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January 2, 2008

Public Utilities Commission Of Ohio
PUCO Docketing
180 E. Broad Street, 10th Floor
Columbus, Ohio 43215

In Re: Case Nos. 07-551-EL-AIR, 07-552-EL-ATA, 07-553-EL-AAM AND 07-554-EL-UNC

Dear Sir/Madam:

Please find enclosed an original and twenty (20) copies of the SUMMARY OF ISSUES OF THE KROGER CO. filed in the above-referenced matter.

Copies have been served on all parties on the attached certificate of service. Please place this document of file.

Respectfully Yours,



Michael L. Kurtz, Esq.
Kurt J. Boehm, Esq.
BOEHM, KURTZ & LOWRY

Mlkew
Encl.

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CERTIFICATE OF SERVICE

I hereby certify that true copy of the foregoing was served by regular mail, unless otherwise noted, this 2nd day of January, 2008 to the following:

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Michael L. Kurtz, Esq.
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BEFORE THE
PUBLIC UTILITY COMMISSION OF OHIO

In The Matter Of The Application Of Ohio Edison	:	
Company, The Cleveland Electric Illuminating	:	Case Nos. 07-551-EL-AIR
Company And The Toledo Edison Company For	:	07-552-EL-ATA
Authority To Increase Rates For Distribution	:	07-553-EL-AAM
Service, Modify Certain Accounting Practices And	:	07-554-EL-UNC
For Tariff Approvals.	:	
	:	

SUMMARY OF ISSUES OF THE KROGER CO.

1. Staff's recommended approach for determining the apportionment (or spread) of a rate increase across customer classes should be modified if the Commission adjusts Toledo Edison's and Ohio Edison's proposed revenue requirement, because Staff's recommended rate spread is specific to the Companies' current revenue requirement proposal.
2. Staff appears to have used an incorrect rate of return in calculating the exclusion of the deferred fuel component from Toledo Edison's and Ohio Edison's RCP-related rate base in its determination of the distribution of tariff-related increases across classes.

Respectfully submitted,



Michael L. Kurtz, Esq.

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January 2, 2008