	17	76	1	0	0	0	134
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		244	218	25	0	0	0	0	0	0	0
		DIST_D_XFORM		305	118	132	0	26	0	0	0	0	29
		TRAN_D_XFORM		161	56	64	2	16	1	0	0	0	21
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		3,686	1,740	1,519	20	130	2	0	44	44	187
C3_11	Vehicle Lease Cost Adjustment	DIST_C	RB_PLT_G_O_392	42	29	6	0	1	0	0	0	5	0
		DIST_D		305	131	147	2	9	0	0	0	0	16
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		29	26	3	0	0	0	0	0	0	0
		DIST_D_XFORM		36	14	16	0	3	0	0	0	0	3
		TRAN_D_XFORM		19	7	8	0	2	0	0	0	0	3
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		431	206	180	2	15	0	0	0	5	22
C3_17	Interest on Customer Deposits Adjustment	DIST_C	RB_OTH_A_235	244	157	79	1	5	0	0	0	0	2
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		244	157	79	1	5	0	0	0	0	2
C3_18	Disability Adjustment	DIST_C	LXP	302	238	37	1	6	0	0	16	1	2
		DIST_D		419	190	212	2	2	0	0	0	0	13
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		8	7	1	0	0	0	0	0	0	0
		DIST_D_XFORM		9	4	4	0	1	0	0	0	0	1
		TRAN_D_XFORM		21	7	8	0	2	0	0	0	0	3
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		759	446	262	3	11	0	0	16	1	19
C3_2_O&M	Labor/Payroll Expense Annualization	DIST_C	LXP	1,354	1,067	168	4	29	1	0	70	6	10

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY
COST OF SERVICE STUDY - O&M EXPENSES
TEST YEAR ENDED 2/08 FORECASTED
CASE NO. 07-551-EL-AIR

ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		DIST_D		1,878	850	950	7	9	0	0	1	0	60
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		34	30	4	0	0	0	0	0	0	0
		DIST_D_XFORM		42	16	18	0	4	0	0	0	0	4
		TRAN_D_XFORM		92	32	36	1	9	0	0	0	0	12
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		3,400	1,996	1,176	12	51	1	0	71	7	86
C3_6	Pension & OPEB Adjustment	DIST_C	LXP	2,461	1,939	305	7	53	2	0	127	11	17
		DIST_D		3,413	1,546	1,726	13	16	0	0	2	1	109
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		61	55	6	0	0	0	0	0	0	0
		DIST_D_XFORM		77	30	33	0	7	0	0	0	0	7
		TRAN_D_XFORM		167	59	66	2	17	1	0	0	0	22
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		6,179	3,628	2,137	22	92	3	0	130	12	156
C3_19	Rate Case Expense Adjustment	DIST_C	LXP	178	140	22	0	4	0	0	9	1	1
		DIST_D		247	112	125	1	1	0	0	0	0	8
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		4	4	0	0	0	0	0	0	0	0
		DIST_D_XFORM		6	2	2	0	0	0	0	0	0	1
		TRAN_D_XFORM		12	4	5	0	1	0	0	0	0	2
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		447	262	155	2	7	0	0	9	1	11
EXP_G	Total A&G Expense	DIST_C		19,012	13,899	2,397	49	418	12	1	1,738	367	130
		DIST_D		39,124	17,298	19,392	197	613	6	1	16	3	1,598
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		2,020	1,807	210	0	1	0	0	0	0	2
		DIST_D_XFORM		2,530	975	1,098	0	219	0	0	0	0	238
		TRAN_D_XFORM		2,146	755	851	31	212	12	0	0	0	285
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		64,832	34,734	23,948	277	1,463	30	2	1,754	371	2,253
EXP	Total O&M Expense	DIST_C		63,195	48,821	7,687	160	1,267	45	6	4,088	580	541
		DIST_D		86,620	38,705	43,398	353	941	7	2	34	7	3,174
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		2,584	2,311	269	0	2	0	0	0	0	2
		DIST_D_XFORM		3,235	1,246	1,405	0	280	0	0	0	0	305
		TRAN_D_XFORM		3,941	1,387	1,563	56	390	21	0	0	0	524

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY
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TEST YEAR ENDED 2/08 FORECASTED
CASE NO. 07-551-EL-AIR

ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		159,576	92,470	54,321	569	2,879	73	9	4,122	587	4,547

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY
COST OF SERVICE STUDY - DEPRECIATION EXPENSE
TEST YEAR ENDED 2/08 FORECASTED
CASE NO. 07-551-EL-AIR

ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
Subtransmission													
403_352	DE - Structures	DIST_C	RB_PLT_S_O_352	0	0	0	0	0	0	0	0	0	0
		DIST_D		423	155	175	6	44	0	0	0	0	43
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		423	155	175	6	44	0	0	0	0	43
	DE - Station	DIST_C	RB_PLT_S_O_353	0	0	0	0	0	0	0	0	0	0
		DIST_D		1,839	675	761	27	190	0	0	0	0	186
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		390	137	155	6	39	2	0	0	0	52
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		2,229	812	915	33	229	2	0	0	0	238
403_355	DE - Poles	DIST_C	RB_PLT_S_O_355L	0	0	0	0	0	0	0	0	0	0
		DIST_D		1,312	482	543	20	136	0	0	0	0	133
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		1,312	482	543	20	136	0	0	0	0	133
403_356	DE - OH Conductors	DIST_C	RB_PLT_S_O_356L	0	0	0	0	0	0	0	0	0	0
		DIST_D		1,386	509	573	21	143	0	0	0	0	140
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		1,386	509	573	21	143	0	0	0	0	140
403_357	DE - Underground Conduit	DIST_C	RB_PLT_S_O_357U	0	0	0	0	0	0	0	0	0	0
		DIST_D		603	221	249	9	62	0	0	0	0	61
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY
COST OF SERVICE STUDY - DEPRECIATION EXPENSE
TEST YEAR ENDED 2/08 FORECASTED
CASE NO. 07-551-EL-AIR

ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		603	221	249	9	62	0	0	0	0	61
403_358	DE - Underground Conductors	DIST_C	RB_PLT_S_O_358U	0	0	0	0	0	0	0	0	0	0
		DIST_D		1,402	515	580	21	145	0	0	0	0	142
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		1,402	515	580	21	145	0	0	0	0	142
OEX_D_403_3??S	Total Subtransmission Depreciation Expens	DIST_C		0	0	0	0	0	0	0	0	0	0
		DIST_D		6,965	2,556	2,881	104	720	0	0	0	0	704
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		390	137	155	6	39	2	0	0	0	52
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		7,355	2,693	3,036	109	758	2	0	0	0	756
Distribution													
403_361	DE - Structures	DIST_C	RB_PLT_D_O_361	0	0	0	0	0	0	0	0	0	0
		DIST_D		534	238	269	10	0	0	0	0	0	17
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		534	238	269	10	0	0	0	0	0	17
403_362	DE - Station	DIST_C	RB_PLT_D_O_362	0	0	0	0	0	0	0	0	0	0
		DIST_D		2,692	1,201	1,354	49	0	0	0	0	0	87
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		1,189	418	472	17	118	6	0	0	0	158
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY
COST OF SERVICE STUDY - DEPRECIATION EXPENSE
TEST YEAR ENDED 2/08 FORECASTED
CASE NO. 07-551-EL-AIR

ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		3,881	1,620	1,826	66	118	6	0	0	0	245
403_364	DE - Poles	DIST_C	RB_PLT_D_O_364	596	0	0	0	0	0	0	596	0	0
		DIST_D		11,215	5,126	5,778	4	0	0	0	0	0	307
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		11,811	5,126	5,778	4	0	0	0	596	0	307
403_365	DE - OH Conductors	DIST_C	RB_PLT_D_O_365	0	0	0	0	0	0	0	0	0	0
		DIST_D		9,287	4,244	4,783	5	0	0	0	0	0	255
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		9,287	4,244	4,783	5	0	0	0	0	0	255
403_366	DE - Underground Conduit	DIST_C	RB_PLT_D_O_366	0	0	0	0	0	0	0	0	0	0
		DIST_D		1,780	814	917	1	0	0	0	0	0	49
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		1,780	814	917	1	0	0	0	0	0	49
403_367	DE - Underground Conductors	DIST_C	RB_PLT_D_O_367	0	0	0	0	0	0	0	0	0	0
		DIST_D		6,506	2,974	3,351	3	0	0	0	0	0	178
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		6,506	2,974	3,351	3	0	0	0	0	0	178
403_368	DE - Transformers	DIST_C	RB_PLT_D_O_368	0	0	0	0	0	0	0	0	0	0
		DIST_D		0	0	0	0	0	0	0	0	0	0

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TEST YEAR ENDED 2/08 FORECASTED
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ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		3,886	3,476	404	0	3	0	0	0	0	3
		DIST_D_XFORM		4,866	1,874	2,113	0	421	0	0	0	0	458
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		8,752	5,351	2,517	0	424	0	0	0	0	461
403_369	DE - Services	DIST_C	RB_PLT_D_O_SERV	2,054	1,839	214	0	0	0	0	0	0	1
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		2,054	1,839	214	0	0	0	0	0	0	1
403_370	DE - Meters	DIST_C	RB_PLT_D_O_370	2,986	2,100	648	16	179	4	0	0	0	38
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		2,986	2,100	648	16	179	4	0	0	0	38
403_371	DE - Customer Premises	DIST_C	RB_PLT_D_O_371	724	0	0	0	0	0	0	0	724	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		724	0	0	0	0	0	0	0	724	0
403_373	DE - Streetlight	DIST_C	RB_PLT_D_O_373	3,931	0	0	0	0	0	0	3,931	0	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0

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TEST YEAR ENDED 2/08 FORECASTED
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ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		3,931	0	0	0	0	0	0	3,931	0	0
OEX_D_403_3??D	Total Distribution Depreciation Expense	DIST_C		10,291	3,939	862	16	179	4	0	4,527	724	40
		DIST_D		32,013	14,597	16,452	71	0	0	1	0	0	892
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		3,886	3,476	404	0	3	0	0	0	0	3
		DIST_D_XFORM		4,866	1,874	2,113	0	421	0	0	0	0	458
		TRAN_D_XFORM		1,189	418	472	17	118	6	0	0	0	158
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		52,246	24,305	20,302	104	720	10	1	4,527	724	1,552
General													
403_390	DE - Structures	DIST_C	RB_PLT_G_O_390	104	71	16	0	3	0	0	0	13	1
		DIST_D		750	321	362	5	22	0	0	0	0	39
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		71	63	7	0	0	0	0	0	0	0
		DIST_D_XFORM		89	34	39	0	8	0	0	0	0	8
		TRAN_D_XFORM		47	16	19	1	5	0	0	0	0	6
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		1,060	506	442	6	38	1	0	0	13	54
403_391	DE - Office Equipment	DIST_C	RB_PLT_G_O_391	62	43	9	0	2	0	0	0	8	0
		DIST_D		448	192	216	3	13	0	0	0	0	23
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		42	38	4	0	0	0	0	0	0	0
		DIST_D_XFORM		53	20	23	0	5	0	0	0	0	5
		TRAN_D_XFORM		28	10	11	0	3	0	0	0	0	4
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		633	302	264	4	23	0	0	0	8	33
403_392	DE - Transportation	DIST_C	RB_PLT_G_O_392	25	17	4	0	1	0	0	0	3	0
		DIST_D		179	77	86	1	5	0	0	0	0	9
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		17	15	2	0	0	0	0	0	0	0
		DIST_D_XFORM		21	8	9	0	2	0	0	0	0	2
		TRAN_D_XFORM		11	4	4	0	1	0	0	0	0	1
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		253	121	105	1	9	0	0	0	3	13

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ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
403_393	DE - Stores Equipment	DIST_C	RB_PLT_G_O_393	5	3	1	0	0	0	0	0	1	0
		DIST_D		33	14	16	0	1	0	0	0	0	2
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		3	3	0	0	0	0	0	0	0	0
		DIST_D_XFORM		4	1	2	0	0	0	0	0	0	0
		TRAN_D_XFORM		2	1	1	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		46	22	19	0	2	0	0	0	1	2
403_394	DE - Tools & Garage Equip.	DIST_C	RB_PLT_G_O_394	52	25	5	0	1	0	0	16	4	0
		DIST_D		260	111	126	2	8	0	0	0	0	14
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		25	22	3	0	0	0	0	0	0	0
		DIST_D_XFORM		31	12	13	0	3	0	0	0	0	3
		TRAN_D_XFORM		16	6	6	0	2	0	0	0	0	2
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		384	176	153	2	13	0	0	16	4	19
403_395	DE - Laboratory	DIST_C	RB_PLT_G_O_395	20	9	2	0	0	0	0	6	2	0
		DIST_D		100	43	48	1	3	0	0	0	0	5
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		9	8	1	0	0	0	0	0	0	0
		DIST_D_XFORM		12	5	5	0	1	0	0	0	0	1
		TRAN_D_XFORM		6	2	2	0	1	0	0	0	0	1
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		147	67	59	1	5	0	0	6	2	7
403_396	DE - Power Equipment	DIST_C	RB_PLT_G_O_396	38	18	4	0	1	0	0	12	3	0
		DIST_D		188	81	91	1	6	0	0	0	0	10
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		18	16	2	0	0	0	0	0	0	0
		DIST_D_XFORM		22	9	10	0	2	0	0	0	0	2
		TRAN_D_XFORM		12	4	5	0	1	0	0	0	0	2
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		278	127	111	1	9	0	0	12	3	14
403_397	DE - Communications Equipment	DIST_C	RB_PLT_G_O_397	2	1	0	0	0	0	0	1	0	0
		DIST_D		12	5	6	0	0	0	0	0	0	1
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		1	1	0	0	0	0	0	0	0	0
		DIST_D_XFORM		1	1	1	0	0	0	0	0	0	0

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ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		TRAN_D_XFORM		1	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		18	8	7	0	1	0	0	1	0	1
403_398	DE - Misc. Equipment	DIST_C	RB_PLT_G_O_398	2	1	0	0	0	0	0	0	0	0
		DIST_D		16	7	8	0	0	0	0	0	0	1
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		1	1	0	0	0	0	0	0	0	0
		DIST_D_XFORM		2	1	1	0	0	0	0	0	0	0
		TRAN_D_XFORM		1	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		22	11	9	0	1	0	0	0	0	1
OEX_D_403_3??G	Total General Depreciation Expense	DIST_C		311	189	41	1	9	0	0	35	34	2
		DIST_D		1,984	850	958	13	59	1	0	0	0	104
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		188	168	20	0	0	0	0	0	0	0
		DIST_D_XFORM		235	91	102	0	20	0	0	0	0	22
		TRAN_D_XFORM		124	44	49	2	12	1	0	0	0	16
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		2,841	1,340	1,170	16	100	1	0	35	34	144
Intangible													
404_303_FAS109	DE - Intangible FAS109 Distribution	DIST_C	RB_PLT_I_O_303_FAS	11	5	1	0	0	0	0	3	1	0
		DIST_D		71	29	33	1	3	0	0	0	0	5
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		5	4	1	0	0	0	0	0	0	0
		DIST_D_XFORM		6	2	3	0	1	0	0	0	0	1
		TRAN_D_XFORM		4	2	2	0	0	0	0	0	0	1
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		97	42	39	1	5	0	0	3	1	6
404_303_SFTWAR	DE - Intangible Software	DIST_C	RB_PLT_I_O_303_SFTWAR	370	241	36	1	4	0	0	76	11	1
		DIST_D		2,016	1,086	824	9	32	1	0	0	0	64
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		231	214	17	0	0	0	0	0	0	0
		DIST_D_XFORM		224	116	88	0	10	0	0	0	0	11
		TRAN_D_XFORM		114	56	42	1	7	0	0	0	0	8
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0

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ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		Total		2,955	1,712	1,006	11	53	1	0	76	11	84
404_390	DE - Intangible FAS109 Subtransmission	DIST_C	O_PLT_SD	2	1	0	0	0	0	0	1	0	0
		DIST_D		10	4	5	0	0	0	0	0	0	1
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		1	1	0	0	0	0	0	0	0	0
		DIST_D_XFORM		1	0	1	0	0	0	0	0	0	0
		TRAN_D_XFORM		1	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		15	7	6	0	1	0	0	1	0	1
OEX_D_404	Total 404 Amort. of Limited Term Plt.	DIST_C		383	247	37	1	5	0	0	80	12	1
		DIST_D		2,097	1,119	861	10	36	1	0	0	0	70
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		237	220	17	0	0	0	0	0	0	0
		DIST_D_XFORM		231	118	91	0	11	0	0	0	0	11
		TRAN_D_XFORM		119	57	44	1	7	0	0	0	0	9
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		3,067	1,762	1,051	11	58	1	0	80	12	91
C3_4	Depreciation Expense Adjustment	DIST_C	OEX_D_40?	2,392	18	4	0	1	0	0	19	2,350	0
		DIST_D		179	79	88	1	3	0	0	0	0	7
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		18	16	2	0	0	0	0	0	0	0
		DIST_D_XFORM		22	9	10	0	2	0	0	0	0	2
		TRAN_D_XFORM		8	3	3	0	1	0	0	0	0	1
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		2,619	125	106	1	7	0	0	19	2,350	11
OEX_D	Total Depreciation Expense	DIST_C		13,377	4,392	944	17	193	4	0	4,662	3,120	43
		DIST_D		43,238	19,202	21,240	198	817	1	1	0	0	1,777
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		4,329	3,880	443	0	3	0	0	0	0	3
		DIST_D_XFORM		5,355	2,092	2,315	0	454	0	0	0	0	494
		TRAN_D_XFORM		1,830	659	722	26	177	10	0	0	0	236
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		68,128	30,226	25,665	241	1,644	16	1	4,662	3,120	2,553

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY
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CASE NO. 07-551-EL-AIR

ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
407_DIST_REL	AM - Amort Exp - Distribution Reliability Deferral	DIST_C	RCP_DIST1	0	0	0	0	0	0	0	0	0	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		(65,357)	(28,733)	(32,310)	(183)	(478)	(12)	(1)	(1,447)	(0)	(2,192)
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(65,357)	(28,733)	(32,310)	(183)	(478)	(12)	(1)	(1,447)	(0)	(2,192)
407_DSM	AM - Amort Exp - DSM	DIST_C	DSM	0	0	0	0	0	0	0	0	0	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		(86)	(86)	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(86)	(86)	0	0	0	0	0	0	0	0
407_FAS109	AM - Amort Exp -Cust Rec for Future Tax	DIST_C	O_PLT_SD	103	49	11	0	2	0	0	32	9	0
		DIST_D		513	220	247	3	15	0	0	0	0	27
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		48	43	5	0	0	0	0	0	0	0
		DIST_D_XFORM		61	23	26	0	5	0	0	0	0	6
		TRAN_D_XFORM		32	11	13	0	3	0	0	0	0	4
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		757	346	302	4	26	0	0	32	9	37
407_FUEL	AM - Amort Exp - Fuel Deferral	DIST_C	RCP_FUEL1	0	0	0	0	0	0	0	0	0	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		(4,173)	(1,348)	(1,679)	(66)	(498)	(44)	(7)	(34)	(16)	(480)
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(4,173)	(1,348)	(1,679)	(66)	(498)	(44)	(7)	(34)	(16)	(480)
407_LINE_EXT	AM - Amort Exp - Line Extension Deferral	DIST_C	RB_OTH_S_LINE	0	0	0	0	0	0	0	0	0	0
		DIST_D		(1,948)	(1,161)	(707)	(4)	(22)	(0)	(0)	(0)	(0)	(54)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0

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ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(1,948)	(1,161)	(707)	(4)	(22)	(0)	(0)	(0)	(0)	(54)
407_MUNI	AM - Amort Exp - Municipal Distribution Tax	DIST_C	REV_400	0	0	0	0	0	0	0	0	0	0
		DIST_D		(366)	(204)	(107)	(2)	(14)	(0)	(0)	(17)	(9)	(14)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		(70)	(27)	(28)	(1)	(8)	(1)	(0)	(1)	(0)	(5)
		Total		(436)	(231)	(135)	(3)	(22)	(1)	(0)	(17)	(9)	(19)
407_POST_BEN	AM - Amort Exp - Post Retirement Benefits	DIST_C	LXP	672	530	83	2	14	0	0	35	3	5
		DIST_D		932	422	471	4	4	0	0	1	0	30
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		17	15	2	0	0	0	0	0	0	0
		DIST_D_XFORM		21	8	9	0	2	0	0	0	0	2
		TRAN_D_XFORM		46	16	18	1	5	0	0	0	0	6
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		1,688	991	584	6	25	1	0	35	3	43
407_TAX	AM - Amort Exp - Transition Tax Deferral	DIST_C	RB_OTH_S_TAX_DEF	0	0	0	0	0	0	0	0	0	0
		DIST_D		(725)	(238)	(269)	(11)	(85)	(8)	(1)	(5)	(3)	(106)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(725)	(238)	(269)	(11)	(85)	(8)	(1)	(5)	(3)	(106)
C3_13	Deferred Tax Balance True-up (FAS 109)	DIST_C	O_PLT_SD	496	234	51	1	11	0	0	154	42	2
		DIST_D		2,458	1,053	1,187	16	73	1	0	0	0	128
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		232	208	24	0	0	0	0	0	0	0
		DIST_D_XFORM		291	112	126	0	25	0	0	0	0	27
		TRAN_D_XFORM		153	54	61	2	15	1	0	0	0	20
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		3,630	1,660	1,449	19	124	2	0	154	42	179

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ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
C3_5_407_DIST	IS Adj - Amortization Expense - Dist Reliability Def	DIST_C	RCP_DIST1	0	0	0	0	0	0	0	0	0	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		73,147	32,158	36,161	205	535	14	2	1,619	0	2,453
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		73,147	32,158	36,161	205	535	14	2	1,619	0	2,453
C3_5_407_DSM	IS Adj - Amortization Expense - DSM Def	DIST_C	RCP_DSM	0	0	0	0	0	0	0	0	0	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		1,591	1,591	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		1,591	1,591	0	0	0	0	0	0	0	0
C3_5_407_FUEL	IS Adj - Amortization Expense - Fuel Def	DIST_C	RCP_FUEL1	0	0	0	0	0	0	0	0	0	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		9,970	3,220	4,012	159	1,189	106	17	81	39	1,146
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		9,970	3,220	4,012	159	1,189	106	17	81	39	1,146
C3_5_407_LINE	IS Adj - Amortization Expense - Line Ext Def	DIST_C	RB_OTH_S_LINE	0	0	0	0	0	0	0	0	0	0
		DIST_D		3,831	2,283	1,391	7	43	0	0	0	0	107
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		3,831	2,283	1,391	7	43	0	0	0	0	107
C3_5_407_MUNI	IS Adj. - Amortization Expense - Muni Tax Def	DIST_C	REV_400	0	0	0	0	0	0	0	0	0	0
		DIST_D		366	204	107	2	14	0	0	17	9	14
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0

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ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		70	27	28	1	8	1	0	1	0	5
		Total		436	231	135	3	22	1	0	17	9	19
C3_5_407_TAX	IS Adj - Amortization Expense - Transition Tax Def	DIST_C	RB_OTH_S_TAX_DEF	0	0	0	0	0	0	0	0	0	0
		DIST_D		2,539	832	941	39	297	27	4	19	9	371
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		2,539	832	941	39	297	27	4	19	9	371
OEX_A	Total Amortization Expense	DIST_C		1,271	812	145	3	27	1	0	221	54	8
		DIST_D		7,600	3,412	3,262	54	326	20	3	14	7	502
		DIST_RCP		13,587	5,297	6,184	114	749	63	10	220	22	928
		DIST_C_XFORM		298	266	31	0	0	0	0	0	0	0
		DIST_D_XFORM		373	144	162	0	32	0	0	0	0	35
		TRAN_D_XFORM		231	81	92	3	23	1	0	0	0	31
		CSR_DSM		1,505	1,505	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		24,864	11,517	9,875	175	1,157	85	13	455	83	1,503

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TEST YEAR ENDED 2/08 FORECASTED
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ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
408_1KWH	OT - Kwh Tax	DIST_C	REV_400_CSR_KWH	0	0	0	0	0	0	0	0	0	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		69,298	26,408	27,745	1,081	7,598	730	115	535	311	4,774
		Total		69,298	26,408	27,745	1,081	7,598	730	115	535	311	4,774
408_1LND	OT - Property Tax	DIST_C	O_PLT_GSD	8,854	4,208	923	17	192	4	0	2,707	759	43
		DIST_D		44,286	18,973	21,384	294	1,307	13	1	0	0	2,312
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		4,188	3,747	435	0	3	0	0	0	0	3
		DIST_D_XFORM		5,245	2,020	2,277	0	454	0	0	0	0	494
		TRAN_D_XFORM		2,760	971	1,094	39	273	15	0	0	0	367
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		65,333	29,920	26,114	351	2,229	33	1	2,707	759	3,219
408_1MISC	OT - Misc. Tax	DIST_C	O_PLT_GSD	4	2	0	0	0	0	0	1	0	0
		DIST_D		21	9	10	0	1	0	0	0	0	1
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		2	2	0	0	0	0	0	0	0	0
		DIST_D_XFORM		2	1	1	0	0	0	0	0	0	0
		TRAN_D_XFORM		1	0	1	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		31	14	12	0	1	0	0	1	0	2
408_1PAY	OT - Payroll Tax	DIST_C	LXP	1,897	1,495	235	5	41	1	0	98	9	13
		DIST_D		2,631	1,192	1,331	10	13	0	0	2	0	84
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		47	42	5	0	0	0	0	0	0	0
		DIST_D_XFORM		59	23	26	0	5	0	0	0	0	6
		TRAN_D_XFORM		129	45	51	2	13	1	0	0	0	17
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		4,764	2,797	1,647	17	71	2	0	100	9	120
408_2CAT	OT - CAT Tax	DIST_C	REV	13	11	1	0	0	0	0	0	0	0
		DIST_D		557	308	165	3	22	1	0	25	13	22
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0

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TEST YEAR ENDED 2/08 FORECASTED
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ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		102	39	41	2	11	1	0	1	0	7
		Total		672	357	207	4	33	2	0	26	13	29
C3_10	Adj to Match Kwh revenue and Expense	DIST_C	REV_400_CSR_KWH	0	0	0	0	0	0	0	0	0	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		(1,497)	(570)	(599)	(23)	(164)	(16)	(2)	(12)	(7)	(103)
		Total		(1,497)	(570)	(599)	(23)	(164)	(16)	(2)	(12)	(7)	(103)
C3_2_TAX	Labor/Payroll Tax Annualization	DIST_C	LXP	102	81	13	0	2	0	0	5	0	1
		DIST_D		142	64	72	1	1	0	0	0	0	5
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		3	2	0	0	0	0	0	0	0	0
		DIST_D_XFORM		3	1	1	0	0	0	0	0	0	0
		TRAN_D_XFORM		7	2	3	0	1	0	0	0	0	1
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		257	151	89	1	4	0	0	5	0	6
C3_3	Property Tax Adjustment	DIST_C	O_PLT_GSD	1,432	681	149	3	31	1	0	438	123	7
		DIST_D		7,164	3,069	3,459	48	212	2	0	0	0	374
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		678	606	70	0	0	0	0	0	0	1
		DIST_D_XFORM		848	327	368	0	73	0	0	0	0	80
		TRAN_D_XFORM		447	157	177	6	44	2	0	0	0	59
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		10,569	4,840	4,225	57	361	5	0	438	123	521
C3_9	Commercial Activity Tax Annualization	DIST_C	REV	1	1	0	0	0	0	0	0	0	0
		DIST_D		34	19	10	0	1	0	0	2	1	1
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY
COST OF SERVICE STUDY - TAXES OTHER THAN INCOME
TEST YEAR ENDED 2/08 FORECASTED
CASE NO. 07-551-EL-AIR

ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		CSR_KWH		6	2	2	0	1	0	0	0	0	0
		Total		41	22	13	0	2	0	0	2	1	2
OEX_T	Taxes Other than Income Taxes	DIST_C		12,303	6,478	1,322	25	266	6	0	3,250	892	64
		DIST_D		54,836	23,634	26,431	355	1,556	16	1	29	14	2,799
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		4,918	4,399	511	0	3	0	0	0	0	4
		DIST_D_XFORM		6,158	2,372	2,674	0	533	0	0	0	0	580
		TRAN_D_XFORM		3,344	1,176	1,326	48	331	18	0	0	0	445
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		67,909	25,879	27,189	1,059	7,446	715	113	524	305	4,678
		Total		149,468	63,939	59,453	1,488	10,135	756	115	3,803	1,211	8,570

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY
COST OF SERVICE STUDY - INCOME TAX CALCULATION
TEST YEAR ENDED 2/08 FORECASTED
PRESENT RATES, $1,000s

DESCRIPTION	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
Total Company										
Total Revenue	446,279	237,299	137,367	2,932	21,802	1,160	161	17,333	8,812	19,413
Total Operating Expense	402,036	198,151	149,314	2,472	15,815	930	137	13,042	5,001	17,173
Income Before Taxes	44,243	39,147	(11,947)	460	5,987	230	23	4,291	3,812	2,240
Tax Deductions	29,821	13,191	12,103	148	949	6	(2)	1,313	688	1,425
State & Local Taxable Income	14,422	25,956	(24,049)	311	5,038	224	25	2,978	3,124	814
Current Local Income Tax	165	296	(274)	4	57	3	0	34	36	9
Current State Income Tax	238	429	(397)	5	83	4	0	49	52	13
Federal Taxable Income	14,019	25,232	(23,378)	303	4,898	218	24	2,895	3,037	792
Current Federal Income Tax	4,907	8,831	(8,182)	106	1,714	76	8	1,013	1,063	277
Deferred Income Taxes	(7,378)	(3,510)	(2,934)	(58)	(382)	(30)	(4)	(28)	54	(487)
Investment Tax Credit	(779)	(357)	(311)	(4)	(27)	(0)	(0)	(32)	(9)	(38)
Total Income Tax	(2,847)	5,690	(12,099)	53	1,447	53	5	1,036	1,195	(225)

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY
COST OF SERVICE STUDY - TAX DEDUCTIONS
TEST YEAR ENDED 2/08 FORECASTED
CASE NO. 07-551-EL-AIR

ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
X01	Tax Deductions - Interest Expense Other	DIST_C	FORMULA	5,681	3,359	579	11	117	3	0	1,117	459	35
		DIST_D		23,363	10,004	11,140	160	684	12	0	36	43	1,284
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		2,673	2,392	277	0	2	0	0	0	0	2
		DIST_D_XFORM		3,339	1,290	1,449	0	288	0	0	0	0	313
		TRAN_D_XFORM		1,713	604	679	24	169	9	0	0	0	227
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		36,769	17,650	14,123	195	1,259	24	1	1,153	502	1,861
X02	Tax Deductions - Interest Expense RCP	DIST_C	FORMULA	0	0	0	0	0	0	0	0	0	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		14,570	5,682	6,632	122	802	68	11	236	24	994
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		45	45	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		14,615	5,727	6,632	122	802	68	11	236	24	994
X04	Tax Deductions - Accrued Vacation	DIST_C	LXP	(119)	(94)	(15)	(0)	(3)	(0)	(0)	(6)	(1)	(1)
		DIST_D		(166)	(75)	(84)	(1)	(1)	(0)	(0)	(0)	(0)	(5)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(3)	(3)	(0)	0	(0)	0	(0)	(0)	(0)	(0)
		DIST_D_XFORM		(4)	(1)	(2)	0	(0)	0	(0)	(0)	(0)	(0)
		TRAN_D_XFORM		(8)	(3)	(3)	(0)	(1)	(0)	(0)	(0)	(0)	(1)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(300)	(176)	(104)	(1)	(4)	(0)	(0)	(6)	(1)	(8)
X05	Tax Deductions - Contribution In Aid & Customer Advances	DIST_C	N_PLT_GSD	(1,486)	(806)	(163)	(3)	(31)	(1)	(0)	(339)	(138)	(7)
		DIST_D		(6,751)	(2,880)	(3,246)	(47)	(203)	(4)	(0)	(0)	(0)	(371)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(793)	(709)	(82)	0	(1)	0	(0)	(0)	(0)	(1)
		DIST_D_XFORM		(993)	(382)	(431)	0	(86)	0	(0)	(0)	(0)	(93)
		TRAN_D_XFORM		(496)	(174)	(196)	(7)	(49)	(3)	(0)	(0)	(0)	(66)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(10,518)	(4,951)	(4,118)	(57)	(369)	(7)	(0)	(339)	(138)	(538)
X06	Tax Deductions - Cost Of Removal	DIST_C	N_PLT_GSD	1,134	615	124	2	23	1	0	259	105	5
		DIST_D		5,151	2,197	2,477	36	155	3	0	0	0	283
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		605	541	63	0	0	0	0	0	0	0
		DIST_D_XFORM		758	292	329	0	66	0	0	0	0	71
		TRAN_D_XFORM		378	133	150	5	37	2	0	0	0	50

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY
COST OF SERVICE STUDY - TAX DEDUCTIONS
TEST YEAR ENDED 2/08 FORECASTED
CASE NO. 07-551-EL-AIR

ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		8,026	3,778	3,142	44	282	5	0	259	105	411
X07	Tax Deductions - Demand Side Management	DIST_C	DMD_5	0	0	0	0	0	0	0	0	0	0
		DIST_D		(1,505)	(1,505)	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(1,505)	(1,505)	0	0	0	0	0	0	0	0
X08	Tax Deductions - Esop Compensation Expense	DIST_C	LXP	1,252	987	155	3	27	1	0	65	6	9
		DIST_D		1,736	786	878	7	8	0	0	1	0	55
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		31	28	3	0	0	0	0	0	0	0
		DIST_D_XFORM		39	15	17	0	3	0	0	0	0	4
		TRAN_D_XFORM		85	30	34	1	8	0	0	0	0	11
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		3,144	1,846	1,087	11	47	1	0	66	6	79
X09	Tax Deductions - Fas 106 Post Retirement Benefits	DIST_C	LXP	(101)	(79)	(12)	(0)	(2)	(0)	(0)	(5)	(0)	(1)
		DIST_D		(140)	(63)	(71)	(1)	(1)	(0)	(0)	(0)	(0)	(4)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(3)	(2)	(0)	0	(0)	0	(0)	(0)	(0)	(0)
		DIST_D_XFORM		(3)	(1)	(1)	0	(0)	0	(0)	(0)	(0)	(0)
		TRAN_D_XFORM		(7)	(2)	(3)	(0)	(1)	(0)	(0)	(0)	(0)	(1)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(253)	(149)	(87)	(1)	(4)	(0)	(0)	(5)	(0)	(6)
X10	Tax Deductions - Fasb 109 Adjustment (Netted)	DIST_C	N_PLT_GSD	(733)	(397)	(80)	(1)	(15)	(0)	(0)	(167)	(68)	(3)
		DIST_D		(3,330)	(1,421)	(1,601)	(23)	(100)	(2)	(0)	(0)	(0)	(183)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(391)	(350)	(41)	0	(0)	0	(0)	(0)	(0)	(0)
		DIST_D_XFORM		(490)	(189)	(213)	0	(42)	0	(0)	(0)	(0)	(46)
		TRAN_D_XFORM		(244)	(86)	(97)	(3)	(24)	(1)	(0)	(0)	(0)	(33)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(5,189)	(2,443)	(2,032)	(28)	(182)	(3)	(0)	(167)	(68)	(266)
X11	Tax Deductions - Gain/Loss - Early Redemption Of Debt	DIST_C	LXP	(27)	(22)	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY
COST OF SERVICE STUDY - TAX DEDUCTIONS
TEST YEAR ENDED 2/08 FORECASTED
CASE NO. 07-551-EL-AIR

ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		DIST_D		(38)	(17)	(19)	(0)	(0)	(0)	(0)	(0)	(0)	(1)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(1)	(1)	(0)	0	(0)	0	(0)	(0)	(0)	(0)
		DIST_D_XFORM		(1)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	(0)
		TRAN_D_XFORM		(2)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(69)	(41)	(24)	(0)	(1)	(0)	(0)	(1)	(0)	(2)
X12	Tax Deductions - Incentive Compensation	DIST_C	LXP	(268)	(211)	(33)	(1)	(6)	(0)	(0)	(14)	(1)	(2)
		DIST_D		(372)	(168)	(188)	(1)	(2)	(0)	(0)	(0)	(0)	(12)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(7)	(6)	(1)	0	(0)	0	(0)	(0)	(0)	(0)
		DIST_D_XFORM		(8)	(3)	(4)	0	(1)	0	(0)	(0)	(0)	(1)
		TRAN_D_XFORM		(18)	(6)	(7)	(0)	(2)	(0)	(0)	(0)	(0)	(2)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(673)	(395)	(233)	(2)	(10)	(0)	(0)	(14)	(1)	(17)
X13	Tax Deductions - Like Kind Exchange - Scrap Cable	DIST_C	RB_PLT_D_O_365	0	0	0	0	0	0	0	0	0	0
		DIST_D		150	69	77	0	0	0	0	0	0	4
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		150	69	77	0	0	0	0	0	0	4
X14	Tax Deductions - Macrs/Acrs Retired Property	DIST_C	N_PLT_GSD	388	210	42	1	8	0	0	89	36	2
		DIST_D		1,764	752	848	12	53	1	0	0	0	97
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		207	185	22	0	0	0	0	0	0	0
		DIST_D_XFORM		259	100	113	0	22	0	0	0	0	24
		TRAN_D_XFORM		129	46	51	2	13	1	0	0	0	17
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		2,748	1,294	1,076	15	96	2	0	89	36	141
X15	Tax Deductions - Pensions	DIST_C	LXP	(889)	(701)	(110)	(2)	(19)	(1)	(0)	(46)	(4)	(6)
		DIST_D		(1,233)	(559)	(624)	(5)	(6)	(0)	(0)	(1)	(0)	(39)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(22)	(20)	(2)	0	(0)	0	(0)	(0)	(0)	(0)
		DIST_D_XFORM		(28)	(11)	(12)	0	(2)	0	(0)	(0)	(0)	(3)
		TRAN_D_XFORM		(60)	(21)	(24)	(1)	(6)	(0)	(0)	(0)	(0)	(8)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY
COST OF SERVICE STUDY - TAX DEDUCTIONS
TEST YEAR ENDED 2/08 FORECASTED
CASE NO. 07-551-EL-AIR

ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(2,233)	(1,311)	(772)	(8)	(33)	(1)	(0)	(47)	(4)	(56)
X16	Tax Deductions - Post Ret Deferral	DIST_C	LXP	(591)	(465)	(73)	(2)	(13)	(0)	(0)	(31)	(3)	(4)
		DIST_D		(819)	(371)	(414)	(3)	(4)	(0)	(0)	(1)	(0)	(26)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(15)	(13)	(2)	0	(0)	0	(0)	(0)	(0)	(0)
		DIST_D_XFORM		(18)	(7)	(8)	0	(2)	0	(0)	(0)	(0)	(2)
		TRAN_D_XFORM		(40)	(14)	(16)	(1)	(4)	(0)	(0)	(0)	(0)	(5)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(1,483)	(871)	(513)	(5)	(22)	(1)	(0)	(31)	(3)	(37)
X17	Tax Deductions - Rcp - Fuel Deferral	DIST_C	RCP_FUEL1	0	0	0	0	0	0	0	0	0	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		(5,798)	(1,873)	(2,333)	(92)	(692)	(62)	(10)	(47)	(22)	(667)
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(5,798)	(1,873)	(2,333)	(92)	(692)	(62)	(10)	(47)	(22)	(667)
X18	Tax Deductions - Rcp - Om Deferral	DIST_C	RCP_DIST1	0	0	0	0	0	0	0	0	0	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		(7,789)	(3,424)	(3,851)	(22)	(57)	(1)	(0)	(172)	(0)	(261)
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(7,789)	(3,424)	(3,851)	(22)	(57)	(1)	(0)	(172)	(0)	(261)
X19	Tax Deductions - Restricted Stock Units	DIST_C	LXP	(26)	(21)	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)
		DIST_D		(38)	(17)	(18)	(0)	(0)	(0)	(0)	(0)	(0)	(1)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(1)	(1)	(0)	0	(0)	0	(0)	(0)	(0)	(0)
		DIST_D_XFORM		(1)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	(0)
		TRAN_D_XFORM		(2)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(66)	(39)	(23)	(0)	(1)	(0)	(0)	(1)	(0)	(2)
X20	Tax Deductions - Stock Option Grants	DIST_C	LXP	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
		DIST_D		(2)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY
COST OF SERVICE STUDY - TAX DEDUCTIONS
TEST YEAR ENDED 2/08 FORECASTED
CASE NO. 07-551-EL-AIR

ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(0)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	(0)
		DIST_D_XFORM		(0)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	(0)
		TRAN_D_XFORM		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(3)	(2)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
X21	Tax Deductions - Tax Interest Capitalized	DIST_C	N_PLT_GSD	(372)	(202)	(41)	(1)	(8)	(0)	(0)	(85)	(35)	(2)
		DIST_D		(1,691)	(721)	(813)	(12)	(51)	(1)	(0)	(0)	(0)	(93)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(199)	(178)	(21)	0	(0)	0	(0)	(0)	(0)	(0)
		DIST_D_XFORM		(249)	(96)	(108)	0	(22)	0	(0)	(0)	(0)	(23)
		TRAN_D_XFORM		(124)	(44)	(49)	(2)	(12)	(1)	(0)	(0)	(0)	(17)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(2,635)	(1,240)	(1,032)	(14)	(93)	(2)	(0)	(85)	(35)	(135)
X22	Tax Deductions - Tax Law Changes S.B.3 Deferral	DIST_C	RB_OTH_S_TAX_DEF	0	0	0	0	0	0	0	0	0	0
		DIST_D		(1,814)	(595)	(672)	(28)	(213)	(19)	(3)	(14)	(6)	(265)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(1,814)	(595)	(672)	(28)	(213)	(19)	(3)	(14)	(6)	(265)
X23	Tax Deductions - Meal Allowance	DIST_C	LXP	(126)	(99)	(16)	(0)	(3)	(0)	(0)	(7)	(1)	(1)
		DIST_D		(175)	(79)	(88)	(1)	(1)	(0)	(0)	(0)	(0)	(6)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(3)	(3)	(0)	0	(0)	0	(0)	(0)	(0)	(0)
		DIST_D_XFORM		(4)	(2)	(2)	0	(0)	0	(0)	(0)	(0)	(0)
		TRAN_D_XFORM		(9)	(3)	(3)	(0)	(1)	(0)	(0)	(0)	(0)	(1)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(316)	(186)	(109)	(1)	(5)	(0)	(0)	(7)	(1)	(8)
X24	Tax Deductions - Medicare Presc. Drug Subsidy	DIST_C	LXP	158	125	20	0	3	0	0	8	1	1
		DIST_D		219	99	111	1	1	0	0	0	0	7
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		4	4	0	0	0	0	0	0	0	0
		DIST_D_XFORM		5	2	2	0	0	0	0	0	0	0
		TRAN_D_XFORM		11	4	4	0	1	0	0	0	0	1
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY
COST OF SERVICE STUDY - TAX DEDUCTIONS
TEST YEAR ENDED 2/08 FORECASTED
CASE NO. 07-551-EL-AIR

ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		397	233	137	1	6	0	0	8	1	10
X25	Tax Deductions - RCP Fuel Deferral - Adjustment	DIST_C	RCP_FUEL1	0	0	0	0	0	0	0	0	0	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		0	0	0	0	0	0	0	0	0	0
X26	Tax Deductions - RCP O&M Deferral - Adjustment	DIST_C	RCP_DIST1	0	0	0	0	0	0	0	0	0	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		0	0	0	0	0	0	0	0	0	0
X27	Tax Deductions - Accelerated Depreciation	DIST_C	OEX_D	14,590	4,791	1,030	19	211	5	0	5,085	3,403	47
		DIST_D		47,158	20,944	23,166	216	892	1	1	0	0	1,938
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		4,721	4,232	483	0	3	0	0	0	0	4
		DIST_D_XFORM		5,840	2,282	2,525	0	495	0	0	0	0	538
		TRAN_D_XFORM		1,996	719	788	28	193	11	0	0	0	258
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		74,306	32,967	27,992	263	1,793	17	1	5,085	3,403	2,785
X28	Tax Deductions - Book Depreciation	DIST_C	OEX_D	(13,377)	(4,393)	(944)	(17)	(193)	(4)	(0)	(4,662)	(3,120)	(43)
		DIST_D		(43,238)	(19,203)	(21,241)	(198)	(817)	(1)	(1)	(0)	(0)	(1,777)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(4,329)	(3,880)	(443)	0	(3)	0	(0)	(0)	(0)	(3)
		DIST_D_XFORM		(5,355)	(2,092)	(2,315)	0	(454)	0	(0)	(0)	(0)	(494)
		TRAN_D_XFORM		(1,830)	(659)	(723)	(26)	(177)	(10)	(0)	(0)	(0)	(236)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(68,129)	(30,226)	(25,665)	(241)	(1,644)	(16)	(1)	(4,662)	(3,120)	(2,553)
X29	Tax Deductions - Municipal Distribution Tax Deferral	DIST_C	REV_400_DIS_BUD	0	0	0	0	0	0	0	0	0	0
		DIST_D		436	243	127	2	17	0	0	20	10	16
		DIST_RCP		0	0	0	0	0	0	0	0	0	0

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY
COST OF SERVICE STUDY - TAX DEDUCTIONS
TEST YEAR ENDED 2/08 FORECASTED
CASE NO. 07-551-EL-AIR

ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		436	243	127	2	17	0	0	20	10	16
X30	Tax Deductions - Ohio Line Extension	DIST_C	RB_OTH_S_LINE	0	0	0	0	0	0	0	0	0	0
		DIST_D		(1,883)	(1,122)	(684)	(4)	(21)	(0)	(0)	(0)	(0)	(52)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(1,883)	(1,122)	(684)	(4)	(21)	(0)	(0)	(0)	(0)	(52)
X31	Tax Deductions - Lobbying	DIST_C	LXP	(45)	(36)	(6)	(0)	(1)	(0)	(0)	(2)	(0)	(0)
		DIST_D		(63)	(29)	(32)	(0)	(0)	(0)	(0)	(0)	(0)	(2)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(1)	(1)	(0)	0	(0)	0	(0)	(0)	(0)	(0)
		DIST_D_XFORM		(1)	(1)	(1)	0	(0)	0	(0)	(0)	(0)	(0)
		TRAN_D_XFORM		(3)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(114)	(67)	(39)	(0)	(2)	(0)	(0)	(2)	(0)	(3)
PRE_TAX	Tax Deductions	DIST_C		5,040	2,560	451	8	96	2	0	1,255	639	29
		DIST_D		16,722	6,270	9,028	111	389	(9)	(2)	42	47	848
		DIST_RCP		983	384	448	8	53	4	1	16	2	66
		DIST_C_XFORM		2,476	2,216	256	0	2	0	0	0	0	2
		DIST_D_XFORM		3,086	1,195	1,338	0	265	0	0	0	0	288
		TRAN_D_XFORM		1,469	520	582	21	144	8	0	0	0	194
		CSR_DSM		45	45	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		29,821	13,191	12,103	148	949	6	(2)	1,313	688	1,425

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY
COST OF SERVICE STUDY - DEFERRED INCOME TAXES
TEST YEAR ENDED 2/08 FORECASTED
CASE NO. 07-551-EL-AIR

ACCOUNT	DESCRIPTION		METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
410_1_ACCRUED VACATION	DIT - Accrued Vacation	DIST_C	LXP	(41)	(32)	(5)	(0)	(1)	(0)	(0)	(2)	(0)	(0)
		DIST_D		(57)	(26)	(29)	(0)	(0)	(0)	(0)	(0)	(0)	(2)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(1)	(1)	(0)	0	(0)	0	(0)	(0)	(0)	(0)
		DIST_D_XFORM		(1)	(0)	(1)	0	(0)	0	(0)	(0)	(0)	(0)
		TRAN_D_XFORM		(3)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(103)	(60)	(36)	(0)	(2)	(0)	(0)	(2)	(0)	(3)
410_1_BOOK DEPRECIATION	DIT - Book Depreciation	DIST_C	OEX_D	(4,604)	(1,512)	(325)	(6)	(67)	(2)	(0)	(1,604)	(1,074)	(15)
		DIST_D		(14,880)	(6,608)	(7,310)	(68)	(281)	(0)	(0)	(0)	(0)	(612)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(1,490)	(1,335)	(152)	0	(1)	0	(0)	(0)	(0)	(1)
		DIST_D_XFORM		(1,843)	(720)	(797)	0	(156)	0	(0)	(0)	(0)	(170)
		TRAN_D_XFORM		(630)	(227)	(249)	(9)	(61)	(3)	(0)	(0)	(0)	(81)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(23,446)	(10,402)	(8,833)	(83)	(566)	(5)	(0)	(1,604)	(1,074)	(879)
410_1_CONTRIBUTION IN AID & CUSTOMER AD'	DIT - Contribution In Aid & Customer Advances	DIST_C	N_PLT_GSD	(512)	(277)	(56)	(1)	(11)	(0)	(0)	(117)	(47)	(2)
		DIST_D		(2,323)	(981)	(1,117)	(16)	(70)	(1)	(0)	(0)	(0)	(128)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(273)	(244)	(28)	0	(0)	0	(0)	(0)	(0)	(0)
		DIST_D_XFORM		(342)	(132)	(148)	0	(30)	0	(0)	(0)	(0)	(32)
		TRAN_D_XFORM		(171)	(60)	(68)	(2)	(17)	(1)	(0)	(0)	(0)	(23)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(3,620)	(1,704)	(1,417)	(20)	(127)	(2)	(0)	(117)	(47)	(185)
410_1_COST OF REMOVAL	DIT - Cost Of Removal	DIST_C	N_PLT_GSD	390	212	43	1	8	0	0	89	36	2
		DIST_D		1,773	756	852	12	53	1	0	0	0	98
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		208	186	22	0	0	0	0	0	0	0
		DIST_D_XFORM		261	100	113	0	23	0	0	0	0	25
		TRAN_D_XFORM		130	46	52	2	13	1	0	0	0	17
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		2,762	1,300	1,081	15	97	2	0	89	36	141
410_1_DEMAND SIDE MANAGEMENT	DIT - Demand Side Management	DIST_C	DMD_5	0	0	0	0	0	0	0	0	0	0
		DIST_D		(518)	(518)	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(518)	(518)	0	0	0	0	0	0	0	0

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY
COST OF SERVICE STUDY - DEFERRED INCOME TAXES
TEST YEAR ENDED 2/08 FORECASTED
CASE NO. 07-551-EL-AIR

ACCOUNT	DESCRIPTION		METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
410_1_ESOP COMPENSATION EXPENSE	DIT - Esop Compensation Expense	DIST_C	LXP	431	340	53	1	9	0	0	22	2	3
		DIST_D		598	271	302	2	3	0	0	0	0	19
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		11	10	1	0	0	0	0	0	0	0
		DIST_D_XFORM		13	5	6	0	1	0	0	0	0	1
		TRAN_D_XFORM		29	10	12	0	3	0	0	0	0	4
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		1,082	635	374	4	16	0	0	23	2	27
410_1_FAS 106 POST RETIREMENT BENEFITS	DIT - Fas 106 Post Retirement Benefits	DIST_C	LXP	(35)	(27)	(4)	(0)	(1)	(0)	(0)	(2)	(0)	(0)
		DIST_D		(48)	(22)	(24)	(0)	(0)	(0)	(0)	(0)	(0)	(2)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(1)	(1)	(0)	0	(0)	0	(0)	(0)	(0)	(0)
		DIST_D_XFORM		(1)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	(0)
		TRAN_D_XFORM		(2)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(87)	(51)	(30)	(0)	(1)	(0)	(0)	(2)	(0)	(2)
410_1_FASB 109 ADJUSTMENT (NETTED)	DIT - Fasb 109 Adjustment (Netted)	DIST_C	N_PLT_GSD	(252)	(137)	(28)	(0)	(5)	(0)	(0)	(58)	(23)	(1)
		DIST_D		(1,146)	(489)	(551)	(8)	(35)	(1)	(0)	(0)	(0)	(63)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(135)	(120)	(14)	0	(0)	0	(0)	(0)	(0)	(0)
		DIST_D_XFORM		(169)	(65)	(73)	0	(15)	0	(0)	(0)	(0)	(16)
		TRAN_D_XFORM		(84)	(30)	(33)	(1)	(8)	(0)	(0)	(0)	(0)	(11)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(1,786)	(841)	(699)	(10)	(63)	(1)	(0)	(58)	(23)	(91)
410_1_FEDERAL ITC	DIT - Federal ITC	DIST_C	N_PLT_GSD	38	21	4	0	1	0	0	9	4	0
		DIST_D		172	73	83	1	5	0	0	0	0	9
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		20	18	2	0	0	0	0	0	0	0
		DIST_D_XFORM		25	10	11	0	2	0	0	0	0	2
		TRAN_D_XFORM		13	4	5	0	1	0	0	0	0	2
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		268	126	105	1	9	0	0	9	4	14
410_1_GAIN/LOSS - EARLY REDEMPTION OF DE	DIT - Gain/Loss - Early Redemption Of Debt	DIST_C	RB	(4)	(2)	(0)	(0)	(0)	(0)	(0)	(1)	(0)	(0)
		DIST_D		(15)	(7)	(7)	(0)	(0)	(0)	(0)	(0)	(0)	(1)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(2)	(2)	(0)	0	(0)	0	(0)	(0)	(0)	(0)
		DIST_D_XFORM		(2)	(1)	(1)	0	(0)	0	(0)	(0)	(0)	(0)
		TRAN_D_XFORM		(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(24)	(12)	(9)	(0)	(1)	(0)	(0)	(1)	(0)	(1)

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TEST YEAR ENDED 2/08 FORECASTED
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ACCOUNT	DESCRIPTION		METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
410_1_INCENTIVE COMPENSATION	DIT - Incentive Compensation	DIST_C	LXP	(92)	(73)	(11)	(0)	(2)	(0)	(0)	(5)	(0)	(1)
		DIST_D		(128)	(58)	(65)	(0)	(1)	(0)	(0)	(0)	(0)	(4)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(2)	(2)	(0)	0	(0)	0	(0)	(0)	(0)	(0)
		DIST_D_XFORM		(3)	(1)	(1)	0	(0)	0	(0)	(0)	(0)	(0)
		TRAN_D_XFORM		(6)	(2)	(2)	(0)	(1)	(0)	(0)	(0)	(0)	(1)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(232)	(136)	(80)	(1)	(3)	(0)	(0)	(5)	(0)	(6)
410_1_LIKE KIND EXCHANGE - SCRAP CABLE	DIT - Like Kind Exchange - Scrap Cable	DIST_C	RB_PLT_D_O_365	0	0	0	0	0	0	0	0	0	0
		DIST_D		52	24	27	0	0	0	0	0	0	1
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		52	24	27	0	0	0	0	0	0	1
410_1_LOCAL DEFERRED INCOME TAX	DIT - Local Deferred Income Tax	DIST_C	REV_400_DIS_BUD	0	0	0	0	0	0	0	0	0	0
		DIST_D		(220)	(123)	(64)	(1)	(8)	(0)	(0)	(10)	(5)	(8)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(220)	(123)	(64)	(1)	(8)	(0)	(0)	(10)	(5)	(8)
410_1_LOCAL DEFERRED INCOME TAX_DSM	DIT - Local Deferred Income Tax - DSM	DIST_C	DMD_5	0	0	0	0	0	0	0	0	0	0
		DIST_D		(17)	(17)	0	0	0	0	0	0	0	0
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(17)	(17)	0	0	0	0	0	0	0	0
410_1_MACRS/ACRS RETIRED PROPERTY	DIT - Macrs/Acrs Retired Property	DIST_C	N_PLT_GSD	134	72	15	0	3	0	0	31	12	1
		DIST_D		607	259	292	4	18	0	0	0	0	33
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		71	64	7	0	0	0	0	0	0	0
		DIST_D_XFORM		89	34	39	0	8	0	0	0	0	8
		TRAN_D_XFORM		45	16	18	1	4	0	0	0	0	6
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		946	445	370	5	33	1	0	31	12	48

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TEST YEAR ENDED 2/08 FORECASTED
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ACCOUNT	DESCRIPTION		METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
410_1_MUNICIPAL DISTRIBUTION TAX DEFERR/	DIT - Municipal Distribution Tax Deferral	DIST_C	REV_400_DIS_BUD	0	0	0	0	0	0	0	0	0	0
		DIST_D		150	84	44	1	6	0	0	7	4	6
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		150	84	44	1	6	0	0	7	4	6
410_1_OHIO LINE EXTENSION	DIT - Ohio Line Extension	DIST_C	RB_OTH_S_LINE	0	0	0	0	0	0	0	0	0	0
		DIST_D		(648)	(386)	(235)	(1)	(7)	(0)	(0)	(0)	(0)	(18)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(648)	(386)	(235)	(1)	(7)	(0)	(0)	(0)	(0)	(18)
410_1_PENSIONS	DIT - Pensions	DIST_C	LXP	(306)	(241)	(36)	(1)	(7)	(0)	(0)	(16)	(1)	(2)
		DIST_D		(424)	(192)	(215)	(2)	(2)	(0)	(0)	(0)	(0)	(14)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(8)	(7)	(1)	0	(0)	0	(0)	(0)	(0)	(0)
		DIST_D_XFORM		(10)	(4)	(4)	0	(1)	0	(0)	(0)	(0)	(1)
		TRAN_D_XFORM		(21)	(7)	(8)	(0)	(2)	(0)	(0)	(0)	(0)	(3)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(768)	(451)	(266)	(3)	(11)	(0)	(0)	(16)	(1)	(19)
410_1_POST RET DEFERRAL	DIT - Post Ret Deferral	DIST_C	LXP	(204)	(160)	(25)	(1)	(4)	(0)	(0)	(11)	(1)	(1)
		DIST_D		(282)	(128)	(143)	(1)	(1)	(0)	(0)	(0)	(0)	(9)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(5)	(5)	(1)	0	(0)	0	(0)	(0)	(0)	(0)
		DIST_D_XFORM		(6)	(2)	(3)	0	(1)	0	(0)	(0)	(0)	(1)
		TRAN_D_XFORM		(14)	(5)	(5)	(0)	(1)	(0)	(0)	(0)	(0)	(2)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(511)	(300)	(177)	(2)	(8)	(0)	(0)	(11)	(1)	(13)
410_1_RCP - FUEL DEFERRAL	DIT - Rcp - Fuel Deferral	DIST_C	RCP_FUEL1	0	0	0	0	0	0	0	0	0	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		(1,995)	(644)	(803)	(32)	(238)	(21)	(3)	(16)	(8)	(229)
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(1,995)	(644)	(803)	(32)	(238)	(21)	(3)	(16)	(8)	(229)

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ACCOUNT	DESCRIPTION		METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
410_1_RCP - OM DEFERRAL	DIT - Rcp - Om Deferral	DIST_C	RCP_DIST1	0	0	0	0	0	0	0	0	0	0
		DIST_D		0	0	0	0	0	0	0	0	0	0
		DIST_RCP		(2,681)	(1,179)	(1,325)	(8)	(20)	(0)	(0)	(59)	(0)	(90)
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(2,681)	(1,179)	(1,325)	(8)	(20)	(0)	(0)	(59)	(0)	(90)
410_1_RESTRICTED STOCK UNITS	DIT - Restricted Stock Units	DIST_C	LXP	(9)	(7)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
		DIST_D		(13)	(6)	(6)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(0)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	(0)
		DIST_D_XFORM		(0)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	(0)
		TRAN_D_XFORM		(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(23)	(14)	(8)	(0)	(0)	(0)	(0)	(0)	(0)	(1)
410_1_STOCK OPTION GRANTS	DIT - Stock Option Grants	DIST_C	LXP	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
		DIST_D		(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(0)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	(0)
		DIST_D_XFORM		(0)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	(0)
		TRAN_D_XFORM		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
410_1_TAX ACCELERATED DEPRECIATION	DIT - Tax Accelerated Depreciation	DIST_C	OEX_D	5,021	1,649	354	7	73	2	0	1,750	1,171	16
		DIST_D		16,230	7,208	7,973	74	307	0	0	0	0	667
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		1,625	1,456	166	0	1	0	0	0	0	1
		DIST_D_XFORM		2,010	785	869	0	170	0	0	0	0	185
		TRAN_D_XFORM		687	247	271	10	66	4	0	0	0	89
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		25,573	11,346	9,634	90	617	6	0	1,750	1,171	958
410_1_TAX INTEREST CAPITALIZED	DIT - Tax Interest Capitalized	DIST_C	N_PLT_GSD	(128)	(69)	(14)	(0)	(3)	(0)	(0)	(29)	(12)	(1)
		DIST_D		(582)	(248)	(280)	(4)	(18)	(0)	(0)	(0)	(0)	(32)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(68)	(61)	(7)	0	(0)	0	(0)	(0)	(0)	(0)
		DIST_D_XFORM		(86)	(33)	(37)	0	(7)	0	(0)	(0)	(0)	(8)
		TRAN_D_XFORM		(43)	(15)	(17)	(1)	(4)	(0)	(0)	(0)	(0)	(6)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(907)	(427)	(355)	(5)	(32)	(1)	(0)	(29)	(12)	(46)

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY
COST OF SERVICE STUDY - DEFERRED INCOME TAXES
TEST YEAR ENDED 2/08 FORECASTED
CASE NO. 07-551-EL-AIR

ACCOUNT	DESCRIPTION		METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
410_1_TAX LAW CHANGES S.B.3 DEFERRAL	DIT - Tax Law Changes S.B.3 Deferral	DIST_C	RB_OTH_S_TAX_DEF	0	0	0	0	0	0	0	0	0	0
		DIST_D		(624)	(205)	(231)	(9)	(73)	(7)	(1)	(5)	(2)	(91)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		0	0	0	0	0	0	0	0	0	0
		DIST_D_XFORM		0	0	0	0	0	0	0	0	0	0
		TRAN_D_XFORM		0	0	0	0	0	0	0	0	0	0
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(624)	(205)	(231)	(9)	(73)	(7)	(1)	(5)	(2)	(91)
TAX_DIT	Deferred Income Taxes	DIST_C		(172)	(246)	(39)	(1)	(6)	(0)	(0)	56	65	(2)
		DIST_D		(2,345)	(1,349)	(705)	(17)	(105)	(7)	(1)	(8)	(4)	(150)
		DIST_RCP		(4,676)	(1,823)	(2,128)	(39)	(258)	(22)	(3)	(76)	(8)	(319)
		DIST_C_XFORM		(49)	(44)	(5)	0	(0)	0	(0)	(0)	0	(0)
		DIST_D_XFORM		(54)	(24)	(28)	0	(6)	0	(0)	(0)	0	(6)
		TRAN_D_XFORM		(71)	(25)	(28)	(1)	(7)	(0)	(0)	(0)	0	(10)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(7,378)	(3,510)	(2,934)	(58)	(382)	(30)	(4)	(28)	54	(487)

THE CLEVELAND ELECTRIC ILLUMINATING COMPANY
COST OF SERVICE STUDY - INVESTMENT TAX CREDIT
TEST YEAR ENDED 2/08 FORECASTED
CASE NO. 07-551-EL-AIR

ACCOUNT	DESCRIPTION	CATEGORY	METHOD	TOTAL RETAIL	RS	GS	GP	GSUB	GT	TLTG	SLTG	POL	CONTRACT
TAX_ITC	Investment Tax Credit	DIST_C		(106)	(50)	(11)	(0)	(2)	(0)	(0)	(32)	(9)	(1)
		DIST_D		(528)	(226)	(255)	(4)	(16)	(0)	(0)	(0)	(0)	(28)
		DIST_RCP		0	0	0	0	0	0	0	0	0	0
		DIST_C_XFORM		(50)	(45)	(5)	0	(0)	0	(0)	(0)	(0)	(0)
		DIST_D_XFORM		(63)	(24)	(27)	0	(5)	0	(0)	(0)	(0)	(6)
		TRAN_D_XFORM		(33)	(12)	(13)	(0)	(3)	(0)	(0)	(0)	(0)	(4)
		CSR_DSM		0	0	0	0	0	0	0	0	0	0
		FUTURE_USE		0	0	0	0	0	0	0	0	0	0
		CSR_KWH		0	0	0	0	0	0	0	0	0	0
		Total		(779)	(357)	(311)	(4)	(27)	(0)	(0)	(32)	(9)	(38)