Large Filing Separator Sheet

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

Date Filed: 2/26/2008

Section: 1 of 3

Number of Pages: 150

Description of Document: Company Exhibit No. 21
Filed w/Transcript Vol. 5

Toledo Edison Company
Original Application Filing

WPA-1.0a
Witness
W. Ridmann
Source:
Appendix JFP-3

Case No. 07 - 551 - EL - AIR
Ohio Edison Company
The Cleveland Electric Illuminating Company
The Toledo Edison Company

Rate of Return

OE

	Capitalization %	% Cost	Weighted Cost %
Long-Term Debt	51.0%	6.47%	3.30%
Common Equity	49.0%	11.75%	5.76%
Total Capitalization	100.0%		9.06%

CEI

	Capitalization %	% Cost	Weighted Cost %
Long-Term Debt	51.0%	6.65%	3.39%
Common Equity	49.0%	11.75%	5.76%
Total Capitalization	100.0%		9.15%

TE

	Capitalization %	% Cost	Weighted Cost %
Long-Term Debt	51.0%	6.26%	3.19%
Common Equity	49.0%	11.75%	5.76%
Total Capitalization	100.0%		8.95%

Source: Appendix JFP-3 to Witness James F. Pearson's testimony

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

WPA-1.0b
Witness
W. Ridmann

Derivation of Total Rate Base Associated with RCP Deferrals

Account No.	Desctiption	Source	Adjusted Jurisdictional Amount ($)
182.3	RCP - Fuel Deferral -- (note 1)	Schedule B-6, Page 1 of 5, Line No. 8	61,592,998
182.3	RCP - O&M Deferral -- (note 1)	Schedule B-6, Page 1 of 5, Line No. 9	79,640,929
182.3	Demand Side Management -- (note 2)	Schedule B-6, Page 1 of 5, Line No. 12	584,491
			141,818,418
283	RCP - Fuel Deferral -- (note 1)	Schedule B-6, Page 4 of 4, Line No. 95	(20,479,720)
283	RCP - O&M Deferral -- (note 1)	Schedule B-6, Page 4 of 4, Line No. 96	(27,902,783)
283	Demand Side Management -- (note 2)	Schedule B-6, Page 3 of 4, Line No. 85	(199,983)
			(48,582,486)
	Total Rate Base Associated with RCP Deferrals		93,235,932

(note 1) -- RCP Fuel and O&M Deferral and Tax balances estimated as of 12/31/08.
(note 2) -- RCP Demand Side Management Deferral and Tax balances estimated as of 05/31/07.

The Toledo Edison Company
Case No. 07-551-EL-AIR
Cash Working Capital
Income Statement
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised

WPB-5.0a
Witness Responsible:
M. Swartz

Line No.	Description (A)	Jurisdictional 2/29/2008 Amount (B)	C-3 Adjustment Amount (C)	Adjusted Jurisdictional Amount (D) = (B)+(C)	Lead/Lag Days (E)	Weighted Dollar Days (F) = (D) * (E)	Cash Working Capital (G) = (F) / 365	Supporting Documents (H)
1	Operating Revenues							
2	Electric Revenues	$145,284,497	$385,370,756	$530,655,253	38.8	$20,610,232,280	$56,466,390	WPB-5.0b & c
3	Other Revenues	11,288,050	0	11,288,050	107.3	1,211,009,524	3,317,834	WPB-5.0d
4								
5	Revenue Lag Allowance	$156,572,547	$385,370,756	$541,943,303	40.3	$21,821,241,804	$59,784,224	
6								
7	Operation & Maintenance Expenses							
8	Purchased Power	($18,358,831)	$402,873,824	$384,514,993	27.2	$10,460,806,723	$28,659,744	WPB-5.0e
9	Payroll	31,641,850	1,779,856	33,421,706	31.6	1,054,462,129	2,888,937	WPB-5.0f & g
10	Employee Benefits	6,180,797	2,801,786	8,982,583	23.3	209,057,529	572,760	WPB-5.0h & i
11	Other O&M:							
12	Tree Trimming Contracting Fees	4,604,828	0	4,604,828	45.2	208,138,226	570,242	WPB-5.0j
13	Outside Services Employed - FE Service	6,074,337	0	6,074,337	30.0	182,230,110	499,261	WPB-5.0j
14	Uncollectibles	5,438,473	1,029,965	6,468,438	0.0	0	0	WPB-5.0j
15	Other	20,741,948	712,620	21,454,568	30.0	643,637,040	1,763,389	WPB-5.0j
16								
17	Total O&M Expense	56,323,402	409,198,051	465,521,453	27.4	12,758,331,757	34,954,334	
18								
19	Depreciation and Amortization							
20	Depreciation Expense	25,887,555	(1,436,076)	24,451,479	0.0	0	0	
21	Amortization of Limited-Term Electric Plant	1,382,301	0	1,382,301	0.0	0	0	
22	Regulatory Debits / Credits	(31,854,527)	40,733,838	8,879,311	0.0	0	0	
23								
24	Total Depreciation and Amortization	(4,584,671)	39,297,762	34,713,091	0.0	0	0	
25								
26	Taxes Other Than Income Taxes							
27	Employee Income Taxes	1,675,462	131,836	1,807,298	3.5	6,325,543	17,330	WPB-5.0k & l
28	Ohio CAT Tax	196,988	53,992	250,980	88.3	22,161,534	60,717	WPB-5.0k & l
29	Ohio KWH Tax	29,287,972	(1,660,478)	27,627,494	35.2	972,487,789	2,664,350	WPB-5.0k & l
30	Ohio Property Tax	22,162,146	1,961,244	24,123,390	296.7	7,158,123,061	19,611,296	WPB-5.0k & l
31	Ohio Sales & Use Tax	12,616	0	12,616	16.1	203,118	556	WPB-5.0k & l
32	Other Taxes	2,446	0	2,446	(67.8)	(165,936)	(455)	WPB-5.0k & l
33								
34	Total Taxes Other Than Income Taxes	53,337,630	486,594	53,824,224	151.6	8,159,135,108	22,353,795	
35								
36	Income Taxes							
37	Federal Income Taxes	(11,114,770)	(3,847,874)	(14,962,644)	38.0	(568,580,472)	(1,557,755)	WPB-5.0m & n
38	Ohio State Income Tax	(950,428)	223,992	(726,436)	274.5	(199,406,682)	(546,320)	WPB-5.0m & n
39	Municipal	(325,368)	(107,139)	(432,507)	76.1	(32,913,783)	(90,175)	WPB-5.0m & n
40	Provision for Deferred Income Taxes	22,889,315	(18,657,652)	4,231,663	0.0	0	0	WPB-5.0m & n
41	Investment Tax Credit	(437,005)	0	(437,005)	0.0	0	0	WPB-5.0m & n
42								
43	Total Income Taxes	10,061,744	(22,388,673)	(12,326,929)	65.0	(800,900,937)	(2,194,249)	
44								
45	Net Operating Income	41,434,442	(41,222,978)	211,464				
46								
47	Interest on Long-Term Debt	19,817,378	0	19,817,378	0.0	0	0	
48	Return on Common Equity - plug	21,617,064	(41,222,978)	(19,605,914)	0.0	0	0	
49								
50	Expense Lag Allowance	$156,572,547	$385,370,756	$541,943,303	37.1	$20,116,565,928	$55,113,879	
51								
52	Working Capital						$4,670,345	

The Toledo Edison Company
Case No. 07-551-EL-AIR
Cash Working Capital
Electric Revenue Lag
For the Twelve Months Ended February 29, 2008

WPB-5.0b

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised

Witness Responsible:
M. Swartz

Line No.	Description	Test Year Jurisdictional Amount	Adjustment Amount	Jurisdictional Amount	Lag/(Lead) Days		Lag/(Lead) Dollars
1	Electric Revenues	$ 143,061,677	$ 855,763	$ 143,917,440	40.8	(1)	$ 5,871,831,552
2							
3	Energy for Education (Ohio Schools Council) Revenues	2,222,820	-	2,222,820	(427.3)	(2)	$ (949,810,986)
3	Generation Revenues	-	384,514,993	384,514,993	40.8	(3)	15,688,211,714
4							
5	Total Electric Revenues	$ 145,284,497	$ 385,370,756	$ 530,655,253	38.8		$ 20,610,232,280
6							
7							

8 (1) See WPB-5.0c for calculation.

9

10 (2) FE Service received prepayments on April 28, 2005 from the Ohio Schools Council for projected electricity use by participating schools that are customers of The Toledo Edison Company. These contracts will be in place until December 31, 2008. The lead days for this prepayment is calculated by taking the mid-point of the test year service date, August 30, 2007, to the original payment date of 4/28/05 equaling 854.5 total days, with a mid-point totaling 427.3 lead days.

11

12 (3) Generation revenues are created by the collection of purchased power and fuel costs from customers.

The Toledo Edison Company
Case No. 07-551-EL-AIR
Cash Working Capital
Revenue Lag (Based on Actuals)
For the Twelve Months Ended September 30, 2006

WPB-5.0c

Data: 0 Months Actual & 12 Months Estimated
Witness Responsible:
Type of Filing: X Original ___ Updated ___ Revised
M. Swartz

Line No.	Month	Days Per Month			Billed Revenues	Customer Accounts Rec.	Lag/(Lead) Days
1	October-05	31			$ 54,198,992	$ 44,142,830	
2	November-05	30			50,447,000	43,211,756	
3	December-05	31			54,805,381	45,265,177	
4	January-06	31			57,722,978	45,452,676	
5	February-06	28			58,563,769	48,160,873	
6	March-06	31			58,503,285	45,006,874	
7	April-06	30			55,413,830	46,554,061	
8	May-06	31			53,541,390	43,165,110	
9	June-06	30			62,842,803	46,784,422	
10	July-06	31			70,176,225	54,987,640	
11	August-06	31			77,102,242	53,476,197	
12	September-06	30			68,411,651	54,748,072	
13	Total	365			$ 721,729,546	$ 570,955,687	
14							
15							
16	Monthly Avg.	$ 570,955,687	/12	(A)		$ 47,579,641	
17							
18	Daily Avg.	$ 721,729,546	/365	(B)	1,977,341		
19							
20	Lag of Billing to Cash Collections			(A)/(B)	$ 47,579,641 /	1,977,341	24.1
21							
22	Lag from Meter Reading to Billing (Note 1)						1.5
23							
24	Lag from Service Period to Meter Reading (Note 2)						15.2
25							
26	Revenue Lag/(Lead)						40.8
27							
28							
29	Notes:						
30	(1) On-demand billing with the inclusion of longer lags due to weekends and holidays						
31							
32	(2) In general, any particular meter is read 12 times a year; dividing 365 by						
33	12 results in an average time between meter reading of 30.4 days. Assuming						
34	that service is rendered evenly throughout these meter reading periods, the						
35	average service period to meter reading is a 15.2 day lag (30.4/2). This lag						
36	causes unbilled revenues.						

The Toledo Edison Company
Case No. 07-551-EL-AIR
Cash Working Capital
Other Revenues
For the Twelve Months Ended February 29, 2008

WPB-5.0d

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised

Witness Responsible:
M. Swartz

Line No.	Description	FERC Account	Test Year Jurisdictional Amount	C-3 Adjustment Amount	Jurisdictional Amount	Lag/(Lead) Days		Lag/(Lead) Dollars
1	Forfeited Discounts	450	$ 2,562,500	$ -	$ 2,562,500	40.8	(1)	$ 104,550,000
2								
3	Misc. Service Revenues	451	2,116,837	-	2,116,837	40.8	(1)	86,366,950
4								
5	Joint Usage Revenues	454	2,709,541	-	2,709,541	373.4	(2)	1,011,742,609
6	Right of Way Revenues	454	51,511	-	51,511	25.2	(3)	1,298,077
7								
8	ATSI Ground Lease	456	1,735,332	-	1,735,332	(45.6)	(4)	(79,131,139)
9	Other Electric Revenues	456	2,112,329	-	2,112,329	40.8	(5)	86,183,027
10								
11	Total Other Revenues		$ 11,288,050	$ -	$ 11,288,050	107.3		$ 1,211,009,524

12
13
14 (1) Lag determined to be the same as the electric revenue lag (most items are billed with electric service).
15
16 (2) Lag/(Lead) based on the weighted average of the 5 largest customers.
17
18 (3) The assumption is made that transactions occur evenly throughout the month creating a (365/12)/2 = 15.2 day lag. In addition, payment usually occurs on average by the 10th of following month creating a total of 15.2 + 10 = 25.2 lag days.
19
20 (4) Lease payments are received in advance on the first day of each calendar quarter. The lead days
21 are calculated as 365/4/2 resulting in a mid-quarter days lead of 45.6.
22
23 (5) Lag determined to be the same as the electric revenue lag.

The Toledo Edison Company
Case No. 07-551-EL-AIR
Cash Working Capital
Purchased Power
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised

WPB-5.0e
Witness Responsible:
M. Swartz

Line No.		Description	Test Year Jurisdictional Amount	Adjustment Amount	Jurisdictional Amount	Lag/(Lead) Days		Lag/(Lead) Dollars
1		PSA Power Supply	$ -	$ 239,869,657	$ 239,869,657	27.2	(1)	$ 6,526,453,584
2								
3		Incremental Fuel Expenses	-	144,645,336	144,645,336	27.2	(1)	3,934,353,139
4								
5		Deferred Incremental Fuel Expenses	(18,358,831)	18,358,831	-	0.0	(2)	0
6								
7		Total Purchased Power & Interchange	$ (18,358,831)	$ 402,873,824	$ 384,514,993	27.2		$10,460,806,723
8								
9								
10	(1)	Payment for the Power Supply Agreement (PSA) and fuel expenses is due within 10 days of receipt of invoice						
11		in the month after the service period.						
12								
13		Mid-point of service (365/12/2)	15.2					
14		Lag for billing	2.0					
15		Lag time for payment	10.0					
16			27.2					
17								

(2) Non-cash item and, therefore, assigned a zero lag.

The Toledo Edison Company
Case No. 07-551-EL-AIR
Cash Working Capital
Payroll
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised

WPB-5.0f
Witness Responsible:
M. Swartz

Line No.	Description	Test Year Jurisdictional Amount	C-3 Adjustment Amount	Total Jurisdictional Amount	Lag/(Lead) Days	Notes *	Lag/(Lead) Dollars
1	Bi-weekly Payroll	$ 17,315,080	$ 1,108,850	$ 18,423,930	13.0	(1)	$ 239,511,090
2							
3	Weekly Payroll	11,394,845	501,510	11,896,355	8.5	(2)	101,119,018
4							
5	Payroll-Miscellaneous	152,033	13,391	165,424	11.2	(3)	1,852,749
6							
7	Performance Compensation	2,779,892	156,105	2,935,997	242.5	(4)	711,979,273
8							
9	Total Payroll	$ 31,641,850	$ 1,779,856	$ 33,421,706	31.6		$ 1,054,462,129
10							
11							
12	* Footnotes on WPB-5.0g						

The Toledo Edison Company
Case No. 07-551-EL-AIR
Cash Working Capital
Payroll (Footnotes)
For the Twelve Months Ended February 29, 2008

WPB-5.0g

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised

Witness Responsible:
M. Swartz

(1) Lag days computed by taking the mid-point of the 14 day Sunday-Saturday pay period (7 days) and adding an additional 6 day lag until the check is disbursed (7 days + 6 days = 13 day lag).

(2) Lag days computed by taking the mid-point of the 7 day Monday-Sunday pay period (3.5 days) and adding an additional 5 day lag until the check is disbursed (3.5 days + 5 days = 8.5 day lag).

(3) Payroll-Miscellaneous is used for adjustments to payroll for various reasons. Because some of these miscellaneous payroll adjustments are paid weekly and others bi-weekly, the weighting factors of 60% for bi-weekly and 40% for weekly employees was used. A mid-point of 7 days was used for bi-weekly employees and 3.5 days for weekly employees. A 6 day lag was added to bi-weekly employees (on Sunday-Saturday pay period) and a 5 day lag was added to weekly employees (on Monday-Sunday pay period) for check disbursement.

Bi-weekly Payroll	13 days	60%	7.8	
Weekly Payroll	8.5 days	40%	3.4	
			11.2	days

(4) Performance Compensation is paid in March of the following year. A mid-point of 182.5 days (365 days / 2) and an additional 60 days (January 1st - March 1st) was added to arrive at a total lag time of 242.5 days.

The Toledo Edison Company
Case No. 07-551-EL-AIR
Cash Working Capital
Employee Benefits
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised

WPB-5.0h
Witness Responsible:
M. Swartz

Line No.	Description	Test Year Jurisdictional Amount	C-3 Adjustment Amount	Jurisdictional Amount	Lag/(Lead) Days	Notes*	Lag/(Lead) Dollars
1	Pension Expense	$ (198,168)	$ 2,534,000	$ 2,335,832	0.0	(1)	$0
2							
3	OPEB - Medical/Health Insurance	708,637	(110,000)	598,637	0.0	(2)	0
4	(Other Post Employment Benefits)						
5							
6	Medical Insurance	2,951,648	-	2,951,648	61.0	(3)	180,050,528
7							
8	Life Insurance	72,299	-	72,299	(15.0)	(4)	(1,084,485)
9							
10	Savings Plan Match	1,539,312	-	1,539,312	11.2	(5)	17,240,294
11							
12	Worker's Compensation / LTD	523,821	-	523,821	13.0	(6)	6,809,673
13							
14	Severance	126,001	-	126,001	(94.5)	(7)	(11,907,095)
15							
16	Short-Term/Long-Term Disability (FAS 112)	-	377,786	377,786	11.2	(8)	4,231,203
17							
18	Other Employee Benefits	457,247	-	457,247	30.0	(9)	13,717,410
19							
20	Total Employee Benefits	$ 6,180,797	$ 2,801,786	$ 8,982,583	23.3		$ 209,057,529
21							
22							
23	* Footnotes on WPB-5.0i						

The Toledo Edison Company
Case No. 07-551-EL-AIR
Cash Working Capital
Employee Benefits (Footnotes)
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised

WPB-5.0i
Witness Responsible:
M. Swartz

(1) The term, Pension Expense, refers to an actuarial representation of the impact of providing pension benefits (FAS 87). This is a non-cash expense paid from the pension trusts.

(2) The OPEB (Other Post Employment Benefits) or FAS 106 expenses are post retirement benefits whose expenses are accrued during a participant's working years and as such, are a non-cash expense. An employee's OPEB is fully accrued by retirement and the benefit does not get paid until after retirement.

(3) 100% of insurance expense is self-insured through FirstEnergy Corp. (net of employee contributions). The lag was calculated using a typical 2 month (61 day) lag to process an average claim.

(4) Life insurance premiums are paid at the end of each month for the next month's coverage. Lead days were computed by taking the mid-point of a typical 30 day period (15 days).

(5) Savings Plan Match - Same as payroll lag days which can be found on WPB-5.0g Note (3).

Bi-weekly Payroll	13 days	60%	7.8	
Weekly Payroll	8.5 days	40%	3.4	
			11.2	days

(6) Workers Comp - Paid Bi-weekly 14 / 2 = 7 day midpoint + 6 days = 13 days

(7) Severance Costs - Minimum severance package under FirstEnergy Corp. methodology is 6 weeks (42 days), and the maximum severance pay is 52 weeks (364 days). An average of 29 weeks (203 days) severance pay was utilized for this study, with a mid point of 101.5 days (203 days/2). The severance check is generally issued 7 days after the termination date. Therefore, a lead of 94.5 days (101.5 - 7.0 days) was calculated for severance benefits.

(8) Short-Term/Long-Term Disability (FAS 112) - An accrual occurs for self-funded employer paid short-term disability income benefits for inactive employees not rendering service but not terminated. Same as payroll lag days which can be found on WPB-5.0g Note (3).

Bi-weekly Payroll	13 days	60%	7.8	
Weekly Payroll	8.5 days	40%	3.4	
			11.2	days

(9) Other Employee Benefits - Determined to have an estimated lag time of 30 days.

The Toledo Edison Company
Case No. 07-551-EL-AIR
Cash Working Capital
Other Operating & Maintenance Expenses
For the Twelve Months Ended February 29, 2008

WPB-5.0j
Witness Responsible:
M. Swartz

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised

Line No.	Description	Test Year Jurisdictional Amount	C-3 Adjustment Amount	Total Jurisdictional Amount	Lag/(Lead) Days		Lag/(Lead) Dollars
1	Tree Trimming Contracting Fees	$ 4,604,828	$ -	$ 4,604,828	45.2	(1)	$ 208,138,226
2							
3	Outside Services Employed - FE Service	6,074,337	-	6,074,337	30.0	(3)	182,230,110
4							
5	Uncollectibles	5,438,473	1,029,965	6,468,438	0.0	(2)	0
6							
7	Other	20,741,948	712,620	21,454,568	30.0	(3)	643,637,040
8							
9	Total Other O&M	$ 36,859,586	$ 1,742,585	$ 38,602,171	26.8		$ 1,034,005,376

(1) *All contracts have a net 30 day payment from receipt of invoice. This 30 day lag coupled with a 15.2 day service* midpoint (365/12/2) equals a 45.2 day lag.

(2) Non-cash item and, therefore, assigned a zero lag.

(3) Accounts Payable defaults to a 30 day lag on payments made to other parties.

The Toledo Edison Company
Case No. 07-551-EL-AIR
Cash Working Capital
Taxes Other Than Income Tax
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised

WPB-5.0k
Witness Responsible:
M. Swartz

Line No.	Description	Test Year Jurisdictional Amount	C-3 Adjustment Amount	Jurisdictional Amount	Lag/(Lead) Days	Notes *	Lag/(Lead) Dollars
1	Employee Income Taxes	$ 1,675,462	$ 131,836	$ 1,807,298	3.5	(1)	$ 6,325,543
2							
3	Ohio CAT Tax	196,988	53,992	250,980	88.3	(2)	22,161,534
4							
5	Ohio kWh Tax	29,287,972	(1,660,478)	27,627,494	35.2	(3)	972,487,789
6							
7	Ohio Property Tax	22,162,146	1,961,244	24,123,390	296.7	(4)	7,158,123,061
8							
9	Ohio Sales & Use Tax	12,616	-	12,616	16.1	(5)	203,118
10							
11	Other Taxes	2,446	-	2,446	(67.8)	(6)	(165,936)
12							
13	Total Taxes Other Than Income Taxes	$ 53,337,630	$ 486,594	$ 53,824,224	151.6		$ 8,159,135,108
14							
15							
16	* Footnotes on WPB-5.0l						

The Toledo Edison Company
Case No. 07-551-EL-AIR
Cash Working Capital
Taxes Other than Income Taxes (Footnotes)
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised

WPB-5.0I
Witness Responsible:
M. Swartz

(1) Payroll Taxes
There taxes include FICA and Unemployment. These taxes are paid out every Friday. A 3.5 day midpoint was used.

(2) Ohio Commercial Activity Tax
1st quarter 2007 paid on 5/10/07, 2nd quarter 2007 paid 8/9/07
3rd quarter 2007 paid 11/9/07 4th quarter 2007 paid 2/9/08
First 2 months of 2008 paid on 5/10/2008
Service date is 3/1/07-2/29/08 year midpoint, 8/30/07

	Lag Days		% of Total Paid	Weighted Lag	
05/10/07	(112.5)	X	8.3%	(9.4)	
08/09/07	(21.5)	X	25.0%	(5.4)	
11/19/07	80.5	X	25.0%	20.1	
02/09/08	162.5	X	25.0%	40.6	
05/10/08	253.5	X	16.7%	42.3	
			100.0%	88.3	Lag Days

(3) Ohio kWh Tax
Paid on the 20th of every month for the prior month.
365/12/2 = 15.2 days midpoint + 20 day lag = 35.2 lag days

Lag Days		% of Total Paid	Weighted Lag	
35.2	X	100%	35.2	Lag Days

(4) Ohio Property Tax
These taxes are paid throughout the year for the previous year. Different County payments can be made on different days for any given month. For the purpose of this study, they have been weighted for 10 months liability for 2008 payments and 2 months liability for 2009 payments for Ohio.

Service date is 3/1/07-2/29/08 year midpoint, 8/30/07
Ohio Property Tax Payment

	Est. Payment	Lag Days	% of Total Paid	Weighted Lag	
2008	01/15/08	138	24.10%	33.1	
	02/15/08	169	17.57%	29.6	
	03/15/08	198	0.00%	-	
	04/15/08	229	0.00%	-	
	05/15/08	259	0.00%	-	
	06/15/08	290	0.00%	-	
	07/15/08	320	39.58%	126.4	
	08/15/08	351	2.09%	7.3	
2009	01/15/09	504	4.82%	24.3	
	02/15/09	535	3.51%	18.8	
	03/15/09	563	0.00%	-	
	04/15/09	594	0.00%	-	
	05/15/09	624	0.00%	-	
	06/15/09	655	0.00%	-	
	07/15/09	685	7.92%	54.2	
	08/15/09	716	0.42%	3.0	
		Total	100.0%	296.7	Lag Days

(5) Ohio Sales and Use Tax
Estimates paid on the 15th and 25th of every month for the current month.
Remainder paid on the 23th of every month for the prior month.
365/12/2 = 15.2 days midpoint + 23/3 day lag - 15.2/3 - 5.2/3 = 16.1 lag days

Lag Days		% of Total Paid	Weighted Lag	
16.1	X	100%	16.1	Lag Days

(6) Other Taxes

	$	Lag Days	Lag Dollars
Federal Highway Use	$ 1,792	(120.7)	$ (216,294)
IFTA Motor Fuel Use	421	77.0	32,417
Federal Excise tax	233	77.0	17,941
	$ 2,446	(67.8)	$ (165,936)

The Toledo Edison Company
Case No. 07-551-EL-AIR
Cash Working Capital
Income Taxes
For the Twelve Months Ended February 29, 2008

WPB-5.0m

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised

Witness Responsible:
M. Swartz

Line No.	Description	Test Year Jurisdictional Amount	C-3 Adjustment Amount	Jurisdictional Amount	Lag/(Lead) Days	Notes *	Lag/(Lead) Dollars
1	Federal Income Tax	$ (11,114,770)	$ (3,847,874)	$ (14,962,644)	38.0	(1)	$ (568,580,472)
2							
3	Ohio State Income Tax	(950,428)	223,992	(726,436)	274.5	(2)	(199,406,682)
4							
5	Local Income Tax	(325,368)	(107,139)	(432,507)	76.1	(3)	(32,913,783)
6							
7	Provision for Deferred Income T	22,889,315	(18,657,652)	4,231,663	0.0		-
8							
9	Investment Tax Credit	(437,005)	-	(437,005)	0.0		-
10							
11	Total Income Taxes	$ 10,061,744	$ (22,388,673)	$ (12,326,929)	65.0		$ (800,900,937)
12							
13							
14	* Footnotes on WPB-5.0n						

The Toledo Edison Company
Case No. 07-551-EL-AIR
Cash Working Capital
Taxes (Footnotes)
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated — WPB-5.0n
Type of Filing: X Original ___ Updated ___ Revised — Witness Responsible: M. Swartz

(1) Federal Income Tax
Paid 4/15, 6/15, 9/15 and 12/15 for the current year.
Service date is 3/1/07-2/29/08 year midpoint, 8/30/07

	Lag Days		% of Total Paid	Weighted Lag	
4/15/07	(137.5)	X	8.3%	(11.5)	
6/15/07	(76.5)	X	25.0%	(19.1)	
9/15/07	15.5	X	25.0%	3.9	
12/15/07	106.5	X	25.0%	26.6	
4/15/08	228.5	X	16.7%	38.1	
			100.0%	38.0	Lag Days

(2) Ohio State Income Tax
Paid 1/31, 3/31, 5/31 for the previous year. Assume
Service date is 3/1/07-2/29/08 year midpoint, 8/30/07

	Lag Days		% of Total Paid	Weighted Lag	
1/31/08	153.5	X	27.8%	42.7	
3/31/08	213.5	X	27.8%	59.4	
5/31/08	274.5	X	27.8%	76.3	
1/31/09	519.5	X	5.6%	29.1	
3/31/09	578.5	X	5.5%	31.8	
5/31/09	639.5	X	5.5%	35.2	
			100.0%	274.5	Lag Days

(3) Local Income tax
20% of current year estimated tax (10 months) paid quarterly on
4/15, 6/15, 9/15, 12/15 for the current year and remaining 20%
4/15 of the following year. Additional 20% payment
made 4/15/08 for first quarter 2008 liability (2 months).
Service date is 3/1/07-2/29/08 year midpoint, 8/30/07

	Lag Days		% of Total Paid	Weighted Lag	
4/15/07	(137.5)	X	7%	(9.2)	
6/15/07	(76.5)	X	20%	(15.3)	
9/15/07	15.5	X	20%	3.1	
12/15/07	106.5	X	20%	21.3	
4/15/08	228.5	X	20%	45.7	
4/15/08	228.5	X	13%	30.5	
			100%	76.1	Lag Days

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Customer Deposits and Interest on Customer Deposits

WPB-5.1a
Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised

Witness Responsible:
T. Fernandez

MONTH (1)	CUSTOMER DEPOSIT ** BALANCE G/L 235000 (2)	INTEREST ON * CUSTOMER DEPOSIT (3) (2) x 5.00%
Feb-07	$3,941,654	$197,083
Mar-07	$3,941,654	$197,083
Apr-07	$3,941,654	$197,083
May-07	$3,941,654	$197,083
Jun-07	$3,941,654	$197,083
Jul-07	$3,941,654	$197,083
Aug-07	$3,941,654	$197,083
Sep-07	$3,941,654	$197,083
Oct-07	$3,941,654	$197,083
Nov-07	$3,941,654	$197,083
Dec-07	$3,941,654	$197,083
Jan-08	$3,941,654	$197,083
Feb-08	$3,941,654	$197,083
13 MONTH TEST YEAR TOTAL	$51,241,506	$2,562,079
13 MONTH AVERAGE BALANCE	$3,941,654	$197,083
DATE CERTAIN BALANCE MAY 31, 2007	$3,941,654	$197,083

* - INTEREST RATE ON CUSTOMER DEPOSITS BASED ON CUSTOMER SERVICE SECURITY DEPOSIT RATES EFFECTIVE JANUARY 1, 2007

** - CUSTOMER DEPOSITS ARE NOT FORECASTED BY THE COMPANY. BALANCES SHOWN ARE ACTUALS FOR FEBRUARY 28, 2007.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Materials and Supplies

Data: 0 Months Actual & 12 Months Estimated — WPB-5.1b
Type of Filing: X Original ___ Updated ___ Revised — Witness Responsible: T. Fernandez

Values as of 2/28/2007*			
OpCo	**Plant**	**ValStockValue**	**T/D**
(1)	North Street Facility	$ 2,483,579	D
CEI	Northern Region OH	$ 24,379,021	D
TE	Western Region OH	$ 6,241,204	D
OE	Central Region OH	$ 9,190,286	D
	Distribution Totals	**$ 42,294,090**	

CEI	Northern Region OH	$ 1,024,318	T
TE	Western Region OH	$ 170,197	T
OE	Central Region OH	$ 1,167,127	T
	Transmission Totals	**$ 2,361,642**	

CEI	SUB-TOTAL T/D	$ 25,403,339	
TE	SUB-TOTAL T/D	$ 6,411,401	
OE	SUB-TOTAL T/D	$ 10,357,413	
			(2)
CEI	# OF CUSTOMERS**	761,972	36%
TE	# OF CUSTOMERS**	314,350	15%
OE	# OF CUSTOMERS**	1,041,985	49%
		2,118,307	
ALLOCATION OF NORTH STREET		(1) * (2)	
CEI	NORTH STREET	$ 893,363	
TE	NORTH STREET	$ 368,555	
OE	NORTH STREET	$ 1,221,660	
CEI	**TOTAL T/D with NORTH STREET**	**$ 26,296,702**	
TE	**TOTAL T/D with NORTH STREET**	**$ 6,779,957**	
OE	**TOTAL T/D with NORTH STREET**	**$ 11,579,073**	

Grand Total	**$ 44,655,732**

* - MATERIALS AND SUPPLIES BALANCES ARE NOT FORECASTED BY THE COMPANY. BALANCES SHOWN ARE ACTUALS FOR FEBRUARY 28, 2007.
** - # OF 2006 YEAR-END CUSTOMERS FROM SCHEDULE C-12.1.

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

WPB-5.1c

Data: 0 Months Actual & 12 Months Estimated — Witness Responsible: T. Fernandez
Type of Filing: X Original ___ Updated ___ Revised

MONTH	PIP UNCOLLECTIBLES * BALANCE G/L 142149
Feb-07	$23,832,536
Mar-07	$23,832,536
Apr-07	$23,832,536
May-07	$23,832,536
Jun-07	$23,832,536
Jul-07	$23,832,536
Aug-07	$23,832,536
Sep-07	$23,832,536
Oct-07	$23,832,536
Nov-07	$23,832,536
Dec-07	$23,832,536
Jan-08	$23,832,536
Feb-08	$23,832,536
13 MONTH TEST YEAR TOTAL	$309,822,970
13 MONTH AVERAGE BALANCE	$23,832,536
DATE CERTAIN BALANCE MAY 31, 2007	$23,832,536

* - PIP UNCOLLECTIBLES ARE NOT FORECASTED BY THE COMPANY.
BALANCES SHOWN ARE ACTUALS FOR FEBRUARY 28, 2007.

The Edison Company
Case . J7 - 551 - EL - AIR
Other Regulatory Assets and Unamortized Loss on Reacquired Debt
As of May 31, 2007

WPB-6.0a
Witness Responsible:
H. Wagner

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised

Account No.	Description	Actual Balance Dec 2006	Monthly Forecasted Activity January 2007	February 2007	March 2007	April 2007	May 2007	Forecasted Balance May 2007
	Other Regulatory Assets							
	Customer Receivables for Future Inc Tax							
182.3	182767 FAS 109-DBT-Customer A/R FTR Tax	$22,068,285.76	$148,895.75	$148,895.75	$148,895.75	$148,895.75	$148,895.75	$22,812,764.51
	T & D Postretirement Benefits							
182.3	182076 FAS 106 Costs - B/F Rate Case	40,421,063.07						40,421,063.07
182.3	182077 FAS 106 Costs - PST RTE Case-Acel Amor	(17,564,493.61)	(76,080.60)	(76,080.60)	(76,080.60)	(76,080.60)	(76,080.60)	(17,944,896.61)
182.3	182079 FAS 106 Costs - Transferred to RTC	(17,454,846.26)						(17,454,846.26)
	Total T & D Postretirement Benefits	5,401,723.20	(76,080.60)	(76,080.60)	(76,080.60)	(76,080.60)	(76,080.60)	5,021,320.20
	Regulatory Transition Charge							
182.3	182788 Customer A/R FTR Tax	(2,102,302.00)	90,389.00	80,772.00	86,751.00	78,928.00	87,191.00	(1,678,271.00)
182.3	182790 TECO	124,749,507.66	(5,363,611.00)	(4,792,950.00)	(5,147,737.00)	(4,683,545.00)	(5,173,896.00)	99,587,768.66
	Total Regulatory Transition Charge	122,647,205.66	(5,273,222.00)	(4,712,178.00)	(5,060,986.00)	(4,604,617.00)	(5,086,705.00)	97,909,497.66
	Nuclear Decontamination/Decommissioning							
182.3	182792 DOE - Decommission	7,988,048.66	0.00	0.00	0.00	0.00	0.00	7,988,048.66
182.3	182794 Def DBTS - CX - BV CF Carrying Chg	9,154,149.00	0.00	0.00	0.00	0.00	0.00	9,154,149.00
182.3	182795 Def DBTS - CX - PA State Def Tax	625,867.59	0.00	0.00	0.00	0.00	0.00	625,867.59
182.3	182796 Transferred to RTC	(17,596,508.45)	0.00	0.00	0.00	0.00	0.00	(17,596,508.45)
	Total Nuclear Decontamination/Decommissioning	171,556.80	0.00	0.00	0.00	0.00	0.00	171,556.80
	Deferred Shopping Incentive							
182.3	182753 Def Shop Incentive	43,112,895.48	(2,783,026.00)	(2,534,329.00)	(2,598,835.00)	(2,317,720.00)	(2,481,221.00)	30,397,764.48
182.3	182945 Interest	18,415,399.73	323,409.06	310,701.31	298,425.56	286,672.37	275,175.22	19,909,783.25
	Total Deferred Shopping Incentive	61,528,295.21	(2,459,616.94)	(2,223,627.69)	(2,300,409.44)	(2,031,047.63)	(2,206,045.78)	50,307,547.73
	MISO Transmission Service Costs							
182.3	182354 Transmission Service Costs - MISO	10,663,815.74	(164,796.32)	(166,918.63)	(169,059.52)	(171,219.14)	(173,397.64)	9,818,424.49
182.3	182356 Deferral	5,466,026.90	252,470.21	752,075.14	657,867.12	855,704.35	868,977.55	8,853,121.27
	Total MISO Transmission Service Costs	16,129,842.64	87,673.89	585,156.51	488,807.60	684,485.21	695,579.91	18,671,545.76
	RCP - Fuel Deferral							
182.3	182357 Fuel Recovery Deferral	16,790,096.47	1,077,704.48	858,827.81	1,161,789.90	1,658,062.28	1,709,458.48	23,255,939.42
	RCP - Distribution O&M Deferral							
182.3	182361 Distribution O&M Deferral	23,979,162.19	2,487,095.00	2,462,095.00	2,628,145.00	2,533,052.00	2,506,491.00	36,596,040.19
	Ohio Line Extension							
182.3	182733 Ohio Line Extension	1,972,151.70	0.00	0.00	(219,375.00)	0.00	0.00	1,752,776.70
	Transition Tax Deferral							
182.3	182756 Transition Tax Deferral	7,015,272.74	0.00	0.00	0.00	0.00	0.00	7,015,272.74
182.3	182759 Interest	3,782,341.55	81,072.09	81,680.81	82,294.09	82,911.98	83,534.52	4,193,835.04
	Total Transition Tax Deferral	10,797,614.29	81,072.09	81,680.81	82,294.09	82,911.98	83,534.52	11,209,107.78
	RCP - Demand Side Management							
182.3	182359 Energy Star & Direct Load Control	4,720.77	0.00	0.00	0.00	0.00	0.00	4,720.77
182.3	182364 Interest	238.34	26.75	26.26	928.50	2,737.59	4,556.21	8,513.65
	Total RCP - Demand Side Management	4,959.11	26.75	26.26	928.50	2,737.59	4,556.21	13,234.42
	Grand Total 182.3	$281,490,893.03	($3,926,451.58)	($2,875,204.15)	($3,145,990.20)	($1,601,600.42)	($2,220,315.51)	$267,721,331.17
	Unamortized Loss on Reacquired Debt							
189	Unamortized Loss	$3,029,580.33	($30,933.87)	($30,933.87)	($30,933.87)	($30,933.87)	($30,933.87)	$2,874,910.98

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Other Regulatory Liabilities and Unamortized Gain on Reacquired Debt
As of May 31, 2007

WPB-6.0b

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised

Witness Responsible:
H. Wagner

Account No.	Description	Actual Balance Dec 2006	Monthly Forecasted Activity: January 2007	February 2007	March 2007	April 2007	May 2007	Forecasted Balance May 2007
	Other Regulatory Liabilites							
	Asset Removal Costs							
254	108465 Transmission Plant	$2,604,913.46	$0.00	$0.00	$0.00	$0.00	$0.00	$2,604,913.46
254	108470 Distribution Plant	(8,204,615.74)	0.00	0.00	0.00	0.00	0.00	(8,204,615.74)
254	108475 General Plant	(431,494.97)	0.00	0.00	0.00	0.00	0.00	(431,494.97)
254	254039 Asset Removal Cost	992,445.05	0.00	0.00	0.00	0.00	0.00	992,445.05
	Total Asset Removal Costs	(5,038,752.20)	0.00	0.00	0.00	0.00	0.00	(5,038,752.20)
	Customer Receivables for Future Inc Tax							
254	254106 FAS 109-OH Def Tax	(51,906.32)	0.00	0.00	0.00	0.00	0.00	(51,906.32)
254	254107 FAS 109-Cust A/R Future Taxes	(25,537,995.51)	0.00	0.00	0.00	0.00	0.00	(25,537,995.51)
	Total Customer Receivables for Future Inc Tax	(25,589,901.83)	0.00	0.00	0.00	0.00	0.00	(25,589,901.83)
	Regulatory Transition Charge							
254	254109 CX - Def Loss Hedging Payments - BM	7,517,184.00	0.00	0.00	0.00	0.00	0.00	7,517,184.00
254	254110 CX - Unamort Gain - Sale Lease BM	(146,364,864.00)	0.00	0.00	0.00	0.00	0.00	(146,364,864.00)
254	254111 Beaver Valley Unit 2 - Non-Outage	(18,627,598.00)	0.00	0.00	0.00	0.00	0.00	(18,627,598.00)
254	254112 Competitive Transition Chg Transfer	157,475,278.00	0.00	0.00	0.00	0.00	0.00	157,475,278.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Grand Total 254	($30,628,654.03)	$0.00	$0.00	$0.00	$0.00	$0.00	($30,628,654.03)
	Unamortized Gain on Reacquired Debt							
257	Unamortized Gain	($6,619,270.91)	$32,016.04	$32,016.04	$32,016.04	$32,016.04	$32,016.04	($6,459,190.71)

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Deferred Income Taxes (Assets)
As of May 31, 2007

WPB-6.0c
Witness Responsible:
G. Young

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised

ACCOUNT NO.	DESCRIPTION	MAY 2007 BALANCES	FEDERAL	PA STATE	OH LOCAL	ADJUSTMENT	TOTAL LESS PA
		(1)	(2)	(3)	(4)	(5)	(6) = - (2) -(4) - (5)
	Deferred Income Tax						
190	Asbestos Removal (FIN 47)	($871,199)	($804,462)	($28,701)	($38,036)		$842,498
190	Contingency - Dura Landfill Clean Up	(619,666)	(572,198)	(20,414)	(27,054)		599,252
190	Deferred Asset Gain - Fossil	(4,613,401)	(4,259,996)	(151,985)	(201,420)		4,461,416
190	Deferred Intercompany Gain - Fossil	(5,591,014)	(5,162,720)	(184,192)	(244,102)		5,406,822
190	Deferred Compensation	(5,102,543)	(4,711,668)	(168,100)	(222,775)		4,934,443
190	Demand Side Management	(113,448)	(104,758)	(3,737)	(4,953)	(4,528)	114,239
190	EDCP Interest	(71,645)	(66,157)	(2,360)	(3,128)		69,285
190	Expense Accruals - FAS 112	(1,515,433)	(1,399,345)	(49,925)	(66,163)		1,465,508
190	FAS 109 Customer Receivable (Deferred Inc Tax)	(1,351,189)	(1,247,683)	(44,514)	(58,992)		1,306,675
190	FICA Accrual Estimate	(266,304)	(245,904)	(8,773)	(11,627)		257,531
190	Health Benefits - FAS 106 (Postretmt. Benefits)	(9,265,385)	(8,555,619)	(305,242)	(404,524)		8,960,143
190	Incentive Compensation	(382,561)	(353,256)	(12,603)	(16,702)		369,958
190	Lease Market Valuation - BMP **	(86,878,368)	(80,223,141)	(2,862,147)	(3,793,080)		84,016,221
190	Lease Market Valuation - BV2 **	(28,046,363)	(25,897,900)	(923,968)	(1,224,495)		27,122,395
190	Municipal Distribution Tax Deferral	(282,771)	(261,109)	(9,316)	(12,346)		273,455
190	Nuclear Fuel in Process	(3,037,258)	(2,804,592)	(100,060)	(132,606)		2,937,198
190	Other (Misc. 190)	(8,291,111)	(7,655,979)	(273,145)	(361,987)		8,017,966
190	Pension and Rightsizing Cost	(30,874,936)	(28,509,794)	(1,017,153)	(1,347,989)		29,857,783
190	Property Tax Variance	(83,979)	(77,546)	(2,767)	(3,666)		81,212
190	Provision for Doubtful Accounts	(1,010,559)	(933,146)	(33,292)	(44,121)		977,267
190	Reacquired Debt Expense	(882,590)	(814,980)	(29,076)	(38,534)		853,514
190	Reserve for Obsolescence - Inventory	(648,592)	(598,908)	(21,367)	(28,317)		627,225
190	Severance Estimate	(2,181,766)	(2,014,634)	(71,877)	(95,255)		2,109,889
190	Vacation Pay Accrual	(2,536,707)	(2,342,385)	(83,570)	(110,752)		2,453,137
	Grand Total 190						$188,115,032

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Deferred Income Taxes (Liabilities)
As of May 31, 2007

WPB-6.0d
Witness Responsible:
G. Young

Data: ___ Actual X Estimated
Type of Filing: X Original ___ Updated ___ Revised

ACCOUNT NO.	DESCRIPTION	MAY 2007 BALANCES	FEDERAL	PA STATE	OH LOCAL	ADJUSTMENT	TOTAL LESS PA
		(1)	(2)	(3)	(4)	(5)	(6) = - (2) -(4) - (5)
	Deferred Income Tax						
282	Accelerated vs Book Depreciation	$13,253,048	$12,237,812	$436,612	$578,624		($12,816,436)
283	Above Market Leases **	$23,149,266	$21,375,941	$762,636	$1,010,689		($22,386,630)
283	Amortization Premium Discount Debt	5,956,884	5,500,563	196,245	260,076		(5,760,639)
283	Asset Retirement Obligations	2,777,898	2,565,100	91,516	121,282		(2,686,382)
283	CTC Regulatory Transition Charge	48,763,582	45,028,098	1,606,482	2,129,002		(47,157,100)
283	Customer Assistance Expense - North Star	42,312	39,071	1,394	1,847		(40,918)
283	Deferred Asset Gain - Nuclear	104,370,244	96,375,070	3,438,404	4,556,770		(100,931,840)
283	Deferred Gain-ATSI	11,095,131	10,245,200	365,521	484,410		(10,729,610)
283	RCP - Demand Side Management					4,528	(4,528)
283	ESOP Compensation	259,341	239,474	8,544	11,323		(250,797)
283	Injuries and Damages	79,583	73,486	2,622	3,475		(76,961)
283	Interest Expense (PWC)	237,729	219,518	7,832	10,379		(229,897)
283	Interest Income from Nonqualified Decom. Trusts	7,503,303	6,928,520	247,191	327,592		(7,256,112)
283	MISO Reg Asset Trans Def	6,981,311	6,446,515	229,994	304,802		(6,751,317)
283	Nuclear Fuel Disposal	5,232,949	4,832,084	172,396	228,469		(5,060,553)
283	Nuclear Plant Decommissioning	33,271,168	30,722,465	1,096,095	1,452,608		(32,175,073)
283	Ohio Line Extensions	739,504	682,856	24,362	32,286		(715,142)
283	Penalties	47,310	43,685	1,559	2,066		(45,751)
283	RCP Fuel Deferral	8,400,742	7,757,211	276,757	366,774	(391,367)	(7,732,618)
283	RCP O&M Deferral	13,304,233	12,285,076	438,299	580,858	(44,243)	(12,821,691)
283	Sale Leaseback Rent/Accrual	8,581,775	7,924,377	282,721	374,677		(8,299,054)
283	Savings Plan Minimum Contribution	841,349	776,898	27,718	36,733		(813,631)
283	Shopping Credit Incentive Deferral	46,829,853	43,242,501	1,542,776	2,044,576		(45,287,077)
283	Stock Options/Performance Shares	6,150	5,678	203	269		(5,947)
283	Tax Law Change (S.B. 3 Deferral)	4,829,959	4,459,965	159,120	210,874		(4,670,839)
283	Taxes (Misc. 283)	12,235,975	11,298,657	403,103	534,215		(11,832,872)
	Grand Total 283						($333,722,979)

The Toledo Edison Company
Case No. 07-551-EL-AIR
RCP - Fuel Deferral Adjustment

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised

WPB-6.1A
Witness Responsible:
H. Wagner
G. Young

	Fuel Deferral		
Period	Principal	Interest	Total
Balance, December 31, 2006	$ 16,238,207.01	$ 551,889.46	$ 16,790,096.47
January 2007	1,030,718.61	46,985.87	1,077,704.48
February 2007	762,525.69	96,302.12	858,827.81
March 2007	1,060,004.93	101,784.97	1,161,789.90
April 2007	1,548,625.78	109,436.50	1,658,062.28
May 2007	1,590,884.38	118,574.10	1,709,458.48
Balance, May 31, 2007	22,230,966.40	1,024,973.02	23,255,939.42
June 2007	1,735,400.35	128,269.61	1,863,669.96
July 2007	1,813,390.46	136,924.98	1,950,315.44
August 2007	1,782,311.82	147,324.40	1,929,636.22
September 2007	1,579,644.41	157,151.53	1,736,795.94
October 2007	1,262,578.00	165,634.69	1,428,212.69
November 2007	836,134.49	172,165.27	1,008,299.76
December 2007	1,232,276.55	178,649.51	1,410,926.06
January 2008	1,809,476.35	89,574.36	1,899,050.71
February 2008	2,108,103.24	185,086.05	2,293,189.29
March 2008	2,297,406.96	197,482.92	2,494,889.88
April 2008	1,980,933.85	209,614.05	2,190,547.90
May 2008	2,118,656.95	221,344.15	2,340,001.10
June 2008	2,230,627.17	233,783.31	2,464,410.48
July 2008	2,444,021.05	247,131.64	2,691,152.69
August 2008	2,432,565.14	261,073.47	2,693,638.61
September 2008	1,968,278.90	273,852.74	2,242,131.64
October 2008	1,388,432.88	283,987.96	1,672,420.84
November 2008	1,376,997.19	292,640.92	1,669,638.11
December 2008	2,055,062.08	303,069.27	2,358,131.35
Total RCP - Fuel Deferral Adjustment	34,452,297.84	3,884,760.83	38,337,058.67
Balance, December 31, 2008	$ 56,683,264.24	$ 4,909,733.85	$ 61,592,998.09
Total RCP - Fuel Deferral Adjustment			$38,337,059
Effective Tax Rate			33.250078%
Total Deferred Tax Adjustment for Fuel Deferral			($12,747,102)

The Toledo Edison Company
Case No. 07-551-EL-AIR
RCP - O&M Deferral Adjustment

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised

WPB-6.1B
Witness Responsible:
H. Wagner
G. Young

Period	Distribution Deferral Principal	Distribution Deferral Interest	Distribution Deferral Total
Balance, December 31, 2006	$ 23,104,485.25	$ 874,676.94	$ 23,979,162.19
January 2007	2,343,508.00	143,587.00	2,487,095.00
February 2007	2,303,664.00	158,431.00	2,462,095.00
March 2007	2,454,447.00	173,698.00	2,628,145.00
April 2007	2,343,874.00	189,178.00	2,533,052.00
May 2007	2,302,198.00	204,293.00	2,506,491.00
Balance, May 31, 2007	34,852,176.25	1,743,863.94	36,596,040.19
June 2007	2,649,286.00	220,418.00	2,869,704.00
July 2007	2,486,737.00	237,195.00	2,723,932.00
August 2007	2,403,042.00	253,332.00	2,656,374.00
September 2007	2,304,375.00	269,018.00	2,573,393.00
October 2007	2,232,292.00	284,285.00	2,516,577.00
November 2007	657,295.00	294,688.00	951,983.00
December 2007	-	298,438.00	298,438.00
January 2008	1,995,664.17	298,603.36	2,294,267.53
February 2008	1,995,664.16	322,584.59	2,318,248.75
March 2008	1,995,664.17	334,575.21	2,330,239.38
April 2008	1,995,664.17	346,565.82	2,342,229.99
May 2008	1,995,664.16	358,556.44	2,354,220.60
June 2008	1,995,664.17	370,547.05	2,366,211.22
July 2008	1,995,664.20	382,537.67	2,378,201.87
August 2008	1,995,664.17	394,528.28	2,390,192.45
September 2008	1,995,664.16	406,518.90	2,402,183.06
October 2008	1,995,664.14	418,509.52	2,414,173.66
November 2008	1,995,664.16	430,500.13	2,426,164.29
December 2008	1,995,664.17	442,490.74	2,438,154.91
Total RCP - O&M Deferral Adjustment	36,680,997.00	6,363,891.71	43,044,888.71
Balance, December 31, 2008	$ 71,533,173.25	$ 8,107,755.65	$ 79,640,928.90
Total RCP - O&M Deferral Adjustment			$43,044,889
Effective Tax Rate			35.035733%
Total Deferred Tax Adjustment for O&M Deferral			($15,081,092)

The Toledo Edison Company
Case No. 07-551-EL-AIR
Ohio Line Extension Adjustment
As of May 31, 2007

WPB-6.1C

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised

Witness Responsible:
H. Wagner
G. Young

Description		Actual Balance Dec 2006	January 2007	February 2007	March 2007	April 2007	May 2007	Forecasted Balance May 2007
Calculation of Date Certain Balance								
Ohio Line Extension	(1)	$1,972,151.70	$0.00	$0.00	($219,375.00)	$0.00	$0.00	$1,752,776.70
Calculation of Revised Date Certain Balance								
Ohio Line Extension	(2)	1,972,151.70	130,386.00	132,452.00	134,928.00	138,941.00	142,670.00	2,651,528.70
Adjustment of Projected Date Certain Balance								
Total Ohio Line Extension Adjustment	(3) = (2) - (1)	$0.00	$130,386.00	$132,452.00	$354,303.00	$138,941.00	$142,670.00	$898,752.00
Calculation of Estimated Deferred Tax Adjustment								
Total Ohio Line Extension Adjustment	(3)							$898,752
Effective Tax Rate	(4)							40.800513%
Total Ohio Line Extension Deferred Tax Adjustment	(5) = (3) * -(4)							($366,695)

The Toledo Edison Company
Case No. 07-551-EL-AIR
Transition Tax Deferral Adjustment
As of May 31, 2007

WPB-6.1D

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised

Witness Responsible:
H. Wagner
G. Young

Description		Actual Balance Dec 2006	2001 - 2003 True-Up	January 2007	February 2007	March 2007	April 2007	May 2007	Forecasted Balance May 2007
Calculation of Date Certain Balance									
Transition Tax Deferral	(1)	$7,015,272.74	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$7,015,272.74
Interest	(1)	$3,782,341.56	$0.00	$81,072.09	$81,680.81	$82,294.09	$82,911.98	$83,534.52	$4,193,835.05
Total	(1)	$10,797,614.30	$0.00	$81,072.09	$81,680.81	$82,294.09	$82,911.98	$83,534.52	$11,209,107.79
Calculation of Revised Date Certain Balance									
Transition Tax Deferral	(2)	7,015,272.74	(525,972.74)	0.00	0.00	0.00	0.00	0.00	6,489,300.00
Interest	(2)	3,782,341.56	(282,766.35)	74,999.80	75,562.93	76,130.28	76,701.89	77,277.80	3,880,247.91
Total	(2)	10,797,614.30	(808,739.09)	74,999.80	75,562.93	76,130.28	76,701.89	77,277.80	10,369,547.91
Adjustment of Projected Date Certain Balance									
Transition Tax Deferral	(3) = (2) - (1)	$0.00	($525,972.74)	$0.00	$0.00	$0.00	$0.00	$0.00	($525,972.74)
Interest	(3) = (2) - (1)	$0.00	($282,766.35)	($6,072.29)	($6,117.88)	($6,163.81)	($6,210.09)	($6,256.72)	($313,587.14)
Total Transition Tax Deferral Adjustment	(3) = (2) - (1)	$0.00	($808,739.09)	($6,072.29)	($6,117.88)	($6,163.81)	($6,210.09)	($6,256.72)	($839,559.88)
Calculation of Estimated Deferred Tax Adjustment									
Total Transition Tax Deferral Adjustment	(3)								($839,560)
Effective Tax Rate	(4)								41.670033%
Total Deferred Tax Adjustment for Transition Tax Deferral	(5) = (3) * -(4)								$349,845

The Toledo Edison Company
Case No. 07-551-EL-AIR
RCP - Demand Side Management Adjustment
As of May 31, 2007

WPB-6.1E

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised

Witness Responsible:
H. Wagner
G. Young

Description		Actual Balance Dec 2006	January 2007	February 2007	March 2007	April 2007	May 2007	Forecasted Balance May 2007
Calculation of Date Certain Balance	(1)							
RCP - Demand Side Management		$4,720.77	$0.00	$0.00	$0.00	$0.00	$0.00	$4,720.77
Interest		$238.34	$26.75	$26.26	$928.50	$2,737.59	$4,556.21	$8,513.65
Total		$4,959.11	$26.75	$26.26	$928.50	$2,737.59	$4,556.21	$13,234.42
Calculation of Revised Date Certain Balance	(2)							
RCP - Demand Side Management		4,720.77	0.00	0.00	191,615.00	191,615.00	191,615.00	579,565.77
Interest		238.34	26.12	26.26	530.98	1,542.95	2,560.25	4,924.90
Total		4,959.11	26.12	26.26	192,145.98	193,157.95	194,175.25	584,490.67
Adjustment of Projected Date Certain Balance	(3) = (2) - (1)							
RCP - Demand Side Management		$0.00	$0.00	$0.00	$191,615.00	$191,615.00	$191,615.00	$574,845.00
Interest		$0.00	($0.63)	$0.00	($397.52)	($1,194.64)	($1,995.96)	($3,588.75)
Total RCP - Demand Side Management Adjustment		$0.00	($0.63)	$0.00	$191,217.48	$190,420.36	$189,619.04	$571,256.25
Calculation of Estimated Deferred Tax Adjustment								
Total RCP - Demand Side Management Adjustment (DSM)	(3)							$571,257
Effective Tax Rate	(4)							34.214901%
Total DSM Deferred Tax Adjustment	(5) = (3) * -(4)							($195,455)

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

WPB-7.1a
Witness:
T. Fernandez

Test Year Production O&M A&G Expense Functionalization

Company	FERC Acct	Test Year Budget	Test Year Production Expenses	Test Year Budget Excluding Production Expenses	Percentage
TE01	920	$ 1,001,434	$ 29,223	$ 972,211	97.08188%
TE01	921	$ 436,852	$ 16,064	$ 420,788	96.32278%
TE01	923	$ 22,625,330	$ 3,573,527	$ 19,051,803	84.20564%
TE01	924	$ 132,676	$ 85,757	$ 46,919	35.36359%
TE01	925	$ 870,407	$ 32,646	$ 837,761	96.24934%
TE01	926	$ 6,109,579	$ 1,290,385	$ 4,819,194	78.87931%
TE01	930.2	$ 4,136,365	$ 2,813,985	$ 1,322,380	31.96962%
TE01	931	$ 17,542	$ 2,200	$ 15,342	87.45867%
TE01	935	$ 1,948,563	$ 3,237	$ 1,945,326	99.83388%

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

WPB-7.1b
Witness:
T. Fernandez

OTHER REVENUES JURISDICTIONAL ALLOCATION

Account 456 - Other Electric Revenues

		TE01	Jurisdictional Allocation	Jurisdictional Amount	Allocation Factor
456020	Revothelec	$ 408,000	100%	$ 408,000	
456089	MISO-FTRARRRev	$ 2,172,956	0%	$ -	
456097	ATSI Ground Lease	$ 1,735,332	100%	$ 1,735,332	
456122	Sale of Scrap	$ 56,333	100%	$ 56,333	
456250	FE Telecom Fiber Optics Acess	$ -	100%	$ -	
456255	FE Telecom Wireless Lease - Tower Useage	$ -	100%	$ -	
456268	Servicer Fees from Sale of Receivables	$ 1,613,806	100%	$ 1,613,806	
456273	National Gypsum Revenues - Mansfield Plant	$ 49,661	0%	$ -	
Budget reconciliation - SEC accounting module with FERC accounting module					
Cost Element 451101 mapped to G456118 in SEC		$ 34,190	100%	$ 34,190	
Interco. Assessment to TE (456273 - Nat. Gypsum Rev - Mansfield Plan		$ (49,661)	0%	$ -	
	Total	**$ 6,020,617**	**63.90809%**	**$ 3,847,661**	**OTHERREV**

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

WPB-7.1c
Witness:
T. Fernandez

Account 407 - Regulatory Credits/Debits

Current Amortizations

	Budget Test Year Total	Jurisdictional Allocation	Jurisdictional Total	Allocation Factor
CUSTOMER RECEIVABLES FOR FUTURE INC TAX:				
407400 FAS 109 Amortization	$ (1,778,104)	100%	$ (1,778,104)	
T & D POSTRETIREMENT BENEFITS:				
407335 FAS 106 Costs	$ 912,967	100%	$ 912,967	
REGULATORY TRANSITION CHARGE:				
407410 RTC Customer A/R FTR Tax	$ (1,073,540)	0%	$ -	
407320 RTC TE	$ 63,703,347	0%	$ -	
TRANSMISSION SERVICE COSTS - MISO:				
407370 MISO 05 Deferral-Exp- Amort	$ 2,779,011	0%	$ -	
407375 MISO 06-10 Deferral-Exp-Amort	$ 5,205,173	0%	$ -	
DEFERRED SHOPPING INCENTIVE:				
407465 Deferral - Amortization	$ 32,583,242	0%	$ -	
TOTAL CURRENT AMORTIZATION	**$ 102,332,097**	**-0.84542%**	**$ (865,136)**	**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	$ (752,339)	0%	$ -	
407510 MISO Deferral - Exp 04/07-03/08	$ (17,776,418)	0%	$ -	
407520 MISO Deferral - Exp 04/08-03/09	$ -	0%	$ -	
RATE CERTAINTY PLAN:				
407555 RCP Deferral	$ (23,824,874)	100%	$ (23,824,874)	
OHIO LINE EXTENSION:				
407445 Deferred Depreciation	$ (169,974)	100%	$ (169,974)	
407450 Deferred Property Tax	$ (281,241)	100%	$ (281,241)	
407455 Deferred Capital Costs	$ (692,051)	100%	$ (692,051)	
TRANSITION TAX DEFERRAL:				
407470 Muni Tax Deferral	$ (118,448)	100%	$ (118,448)	
DEFERRED SHOPPING INCENTIVE:				
407420 Deferral - MBU Rev	$ -			
TOTAL DEFERRALS	**$ (43,615,344)**	**57.51780%**	**$ (25,086,588)**	**REG2**

Carrying Charges

	Budget Test Year Total	Jurisdictional Allocation	Jurisdictional Total	Allocation Factor
TRANSMISSION SERVICE COSTS - MISO:				
407480 MISO Deferral Interest	$ (596,123)	0%	$ -	
407495 MISO Deferral - CC 01-03/06	$ (7,188)	0%	$ -	
407505 MISO Deferral - CC 04/06-03/07	$ (355,443)	0%	$ -	
407515 MISO Deferral - CC 04/07-03/08	$ (521,231)	0%	$ -	
407525 MISO Deferral - CC 04/08-03/09	$ -	0%	$ -	
RATE CERTAINTY PLAN:				
407550 RCP Fuel Recovery Interest	$ (1,690,576)	100%	$ (1,690,576)	
407560 RCP Deferral Interest	$ (3,045,731)	100%	$ (3,045,731)	
DEFERRED SHOPPING INCENTIVE:				
407460 Interest	$ (2,666,894)	0%	$ -	
DEMAND SIDE MANAGEMENT:				
407580 DSM Carrying Charge	$ (137,150)	100%	$ (137,150)	
TRANSITION TAX DEFERRAL:				
407435 Deferral Taxes	$ (1,029,348)	100%	$ (1,029,348)	
TOTAL CARRYING CHARGES	**$ (10,049,664)**	**58.73634%**	**$ (5,902,805)**	**REG3**

GRAND TOTAL 407s	**$ 48,667,089**		**$ (31,854,529)**	

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

WPB-7.1d
Witness:
T. Fernandez

Account 403 - Depreciation Expense

		TEST YEAR	Jurisdictional Allocation	Jurisdictional Amount	Allocation Factor
403000	Transmission	$ 433,875	100.00000%	$ 433,875	
403000	Distribution	$ 24,410,353	100.00000%	$ 24,410,353	
403000	General	$ 1,043,327	100.00000%	$ 1,043,327	
403000	Fossil Production (Not Shown)	$ -	0.00000%	$ -	
403000	Nuclear Production (Not Shown)	$ 199,871	0.00000%	$ -	
403185	Fossil Production (Not Shown)	$ 320	0.00000%	$ -	
403185	Nuclear Production (Not Shown)	$ 132	0.00000%	$ -	
	TOTAL	$ 26,087,878	99.23212%	$ 25,887,555	**DEP1**

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

WPB-7.1e
Witness:
T. Fernandez

Account 404 - Amortization of Limited-Term Electric Plant

		TEST YEAR	Jurisdictional Allocation	Jurisdictional Amount	Allocation Factor
404000	Intangible (Software)	$ 1,381,052	100.00000%	$ 1,381,052	
404000	Intangible (FAS 109)	$ 1,248	100.00000%	$ 1,248	
404000	Intangible Fossil LH	$ 5,233,689	0.00000%	$ -	
404000	Intangible Nuclear LH	$ 751,538	0.00000%	$ -	
404000	General Buildings LH	$ -	100.00000%	$ -	
		$ 7,367,527	18.76206%	$ 1,382,300	**AMOR1**

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

WPB-7.1f
Witness:
T. Fernandez

Account 408 - Taxes Other Than Income Taxes

		TEST YEAR	Jurisdictional Allocation	Jurisdictional Amount	Allocation Factor
408100	TxOthInc - FICA (Payroll)	$ 25,761	69.76901%	$ 17,973	PAYROLL
408111	TxOthInc - PA Capital Stock	$ 356,284	0.00000%	$ -	
408115	TXOTHINC- OH SALES & USE	$ 78,005	16.17340%	$ 12,616	REVENUE
408140	TXOTHINC - PA LOCAL	$ 409,293	0.00000%	$ -	
408142	TXOTHINC - OH RL & PER (PROPERTY)	$ 22,178,686	99.94910%	$ 22,167,397	PROPTAX
408149	TxOthInc - Motor Fuel Tax	$ 421	100.00000%	$ 421	
408151	TXOTHINC - FED HWY	$ 1,792	100.00000%	$ 1,792	
408152	TXOTHINC - FED EXCISE TAX	$ 233	100.00000%	$ 233	
408153	TXOTHINC - OH KWH SALES TAX	$ 29,287,972	100.00000%	$ 29,287,972	
408174	TxOthInc - OH CAT Tax	$ 1,217,967	16.17340%	$ 196,987	REVENUE
849042	Tax - HRTE (Payroll)	$ 1,091,175	69.76901%	$ 761,302	PAYROLL
Budget reconciliation - SEC accounting module with FERC accounting module					
408100	TxOthInc - FICA (Payroll)	$ 18,227	69.76901%	$ 12,717	PAYROLL
849048	Tax - HRTE (Payroll)	$ 1,266,280	69.76901%	$ 883,471	PAYROLL
	TOTAL	$ 55,932,096	95.37079%	$ 53,342,881	
	Less Other Production Related Taxes			$ 5,251	
	TOTAL Account 408 Jurisdiction	**$ 55,932,096**	**95.36140%**	**$ 53,337,630**	**TAX7**

Property Tax Jurisdictional Allocation

Total Utility Property Tax	$	22,179,686
Leasehold Portion	$	11,289
Distribution property tax	$	22,168,397
Jursidictional Percentage		**99.94910%**
Allocation Factor		**PROPTAX**

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

WPB-7.1g
Witness:
T. Fernandez

Not Used

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

WPB-7.1h
Witness:
T. Fernandez

Materials and Supplies Allocator

Plant	ATSI	CE	OE	TE	Utility Total	Total	% ATSI	% Utility	Allocation Factor
	Plant-In-Service as of 2/28/07								
Distribution Plant	36,563	1,459,871,188	1,742,664,988	674,110,713	3,876,646,889	3,876,683,452	0.00%	100.00%	
General Plant	1,460,044	72,085,602	101,749,095	59,722,378	233,557,075	235,017,119	0.62%	99.38%	
Transmission Plant	1,376,987,172	390,732,857	260,264,533	33,035,618	684,033,008	2,061,020,180	66.81%	33.19%	
Grand Total	1,378,483,779	1,922,689,647	2,104,678,616	766,868,709	4,794,236,972	6,172,720,751	22.33187%	77.66813%	**M&S1**

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

WPB-7.1i
Witness:
T. Fernandez

Vehicle Lease Adjustment Jurisdictional Allocation

Operating Company	Distribution Labor	ATSI Labor	Total Labor	Jurisdictional Factor	Allocation Factor
TE	10,920,424.00	470,968.00	11,391,392.00	95.86558%	**VEH1**

Note: Distribution and ATSI labor amounts were taken from Labor Only by 2007 Plan FERC tab
Source: Energy Delivery Business Services - Labor Only by 2007 Plan FERC data

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

WPB-7.1j
Witness:
T. Fernandez

Book Depreciation Jurisdictional Allocation

Account 403

		TEST YEAR BUDGET	Jurisdictional Allocation	Jurisdictional Amount	Allocation Factor
403000	Transmission	$ 433,875	100.00000%	$ 433,875	
403000	Distribution	$ 24,410,353	100.00000%	$ 24,410,353	
403000	General	$ 1,043,327	100.00000%	$ 1,043,327	
403000	Fossil Production (Not Shown)	$ -	0.00000%	$ -	
403000	Nuclear Production (Not Shown)	$ 199,871	0.00000%	$ -	
403185	Fossil Production (Not Shown)	$ 320	0.00000%	$ -	
403185	Nuclear Production (Not Shown)	$ 132	0.00000%	$ -	
	TOTAL	$ 26,087,878	99.23212%	$ 25,887,555	**DEP1**

Account 404

		TEST YEAR BUDGET	Jurisdictional Allocation	Jurisdictional Amount	Allocation Factor
404000	Intangible (Software)	$ 1,381,052	100.00000%	$ 1,381,052	
404000	Intangible (FAS 109)	$ 1,248	100.00000%	$ 1,248	
404000	Intangible Fossil LH	$ 5,233,689	0.00000%	$ -	
404000	Intangible Nuclear LH	$ 751,538	0.00000%	$ -	
404000	General Buildings LH	$ -	100.00000%	$ -	
		$ 7,367,527	18.76206%	$ 1,382,300	**AMOR1**

Weighted Average	**$ 33,455,405**	**81.51106%**	**$ 27,269,855**	**BKDEP**

Case No. 07-551-EL-AIR
June 7, 2007

Not Used

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

WPB-7.1l
Witness:
T. Fernandez

Tax Accelerated Depreciation Jurisdictional Allocation (Schedule C-4.1

12 months 2/29/08

Tax Depreciation	$ 33,943,308	100.00000%
Leasehold Improvements (WPB-7.1r)	$ 4,005,289	11.79994%
Jurisdictional Amount	$ 29,938,019	88.20006%
		Allocation Factor
Jursidictional Tax Percentage	**88.20006%**	**TAX8**

Accelerated vs. Book Depreciation Jurisdictional Allocation Percentage (Schedule B-6

12 months 2/29/08

	Total	Leasehold	Total Less Leasehold	Blended Functional Percentage	Allocation Factor
Tax Depreciation	$ 33,943,308	$ 4,005,289	$ 29,938,019		
Book Depreciation	$ 33,455,405	$ 6,185,549	$ 27,269,856		
Total	$ 67,398,713	$ 10,190,838	$ 57,207,875	**84.87977%**	**DEP2**

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

WPB-7.1m
Witness:
T. Fernandez

Net Plant Allocator

			Source
Company Plant Investment	$	903,969,741	B-2
Total Company Reserve	$	410,657,199	B-3
Net Investment	$	493,312,543	
Allocated Plant in Service	$	785,202,100	B-2
Allocated Reserve	$	379,697,989	B-3
Net Plant in Service	$	405,504,111	
			Allocation Factor
Ratio		82.20024%	PLT1

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

WPB-7.1n
Witness:
T. Fernandez

Calculation of Current Income Taxes and Deferred Income Taxes

410 Provision for Deferred Income Taxes

	Total Utility	Jurisdiction	Source	Allocation Percentage	Allocation Factor
Municipal	$ (109,604)	$ 632,941	Schd C-4.1 Page 4 Line 42		
	$ 7,039	$ 4,304	Schd C-4.1 Page 4 Line 43		
	$ (102,565)	$ 637,245		-621.30725%	TAX4
Federal	$ (3,827,301)	$ 22,101,762	Schd C-4.1 Page 3 Line 48		
	$ 245,810	$ 150,308	Schd C-4.1 Page 3 Line 49		
	$ (3,581,491)	$ 22,252,070		-621.30740%	TAX5

409 Current Income Taxes

	Total Utility	Jurisdiction	Source	Allocation Percentage	Allocation Factor
Municipal	$ 1,390,363	$ (325,368)	Schd C-4.1 Page 2 Line 9	-23.40165%	TAX1
OH State	$ 4,061,373	$ (950,428)	Schd C-4.1 Page 2 Line 5	-23.40165%	TAX2
Federal	$ 47,128,745	$ (11,114,771)	Schd C-4.1 Page 3 Line 5	-23.58385%	TAX3

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

WPB-7.1o
Witness:
T. Fernandez

Other Taxes (Account 190) Jurisdictional Allocation Percentage

FERC Balances at 12/31/06

				Percentage of Account 190 Other Misc. Balance	Allocation Factor
190 - Other Misc	Accounts Receivable Accrual	$	(93,581)		
190 - Other Misc	Blue Cross/Blue Shield Close Out	$	(57,272)		
190 - Other Misc	Capitalized Items	$	(164,716)		
190 - Other Misc	Customer Energy Management	$	(305,985)		
190 - Other Misc	Deferred Fuel - Rule 21	$	(3,405,705)		
190 - Other Misc	Employee Contract Payment	$	(40,744)		
190 - Other Misc	Energy Management Program	$	1,135,619		
190 - Other Misc	Professional Fees	$	26,165		
190 - Other Misc	R&D Books Capitalized	$	702,039		
190 - Other Misc	Reengineering Feature Design	$	(227,888)		
190 - Other Misc	System Development Cost	$	(14,539)		
190 - Other Misc	VBM	$	(186,544)		
Account 190 Other Misc. Distribution Related Balances		$	(2,633,151)	36.34878%	TAX 6
190 - Other Misc	Cost of Removal	$	-		
190 - Other Misc	Emission Allowance	$	214,345		
190 - Other Misc	Nuclear Plants Refueling Outage Accrual	$	(2,828,657)		
190 - Other Misc	Phase in O&M Costs - BV	$	(1,593,864)		
190 - Other Misc	Phase in O&M Costs - Perry	$	(355,443)		
190 - Other Misc	Plant Consulting	$	(47,354)		
Account 190 Other Misc. Generation Related Balances		$	(4,610,973)		
Total Account 190 Other Misc. Balance		$	(7,244,124)		

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

WPB-7.1p
Witness:
T. Fernandez

Misc. Taxes (Account 283) Jurisdictional Allocation Percentage

Deferred Tax Balance at May 31, 2007

		Gross Amount	Factor	Percent	Jurisdictional
283 Misc	Scrap Distribution Cable	$ 29,000	NODIST	100.00000%	$ 29,000
283 Misc	S/L Lease Acquisition BV/BMP	$ 106,000	ALLDIST	0.00000%	$ -
283 Misc	IRS Audit ADJ	$ 404,000	PLT1	82.20024%	$ 332,089
283 Misc	PA CNI state tax adj	$ 987,000	NODIST	0.00000%	$ -
283 Misc	OH State Taxes	$ 187,000	ALLDIST	100.00000%	$ 187,000
283 Misc	Pension contribution	$ 5,050,500	PAYROLL	69.76901%	$ 3,523,684
283 Misc	Book reversal	$ 118,500	PLT1	82.20024%	$ 97,407
283 Misc	Misc other	$ 4,918,000	PAYROLL	69.76901%	$ 3,431,240
		$ 11,800,000		**64.41034%**	$ 7,600,420
				TAX9	

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

WPB-7.1q
Witness:
T. Fernandez

Total Revenue Jurisdictional Allocation Percentage

Factor is generated through applying jurisdictional allocators to FERC accounts 440 through 456

	Total Utility	Factor	Percent	Jurisdictional
440 Residential Elec. Revenues				
Generation	$ 107,043,937	NODIST	0.00000%	$ -
Transition (RTC)	$ 49,515,531	NODIST	0.00000%	$ -
Transmission	$ 15,151,569	NODIST	0.00000%	$ -
Distribution	$ 84,508,852	ALLDIST	100.00000%	$ 84,508,852
Other Residential	$ (40,454)	NODIST	0.00000%	$ -
Total Residential	$ 256,179,435			$ 84,508,852
442 Comm./Ind. Elec. Revenues				
Generation	$258,275,393	NODIST	0.00000%	$ -
Transition (RTC)	$142,435,399	NODIST	0.00000%	$ -
Transmission	$33,359,461	NODIST	0.00000%	$ -
Distribution	$53,530,478	ALLDIST	100.00000%	$ 53,530,478
Other Residential	$10,380,084	NODIST	0.00000%	$ -
Total Residential	$497,980,815			$ 53,530,478
444 Pub. Svc. & Hwy. Lghting Elec. Revenues				
Generation	$881,142	NODIST	0.00000%	$ -
Transition (RTC)	($223,011)	NODIST	0.00000%	$ -
Transmission	$0	NODIST	0.00000%	$ -
Distribution	$7,245,167	ALLDIST	100.00000%	$ 7,245,167
Other Residential	$0	NODIST	0.00000%	$ -
Total Residential	$7,903,298			$ 7,245,167
447 Sales for Resale	$ 192,562,000	NODIST	0.00000%	$ -
450 Forfeited Discounts	$ 2,562,500	ALLDIST	100.00000%	$ 2,562,500
451 Miscellaneous Service Reveneus	$ 2,116,837	ALLDIST	100.00000%	$ 2,116,837
454 Rent from Electric Property	$ 2,761,052	ALLDIST	100.00000%	$ 2,761,052
456 Other Electric Revenues	$ 6,020,617	OTHERREV	63.90809%	$ 3,847,661
	$ 968,086,554		**16.17340%** **REVENUE**	$ 156,572,547

WPC 7/r
T. Fernandez

Case No. 07-551-EL-AIR
June 7, 2007
p. 46

PowerTax Depreciation Group Forecast Report

Rpt # 617 4/11/2007 9:11 AM

TECO Toledo Edison Co.

Federal

30 years depreciation

Leasehold

Tax Group:

Tax Year	Ending Tax Balance	Accumulated Reserve	Depreciation	Gain/ Loss	Additions	Retirements
2007	$75,043,430	$29,630,113	$4,005,289	$0	$0	$0
2008	$74,827,996	$33,187,581	$3,772,903	$0	$0	$0
Tax Group Totals			$7,778,191	$0	$0	$0

NOTE: The functionalization of tax depreciation was based solely on 2007 data because both the January 2008 and the February 2008 amounts were each budgeted tax depreciation at one-twelfth of 2007 total tax depreciation.

The Toledo Edison Company
Case No. 07-551-EL-AIR
Demand-Side Management Rider - Revenue Requirement

WPC-1.0a
Witness:
W. Ridmann

			PROPOSED	
	Net Operating Income:			
	Proposed Revenue	$	864,517	
(WPC-3.5a)	**Amortization Expense**	$	839,098	
	Adjusted Expenses due to Revenue Increase:			
	Uncollectible Accounts	$	-	
	PUCO Assessment	$	-	
	OCC Assessment	$	-	
	CAT Tax	$	1,349	0.156%
	Total Adjusted Expenses	$	1,349	
	Net Income Before Tax	$	24,070	
	Interest Charge (Rate Base x Interest Rate)	$	24,070	6.260%
	Taxable Income	$	0	
	Net Operating Income	$	0	
(B-6)	DSM Regulatory Asset	$	584,491	
(B-6)	DSM Deferred Tax Balance	$	(199,983)	
1	Rate base as of date certain	$	384,508	
2	Current net operating income	$	(839,098)	
3	Earned rate of return (2 / 1)		-218.226%	
4	Requested rate of return (Debt only)		6.260%	
5	Required Return on Rate Base (1 x 4)	$	24,070	
6	Operating income deficiency (5 - 2)	$	863,168	
7	Gross revenue conversion factor (CAT tax only)*		1.001562437	
8	Revenue deficiency (6 x 7)	$	864,517	

* Calculation of Gross Rev. Conversion Factor (CAT tax only)
$1 / (1 - .00156) = 1.001562437$

The Toledo Edison Company
Case No. 07-551-EL-AIR
State kWh Sales Tax Rider - Revenue Requirement

WPC-1.0b
Witness:
W. Ridmann

			PROPOSED	
	Net Operating Income:			
	Proposed Revenue	$	27,670,660	
	kWh Tax Expense	$	27,627,494	
	Adjusted Expenses due to Revenue Increase:			
	Uncollectible Accounts	$	-	
	PUCO Assessment	$	-	
	OCC Assessment	$	-	
	CAT Tax	$	43,166	0.156%
	Total Adjusted Expenses	$	43,166	
	Net Income Before Tax	$	0	
	Interest Charge (Rate Base x Interest Rate)	$	-	0.000%
	Taxable Income	$	0	
	Net Operating Income	$	0	
	Regulatory Asset	$	-	
	Deferred Tax Balance	$	-	
1	Rate base as of date certain	$	-	
2	Current net operating income	$	(27,627,494)	
3	Earned rate of return (2 / 1)		0.000%	
4	Requested rate of return (Debt only)		0.000%	
5	Required Return on Rate Base (1 x 4)	$	-	
6	Operating income deficiency (5 - 2)	$	27,627,494	(C-3.10)
7	Gross revenue conversion factor (CAT tax only)*		1.001562437	
8	Revenue deficiency (6 x 7)	$	27,670,660	

* Calculation of Gross Rev. Conversion Factor (CAT tax only)
1 / (1 - .00156) = 1.001562437

Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Retail Sales of Electricity

Test Year Budget Calendar Retail Electric Revenue:
March 2007 - February 2008
A/Cs 440, 442, 444
2/22/2007

WPC-2.1a

Co Code	Cust Class	Rev Group	Rev Type	2007 Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
TE	COMM	Generation	FRM	$518,221	$491,689	$548,294	$570,788	$604,869	$598,230	$513,366	$510,953
TE	COMM	Generation	Gen	$4,409,721	$4,305,568	$4,972,099	$5,170,922	$5,444,167	$5,470,548	$4,763,296	$4,525,598
TE	COMM	Generation	RSC	$3,132,060	$3,000,178	$3,543,670	$3,924,176	$4,251,895	$4,249,162	$3,539,256	$3,249,771
TE	COMM	Other	Shop RSC	$1,796,234	$1,675,384	$1,862,964	$2,022,763	$2,141,436	$2,162,414	$1,858,386	$1,790,130
TE	COMM	Transition	RTC	$7,356,808	$6,979,781	$8,071,911	$8,880,933	$9,550,187	$9,573,908	$8,057,510	$7,523,468
TE	COMM	Transition	RTC-O	-$870,821	-$814,907	-$891,460	-$920,050	-$967,031	-$970,702	-$850,639	-$854,541
TE	COMM	Other	Shop Credit	-$4,376,002	-$4,074,079	-$4,385,382	-$4,557,970	-$4,753,326	-$4,800,607	-$4,242,388	-$4,258,881
TE	COMM	Other	Shop FRM	$307,178	$284,482	$305,202	$316,735	$330,310	$333,596	$294,805	$298,649
TE	COMM	Other	Shop Gen	$2,937,280	$2,790,319	$3,073,145	$3,234,939	$3,377,774	$3,409,652	$3,045,221	$2,942,635
TE	COMM	Distribution	Dist - Sub Disc	-$23,539	-$20,877	-$20,480	-$19,058	-$19,707	-$20,400	-$19,466	-$20,429
TE	COMM	Distribution	Dist - Trans Disc	-$65,233	-$61,691	-$66,802	-$66,625	-$69,254	-$70,556	-$63,567	-$65,608
TE	COMM	Distribution	Dist - Volt Disc	-$139,258	-$133,894	-$148,369	-$150,127	-$156,197	-$158,616	-$141,175	-$145,173
TE	COMM	Distribution	Distribution	$3,920,141	$3,794,172	$4,295,002	$4,558,227	$4,807,061	$4,808,983	$4,255,831	$3,993,544
TE	COMM	Distribution	KWH Tax	$384,468	$368,603	$413,156	$433,723	$447,904	$445,645	$389,895	$380,326
TE	COMM	Distribution	Muni Tax	$35,299	$35,050	$39,822	$41,534	$42,886	$42,860	$38,874	$35,664
TE	COMM	Transmission	Transm Rider	$363,049	$356,572	$412,809	$438,874	$464,451	$461,841	$404,581	$371,778
TE	COMM	Transmission	Transmission	$585,563	$575,116	$665,821	$707,861	$749,114	$744,905	$652,550	$599,642
TE	IND	Generation	FRM	$630,257	$592,490	$620,901	$610,141	$600,784	$634,932	$594,990	$624,143
TE	IND	Generation	Gen	$8,803,531	$8,290,290	$8,668,060	$8,486,340	$8,310,789	$8,781,123	$8,268,975	$8,700,501
TE	IND	Generation	RSC	$3,598,030	$3,395,316	$3,554,628	$3,516,826	$3,497,396	$3,647,356	$3,412,051	$3,536,215
TE	IND	Other	Shop RSC	$164,748	$156,740	$161,681	$154,847	$151,440	$155,434	$152,879	$161,000
TE	IND	Transition	RTC	$5,458,494	$5,147,255	$5,388,513	$5,331,603	$5,301,573	$5,526,369	$5,172,912	$5,363,521
TE	IND	Transition	RTC-O	-$430,912	-$405,570	-$424,577	-$416,741	-$410,191	-$432,747	-$406,701	-$426,793
TE	IND	Other	Shop Credit	-$353,081	-$335,920	-$346,508	-$331,863	-$324,560	-$333,120	-$327,643	-$345,048
TE	IND	Other	Shop FRM	$32,201	$30,636	$31,602	$30,266	$29,600	$30,381	$29,881	$31,469
TE	IND	Other	Shop Gen	$186,766	$177,689	$183,290	$175,543	$171,680	$176,208	$173,311	$182,517
TE	IND	Distribution	Dist - Sub Disc	-$102,806	-$96,398	-$101,567	-$100,004	-$99,359	-$105,052	-$97,093	-$102,752
TE	IND	Distribution	Dist - Trans Disc	-$12,205	-$11,409	-$12,247	-$12,346	-$12,886	-$12,898	-$11,936	-$12,332
TE	IND	Distribution	Dist - Volt Disc	-$1,315,434	-$1,241,793	-$1,297,728	-$1,276,393	-$1,261,162	-$1,322,088	-$1,251,808	-$1,292,678
TE	IND	Distribution	Distribution	$1,612,704	$1,518,748	$1,590,506	$1,588,743	$1,591,395	$1,643,612	$1,531,917	$1,578,400
TE	IND	Distribution	KWH Tax	-$41,564	-$39,085	-$39,787	-$37,421	-$33,378	-$37,113	-$36,862	-$40,693
TE	IND	Distribution	Muni Tax	$5,041	$4,762	$4,979	$4,972	$4,985	$5,135	$4,804	$4,950
TE	IND	Transmission	Transm Rider	$540,612	$507,916	$531,788	$523,992	$516,695	$543,445	$507,343	$533,330
TE	IND	Transmission	Transmission	$1,257,722	$1,181,685	$1,237,294	$1,219,215	$1,202,338	$1,264,757	$1,180,739	$1,241,200
TE	COMM	Other	Intercompany Use	$73,840	$73,840	$73,840	$73,840	$73,840	$73,840	$73,840	$73,840
TE Commercial/Industrial A/C 442				**$40,379,113**	**$38,498,678**	**$42,516,070**	**$44,129,205**	**$45,557,498**	**$46,520,437**	**$41,467,916**	**$40,688,316**
TE	PSHL	Generation	FRM	$18,634	$18,450	$18,533	$18,334	$18,361	$18,393	$18,899	$18,569
TE	PSHL	Generation	Gen	$55,097	$54,551	$54,797	$54,209	$54,289	$54,383	$55,881	$54,903
TE	PSHL	Generation	RSC	$17	$17	$17	$17	$17	$17	$17	$17
TE	PSHL	Transition	RTC-O	-$18,634	-$18,450	-$18,533	-$18,334	-$18,361	-$18,393	-$18,899	-$18,569
TE	PSHL	Other	Shop FRM	$0	$0	$0	$0	$0	$0	$0	$0
TE	PSHL	Other	Shop Gen	$0	$0	$0	$0	$0	$0	$0	$0
TE	PSHL	Distribution	Distribution	$575,400	$569,696	$572,266	$566,122	$566,954	$567,941	$583,581	$573,374
TE	PSHL	Distribution	KWH Tax	$19,060	$18,930	$18,955	$18,753	$18,768	$18,816	$19,370	$18,986
TE	PSHL	Distribution	Muni Tax	$11,358	$11,246	$11,297	$11,175	$11,192	$11,211	$11,520	$11,318
TE Public Service & Highway Lighting A/C 444				**$660,932**	**$654,440**	**$657,332**	**$650,276**	**$651,220**	**$652,368**	**$670,369**	**$659,598**
TE	RES	Generation	FRM	$712,193	$564,812	$551,848	$690,336	$785,581	$763,501	$595,373	$601,023
TE	RES	Generation	Gen	$3,712,140	$3,046,966	$3,136,301	$4,118,295	$4,765,076	$4,647,606	$3,540,472	$3,441,595
TE	RES	Generation	RSC	$4,154,831	$3,419,246	$3,538,419	$4,656,595	$5,370,881	$5,243,731	$3,983,940	$3,703,150
TE	RES	Other	Shop RSC	$377,457	$339,636	$359,157	$441,873	$513,933	$490,806	$358,765	$333,791
TE	RES	Transition	RTC	$6,745,801	$5,595,742	$5,803,787	$7,592,888	$8,764,672	$8,541,718	$6,467,643	$6,011,303
TE	RES	Transition	RTC-O	-$775,022	-$620,974	-$609,161	-$757,650	-$863,018	-$837,142	-$650,414	-$655,147
TE	RES	Other	Shop Credit	-$870,320	-$781,395	-$817,409	-$991,959	-$1,149,990	-$1,096,971	-$807,198	-$763,602
TE	RES	Other	Shop FRM	$62,830	$56,162	$57,313	$67,314	$77,437	$73,641	$55,041	$54,124
TE	RES	Other	Shop Gen	$426,468	$382,409	$397,687	$478,952	$554,224	$528,344	$390,248	$372,616
TE	RES	Transition	TRC	-$1,455,482	-$1,353,693	-$1,320,536	-$1,407,964	-$1,456,876	-$1,474,840	-$1,347,500	-$1,415,591
TE	RES	Transition	TRC - D	-$680,569	-$567,124	-$592,187	-$779,217	-$900,788	-$878,322	-$663,164	-$610,602
TE	RES	Distribution	Dist - Emp Disc	-$8,984	-$6,932	-$6,827	-$8,556	-$9,693	-$9,413	-$7,084	-$7,021
TE	RES	Distribution	Distribution	$6,710,709	$5,711,661	$5,857,622	$7,378,359	$8,368,210	$8,207,932	$6,425,860	$6,126,858
TE	RES	Distribution	KWH Tax	$219,023	$146,941	$115,329	$119,948	$126,875	$122,709	$106,063	$119,605
TE	RES	Distribution	Muni Tax	$21,773	$16,727	$15,118	$17,198	$18,802	$18,317	$14,983	$14,175
TE	RES	Transmission	Transm Rider	$383,937	$316,991	$328,927	$433,904	$501,528	$489,415	$371,593	$350,695
TE	RES	Transmission	Transmission	$816,887	$674,448	$699,845	$923,200	$1,067,082	$1,041,309	$790,624	$746,159
TE Residential A/C 440				**$20,553,572**	**$16,941,623**	**$17,515,233**	**$22,973,516**	**$26,533,936**	**$25,872,341**	**$19,625,265**	**$18,423,131**
TE Total Retail Sales of Electricity				**$61,593,617**	**$56,094,741**	**$60,688,635**	**$67,752,997**	**$72,742,654**	**$73,045,146**	**$61,763,550**	**$59,770,045**

Source: 2007 & 2008 Toledo Edison Company Budgets

Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Retail Sales of Electricity

Test Year Budget Calendar Retail Electric Revenue:
March 2007 - February 2008
A/Cs 440, 442, 444
2/22/2007

WPC-2.1b

Co Code	Cust Class	Rev Group	Rev Type	2007 Nov	2007 Dec	2008 Jan	2008 Feb	Total Test Year
TE	COMM	Generation	FRM	$497,559	$549,862	$617,315	$570,704	$6,591,850
TE	COMM	Generation	Gen	$4,271,714	$4,638,685	$5,168,198	$4,805,723	$57,946,239
TE	COMM	Generation	RSC	$3,024,777	$3,259,425	$3,631,209	$3,375,366	$42,180,945
TE	COMM	Other	Shop RSC	$1,621,153	$1,581,626	$1,367,260	$1,282,325	$21,162,075
TE	COMM	Transition	RTC	$6,934,723	$7,224,760	$7,457,627	$6,948,288	$94,559,904
TE	COMM	Transition	RTC-O	-$816,771	-$868,443	-$905,099	-$841,278	-$10,571,742
TE	COMM	Other	Shop Credit	-$3,938,035	-$3,861,730	-$3,335,792	-$3,128,860	-$49,713,052
TE	COMM	Other	Shop FRM	$277,907	$275,345	$238,808	$223,646	$3,486,663
TE	COMM	Other	Shop Gen	$2,615,678	$2,535,279	$2,189,508	$2,071,302	$34,222,732
TE	COMM	Distribution	Dist - Sub Disc	-$19,882	-$21,586	-$24,020	-$23,079	-$252,523
TE	COMM	Distribution	Dist - Trans Disc	-$60,704	-$62,397	-$65,428	-$61,601	-$779,466
TE	COMM	Distribution	Dist - Volt Disc	-$132,768	-$134,623	-$138,937	-$130,070	-$1,709,207
TE	COMM	Distribution	Distribution	$3,514,731	$3,744,922	$3,863,298	$3,636,707	$49,292,619
TE	COMM	Distribution	KWH Tax	$366,611	$383,146	$384,608	$361,213	$4,759,298
TE	COMM	Distribution	Muni Tax	$31,830	$32,690	$33,442	$31,997	$441,948
TE	COMM	Transmission	Transm Rider	$339,897	$364,776	$405,037	$380,194	$4,763,859
TE	COMM	Transmission	Transmission	$548,220	$588,349	$653,286	$613,216	$7,683,643
TE	IND	Generation	FRM	$596,373	$593,663	$646,145	$603,056	$7,347,855
TE	IND	Generation	Gen	$8,257,792	$8,205,795	$8,918,636	$8,615,966	$102,307,798
TE	IND	Generation	RSC	$3,369,228	$3,347,449	$3,594,463	$3,431,748	$41,900,706
TE	IND	Other	Shop RSC	$138,833	$130,768	$137,697	$134,365	$1,800,432
TE	IND	Transition	RTC	$5,096,256	$5,056,895	$5,433,222	$5,187,545	$63,464,158
TE	IND	Transition	RTC-O	-$405,874	-$404,446	-$441,086	-$411,283	-$5,016,921
TE	IND	Other	Shop Credit	-$297,540	-$280,258	-$295,106	-$287,966	-$3,858,613
TE	IND	Other	Shop FRM	$27,136	$25,645	$27,278	$26,618	$352,713
TE	IND	Other	Shop Gen	$157,388	$148,246	$156,100	$152,323	$2,041,061
TE	IND	Distribution	Dist - Sub Disc	-$98,590	-$97,269	-$106,101	-$98,114	-$1,205,105
TE	IND	Distribution	Dist - Trans Disc	-$12,425	-$11,883	-$12,845	-$11,995	-$147,406
TE	IND	Distribution	Dist - Volt Disc	-$1,229,228	-$1,212,928	-$1,304,734	-$1,245,672	-$15,251,646
TE	IND	Distribution	Distribution	$1,504,188	$1,496,555	$1,601,134	$1,523,156	$18,781,058
TE	IND	Distribution	KWH Tax	-$35,849	-$37,133	-$40,972	-$37,986	-$457,843
TE	IND	Distribution	Muni Tax	$4,718	$4,715	$5,016	$4,674	$58,751
TE	IND	Transmission	Transm Rider	$507,454	$505,854	$548,862	$510,947	$6,278,238
TE	IND	Transmission	Transmission	$1,180,860	$1,177,120	$1,277,228	$1,213,563	$14,633,721
TE	COMM	Other	Intercompany Use	$73,840	$73,840	$73,840	$73,833	$886,073
TE Commercial/Industrial A/C 442				**$38,011,200**	**$38,952,714**	**$41,759,097**	**$39,500,571**	**$497,980,815**
TE	PSHL	Generation	FRM	$18,801	$18,912	$18,623	$18,502	$223,011
TE	PSHL	Generation	Gen	$55,590	$55,918	$54,330	$53,979	$657,927
TE	PSHL	Generation	RSC	$17	$17	$17	$17	$204
TE	PSHL	Transition	RTC-O	-$18,801	-$18,912	-$18,623	-$18,502	-$223,011
TE	PSHL	Other	Shop FRM	$0	$0	$0	$0	$0
TE	PSHL	Other	Shop Gen	$0	$0	$0	$0	$0
TE	PSHL	Distribution	Distribution	$580,544	$583,974	$577,913	$563,706	$6,881,471
TE	PSHL	Distribution	KWH Tax	$19,234	$19,409	$18,847	$18,727	$227,855
TE	PSHL	Distribution	Muni Tax	$11,460	$11,528	$11,408	$11,128	$135,841
TE Public Service & Highway Lighting A/C 444				**$666,845**	**$670,846**	**$662,515**	**$647,557**	**$7,903,298**
TE	RES	Generation	FRM	$652,840	$819,505	$847,202	$765,121	$8,349,335
TE	RES	Generation	Gen	$3,665,332	$4,463,090	$4,490,730	$4,058,477	$47,086,080
TE	RES	Generation	RSC	$3,804,992	$4,640,276	$4,755,042	$4,337,419	$51,608,522
TE	RES	Other	Shop RSC	$321,101	$381,754	$409,752	$380,070	$4,708,115
TE	RES	Transition	RTC	$6,144,264	$7,477,840	$7,689,249	$7,022,569	$83,857,476
TE	RES	Transition	RTC-O	-$706,675	-$884,460	-$916,975	-$829,567	-$9,106,225
TE	RES	Other	Shop Credit	-$742,131	-$883,814	-$947,548	-$877,859	-$10,730,196
TE	RES	Other	Shop FRM	$53,835	$64,955	$69,773	$64,461	$756,886
TE	RES	Other	Shop Gen	$364,139	$434,034	$465,047	$430,573	$5,224,741
TE	RES	Transition	TRC	-$1,320,972	-$1,403,731	-$1,396,516	-$1,360,377	-$16,714,078
TE	RES	Transition	TRC - D	-$619,885	-$751,645	-$772,039	-$706,000	-$8,521,642
TE	RES	Distribution	Dist - Emp Disc	-$7,689	-$9,764	-$10,278	-$9,263	-$101,504
TE	RES	Distribution	Distribution	$6,150,189	$7,286,432	$7,440,479	$6,874,259	$82,540,570
TE	RES	Distribution	KWH Tax	$141,802	$200,672	$232,134	$209,305	$1,860,406
TE	RES	Distribution	Muni Tax	$14,205	$18,357	$20,594	$19,131	$209,380
TE	RES	Transmission	Transm Rider	$364,894	$443,630	$450,000	$408,865	$4,844,379
TE	RES	Transmission	Transmission	$776,371	$943,894	$957,446	$869,925	$10,307,190
TE Residential A/C 440				**$19,056,612**	**$23,243,025**	**$23,784,092**	**$21,657,089**	**$256,179,435**
TE Total Retail Sales of Electricity				**$57,734,657**	**$62,866,585**	**$66,205,704**	**$61,805,217**	**$762,063,548**

Source: 2007 & 2008 Toledo Edison Company Budgets

Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Retail Sales of Electricity

WPC-2.1c

Test Year Budget Calendar Retail Electric Revenue:
March 2007 - February 2008
A/Cs 440, 442, 444
2/22/2007

Co Code	Cust Class	Rev Group	Rev Type	Total Test Year	Generation	Transition (RTC)	Transmission	Distribution	Other Rev.
TE	COMM	Generation	FRM	$6,591,850	$ 6,591,850				
TE	COMM	Generation	Gen	$57,946,239	$ 57,946,239				
TE	COMM	Generation	RSC	$42,180,945	$ 42,180,945				
TE	COMM	Other	Shop RSC	$21,162,075					$ 21,162,075
TE	COMM	Transition	RTC	$94,559,904		$ 94,559,904			
TE	COMM	Transition	RTC-O	-$10,571,742		$ (10,571,742)			
TE	COMM	Other	Shop Credit	-$49,713,052					$ (49,713,052)
TE	COMM	Other	Shop FRM	$3,486,663					$ 3,486,663
TE	COMM	Other	Shop Gen	$34,222,732					$ 34,222,732
TE	COMM	Distribution	Dist - Sub Disc	-$252,523				$ (252,523)	
TE	COMM	Distribution	Dist - Trans Disc	-$779,466				$ (779,466)	
TE	COMM	Distribution	Dist - Volt Disc	-$1,709,207				$ (1,709,207)	
TE	COMM	Distribution	Distribution	$49,292,619				$ 49,292,619	
TE	COMM	Distribution	KWH Tax	$4,759,298				$ 4,759,298	
TE	COMM	Distribution	Muni Tax	$441,948				$ 441,948	
TE	COMM	Transmission	Transm Rider	$4,763,859			$ 4,763,859		
TE	COMM	Transmission	Transmission	$7,683,643			$ 7,683,643		
TE	IND	Generation	FRM	$7,347,855	$ 7,347,855				
TE	IND	Generation	Gen	$102,307,798	$ 102,307,798				
TE	IND	Generation	RSC	$41,900,706	$ 41,900,706				
TE	IND	Other	Shop RSC	$1,800,432					$ 1,800,432
TE	IND	Transition	RTC	$63,464,158		$ 63,464,158			
TE	IND	Transition	RTC-O	-$5,016,921		$ (5,016,921)			
TE	IND	Other	Shop Credit	-$3,858,613					$ (3,858,613)
TE	IND	Other	Shop FRM	$352,713					$ 352,713
TE	IND	Other	Shop Gen	$2,041,061					$ 2,041,061
TE	IND	Distribution	Dist - Sub Disc	-$1,205,105				$ (1,205,105)	
TE	IND	Distribution	Dist - Trans Disc	-$147,406				$ (147,406)	
TE	IND	Distribution	Dist - Volt Disc	-$15,251,646				$ (15,251,646)	
TE	IND	Distribution	Distribution	$18,781,058				$ 18,781,058	
TE	IND	Distribution	KWH Tax	-$457,843				$ (457,843)	
TE	IND	Distribution	Muni Tax	$58,751				$ 58,751	
TE	IND	Transmission	Transm Rider	$6,278,238			$ 6,278,238		
TE	IND	Transmission	Transmission	$14,633,721			$ 14,633,721		
TE	COMM	Other	Intercompany Use	$886,073					$ 886,073
TE Commercial/Industrial A/C 442				**$497,980,815**	**$ 258,275,393**	**$ 142,435,399**	**$ 33,359,461**	**$ 53,530,478**	**$ 10,380,084**
TE	PSHL	Generation	FRM	$223,011	$ 223,011				
TE	PSHL	Generation	Gen	$657,927	$ 657,927				
TE	PSHL	Generation	RSC	$204	$ 204				
TE	PSHL	Transition	RTC-O	-$223,011		$ (223,011)			
TE	PSHL	Other	Shop FRM	$0					$ -
TE	PSHL	Other	Shop Gen	$0					$ -
TE	PSHL	Distribution	Distribution	$6,881,471				$ 6,881,471	
TE	PSHL	Distribution	KWH Tax	$227,855				$ 227,855	
TE	PSHL	Distribution	Muni Tax	$135,841				$ 135,841	
TE Public Service & Highway Lighting A/C 444				**$7,903,298**	**$ 881,142**	**$ (223,011)**	**$ -**	**$ 7,245,167**	**$ -**
TE	RES	Generation	FRM	$8,349,335	$ 8,349,335				
TE	RES	Generation	Gen	$47,086,080	$ 47,086,080				
TE	RES	Generation	RSC	$51,608,522	$ 51,608,522				
TE	RES	Other	Shop RSC	$4,708,115					$ 4,708,115
TE	RES	Transition	RTC	$83,857,476		$ 83,857,476			
TE	RES	Transition	RTC-O	-$9,106,225		$ (9,106,225)			
TE	RES	Other	Shop Credit	-$10,730,196					$ (10,730,196)
TE	RES	Other	Shop FRM	$756,886					$ 756,886
TE	RES	Other	Shop Gen	$5,224,741					$ 5,224,741
TE	RES	Transition	TRC	-$16,714,078		$ (16,714,078)			
TE	RES	Transition	TRC - D	-$8,521,642		$ (8,521,642)			
TE	RES	Distribution	Dist - Emp Disc	-$101,504				$ (101,504)	
TE	RES	Distribution	Distribution	$82,540,570				$ 82,540,570	
TE	RES	Distribution	KWH Tax	$1,860,406				$ 1,860,406	
TE	RES	Distribution	Muni Tax	$209,380				$ 209,380	
TE	RES	Transmission	Transm Rider	$4,844,379			$ 4,844,379		
TE	RES	Transmission	Transmission	$10,307,190			$ 10,307,190		
TE Residential A/C 440				**$256,179,435**	**$ 107,043,937**	**$ 49,515,531**	**$ 15,151,569**	**$ 84,508,852**	**$ (40,454)**
TE Total Retail Sales of Electricity				**$762,063,548**	**$ 366,200,472**	**$ 191,727,919**	**$ 48,511,030**	**$ 145,284,497**	**$ 10,339,630**

Source: 2007 & 2008 Toledo Edison Company Budgets

Total Budgeted Toledo Edison Company Payroll and Head Count

		Mar-07 (A)	Apr-07 (B)	May-07 (C)	Jun-07 (D)	Jul-07 (E)	Aug-07 (F)	Sep-07 (G)	Oct-07 (H)	Nov-07 (I)	Dec-07 (J)	Jan-08 (K)	Feb-08 (L)	Total (M)	Mar - Jan (N)	Pre-GWI (O)
	All Full-Time Employees															
(1)	Budgeted Company Incentive Compensation	$165,962	$165,962	$165,962	$165,962	$165,962	$165,962	$165,962	$165,962	$165,962	$165,962	$176,088	$176,088	$2,011,791	$1,835,703	
(2)	Budgeted Company Other Payroll Expense	($75,328)	$62,938	$195,133	($351,293)	$132,985	($23,927)	($1,409)	$190,630	($286,841)	$64,833	$189,447	($80,765)	$16,404	$97,168	
(3)		$90,634	$228,900	$361,095	($185,332)	$298,947	$142,035	$164,553	$356,592	($120,880)	$230,795	$365,536	$95,324	$2,028,195	$1,932,872	
(4)	Payroll Tax	$371,793	$182,329	$185,331	$231,815	$170,314	$200,568	$172,994	$181,863	$202,061	$88,227	$210,435	$185,533	$2,383,263	$2,197,731	
	Bargaining Unit #1 (Local 19)															1-Mar-07
(5)	Budgeted Company Straight-Time Payroll	$394,693	$317,133	$319,104	$397,716	$315,666	$394,290	$315,829	$315,898	$398,965	$318,396	$327,927	$408,707	$4,224,324	$3,815,617	$0
(6)	Budgeted Company Overtime Payroll	$36,469	$34,080	$32,462	$36,964	$34,871	$36,971	$33,489	$31,555	$36,363	$34,011	$33,089	$36,188	$416,513	$380,325	$0
(7)	Budgeted Company Incentive Compensation	$28,567	$26,358	$26,064	$24,368	$25,555	$27,371	$25,415	$25,409	$23,974	$25,183	$26,754	$28,828	$313,846	$285,018	$0
(8)	Budgeted Company Other Payroll Expense	($12,966)	$9,996	$30,645	($51,581)	$20,477	($3,946)	($216)	$29,186	($41,436)	$9,838	$28,783	($13,222)	$5,558	$18,780	$0
(9)		$446,763	$387,568	$408,275	$407,467	$396,569	$454,686	$374,517	$402,049	$417,866	$387,428	$416,552	$460,501	$4,960,242	$4,499,740	$0
(10)	Payroll Tax	$63,778	$28,808	$28,958	$33,877	$26,093	$32,922	$26,404	$27,751	$29,112	$13,356	$31,853	$30,265	$373,178	$342,913	
(11)	No. of Full-Time Bargaining Employees	91	91	91	90	90	90	90	90	90	90	95	95		91	
	Bargaining Unit #2 (Local 245)															1-Nov-07
(12)	Budgeted Company Straight-Time Payroll	$1,240,928	$1,001,427	$1,025,097	$1,297,227	$1,022,934	$1,274,775	$1,024,890	$1,025,718	$1,309,657	$1,053,653	$1,058,937	$1,316,283	$13,651,525	$12,335,242	$8,912,995
(13)	Budgeted Company Overtime Payroll	$236,277	$190,517	$194,493	$240,083	$196,683	$240,022	$186,332	$186,332	$238,350	$191,922	$197,263	$218,643	$2,516,918	$2,298,275	$1,670,740
(14)	Budgeted Company Incentive Compensation	$89,815	$83,233	$83,728	$79,482	$82,811	$88,493	$82,473	$82,504	$78,698	$83,337	$86,392	$92,843	$1,013,810	$920,968	$672,540
(15)	Budgeted Company Other Payroll Expense	($40,766)	$31,565	$98,446	($188,241)	$66,357	($12,758)	($700)	$94,767	($136,019)	$32,556	$92,946	($42,583)	$15,568	$58,152	$68,669
(16)		$1,526,254	$1,306,742	$1,401,764	$1,448,550	$1,368,785	$1,590,532	$1,292,995	$1,389,321	$1,490,687	$1,361,467	$1,435,538	$1,585,186	$17,197,822	$15,612,636	$11,324,944
(17)	Payroll Tax	$200,521	$90,969	$93,026	$110,497	$84,555	$106,441	$85,682	$90,109	$95,563	$44,200	$102,860	$97,472	$1,201,893	$1,104,421	
(18)	No. of Full-Time Bargaining Employees	231	231	237	238	238	238	238	238	238	238	242	242		237	
	Total Bargaining															
(19)	Budgeted Company Straight-Time Payroll	$1,635,622	$1,318,560	$1,344,201	$1,694,943	$1,338,600	$1,669,065	$1,340,719	$1,341,616	$1,706,622	$1,372,049	$1,386,863	$1,724,991	$17,875,849	$16,150,859	
(20)	Budgeted Company Overtime Payroll	$272,746	$224,597	$226,955	$277,046	$231,554	$276,993	$219,821	$217,887	$274,713	$225,933	$230,352	$254,831	$2,933,431	$2,678,600	
(21)	Budgeted Company Incentive Compensation	$118,382	$109,592	$109,792	$103,851	$108,366	$115,864	$107,888	$107,913	$102,672	$108,520	$113,146	$121,671	$1,327,656	$1,205,986	
(22)	Budgeted Company Other Payroll Expense	($53,732)	$41,561	$129,091	($219,822)	$86,833	($16,704)	($916)	$123,954	($177,455)	$42,393	$121,730	($55,806)	$21,127	$76,932	
(23)		$1,973,018	$1,694,310	$1,810,039	$1,856,017	$1,765,353	$2,045,218	$1,667,513	$1,791,370	$1,908,553	$1,748,896	$1,852,091	$2,045,687	$22,158,063	$20,112,376	
(24)	Payroll Tax	$264,299	$119,778	$121,984	$144,375	$110,648	$139,363	$112,086	$117,860	$124,674	$57,556	$134,713	$127,737	$1,575,072	$1,447,334	
(25)	No. of Full-Time Bargaining Employees	322	322	328	328	328	328	328	328	328	328	337	337		328	
	Full-Time Non-Bargaining Employees															1-Feb-08
(26)	Budgeted Company Straight-Time Payroll	$657,381	$678,220	$687,686	$1,013,705	$711,459	$721,674	$721,674	$721,674	$1,053,227	$726,257	$771,505	$771,505	$9,235,965	$8,464,460	$8,464,460
(27)	Budgeted Company Overtime Payroll	$68,575	$60,912	$64,674	$72,905	$75,232	$61,401	$64,231	$57,288	$65,299	$74,058	$73,896	$63,408	$801,879	$738,471	$738,471
(28)	Budgeted Company Incentive Compensation	$47,579	$56,370	$56,169	$62,111	$57,596	$50,098	$58,073	$58,048	$63,289	$57,442	$62,942	$54,417	$684,135	$629,718	$629,718
(29)	Budgeted Company Other Payroll Expense	($21,596)	$21,377	$66,042	($131,471)	$46,152	($7,223)	($493)	$66,676	($109,386)	$22,440	$67,718	($24,959)	($4,723)	$20,236	$20,236
(30)		$751,939	$816,879	$874,571	$1,017,250	$890,438	$825,950	$843,485	$903,686	$1,072,429	$880,196	$976,061	$864,371	$10,717,256	$9,852,885	$9,852,885
(31)	Payroll Tax	$106,226	$61,609	$62,406	$86,347	$58,809	$60,258	$60,333	$63,399	$76,852	$30,466	$74,940	$57,131	$798,774	$741,644	
(32)	No. of Full-Time Non-Bargaining Employees	108	111	113	114	118	120	120	120	121	121	124	124		117	
	Part-Time / COOP / Temporary Employees															
(33)	Budgeted Company Straight-Time Payroll	$7,850	$10,377	$10,377	$12,840	$10,377	$11,350	$6,877	$6,877	$7,340	$4,877	$8,049	$8,972	$106,163	$97,191	
(34)	Budgeted Company Overtime Payroll	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(35)		$7,850	$10,377	$10,377	$12,840	$10,377	$11,350	$6,877	$6,877	$7,340	$4,877	$8,049	$8,972	$106,163	$97,191	
(36)	Payroll Tax	$1,268	$943	$942	$1,094	$858	$948	$575	$604	$536	$205	$782	$664	$9,417	$8,753	
(37)	No. of Part-Time / COOP / Temporary Employees	3	4	4	4	4	4	3	3	2	2	1	1		3	
	Total Company															
(38)	Budgeted Company Straight-Time Payroll	$2,293,002	$1,996,780	$2,031,887	$2,708,647	$2,050,059	$2,390,738	$2,062,393	$2,063,290	$2,761,848	$2,098,306	$2,158,368	$2,496,495	$27,111,814	$24,615,319	
(39)	Budgeted Company Overtime Payroll	$341,321	$285,509	$291,629	$349,951	$306,786	$338,394	$284,052	$275,175	$340,012	$299,991	$304,248	$318,239	$3,735,310	$3,417,071	
(40)	Budgeted Part-Time / COOP / Temporary Payroll	$7,850	$10,377	$10,377	$12,840	$10,377	$11,350	$6,877	$6,877	$7,340	$4,877	$8,049	$8,972	$106,163	$97,191	
(41)	*Budgeted Company Incentive Compensation*	*$165,962*	*$165,962*	*$165,962*	*$165,962*	*$165,962*	*$165,962*	*$165,962*	$165,962	*$165,962*	*$165,962*	*$176,088*	*$176,088*	*$2,011,791*	*$1,835,703*	
(42)	Budgeted Other Payroll Expense	($75,328)	$62,938	$195,133	($351,293)	$132,985	($23,927)	($1,409)	$190,630	($286,841)	$64,833	$189,447	($80,765)	$16,404	$97,168	
(43)		$2,732,807	$2,521,566	$2,694,988	$2,886,107	$2,666,169	$2,882,517	$2,517,875	$2,701,934	$2,988,321	$2,633,969	$2,836,200	$2,919,031	$32,981,483	$30,062,452	
(44)	Payroll Tax	$371,793	$182,329	$185,331	$231,815	$170,314	$200,568	$172,994	$181,863	$202,061	$88,227	$210,435	$185,533	$2,383,263	$2,197,731	
(45)	No. of Employees	433	437	445	446	450	452	451	451	451	451	462	462		448	
	Total Company Excl. Part-Time Employees															
(46)	Budgeted Company Straight-Time Payroll	$2,293,002	$1,996,780	$2,031,887	$2,708,647	$2,050,059	$2,390,738	$2,062,393	$2,063,290	$2,761,848	$2,098,306	$2,158,368	$2,496,495	$27,111,814	$24,615,319	
(47)	Budgeted Company Overtime Payroll	$341,321	$285,509	$291,629	$349,951	$306,786	$338,394	$284,052	$275,175	$340,012	$299,991	$304,248	$318,239	$3,735,310	$3,417,071	
(48)	Budgeted Company Incentive Compensation	$165,962	$165,962	$165,962	$165,962	$165,962	$165,962	$165,962	$165,962	$165,962	$165,962	$176,088	$176,088	$2,011,791	$1,835,703	
(49)	Budgeted Other Payroll Expense	($75,328)	$62,938	$195,133	($351,293)	$132,985	($23,927)	($1,409)	$190,630	($286,841)	$64,833	$189,447	($80,765)	$16,404	$97,168	
(50)		$2,724,957	$2,511,189	$2,684,611	$2,873,267	$2,655,792	$2,871,167	$2,510,998	$2,695,057	$2,980,981	$2,629,092	$2,828,151	$2,910,058	$32,875,320	$29,965,261	
(51)	Payroll Tax	$370,524	$181,387	$184,390	$230,722	$169,456	$199,621	$172,419	$181,258	$201,526	$88,022	$209,653	$184,868	$2,373,846	$2,188,978	
(52)	No. of Employees	430	433	441	442	446	448	448	448	449	449	461	461			

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

WPC-3.2b
Witness:
J. Kalata

Adjustment to Re-Allocate February 2008 Budgeted General Wage Increase (GWI) to Non-Bargaining Employees of The Toledo Edison Company *

		Mar-07 (A)	Apr-07 (B)	May-07 (C)	Jun-07 (D)	Jul-07 (E)	Aug-07 (F)	Sep-07 (G)	Oct-07 (H)	Nov-07 (I)	Dec-07 (J)	Jan-08 (K)	Feb-08 (L)	Total (M)
	TE All Employees													
	Other Payroll Expense													
(1)	As Budgeted	($75,328)	$62,938	$195,133	($351,293)	$132,985	($23,927)	($1,409)	$190,630	($286,841)	$64,833	$189,447	($80,765)	$16,404
(2)	Adjustment to Reverse GWI	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($89,758)	($89,758)
(3)	**As Adjusted**	**($75,328)**	**$62,938**	**$195,133**	**($351,293)**	**$132,985**	**($23,927)**	**($1,409)**	**$190,630**	**($286,841)**	**$64,833**	**$189,447**	**($170,523)**	**($73,355)**
	TE Full-Time Non-Bargaining													
	Straight-Time Payroll Expense													
(4)	As Budgeted	$657,381	$678,220	$687,686	$1,013,705	$711,459	$721,674	$721,674	$721,674	$1,053,227	$726,257	$771,505	$771,505	$9,235,965
(5)	Adjustment to Include GWI	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$28,931	$28,931
(6)	**As Adjusted**	**$657,381**	**$678,220**	**$687,686**	**$1,013,705**	**$711,459**	**$721,674**	**$721,674**	**$721,674**	**$1,053,227**	**$726,257**	**$771,505**	**$800,436**	**$9,264,896**

* The February 2008 budget includes an overall GWI for all Non-Bargaining employees of FirstEnergy Corp., including those of The Toledo Edison Company. The overall GWI was calculated based on total budgeted straight-time Non-Bargaining labor, but was allocated to the different subsidiaries based on straight-time Bargaining labor. Therefore, the following steps need to be taken in order to properly reflect the portion of the overall GWI that is allocated to Non-Bargaining employees of The Toledo Edison Company:

(i) Back out the GWI that was allocated based on straight-time Bargaining labor (row 2, column L)
(ii) Re-allocate Ohio Edison Company's portion of the overall GWI based on Ohio Edison Company's budgeted straight-time payroll (row 5, column L)

Total Budgeted Toledo Edison Company Payroll and Head Count - Adjusted

		Mar-07 (A)	Apr-07 (B)	May-07 (C)	Jun-07 (D)	Jul-07 (E)	Aug-07 (F)	Sep-07 (G)	Oct-07 (H)	Nov-07 (I)	Dec-07 (J)	Jan-08 (K)	Feb-08 (L)	Total (M)	Mar - Jan (N)	Pre-GWI (O)
	All Full-Time Employees															
(1)	Budgeted Company Incentive Compensation	$165,962	$165,962	$165,962	$165,962	$165,962	$165,962	$165,962	$165,962	$165,962	$165,962	$176,088	$176,088	$2,011,791	$1,835,703	
(2)	Budgeted Company Other Payroll Expense	($75,328)	$62,938	$195,133	($351,293)	$132,985	($23,927)	($1,409)	$190,630	($286,841)	$64,833	$189,447	($170,523)	($73,355)	$97,168	
(3)		$90,634	$228,900	$361,095	($185,332)	$298,947	$142,035	$164,553	$356,592	($120,880)	$230,795	$365,536	$5,565	$1,938,437	$1,932,872	
(4)	Payroll Tax	$371,793	$182,329	$185,331	$231,815	$170,314	$200,568	$172,994	$181,863	$202,061	$88,227	$210,435	$185,533	$2,383,263	$2,197,731	
	Bargaining Unit #1 (Local 19)															1-Mar-07
(5)	Budgeted Company Straight-Time Payroll	$394,693	$317,133	$319,104	$397,716	$315,666	$394,290	$315,829	$315,898	$398,965	$318,396	$327,927	$408,707	$4,224,324	$3,815,617	$0
(6)	Budgeted Company Overtime Payroll	$35,469	$34,080	$32,462	$36,964	$34,871	$36,971	$33,489	$31,555	$36,363	$34,011	$33,089	$36,188	$416,513	$380,325	$0
(7)	Budgeted Company Incentive Compensation	$28,567	$26,358	$26,064	$24,368	$25,555	$27,371	$25,415	$25,409	$23,974	$25,183	$26,754	$28,498	$313,516	$285,018	$0
(8)	Budgeted Company Other Payroll Expense	($12,968)	$9,996	$30,645	($51,581)	$20,477	($3,946)	($216)	$29,186	($41,436)	$9,838	$28,783	($27,597)	($8,816)	$18,780	$0
(9)		$446,763	$387,568	$408,275	$407,467	$396,569	$454,686	$374,517	$402,049	$417,886	$387,428	$416,552	$445,796	$4,945,537	$4,499,740	$0
(10)	Payroll Tax	$63,778	$28,808	$28,958	$33,877	$26,093	$32,922	$26,404	$27,751	$29,112	$13,356	$31,853	$29,920	$372,833	$342,913	
(11)	No. of Full-Time Bargaining Employees	91	91	91	90	90	90	90	90	90	90	95	95		91	
	Bargaining Unit #2 (Local 245)															1-Nov-07
(12)	Budgeted Company Straight-Time Payroll	$1,240,928	$1,001,427	$1,025,097	$1,297,227	$1,022,934	$1,274,775	$1,024,890	$1,025,718	$1,309,657	$1,053,653	$1,058,937	$1,316,283	$13,651,525	$12,335,242	$8,912,995
(13)	Budgeted Company Overtime Payroll	$236,277	$190,517	$194,493	$240,083	$196,683	$240,022	$186,332	$186,332	$238,350	$191,922	$197,263	$218,643	$2,516,918	$2,298,275	$1,870,740
(14)	Budgeted Company Incentive Compensation	$89,815	$83,233	$83,728	$79,482	$82,811	$88,493	$82,473	$82,504	$78,698	$83,337	$86,392	$91,779	$1,012,747	$920,968	$672,540
(15)	Budgeted Company Other Payroll Expense	($40,766)	$31,565	$98,446	($168,241)	$66,357	($12,758)	($700)	$94,767	($136,019)	$32,556	$92,946	($88,879)	($30,727)	$58,152	$68,668
(16)		$1,526,254	$1,306,742	$1,401,764	$1,448,550	$1,368,785	$1,590,532	$1,292,995	$1,389,321	$1,490,687	$1,361,467	$1,435,538	$1,537,827	$17,150,463	$15,612,636	$11,324,944
(17)	Payroll Tax	$200,521	$90,969	$93,026	$110,497	$84,555	$106,441	$85,682	$90,109	$95,563	$44,200	$102,860	$96,360	$1,200,781	$1,104,421	
(18)	No. of Full-Time Bargaining Employees	231	231	237	238	238	238	238	238	238	238	242	242		237	
	Total Bargaining															
(19)	Budgeted Company Straight-Time Payroll	$1,635,622	$1,318,560	$1,344,201	$1,694,943	$1,338,600	$1,669,065	$1,340,719	$1,341,616	$1,708,622	$1,372,049	$1,386,863	$1,724,991	$17,875,849	$16,150,859	
(20)	Budgeted Company Overtime Payroll	$272,746	$224,597	$226,955	$277,046	$231,554	$276,993	$219,821	$217,887	$274,713	$225,933	$230,352	$254,831	$2,933,431	$2,678,600	
(21)	Budgeted Company Incentive Compensation	$118,382	$109,592	$109,792	$103,851	$108,366	$115,864	$107,888	$107,913	$102,672	$108,520	$113,146	$120,277	$1,326,262	$1,205,986	
(22)	Budgeted Company Other Payroll Expense	($53,732)	$41,561	$129,091	($219,822)	$86,833	($16,704)	($916)	$123,954	($177,455)	$42,393	$121,730	($116,476)	($39,544)	$76,932	
(23)		$1,973,018	$1,694,310	$1,810,039	$1,856,017	$1,765,353	$2,045,218	$1,667,513	$1,791,370	$1,908,553	$1,748,895	$1,852,091	$1,983,623	$22,095,999	$20,112,376	
(24)	Payroll Tax	$264,299	$119,778	$121,984	$144,375	$110,648	$139,363	$112,086	$117,860	$124,674	$57,556	$134,713	$126,279	$1,573,613	$1,447,334	
(25)	No. of Full-Time Bargaining Employees	322	322	328	328	328	328	328	328	328	328	337	337		328	
	Full-Time Non-Bargaining Employees															1-Feb-08
(26)	Budgeted Company Straight-Time Payroll	$657,381	$678,220	$687,686	$1,013,705	$711,469	$721,674	$721,674	$721,674	$1,053,227	$726,257	$771,505	$800,438	$9,264,896	$8,464,460	$8,464,460
(27)	Budgeted Company Overtime Payroll	$68,575	$60,912	$64,674	$72,905	$75,232	$61,401	$64,231	$57,288	$65,299	$74,058	$73,896	$63,408	$801,879	$738,471	$738,471
(28)	Budgeted Company Incentive Compensation	$47,579	$56,370	$56,169	$62,111	$57,596	$50,098	$58,073	$58,048	$63,289	$57,442	$62,942	$55,811	$685,529	$629,718	$629,718
(29)	Budgeted Company Other Payroll Expense	($21,596)	$21,377	$66,042	($131,471)	$46,152	($7,223)	($493)	$66,676	($109,386)	$22,440	$67,718	($54,047)	($33,811)	$20,236	$20,236
(30)		$751,939	$816,879	$874,571	$1,017,250	$890,438	$825,950	$843,485	$903,686	$1,072,429	$880,196	$976,061	$865,608	$10,718,493	$9,852,885	$9,852,885
(31)	Payroll Tax	$106,226	$61,609	$62,406	$86,347	$58,809	$60,258	$60,333	$63,399	$76,852	$30,466	$74,940	$58,597	$800,240	$741,644	
(32)	No. of Full-Time Non-Bargaining Employees	108	111	113	114	118	120	120	120	121	121	124	124		117	
	Part-Time / COOP / Temporary Employees															
(33)	Budgeted Company Straight-Time Payroll	$7,850	$10,377	$10,377	$12,840	$10,377	$11,350	$6,877	$6,877	$7,340	$4,877	$8,049	$8,972	$106,163	$97,191	
(34)	Budgeted Company Overtime Payroll	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(35)		$7,850	$10,377	$10,377	$12,840	$10,377	$11,350	$6,877	$6,877	$7,340	$4,877	$8,049	$8,972	$106,163	$97,191	
(36)	Payroll Tax	$1,268	$943	$942	$1,094	$856	$946	$575	$604	$536	$205	$782	$657	$9,410	$8,753	
(37)	No. of Part-Time / COOP / Temporary Employees	3	4	4	4	4	4	3	3	2	2	1	1		3	
	Total Company															
(38)	Budgeted Company Straight-Time Payroll	$2,293,002	$1,996,780	$2,031,887	$2,708,647	$2,050,059	$2,390,738	$2,062,393	$2,063,290	$2,761,848	$2,098,306	$2,158,368	$2,525,427	$27,140,745	$24,615,319	
(39)	Budgeted Company Overtime Payroll	$341,321	$285,509	$291,629	$349,951	$306,786	$338,394	$284,052	$275,175	$340,012	$299,991	$304,248	$318,239	$3,735,310	$3,417,071	
(40)	Budgeted Part-Time / COOP / Temporary Payroll	$7,850	$10,377	$10,377	$12,840	$10,377	$11,350	$6,877	$6,877	$7,340	$4,877	$8,049	$8,972	$106,163	$97,191	
(41)	Budgeted Company Incentive Compensation	$165,962	$165,962	$165,962	$165,962	$165,962	$165,962	$165,962	$165,962	$165,962	$165,962	$176,088	$176,088	$2,011,791	$1,835,703	
(42)	Budgeted Other Payroll Expense	($75,328)	$62,938	$195,133	($351,293)	$132,985	($23,927)	($1,409)	$190,630	($286,841)	$64,833	$189,447	($170,523)	($73,355)	$97,168	
(43)		$2,732,807	$2,521,566	$2,694,988	$2,886,107	$2,666,169	$2,882,517	$2,517,875	$2,701,934	$2,988,321	$2,633,969	$2,836,200	$2,858,204	$32,920,656	$30,062,452	
(44)	Payroll Tax	$371,793	$182,329	$185,331	$231,815	$170,314	$200,568	$172,994	$181,863	$202,061	$88,227	$210,435	$185,533	$2,383,263	$2,197,731	
(45)	No. of Employees	433	437	445	446	450	452	451	451	451	451	462	462		448	
	Total Company Excl. Part-Time Employees															
(46)	Budgeted Company Straight-Time Payroll	$2,293,002	$1,996,780	$2,031,887	$2,708,647	$2,050,059	$2,390,738	$2,062,393	$2,063,290	$2,761,848	$2,098,306	$2,158,368	$2,525,427	$27,140,745	$24,615,319	
(47)	Budgeted Company Overtime Payroll	$341,321	$285,509	$291,629	$349,951	$306,786	$338,394	$284,052	$275,175	$340,012	$299,991	$304,248	$318,239	$3,735,310	$3,417,071	
(48)	Budgeted Company Incentive Compensation	$165,962	$165,962	$165,962	$165,962	$165,962	$165,962	$165,962	$165,962	$165,962	$165,962	$176,088	$176,088	$2,011,791	$1,835,703	
(49)	Budgeted Other Payroll Expense	($75,328)	$62,938	$195,133	($351,293)	$132,985	($23,927)	($1,409)	$190,630	($286,841)	$64,833	$189,447	($170,523)	($73,355)	$97,168	
(50)		$2,724,957	$2,511,189	$2,684,611	$2,873,267	$2,655,792	$2,871,167	$2,510,998	$2,695,057	$2,980,981	$2,629,092	$2,828,151	$2,849,231	$32,814,493	$29,965,261	
(51)	Payroll Tax	$370,524	$181,387	$184,390	$230,722	$169,456	$199,621	$172,419	$181,258	$201,526	$88,022	$209,653	$184,876	$2,373,854	$2,188,978	
(52)	No. of Employees	430	433	441	442	446	448	448	448	449	449	461	461			

* Rows 2 and 26 in Column L reflect the adjustment to the original Toledo Edison Company budget to re-allocate the February 2008 GWI for Non-Bargaining employees. (Please see WPC-3.2b).

Total Budgeted FE Service Company Payroll and Head Count

		Mar-07 (A)	Apr-07 (B)	May-07 (C)	Jun-07 (D)	Jul-07 (E)	Aug-07 (F)	Sep-07 (G)	Oct-07 (H)	Nov-07 (I)	Dec-07 (J)	Jan-08 (K)	Feb-08 (L)	Total (M)	March - Jan (N)	Pre-GWI (O)
	All Full-Time Employees															
(1)	Budgeted Company Incentive Compensation	$2,542,464	$2,542,464	$2,542,464	$2,542,464	$2,542,464	$2,542,464	$2,542,464	$2,542,464	$2,542,464	$2,542,464	$2,707,939	$2,707,939	$30,840,513	$28,132,575	
(2)	Budgeted Company Other Payroll Expense	$1,738,594	$729,002	$2,331,472	($5,774,650)	$1,571,125	$1,826,252	$431,046	$2,170,531	($5,465,729)	$1,431,375	$1,853,529	$551,806	$3,394,349	$2,842,543	
(3)		$4,281,057	$3,271,465	$4,873,935	($3,232,187)	$4,113,588	$4,368,715	$2,973,509	$4,712,994	($2,923,266)	$3,973,838	$4,561,467	$3,259,744	$34,234,862	$30,975,118	
(4)	Payroll Tax	$4,038,669	$1,407,856	$1,430,579	$1,969,924	$1,299,351	$1,358,701	$1,344,004	$1,386,878	$873,293	$614,341	$2,321,860	$2,048,338	$20,093,795		
	Full-Time Bargaining Employees															23-Apr-07
(5)	Budgeted Company Straight-Time Payroll	$1,127,500	$965,664	$981,069	$1,262,280	$952,967	$1,116,893	$962,034	$952,903	$1,259,907	$947,995	$1,037,133	$1,161,547	$12,747,912	$11,586,364	$1,994,262
(6)	Budgeted Company Overtime Payroll	$67,165	$62,903	$63,892	$93,534	$71,422	$76,742	$64,141	$63,936	$84,488	$63,933	$71,725	$77,720	$860,603	$782,882	$139,998
(7)	Budgeted Company Incentive Compensation	$165,889	$144,631	$144,901	$132,063	$139,829	$159,860	$141,127	$138,777	$129,103	$137,683	$157,457	$174,000	$1,766,320	$1,592,320	$286,637
(8)	Budgeted Company Other Payroll Expense	$113,438	$41,470	$132,876	($299,951)	$86,408	$114,828	$23,926	$119,329	($277,543)	$77,514	$107,776	$35,457	$275,527	$240,071	$113,574
(9)		$1,473,992	$1,214,669	$1,322,760	$1,207,925	$1,250,625	$1,467,323	$1,191,228	$1,275,946	$1,195,955	$1,227,125	$1,374,090	$1,448,724	$15,650,361	$14,201,638	$2,534,491
(10)	Payroll Tax	$261,457	$79,514	$80,378	$98,842	$68,387	$81,807	$74,070	$75,707	$44,055	$33,009	$133,054	$129,662	$1,159,942		
(11)	No. of Full-Time Bargaining Employees	240	240	240	233	233	233	233	231	229	228	264	264		237	
	Full-Time Non-Bargaining Employees															1-Feb-08
(12)	Budgeted Company Straight-Time Payroll	$16,152,942	$16,009,661	$16,233,271	$23,404,120	$16,374,561	$16,646,511	$16,369,407	$16,379,830	$23,551,743	$16,557,789	$16,799,455	$16,915,474	$211,394,765	$194,479,291	$194,479,291
(13)	Budgeted Company Overtime Payroll	$179,920	$174,532	$177,920	$197,063	$172,639	$185,515	$182,035	$179,175	$202,543	$178,129	$176,460	$186,555	$2,192,588	$2,006,033	$2,006,033
(14)	Budgeted Company Incentive Compensation	$2,376,575	$2,397,832	$2,397,582	$2,410,401	$2,402,635	$2,382,603	$2,401,336	$2,402,686	$2,413,380	$2,404,781	$2,550,482	$2,533,939	$29,074,194	$26,540,255	$26,540,255
(15)	Budgeted Company Other Payroll Expense	$1,625,155	$687,531	$2,198,595	($5,474,699)	$1,484,717	$1,711,424	$407,119	$2,051,201	($5,188,186)	$1,353,861	$1,745,753	$516,349	$3,118,821	$2,602,472	$2,602,472
(16)		$20,334,593	$19,269,657	$21,007,348	$20,536,886	$20,434,553	$20,926,053	$19,359,898	$21,012,893	$20,979,481	$20,494,560	$21,272,150	$20,152,317	$245,780,368	$225,628,051	$225,628,051
(17)	Payroll Tax	$3,745,716	$1,318,259	$1,329,943	$1,804,062	$1,175,074	$1,219,270	$1,280,336	$1,301,362	$823,536	$576,532	$2,155,209	$1,888,254	$18,597,553		
(18)	No. of Full-Time Non-Bargaining Employees	2,859	2,891	2,894	2,917	2,923	2,926	2,930	2,931	2,933	2,936	2,970	2,975		2,919	
	Part-Time / COOP / Temporary Employees															
(19)	Budgeted Company Straight-Time Payroll	$135,825	$122,446	$247,269	$869,454	$778,833	$786,736	$124,658	$123,464	$163,061	$137,864	$261,883	$272,530	$4,024,022	$3,751,492	
(20)	Budgeted Company Overtime Payroll	$253	$253	$285	$253	$253	$285	$253	$253	$285	$253	$251	$251	$3,126	$2,875	
(21)		$136,078	$122,699	$247,554	$869,707	$779,086	$787,021	$124,911	$123,717	$163,346	$138,117	$262,134	$272,781	$4,027,148	$3,754,367	
(22)	Payroll Tax	$31,496	$10,082	$20,256	$67,020	$55,891	$57,624	$9,598	$9,808	$5,702	$4,800	$33,597	$30,422	$338,300		
(23)	No. of Part-Time / COOP / Temporary Employees	62	62	103	284	284	282	64	62	62	62	45	45		125	
	Total Company															
(24)	Budgeted Company Straight-Time Payroll	$17,280,443	$16,975,325	$17,214,360	$24,686,400	$17,327,528	$17,763,404	$17,331,441	$17,332,733	$24,811,650	$17,505,784	$17,836,588	$18,077,021	$224,142,677		
(25)	Budgeted Company Overtime Payroll	$247,085	$237,536	$241,812	$290,597	$244,061	$261,257	$246,176	$243,112	$287,031	$242,063	$248,185	$264,276	$3,053,191		
(26)	Budgeted Part-Time / COOP / Temporary Payroll	$136,078	$122,699	$247,554	$869,707	$779,086	$787,021	$124,911	$123,717	$163,346	$138,117	$262,134	$272,781	$4,027,148		
(27)	Budgeted Company Incentive Compensation	$2,542,464	$2,542,464	$2,542,464	$2,542,464	$2,542,464	$2,542,464	$2,542,464	$2,542,464	$2,542,464	$2,542,464	$2,707,939	$2,707,939	$30,840,513		
(28)	Budgeted Other Payroll Expense	$1,738,594	$729,002	$2,331,472	($5,774,650)	$1,571,125	$1,826,252	$431,046	$2,170,531	($5,465,729)	$1,431,375	$1,853,529	$551,806	$3,394,349		
(29)		$21,944,663	$20,607,026	$22,577,661	$22,614,518	$22,464,263	$23,180,397	$20,676,037	$22,412,555	$22,338,761	$21,859,802	$22,908,374	$21,873,821	$265,457,878		
(30)	Payroll Tax	$4,038,669	$1,407,856	$1,430,579	$1,969,924	$1,299,351	$1,358,701	$1,344,004	$1,386,878	$873,293	$614,341	$2,321,860	$2,048,338	$20,093,795		
(31)	No. of Employees	3,181	3,193	3,237	3,434	3,440	3,441	3,227	3,224	3,224	3,226	3,279	3,284			
	Total Company Excl. Part-Time Employees															
(32)	Budgeted Company Straight-Time Payroll	$17,280,443	$16,975,325	$17,214,360	$24,686,400	$17,327,528	$17,763,404	$17,331,441	$17,332,733	$24,811,650	$17,505,784	$17,836,588	$18,077,021	$224,142,677		
(33)	Budgeted Company Overtime Payroll	$247,085	$237,536	$241,812	$290,597	$244,061	$261,257	$246,176	$243,112	$287,031	$242,063	$248,185	$264,276	$3,053,191		
(34)	Budgeted Company Incentive Compensation	$2,542,464	$2,542,464	$2,542,464	$2,542,464	$2,542,464	$2,542,464	$2,542,464	$2,542,464	$2,542,464	$2,542,464	$2,707,939	$2,707,939	$30,840,513		
(35)	Budgeted Other Payroll Expense	$1,738,594	$729,002	$2,331,472	($5,774,650)	$1,571,125	$1,826,252	$431,046	$2,170,531	($5,465,729)	$1,431,375	$1,853,529	$551,806	$3,394,349		
(36)		$21,808,585	$20,484,326	$22,330,108	$21,744,810	$21,685,178	$22,393,376	$20,551,126	$22,288,839	$22,175,416	$21,721,685	$22,646,240	$21,601,041	$261,430,730		
(37)	Payroll Tax	$4,007,173	$1,397,773	$1,410,321	$1,902,904	$1,243,461	$1,301,077	$1,334,407	$1,377,089	$867,692	$609,541	$2,288,263	$2,017,916	$19,757,495		
(38)	No. of Employees	3,099	3,131	3,134	3,150	3,156	3,159	3,163	3,162	3,162	3,164	3,234	3,239			

Adjustment to Re-Allocate February 2008 Budgeted General Wage Increase (GWI) to Non-Bargaining Employees of FE Service Company

		Mar-07 (A)	Apr-07 (B)	May-07 (C)	Jun-07 (D)	Jul-07 (E)	Aug-07 (F)	Sep-07 (G)	Oct-07 (H)	Nov-07 (I)	Dec-07 (J)	Jan-08 (K)	Feb-08 (L)	Total (M)
	FE Srv. Co. All Employees													
	Other Payroll Expense													
(1)	As Budgeted	$1,738,594	$729,002	$2,331,472	($5,774,650)	$1,571,125	$1,826,252	$431,046	$2,170,531	($5,465,729)	$1,431,375	$1,853,529	$551,806	$3,394,349
(2)	Adjustment to Reverse GWI	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($61,022)	($61,022)
(3)	*As Adjusted*	*$1,738,594*	*$729,002*	*$2,331,472*	*($5,774,650)*	*$1,571,125*	*$1,826,252*	*$431,046*	*$2,170,531*	*($5,465,729)*	*$1,431,375*	*$1,853,529*	*$490,783*	*$3,333,327*
	FE Srv. Co. Full-Time Non-Bargaining													
	Straight-Time Payroll Expense													
(4)	As Budgeted	$16,152,942	$16,009,661	$16,233,271	$23,404,120	$16,374,561	$16,646,511	$16,369,407	$16,379,830	$23,551,743	$16,557,789	$16,799,455	$16,915,474	$211,394,765
(5)	Adjustment to Include GWI	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$634,330	$634,330
(6)	As Adjusted	$16,152,942	$16,009,661	$16,233,271	$23,404,120	$16,374,561	$16,646,511	$16,369,407	$16,379,830	$23,551,743	$16,557,789	$16,799,455	$17,549,804	$212,029,095

The February 2008 budget includes an overall GWI for all Non-Bargaining employees of FirstEnergy Corp., including those of FE Service Company. The overall GWI was calculated based on total budgeted straight-time Non-Bargaining labor, but was allocated to the different subsidiaries based on straight-time Bargaining labor. Therefore, the following steps need to be taken in order to properly reflect the portion of the overall GWI that is allocated to Non-Bargaining employees of FE Service Company:

(i) Back out the GWI that was allocated based on straight-time Bargaining labor (row 2, column L)
(ii) Re-allocate FE Service Company's portion of the overall GWI based on FE Service Company's budgeted straight-time payroll (row 5, column L)

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

WPC-3.2f
Witness:
J. Kalata

Total Budgeted FE Service Company Payroll and Head Count - Adjusted

		Mar-07 (A)	Apr-07 (B)	May-07 (C)	Jun-07 (D)	Jul-07 (E)	Aug-07 (F)	Sep-07 (G)	Oct-07 (H)
	All Full-Time Employees								
(1)	Budgeted Company Incentive Compensation	$2,542,464	$2,542,464	$2,542,464	$2,542,464	$2,542,464	$2,542,464	$2,542,464	$2,542,464
(2)	Budgeted Company Other Payroll Expense	$1,738,594	$729,002	$2,331,472	($5,774,650)	$1,571,125	$1,826,252	$431,046	$2,170,531
(3)		$4,281,057	$3,271,465	$4,873,935	($3,232,187)	$4,113,588	$4,368,715	$2,973,509	$4,712,994
(4)	Payroll Tax	$4,038,669	$1,407,856	$1,430,579	$1,969,924	$1,299,351	$1,358,701	$1,344,004	$1,386,878
	Full-Time Bargaining Employees								
(5)	Budgeted Company Straight-Time Payroll	$1,127,500	$965,664	$981,089	$1,282,280	$952,967	$1,116,893	$962,034	$952,903
(6)	Budgeted Company Overtime Payroll	$67,165	$62,903	$63,892	$93,534	$71,422	$75,742	$64,141	$63,936
(7)	Budgeted Company Incentive Compensation	$165,889	$144,631	$144,901	$132,063	$139,829	$159,860	$141,127	$139,777
(8)	Budgeted Company Other Payroll Expense	$113,438	$41,470	$132,876	($299,951)	$86,408	$114,828	$23,926	$119,329
(9)		$1,473,992	$1,214,669	$1,322,760	$1,207,925	$1,250,625	$1,467,323	$1,191,228	$1,275,946
(10)	Payroll Tax	$261,457	$79,514	$80,378	$98,842	$68,387	$81,807	$74,070	$75,707
(11)	No. of Full-Time Bargaining Employees	240	240	240	233	233	233	233	231
	Full-Time Non-Bargaining Employees								
(12)	Budgeted Company Straight-Time Payroll	$16,152,942	$16,009,661	$16,233,271	$23,404,120	$16,374,561	$16,646,511	$16,369,407	$16,379,830
(13)	Budgeted Company Overtime Payroll	$179,920	$174,632	$177,920	$197,063	$172,639	$185,515	$182,035	$179,175
(14)	Budgeted Company Incentive Compensation	$2,376,575	$2,397,832	$2,397,562	$2,410,401	$2,402,635	$2,382,603	$2,401,336	$2,402,686
(15)	Budgeted Company Other Payroll Expense	$1,625,155	$687,531	$2,198,595	($5,474,699)	$1,484,717	$1,711,424	$407,119	$2,051,201
(16)		$20,334,593	$19,269,657	$21,007,348	$20,536,886	$20,434,553	$20,926,053	$19,359,898	$21,012,893
(17)	Payroll Tax	$3,745,716	$1,318,259	$1,329,943	$1,804,062	$1,175,074	$1,219,270	$1,260,336	$1,301,362
(18)	No. of Full-Time Non-Bargaining Employees	2,859	2,891	2,894	2,917	2,923	2,926	2,930	2,931
	Part-Time / COOP / Temporary Employees								
(19)	Budgeted Company Straight-Time Payroll	$135,825	$122,446	$247,269	$869,454	$778,833	$786,736	$124,658	$123,464
(20)	Budgeted Company Overtime Payroll	$253	$253	$285	$253	$253	$285	$253	$253
(21)		$136,078	$122,699	$247,554	$869,707	$779,086	$787,021	$124,911	$123,717
(22)	Payroll Tax	$31,496	$10,082	$20,258	$67,020	$55,891	$57,624	$9,598	$9,809
(23)	No. of Part-Time / COOP / Temporary Employees	62	62	103	284	284	282	64	62
	Total Company								
(24)	Budgeted Company Straight-Time Payroll	$17,280,443	$16,975,325	$17,214,360	$24,686,400	$17,327,528	$17,763,404	$17,331,441	$17,332,733
(25)	Budgeted Company Overtime Payroll	$247,085	$237,536	$241,812	$290,597	$244,061	$261,257	$246,176	$243,112
(26)	Budgeted Part-Time / COOP / Temporary Payroll	$136,078	$122,699	$247,554	$869,707	$779,086	$787,021	$124,911	$123,717
(27)	Budgeted Company Incentive Compensation	$2,542,464	$2,542,464	$2,542,464	$2,542,464	$2,542,464	$2,542,464	$2,542,464	$2,542,464
(28)	Budgeted Other Payroll Expense	$1,738,594	$729,002	$2,331,472	($5,774,650)	$1,571,125	$1,826,252	$431,046	$2,170,531
(29)		$21,944,663	$20,607,026	$22,577,661	$22,614,518	$22,464,263	$23,180,397	$20,676,037	$22,412,555
(30)	Payroll Tax	$4,038,669	$1,407,856	$1,430,579	$1,969,924	$1,299,351	$1,358,701	$1,344,004	$1,386,878
(31)	No. of Employees	3,161	3,193	3,237	3,434	3,440	3,441	3,227	3,224
	Total Company Excl. Part-Time Employees								
(32)	Budgeted Company Straight-Time Payroll	$17,280,443	$16,975,325	$17,214,360	$24,686,400	$17,327,528	$17,763,404	$17,331,441	$17,332,733
(33)	Budgeted Company Overtime Payroll	$247,085	$237,536	$241,812	$290,597	$244,061	$261,257	$246,176	$243,112
(34)	Budgeted Company Incentive Compensation	$2,542,464	$2,542,464	$2,542,464	$2,542,464	$2,542,464	$2,542,464	$2,542,464	$2,542,464
(35)	Budgeted Other Payroll Expense	$1,738,594	$729,002	$2,331,472	($5,774,650)	$1,571,125	$1,826,252	$431,046	$2,170,531
(36)		$21,808,585	$20,484,326	$22,330,108	$21,744,810	$21,685,178	$22,393,376	$20,551,126	$22,288,839
(37)	Payroll Tax	$4,007,173	$1,397,773	$1,410,321	$1,902,904	$1,243,461	$1,301,077	$1,334,407	$1,377,069
(38)	No. of Employees	3,099	3,131	3,134	3,150	3,156	3,159	3,163	3,162

		Nov-07 (I)	Dec-07 (J)	Jan-08 (K)	Feb-08 (L)	Total (M)	March - Jan (N)	Pre-GWI (O)
	All Full-Time Employees							
(1)	Budgeted Company Incentive Compensation	$2,542,464	$2,542,464	$2,707,939	$2,707,939	$30,840,513	$28,132,575	
(2)	Budgeted Company Other Payroll Expense	($5,465,729)	$1,431,375	$1,853,529	$490,783	$3,333,327	$2,842,543	
(3)		($2,923,266)	$3,973,838	$4,561,467	$3,198,722	$34,173,840	$30,975,118	
(4)	Payroll Tax	$873,293	$614,341	$2,321,860	$2,048,338	$20,093,795		
	Full-Time Bargaining Employees							23-Apr-07
(5)	Budgeted Company Straight-Time Payroll	$1,259,907	$947,995	$1,037,133	$1,161,547	$12,747,912	$11,586,364	$1,994,282
(6)	Budgeted Company Overtime Payroll	$84,488	$63,933	$71,725	$77,720	$850,603	$782,882	$139,998
(7)	Budgeted Company Incentive Compensation	$129,103	$137,683	$157,457	$168,101	$1,760,421	$1,592,320	$286,637
(8)	Budgeted Company Other Payroll Expense	($277,543)	$77,514	$107,776	$30,466	$270,537	$240,071	$113,574
(9)		$1,195,955	$1,227,125	$1,374,090	$1,437,835	$15,639,473	$14,201,638	$2,534,491
(10)	Payroll Tax	$44,055	$33,009	$133,054	$125,330	$1,155,609		
(11)	No. of Full-Time Bargaining Employees	229	228	264	264		237	
	Full-Time Non-Bargaining Employees							1-Feb-08
(12)	Budgeted Company Straight-Time Payroll	$23,551,743	$16,557,789	$16,799,455	$17,549,804	$212,029,095	$194,479,291	$194,479,291
(13)	Budgeted Company Overtime Payroll	$202,543	$178,129	$176,460	$186,555	$2,192,588	$2,006,033	$2,006,033
(14)	Budgeted Company Incentive Compensation	$2,413,360	$2,404,781	$2,550,482	$2,539,838	$29,080,093	$26,540,255	$26,540,255
(15)	Budgeted Company Other Payroll Expense	($5,188,186)	$1,353,861	$1,745,753	$460,317	$3,062,789	$2,602,472	$2,602,472
(16)		$20,979,461	$20,494,560	$21,272,150	$20,736,514	$246,364,565	$225,628,051	$225,628,051
(17)	Payroll Tax	$823,536	$576,532	$2,155,209	$1,893,603	$18,602,902		
(18)	No. of Full-Time Non-Bargaining Employees	2,933	2,936	2,970	2,975		2,919	
	Part-Time / COOP / Temporary Employees							
(19)	Budgeted Company Straight-Time Payroll	$163,061	$137,864	$261,883	$272,530	$4,024,022	$3,751,492	
(20)	Budgeted Company Overtime Payroll	$285	$253	$251	$251	$3,126	$2,875	
(21)		$163,346	$138,117	$262,134	$272,781	$4,027,148	$3,754,367	
(22)	Payroll Tax	$5,702	$4,800	$33,597	$29,406	$335,284		
(23)	No. of Part-Time / COOP / Temporary Employees	62	62	45	45		125	
	Total Company							
(24)	Budgeted Company Straight-Time Payroll	$24,811,650	$17,505,784	$17,836,588	$18,711,351	$224,777,007	$206,065,656	
(25)	Budgeted Company Overtime Payroll	$287,031	$242,063	$248,185	$264,276	$3,053,191	$2,788,916	
(26)	Budgeted Part-Time / COOP / Temporary Payroll	$163,346	$138,117	$262,134	$272,781	$4,027,148	$3,754,367	
(27)	Budgeted Company Incentive Compensation	$2,542,464	$2,542,464	$2,707,939	$2,707,939	$30,840,513	$28,132,575	
(28)	Budgeted Other Payroll Expense	($5,465,729)	$1,431,375	$1,853,529	$490,783	$3,333,327	$240,741,513	
(29)		$22,338,761	$21,859,802	$22,908,374	$22,447,130	$266,031,186		
(30)	Payroll Tax	$873,293	$614,341	$2,321,860	$2,048,338	$20,093,795		
(31)	No. of Employees	3,224	3,226	3,279	3,284			
	Total Company Excl. Part-Time Employees							
(32)	Budgeted Company Straight-Time Payroll	$24,811,650	$17,505,784	$17,836,588	$18,711,351	$224,777,007	$206,065,656	
(33)	Budgeted Company Overtime Payroll	$287,031	$242,063	$248,185	$264,276	$3,053,191	$2,788,916	
(34)	Budgeted Company Incentive Compensation	$2,542,464	$2,542,464	$2,707,939	$2,707,939	$30,840,513	$28,132,575	
(35)	Budgeted Other Payroll Expense	($5,465,729)	$1,431,375	$1,853,529	$490,783	$3,333,327	$2,842,543	
(36)		$22,175,416	$21,721,685	$22,646,240	$22,174,349	$262,004,038	$239,829,689	
(37)	Payroll Tax	$867,592	$609,541	$2,288,263	$2,018,932	$19,758,511		
(38)	No. of Employees	3,162	3,164	3,234	3,239			

* Rows 2 and 12 in Column L reflect the adjustment to the original FE Service Company budget to re-allocate the February 2008 GWI for Non-Bargining employees. (Please see WPC-3.2e).

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

WPC-3.2g
Witness:
J. Kalata

The Toledo Edison Company Payroll Adjustment

	Direct Company Payroll						FE Service Company Payroll					Total
	Bargaining Unit #1	Bargaining Unit #2	Non-Bargaining	Total Direct	Total Direct O&M	Total Direct Jurisd. O&M	[1] Direct Bargaining	Direct Non-Bargaining	Total Direct	Total Allocated	[2] Total Allocated O&M	Jurisdictional O&M Exp.
	(A)	(B)	(C)	(D) (Col. A + B + C)	(E) (Col. D x 53.24%)[3]	(F) (Col. E x 95.87%)[3]	(G)	(H)	(I) (Col. G + H)	(J) (Col. I x 7.58%)[3]	(K) (Col. J x 74.99%)[3]	(L) (Col. F + Col. K)
Payroll Expense Adjustment												
Total Budgeted Payroll for Full Test Year												
(1) Straight-Time Payroll	$4,224,324	$13,651,525	$9,264,896	$27,140,745	$14,449,733	$13,852,959	$12,747,912	$212,029,095	$224,777,007	$17,038,097	$12,776,869	$26,629,828
(2) Overtime Payroll	$416,513	$2,516,918	$801,879	$3,735,310	$1,988,679	$1,906,547	$860,603	$2,192,588	$3,053,191	$231,432	$173,551	$2,080,098
(3) Incentive Compensation	$313,516	$1,012,747	$685,529	$2,011,791	$1,071,078	$1,026,842	$1,760,421	$29,080,093	$30,840,513	$2,337,711	$1,753,049	$2,779,892
(4) Other Payroll	($8,816)	($30,727)	($33,811)	($73,355)	($39,054)	($37,441)	$270,537	$3,062,789	$3,333,327	$252,666	$189,474	$152,033
(5) Total Payroll	$4,945,537	$17,150,463	$10,718,493	$32,814,493	$17,470,436	$16,748,907	$15,639,473	$246,364,565	$262,004,038	$19,859,906	$14,892,944	$31,641,850
(6) Number of Employees at End of Test Year	95	242	124				264	2,975				
Total Budgeted Payroll for First 11 Months of Test Year												
(7) Straight-Time Payroll	$3,815,617	$12,335,242	$8,464,460	$24,615,319	$13,105,196	$12,563,951	$11,586,364	$194,479,291	$206,065,656	$15,619,777	$11,713,271	$24,277,222
(8) Overtime Payroll	$380,325	$2,298,275	$738,471	$3,417,071	$1,819,249	$1,744,114	$782,882	$2,006,033	$2,788,916	$211,400	$158,529	$1,902,642
(9) Incentive Compensation	$285,018	$920,968	$629,718	$1,835,703	$977,328	$936,965	$1,592,320	$26,540,255	$28,132,575	$2,132,449	$1,599,124	$2,536,088
(10) Other Payroll	$18,780	$58,152	$20,236	$97,168	$51,732	$49,596	$240,071	$2,602,472	$2,842,543	$215,465	$161,577	$211,173
(11) Total Payroll	$4,499,740	$15,612,636	$9,852,885	$29,965,261	$15,953,505	$15,294,625	$14,201,638	$225,628,051	$239,829,689	$18,179,090	$13,632,500	$28,927,125
(12) Average Number of Employees	91	237	117				237	2,919				
(13) Total Payroll per Employee	$49,448	$65,876	$84,213				$59,923	$77,296				
(14) Payroll Adjustment Attributable to Employee Count	$197,791	$329,381	$589,489	$1,116,660	$594,510	$569,957	$1,617,908	$4,328,596	$5,946,504	$450,745	$338,014	$907,970
Total Budgeted Payroll for Months in Test Year That Do Not Reflect Annual Wage Increases												
(15) Number of Months in Test Year That Do Not Reflect Annual Wage Increases	0	8	11				1.75	11				
(16) Straight-Time Payroll	$0	$8,912,995	$8,464,460	$17,377,455	$9,251,757	$8,869,660	$1,994,282	$194,479,291	$196,473,573	$14,892,697	$11,168,033	$20,037,693
(17) Overtime Payroll	$0	$1,670,740	$738,471	$2,409,211	$1,282,664	$1,229,690	$139,998	$2,006,033	$2,146,031	$162,669	$121,986	$1,351,675
(18) Incentive Compensation	$0	$672,540	$629,718	$1,302,258	$693,322	$664,688	$286,637	$26,540,255	$26,826,891	$2,033,478	$1,524,905	$2,189,593
(19) Other Payroll	$0	$68,668	$20,236	$88,905	$47,333	$45,378	$113,574	$2,602,472	$2,716,046	$205,876	$154,387	$199,765
(20) Total Payroll	$0	$11,324,944	$9,852,885	$21,177,829	$11,275,076	$10,809,415	$2,534,491	$225,628,051	$228,162,542	$17,294,721	$12,969,311	$23,778,727
(21) Annual Wage Increase	3.00%	3.00%	3.75%				3.00%	3.75%				
(22) Payroll Adjustment Attributable to Wages	$0	$346,935	$391,589	$738,524	$393,190	$376,951	$83,757	$8,623,374	$8,707,131	$660,001	$494,934	$871,886
Total Payroll Adjustment												
(23) Total Payroll Adjustment	$197,791	$676,315	$981,078	$1,855,184	$987,700	$946,908	$1,701,665	$12,951,970	$14,653,635	$1,110,746	$832,948	$1,779,856
(24) Percent Total Payroll Adjustment	4.00%	3.94%	9.15%	5.65%	5.65%	5.65%	10.88%	5.26%	5.59%	5.59%	5.59%	5.63%
Payroll Tax Adjustment												
(25) Total Budgeted Payroll Tax for Test Year	$372,833	$1,200,781	$798,774	$2,372,388	$1,263,059	$1,210,895	$1,155,609	$18,602,902	$19,758,511	$1,497,695	$1,123,122	$2,334,016
(26) Total Payroll Tax Adjustment	$14,911	$47,352	$73,113	$135,376	$72,074	$69,097	$125,737	$977,999	$1,103,736	$83,663	$62,739	$131,836

[1] Represents several bargaining units.
[2] FE Service Company labor allocated to The Toledo Edison Company is 100% jurisdictional. (Please see WPC-3.2j).
[3] Detail behind the various allocation factors used in this adjustment are available in subsequent workpapers WPC-3.6b - WPC-3.6d.

Key for WPC-3.2g

Line	Definition / Calculation
(1)	Total budgeted straight-time payroll for the full test year
(2)	Total budgeted overtime payroll for the full test year
(3)	*Total budgeted incentive compensation for the full test year*
(4)	Total budgeted other payroll for the full test year
(5)	Calculation: Sum Lines 1 -4
(6)	Budgeted number of employees as of last month of test year
(7)	Total budgeted straight-time payroll for the first 11 months of the test year
(8)	Total budgeted overtime payroll for the first 11 months of the test year
(9)	Total budgeted incentive compensation for the first 11 months of the test year
(10)	Total budgeted other payroll for the first 11 months of the test year
(11)	Calculation: Sum Lines 7 - 10
(12)	Average number of employees for the first 11 months of the test year
(13)	Calculation: (Line 11 / Line 12)
(14)	Calculation: [(Line 6 - Line 12) x Line 13]
(15)	Number of months in the test year that do not reflect an annual wage increase. For example, if a bargaining unit's wage is expected to be increased on October 1, 2007, then this line would equal 7 (March 2007 - September 2007).
(16)	Total budgeted straight-time payroll for the months in the test year that do not reflect an annual wage increase.
(17)	Total budgeted overtime payroll for the months in the test year that do not reflect an annual wage increase
(18)	Total budgeted incentive compensation for the months in the test year that do not reflect an annual wage increase
(19)	Total budgeted other payroll for the months in the test year that do not reflect an annual wage increase
(20)	Calculation: Sum Lines 16 - 19
(21)	Annual wage increase assumed in the budget
(22)	Calculation: [(Line 20 + (Line 15 / 11)] x Line 21
(23)	Calculation: Sum Lines 14, 22
(24)	Calculation: Line 23 / Line 5
(25)	Total budgeted payroll tax for the full test year
(26)	Calculation: Line 25 x Line 24

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

Capital/O&M Allocation Ratios *

Total Direct Toledo Edison Company Labor & Benefits

(1)	Labor	$30,084,119
(2)	Benefits	$5,366,534
(3)	Payroll Tax	$2,268,343
(4)	Incentive Comp	$2,384,797
(5)	Total	$40,103,793

Total Capitalized Toledo Edison Company Labor & Benefits

(7)	Activity Allocated	$13,772,390
(8)	Supervision	$3,711,823
(9)	Stores (M&S)	$526,117
(10)	Transportation	$742,115
(11)	Total	$18,752,446

(12)	Percent Capital	46.76%	(Row 11 / Row 5)
(13)	Percent O&M	53.24%	(1 - Row 12)

Total Capitalized FE Service Company Labor & Benefits

(14)	Labor	$227,406,772
(15)	Benefits	$44,991,906
(16)	Payroll Tax	$17,146,471
(17)	Incentive Comp	$26,151,351
(18)	Total	$315,696,500

Total Direct FE Service Company Labor & Benefits

(19)	Activity Allocated	$31,531,804
(20)	Engineering	$18,081,580
(21)	A&G	$29,353,376
(22)	Total	$78,966,761

(23)	Percent Capital	25.01%	(Row 22 / Row 18)
(24)	Percent O&M	74.99%	(1 - Row 12)

* The above analysis represents the portion of the total labor and benefits originating at The Toledo Edison Company and FE Service Company that ultimately ended up on the Balance Sheet in the 2007 budget.

The Toledo Edison Company
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Allocation Ratios for FE Service Company Costs

	Regulated Utilities	
(1)	Ohio Edison Company	17.22%
(2)	The Cleveland Electric Illuminating Company	14.21%
(3)	The Toledo Edison Company	7.58%
(4)	Pennsylvania & New Jersey Utilities	38.91%
(5)	American Transmission Systems, Inc.	4.81%
(6)	Total Regulated Utilities	82.73%
	Non-Utility Companies	
(7)	FirstEnergy Solutions and Gencos	12.02%
(8)	Other Unregulated Companies	0.25%
(9)	Total Non-Utility Companies	12.27%
(10)	FirstEnergy Holding Company	5.00%
(11)	Total	100.00%

The above allocation ratios reflect 5% of FE Service Company costs being assessed to FirstEnergy Holding Company, with the remainder allocated based on FirstEnergy Corp.'s equity investment in its appropriate subsidiaries. These ratios were approved by the Securities and Exchange Commission in January 2007 for use in FirstEnergy Corp.'s settlement process, including the assessment of FE Service Company costs. Recognizing that FE Service Company costs may be assessed differently depending on the location/responsibilities of the FE Service Company employees, the above ratios are intended to reflect the most general case, i.e. when costs are assessed across all of FirstEnergy Corp.'s appropriate subsidiaries. By taking this overall approach, the 7.58% of total FE Service Company costs that are assessed to The Toledo Edison Company are effectively 100% jurisdictional.

Jurisdictional Allocation Factor for The Toledo Edison Company *

(1)	Total Direct Toledo Edison Company Labor in FERC Transmission and Distribution O&M Accounts	$11,391,392	
(2)	Total Direct Toledo Edison Company Labor Settled to ATSI in the FERC Transmission and Distribution O&M Accounts	$470,968	
(3)	Percent of Total Direct Toledo Edison Company Labor Settled to ATSI	4.13%	(Line 2 / Line 1)
(4)	The Toledo Edison Company Jurisdictional Allocation Factor	95.87%	(1 - Line 3)

* The jurisdictional allocation ratio calculated in row 4 reflects the portion of total direct Toledo Edison Company labor in the FERC Transmission and Distribution O&M accounts that settled to American Transmission Systems, Inc. (ATSI) in the 2007 budget. Thus, for purposes of this adjustment, 95.87% of direct Toledo Edison Company costs are assumed to be jurisdictional.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Plant In Service
2/29/2008

Witness: G. Young

Account No.	Account Title	12/31/2006 Actual Balance	January - May Additions	January - May Retirements	June - February Additions	June -February Retirements	2/29/2008 Ending Balance
	TRANSMISSION PLANT						
350	Land & Land Rights	$ 16,321,144	$ -	$ -	$ 63,143		$ 16,384,286.70
352	Structures & Improvements	$ 196,237	$ -	$ -	$ -		$ 196,237.00
353	Station Equipment	$ 9,485,109	$ -	$ (322,739)	$ 82,958	$ (580,930)	$ 8,664,397.79
354	Towers & Fixtures	$ 34,264	$ -	$ -	$ -		$ 34,264.00
355	Poles & Fixtures	$ 2,519,606	$ 4,255	$ -	$ 21,635		$ 2,545,495.66
356	Overhead Conductors & Devices	$ 4,075,113	$ 22,575	$ -	$ 114,800		$ 4,212,488.14
357	Underground Conduit	$ 368,400	$ -	$ -	$ -		$ 368,400.00
358	Underground Conductors & Devices	$ 379,349	$ 4,443	$ -	$ 22,593		$ 406,385.21
359	Roads & Trails	$ -	$ -	$ -	$ -	$ -	$ -
	Total Transmission	$ 33,379,222	$ 31,273	$ (322,739)	$ 305,128	$ (580,930)	$ 32,811,954.50
	Less Real Property		$ -	$ -	$ 63,143	$ -	$ 63,143
			$ 31,273	$ (322,739)	$ 241,986	$ (580,930)	$ (630,410.60)
	True value percentage		95.00%	49.24%	95.00%	49.24%	
	Taxable Value		$ 29,709	$ (158,917)	$ 289,872	$ (286,050)	$ (125,385)
	Assessment Rate		85.00%	85.00%	85.00%	85.00%	
	Assessed Value		$ 25,253	$ (135,079)	$ 246,391	$ (243,143)	$ (106,577.65)
	Tax Rate		8.400%	8.400%	8.400%	8.400%	
	Additional (reduced) Tax Liability		$ 2,121.25	$ (11,346.65)	$ 20,696.85	$ (20,423.97)	$ (8,952.52)
	DISTRIBUTION PLANT						
360	Land & Land Rights	$ 5,085,161	$ 75,174	$ -	$ 105,243	$ -	$ 5,265,578
361	Structures & Improvements	$ 4,783,088	$ -	$ -	$ -	$ -	$ 4,783,088
362	Station Equipment	$ 62,672,899	$ 382,961	$ (255,270)	$ 1,987,001	$ (459,486)	$ 64,328,105
364	Poles, Towers & Fixtures	$ 125,031,104	$ 2,478,649	$ (537,722)	$ -	$ (967,900)	$ 126,004,131
365	Overhead Conductors & Devices	$ 118,446,692	$ 1,831,383	$ (488,890)	$ 5,300,963	$ (880,002)	$ 124,210,146
366	Underground Conduit	$ 11,715,671	$ 105,333	$ -	$ 3,916,686	$ -	$ 15,737,690
367	Underground Conductors & Devices	$ 95,071,601	$ 1,201,869	$ (135,279)	$ 225,272	$ (243,502)	$ 96,119,960
368	Line Transformers	$ 109,422,738	$ 2,391,982	$ (139,234)	$ 2,570,377	$ (250,621)	$ 113,995,241
369	Services	$ 63,429,591	$ 311,173	$ (236,289)	$ 5,115,612	$ (425,319)	$ 68,194,767
370	Meters	$ 32,939,328	$ 466,673	$ (540,178)	$ 665,488	$ (972,320)	$ 32,558,991
371	Installation on Customer Premises	$ 5,192,575	$ 94,905	$ (27,728)	$ 998,049	$ (49,910)	$ 6,207,891
372	Leased Property on Customer Premises	$ -	$ -	$ -	$ 202,969	$ -	$ 202,969
373	Street Lighting & Signal Systems	$ 41,388,098	$ 957,601	$ (168,841)	$ 2,047,972	$ (303,914)	$ 43,920,916
374	Asset Retirement Costs for Distribution Plant	$ 7,901	$ -	$ -	$ -	$ -	$ 7,901
	Total Distribution	$ 675,186,447	$ 10,297,703	$ (2,529,431)	$ 23,135,632	$ (4,552,977)	$ 701,537,375
	Less Real Property		$ 75,174	$ -	$ 105,243	$ -	$ 10,048,666
			$ 10,222,529	$ (2,529,431)	$ 23,030,389	$ (4,552,977)	$ 26,170,510.22
	True value percentage		94.00%	55.73%	94.00%	55.73%	
	Taxable Value		$ 9,679,840.82	$ (1,409,651.90)	$ 21,747,494.46	$ (2,537,373.97)	$ 27,480,309.41
	Assessment Rate		85.00%	85.00%	85.00%	85.00%	
	Assessed Value		$ 8,227,865	$ (1,198,204)	$ 18,485,370	$ (2,156,768)	$ 23,358,263.00
	Tax Rate		8.400%	8.400%	8.400%	8.400%	
	Additional (reduced) Tax Liability		$ 691,140.63	$ (100,649.15)	$ 1,552,771.10	$ (181,168.50)	$ 1,962,094.09

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Plant In Service
2/29/2008

Witness: G. Young

Account No.	Account Title	12/31/2006 Actual Balance	January - May Additions	January - May Retirements	June - February Additions	June -February Retirements	2/29/2008 Ending Balance
	GENERAL PLANT						
389	Land & Land Rights	$ 1,838,954	$ -	$ -	$ -	$ -	$ 1,838,954.00
390	Structures & Improvements	$ 42,210,888	$ -	$ -	$ 76,058	$ (195,199)	$ 42,091,746.23
391	Office Furniture & Equipment	$ 6,236,748	$ 122,899	$ -	$ 898,167	$ (517,971)	$ 6,739,843.25
392	Transportation Equipment	$ 2,125,987	$ -	$ -	$ -	$ (1,783,784)	$ 342,203.16
393	Stores Equipment	$ 768,660	$ -	$ -	$ -	$ (66,736)	$ 701,924.44
394	Tools, Shop & Garage Equipment	$ 2,896,470	$ 6,809	$ -	$ 49,760	$ (285,503)	$ 2,667,536.20
395	Laboratory Equipment	$ 1,958,749	$ -	$ -	$ -	$ (117,264)	$ 1,841,484.51
396	Power Operated Equipment	$ 1,033,955	$ 1,330	$ -	$ 9,717	$ (695,262)	$ 349,739.67
397	Communications Equipment	$ 16,361	$ -	$ -	$ -	$ (654)	$ 15,706.97
398	Miscellaneous Equipment	$ 460,743	$ 29,667	$ -	$ 216,812	$ (19,536)	$ 687,686.43
399.1	Asset Retirement Costs for General Plant	$ 264,831	$ -	$ -	$ -	$ -	$ 264,831.00
	Total General	$ 59,812,346	$ 160,705	$ -	$ 1,250,514	$ (3,681,909)	$ 57,541,656
	Less Real Property		$ -	$ -	$ 76,058	$ (195,199)	$ 43,930,700
			$ 160,705	$ -	$ 1,174,456	$ (3,486,709)	$ (2,151,548.37)
	True value percentage		90.0000%	23.58%	90.0000%	23.58%	
	Taxable Value		$ 144,635	$ -	$ 1,125,462	$ (868,194)	$ 401,903
	Assessment Rate		24.00%	24.00%	24.00%	24.00%	
	Assessed Value		$ 34,712	$ -	$ 270,111	$ (208,367)	$ 96,456.64
	Tax Rate		8.400%	8.400%	8.400%	8.400%	
	Additional (reduced) Tax Liability		$ 2,915.83	$ -	$ 22,689.32	$ (17,502.79)	$ 8,102.36
	OTHER PLANT						
303	Intangible	$ 8,619,738	$ 566,836	$ -	$ 557,826	$ -	$ 9,744,400.20
	FAS 109	$ -	$ -	$ -	$ -	$ -	-
	Total Intangible	$ 8,619,738	$ 566,836	$ -	$ 557,826	$ -	$ 9,744,400
	GRAND TOTAL PLANT	$ 776,997,753	$ 11,056,517	$ (2,852,170)	$ 25,249,101	$ (8,815,816)	$ 801,635,385

Additional (reduced) Tax Liability	Add.	Retire	Add.	Retire.	Total Adjustment from Additions and Retirements
Transmission Plant	$ 2,121	$ (11,347)	$ 20,697	$ (20,424)	$ (8,953)
Distribution Plant	$ 691,141	$ (100,649)	$ 1,552,771	$ (181,169)	$ 1,962,094
General Plant	$ 2,916	$ -	$ 22,689	$ (17,503)	$ 8,102
Additional (reduced) Tax Liability	**$ 696,178**	**$ (111,996)**	**$ 1,596,157**	**$ (219,095)**	**$ 1,961,244**
		$ 584,181.92		$ 1,377,062.01	$ 1,961,243.93

The Toledo E[illegible] Company
Case No. 07 -[illegible] - EL - AIR
True Value Calculations

WPC-3.3 c.1

	Transmission 30 year	Transmission 15 year	Distribution 25 Years	Distribution 15 Years	General Plant
	1,822,596	2,859,396	134,638,912	98,096,982	3,401,445
	0.9330	0.9330	0.9200	0.9200	0.8670
	1,700,482	2,667,816	123,867,799	90,249,223	2,949,053
	2,268,343	6,603,686	157,682,610	226,551,922	12,507,856
True Value of Taxable income		4,368,299		214,117,022	2,949,053
Net cost of Taxable property		8,872,029		384,234,532	12,507,856
True Value Age Factor		0.4924		0.5573	0.2358

2006 SCHEDULE C - 30 YEAR CLASS LIFE (TRANSMISSION PLANT)

			Exemptions and Exclusions									
Line	Vintage Year (a)	Ending Balance (b)	Exempt Facilities (c)	Real Property (d)	Licensed Motor Vehicles (e)	Capitalized Interest (f)	Other (g)	Total Exemptions and Exclusions (h)	Net Cost of Taxable Property (i)	Percent Good (j)	True Value of Taxable Property (k)	Line
1	2005	238,407				37,944		37,944	200,463	98.3%	197,055	1
2	2004	234,843				111,531		111,531	123,313	95.0%	117,147	2
3	2003	181,898				11,145		11,145	170,753	91.7%	156,581	3
4	2002	71,462				4,511		4,511	66,951	88.3%	59,118	4
5	2001									85.0%		5
6	2000	109,825							109,825	81.7%	89,727	6
7	1999	251,692				32,414		32,414	219,278	78.3%	171,695	7
8	1998	1,330,106				14,349		14,349	1,315,757	75.0%	986,818	8
9	1997	62,445				442		442	62,003	71.7%	44,456	9
10	1996									68.3%		10
11	1995									65.0%		11
12	1994									61.7%		12
13	1993									58.3%		13
14	1992									55.0%		14
15	1991									51.7%		15
16	1990									48.3%		16
17	1989									45.0%		17
18	1988									41.7%		18
19	1987									38.3%		19
20	1986									35.0%		20

2006 SCHEDULE C - 30 YEAR CLASS LIFE (TRANSMISSION PLANT)

Line	Vintage Year (a)	Ending Balance (b)	Exemptions and Exclusions: Exempt Facilities (c)	Real Property (d)	Licensed Motor Vehicles (e)	Capitalized Interest (f)	Other (g)	Total Exemptions and Exclusions (h)	Net Cost of Taxable Property (i)	Percent Good (j)	True Value of Taxable Property (k)	Line
21	1985									31.7%		21
22	1984									29.8%		22
23	1983									28.0%		23
24	1982									26.1%		24
25	1981									24.3%		25
26	1980									22.4%		26
27	1979									20.6%		27
28	1978									18.7%		28
29	1977									16.9%		29
30	1976									15.0%		30
31	Prior									15.0%		31
	Land	16,265,354		16,265,354				16,265,354				
	Struct.	196,237		196,237				196,237				
32	Totals	18,942,270		16,461,591		212,336		16,673,927	2,268,343		1,822,596	32

X 93.3

2006 SCHEDULE C - 15 YEAR CLASS LIFE (TRANSMISSION PLANT)

Line	Vintage Year (a)	Ending Balance (b)	Exemptions and Exclusions: Exempt Facilities (c)	Real Property (d)	Licensed Motor Vehicles (e)	Capitalized Interest (f)	Other (g)	Total Exemptions and Exclusions (h)	Net Cost of Taxable Property (i)	Percent Good (j)	True Value of Taxable Property (k)	Line
1	2005									96.7%		1
2	2004									90.0%		2
3	2003									83.3%		3
4	2002									76.7%		4
5	2001									70.0%		5
6	2000									63.3%		6
7	1999									56.7%		7
8	1998									50.0%		8
9	1997	6,650,788				47,102		47,102	6,603,686	43.3%	2,859,396	9
10	1996									36.7%		10
11	1995									31.3%		11
12	1994									27.2%		12
13	1993									23.1%		13
14	1992									19.1%		14
15	1991									15.0%		15
16	Prior									15.0%		16
17	Totals	6,650,788				47,102		47,102	6,603,686		2,859,396	17

2006 SCHEDULE C - 25 YEAR CLASS LIFE (DISTRIBUTION PLANT)

			Exemptions and Exclusions									
Line	Vintage Year (a)	Ending Balance (b)	Exempt Facilities (c)	Real Property (d)	Licensed Motor Vehicles (e)	Capitalized Interest (f)	Other (g)	Total Exemptions and Exclusions (h)	Net Cost of Taxable Property (i)	Percent Good (j)	True Value of Taxable Property (k)	Line
1	2005	33,535,270				69,949		69,949	33,465,321	98.0%	32,796,015	1
2	2004	17,770,396				31,658		31,658	17,738,738	94.0%	16,674,414	2
3	2003	24,424,182				94,589		94,589	24,329,592	90.0%	21,896,633	3
4	2002	13,869,208				93,310		93,310	13,775,898	86.0%	11,847,272	4
5	2001	13,509,780				143,266		143,266	13,366,514	82.0%	10,960,542	5
6	2000	14,087,542				102,442		102,442	13,985,100	78.0%	10,908,378	6
7	1999	22,176,176				116,807		116,807	22,059,368	74.0%	16,323,933	7
8	1998	18,050,102				131,256		131,256	17,918,846	70.0%	12,543,192	8
9	1997	1,043,541				308		308	1,043,233	66.0%	688,534	9
10	1996									62.0%		10
11	1995									58.0%		11
12	1994									54.0%		12
13	1993									50.0%		13
14	1992									46.0%		14
15	1991									42.0%		15
16	1990									38.0%		16
17	1989									34.0%		17
18	1988									30.9%		18
19	1987									28.6%		19
20	1986									26.3%		20

2006 SCHEDULE C - 25 YEAR CLASS LIFE (DISTRIBUTION PLANT)

Line	Vintage Year (a)	Ending Balance (b)	Exemptions and Exclusions: Exempt Facilities (c)	Real Property (d)	Licensed Motor Vehicles (e)	Capitalized Interest (f)	Other (g)	Total Exemptions and Exclusions (h)	Net Cost of Taxable Property (i)	Percent Good (j)	True Value of Taxable Property (k)	Line
21	1985									24.1%		21
22	1984									21.8%		22
23	1983									19.5%		23
24	1982									17.3%		24
25	1981									15.0%		25
26	Prior									15.0%		26
	Land	8,377,680		8,377,680								
	Struct.	1,369,208		1,369,208								
121	Land	245,666		245,666								
Acct	Struct.	1,244		1,244								
27	Totals	168,459,993		9,993,798		783,585		783,585	157,682,610		134,638,912	27

2006 SCHEDULE C - 15 YEAR CLASS LIFE (DISTRIBUTION PLANT)

Line	Vintage Year (a)	Ending Balance (b)	Exemptions and Exclusions: Exempt Facilities (c)	Real Property (d)	Licensed Motor Vehicles (e)	Capitalized Interest (f)	Other (g)	Total Exemptions and Exclusions (h)	Net Cost of Taxable Property (i)	Percent Good (j)	True Value of Taxable Property (k)	Line
1	2005									96.7%		1
2	2004									90.0%		2
3	2003									83.3%		3
4	2002									76.7%		4
5	2001									70.0%		5
6	2000									63.3%		6
7	1999									56.7%		7
8	1998									50.0%		8
9	1997	226,551,922							226,551,922	43.3%	98,096,982	9
10	1996									36.7%		10
11	1995									31.3%		11
12	1994									27.2%		12
13	1993									23.1%		13
14	1992									19.1%		14
15	1991									15.0%		15
16	Prior									15.0%		16
17	Totals	226,551,922							226,551,922		98,096,982	17

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2006 SCHEDULE C - 15 YEAR CLASS LIFE (GENERAL PLANT)

Line	Vintage Year (a)	Ending Balance (b)	Exemptions and Exclusions: Exempt Facilities (c)	Real Property (d)	Licensed Motor Vehicles (e)	Capitalized Interest (f)	Other (g)	Total Exemptions and Exclusions (h)	Net Cost of Taxable Property (i)	Percent Good (j)	True Value of Taxable Property (k)	Line
1	2005	891,152				N/A R.C. 5727.11 (E)			891,152	96.7%	861,744	1
2	2004	508,826				N/A R.C. 5727.11 (E)			508,826	90.0%	457,944	2
3	2003					N/A R.C. 5727.11 (E)				83.3%		3
4	2002					N/A R.C. 5727.11 (E)				76.7%		4
5	2001	16,585				N/A R.C. 5727.11 (E)			16,585	70.0%	11,610	5
6	2000									63.3%		6
7	1999	252,645							252,645	56.7%	143,250	7
8	1998	102,372							102,372	50.0%	51,186	8
9	1997	165,266							165,266	43.3%	71,560	9
10	1996	276,956							276,956	36.7%	101,643	10
11	1995	314,004							314,004	31.3%	98,283	11
12	1994	452,771							452,771	27.2%	123,154	12
13	1993	464,751			105,295			105,295	359,456	23.1%	83,034	13
14	1992	636,144			78,490			78,490	557,654	19.1%	106,512	14
15	1991	445,830			3,046			3,046	442,784	15.0%	66,418	15
16	Prior	10,236,792			2,069,407			2,069,407	8,167,385	15.0%	1,225,108	16
	Land	2,015,433		2,015,433								
	Struct.	27,946,183		27,946,183								
17	Totals	44,725,710		29,961,616	2,256,238			2,256,238	12,507,856		3,401,445	17

TOLEDO EDISON

2006 Real and Personal Property
2006 Taxes paid in 2007
03/14/07

	Real Property	Personal Property
DEFIANCE COUNTY - 20	13,635.30	806,486.69
FULTON COUNTY - 26	23,124.26	1,419,734.42
HENRY COUNTY - 35	5,662.98	355,124.60
LAKE COUNTY - 43	46,983.40	0.00
ADDL LAKE COUNTY - 43		949,812.00
LUCAS COUNTY - 48	681,193.26	10,250,839.36
OTTAWA COUNTY - 62	8,275.04	671,475.66
PUTNAM COUNTY - 69	0.00	6,146.84
SANDUSKY COUNTY - 72	17,534.66	711,727.34
SENECA COUNTY - 74	1,044.02	15,409.68
WILLIAMS COUNTY - 86	7,583.42	537,461.26
WOOD COUNTY - 87	96,363.40	2,276,805.94
Total 2007 payments	**901,399.74**	**18,001,023.79**

Total Personal Property	18,001,023.79/
Total 2006 Taxable value of Property	203,089,600.00
2006 Personal Property Valuation Rate	8.86%

2006 VALUATION NOTICE

07-551-EL-AIR WPC-3.3 j

NAME: TOLEDO EDISON COMPANY
FEIN: 34-4375005
CLASS: ELECTRIC COMPANY

Taxable Property	True Value
Production Plant (Placed in Service on or before 10/4/99)	651,110
Production Plant (Placed in Service after 10/4/99)	0
Transmission Plant	4,791,077
Distribution Plant	232,735,894
General Plant	4,314,152
Account 104 - Electric Plant Leased to Others	0
Account 105 - Electric Plant Held for Future Use	0
Account 114 - Plant Acquisition Adjustment	0
Account 116 - Other Electric Plant Adjustments	0
Account 118 - Other Utility Plant	0
Account 120.6 - Nuclear Fuel	0
Account 121 - Nonutility Property	0
Account 151 - Fuel Stock	0
Account 154 - Plant Materials and Operating Supplies	0
Account 155 - Merchandise	0
Account 156 - Other Materials and Supplies	0
Total True Value:	**242,492,233**

	True Value		Taxable Value
True Value of all Production Plant Property	651,110	24%	156,270
True Value of General Plant & Account 104 - 156 Property	4,314,152	24%	1,035,400
True Value of Transmission & Distribution Plant	237,526,971	85%	201,897,930
Total General, T & D and all Other Property:	**241,841,123**		**202,933,330**
Total Taxable Value of Property			**203,089,600**
Penalty if applicable)	**Percent:** 0%		0
Total Taxable Value / with Penalty			**203,089,600**

Agent: Clay Gloeckner Date: 6/28/2006

The Toledo Edison Company
Case No. 07 -551 - EL - AIR
C-3.4 Depreciation Expense Adjustment
2/29/2008

WPC-3.4
Witness:
P. Chatman

Account No.	Account Title	12/31/2006 Actual Balance	January - May Additions	January - May Retirements	June - February Additions	June -February Retirements	(1) 2/29/2008 Ending Balance	(2) Proposed Rate	(3) = (1) * (2) Proposed Expense	(4) Budget Expense
	TRANSMISSION PLANT									
350	Land & Land Rights	$ 16,321,144	$ -	$ -	$ 63,143		$ 16,384,286.70	0.00%	$ -	$ -
352	Structures & Improvements	$ 196,237	$ -	$ -	$ -		$ 196,237.00	2.50%	$ 4,906	$ 5,427
353	Station Equipment	$ 9,485,109	$ -	$ (322,739)	$ 82,958	$ (580,930)	$ 8,664,397.79	1.80%	$ 155,959	$ 181,948
354	Towers & Fixtures	$ 34,264	$ -	$ -	$ -		$ 34,264.00	1.85%	$ 634	$ -
355	Poles & Fixtures	$ 2,519,606	$ 4,255	$ -	$ 21,635		$ 2,545,495.66	3.71%	$ 94,438	$ 104,715
356	Overhead Conductors & Devices	$ 4,075,113	$ 22,575	$ -	$ 114,800		$ 4,212,488.14	2.66%	$ 112,052	$ 121,141
357	Underground Conduit	$ 358,400	$ -	$ -	$ -		$ 358,400.00	2.00%	$ 7,368	$ 8,474
358	Underground Conductors & Devices	$ 379,349	$ 4,443	$ -	$ 22,593		$ 406,385.21	2.86%	$ 11,623	$ 12,170
359	Roads & Trails	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	$ -	$ -
	Total Transmission	$ 33,379,222	$ 31,273	$ (322,739)	$ 305,128	$ (580,930)	$ 32,811,955		$ 386,980	$ 433,875
	DISTRIBUTION PLANT									
360	Land & Land Rights	$ 5,085,161	$ 75,174	$ -	$ 105,243	$ -	$ 5,265,578.39	0.00%	$ -	$ -
361	Structures & Improvements	$ 4,783,088	$ -	$ -	$ -	$ -	$ 4,783,088.00	2.50%	$ 119,577	$ 123,885
362	Station Equipment	$ 62,672,899	$ 382,961	$ (255,270)	$ 1,987,001	$ (459,486)	$ 64,328,104.55	2.25%	$ 1,447,382	$ 1,481,434
364	Poles, Towers & Fixtures	$ 125,031,104	$ 2,478,649	$ (537,722)	$ -	$ (967,900)	$ 126,004,131.04	3.78%	$ 4,762,956	$ 5,624,083
365	Overhead Conductors & Devices	$ 118,446,692	$ 1,831,383	$ (488,890)	$ 5,300,963	$ (880,002)	$ 124,210,146.06	3.74%	$ 4,645,459	$ 4,674,973
366	Underground Conduit	$ 11,715,671	$ 105,333	$ -	$ 3,916,686	$ -	$ 15,737,690.18	2.03%	$ 319,475	$ 255,528
367	Underground Conductors & Devices	$ 95,071,601	$ 1,201,869	$ (135,279)	$ 225,272	$ (243,502)	$ 96,119,960.38	2.20%	$ 2,114,639	$ 2,750,233
368	Line Transformers	$ 109,422,738	$ 2,391,982	$ (139,234)	$ 2,570,377	$ (250,621)	$ 113,995,241.34	2.62%	$ 2,986,675	$ 3,659,196
369	Services	$ 63,429,591	$ 311,173	$ (236,289)	$ 5,115,612	$ (425,319)	$ 68,194,767.08	3.17%	$ 2,161,774	$ 2,515,707
370	Meters	$ 32,939,328	$ 466,673	$ (540,178)	$ 665,488	$ (972,320)	$ 32,558,991.01	See Note 1	$ 1,547,331	$ 1,169,863
371	Installation on Customer Premises	$ 5,192,575	$ 94,905	$ (27,728)	$ 998,049	$ (49,910)	$ 6,207,890.69	See Note 2	$ 717,234	$ 219,113
372	Leased Property on Customer Premises	$ -	$ -	$ -	$ 202,969	$ -	$ 202,969.02	0.00%	$ -	$ -
373	Street Lighting & Signal Systems	$ 41,388,098	$ 957,601	$ (168,841)	$ 2,047,972	$ (303,914)	$ 43,920,915.87	3.65%	$ 1,603,113	$ 1,936,338
374	Asset Retirement Costs for Distribution Plant	$ 7,901	$ -	$ -	$ -	$ -	$ 7,901.00	0.00%	$ -	$ -
	Total Distribution	$ 675,186,447	$ 10,297,703	$ (2,529,431)	$ 23,135,632	$ (4,552,977)	$ 701,537,375		$ 22,425,618	$ 24,410,353
	GENERAL PLANT									
389	Land & Land Rights	$ 1,838,954	$ -	$ -	$ -	$ -	$ 1,838,954.00	0.00%	$ -	$ -
390	Structures & Improvements	$ 42,210,888	$ -	$ -	$ 76,058	$ (195,199)	$ 42,091,746.23	2.20%	$ 926,018	$ 649,162
391	Office Furniture & Equipment	$ 6,236,748	$ 122,899	$ -	$ 898,167	$ (517,971)	$ 6,739,843.25	7.18%	$ 483,907	$ 183,739
392	Transportation Equipment	$ 2,125,987	$ -	$ -	$ -	$ (1,783,784)	$ 342,203.16	6.78%	$ 23,201	$ 70,667
393	Stores Equipment	$ 768,660	$ -	$ -	$ -	$ (66,736)	$ 701,924.44	3.13%	$ 21,970	$ 14,723
394	Tools, Shop & Garage Equipment	$ 2,896,470	$ 6,809	$ -	$ 49,760	$ (285,503)	$ 2,667,536.20	3.33%	$ 88,829	$ 64,422
395	Laboratory Equipment	$ 1,958,749	$ -	$ -	$ -	$ (117,264)	$ 1,841,484.51	2.86%	$ 52,666	$ 38,043
396	Power Operated Equipment	$ 1,033,955	$ 1,330	$ -	$ 9,717	$ (695,262)	$ 349,739.67	5.28%	$ 18,466	$ 30,499
397	Communications Equipment	$ 16,361	$ -	$ -	$ -	$ (654)	$ 15,706.97	5.88%	$ 924	$ 560
398	Miscellaneous Equipment	$ 460,743	$ 29,667	$ -	$ 216,812	$ (19,536)	$ 687,686.43	3.33%	$ 22,900	$ 11,512
399.1	Asset Retirement Costs for General Plant	$ 264,831	$ -	$ -	$ -	$ -	$ 264,831.00	0.00%	$ -	$ -
	Total General	$ 59,812,346	$ 160,705	$ -	$ 1,250,514	$ (3,681,909)	$ 57,541,656		$ 1,638,882	$ 1,043,327
	OTHER PLANT									
303	Intangible	$ 8,619,738	$ 566,836	$ -	$ 557,826	$ -	$ 9,744,400.20	Same	$ 1,381,052	$ 1,381,052
	FAS 109	$ -	$ -	$ -	$ -	$ -	-	Same	$ 1,248	$ 1,248
	Total Intangible	$ 8,619,738	$ 566,836	$ -	$ 557,826	$ -	$ 9,744,400		$ 1,382,300	$ 1,382,300
	GRAND TOTAL PLANT	$ 776,997,753	$ 11,056,517	$ (2,852,170)	$ 25,249,101	$ (8,815,816)	$ 801,635,385		$ 25,833,780	$ 27,269,855
									(3) - (4)	$\boxed{\$ (1,436,075)}$

The Toledo Edison Company
Case No. 07-551-EL-AIR
Summary Support of C-3.5
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised

WPC-3.5a
Witness Responsible:
H. Wagner

Description	Eliminate Test Year Activity	Annual Amortization		Total C-3 Adjustment
	WPC-3.5b	WPC-3.5c		
O & M Adjustment				
Fuel Deferral	$18,358,831	$0		$18,358,831
Total O & M Adjustment	$18,358,831	$0		$18,358,831
Amortization Expense Adjustment				
Fuel Interest	$1,690,576	$2,463,720	(1)	$4,154,296
Distribution Deferral	26,870,605	3,185,637		30,056,242
Transition Tax Deferral	1,029,348	2,218,338		3,247,686
Muni Tax Rider	118,448	0		118,448
Ohio Line Extension	1,143,266	826,172		1,969,438
DSM Deferral	137,150	839,098		976,248
Total Amortization Expense Adjustment	$30,989,393	$9,532,965		$40,522,358
Total Adjusted Jurisdictional Amount				$58,881,189

(1) Annual amortization includes fuel and associated interest.

The Toledo Edison Company
Case No. 07-551-EL-AIR
Test Year Activity Recorded in Budget
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original Updated Revised

WPC-3.5b
Witness Responsible
H. Wagner

Description	G/L Account	March 2007	April 2007	May 2007	June 2007	July 2007	August 2007	September 2007	October 2007	November 2007	December 2007	January 2008	February 2008	Total Test Year Activity
O & M Adjustment														
Fuel Deferral	555010	($1,060,004.93)	($1,548,625.78)	($1,590,884.38)	($1,735,400.35)	($1,813,390.46)	($1,782,311.82)	($1,579,644.41)	($1,262,578.00)	($836,134.49)	($1,232,276.55)	($1,809,476.35)	($2,108,103.24)	($18,358,830.76)
Amortization Expense Adjustment														
Fuel Interest	407550	(101,784.97)	(109,436.50)	(118,574.10)	(128,269.61)	(136,924.98)	(147,324.40)	(157,151.53)	(165,634.69)	(172,165.27)	(178,649.51)	(89,574.36)	(185,086.05)	(1,590,575.97)
Distribution Deferral	407555	(2,454,447.00)	(2,343,874.00)	(2,302,198.00)	(2,649,286.00)	(2,486,737.00)	(2,403,042.00)	(2,304,375.00)	(2,232,292.00)	(657,295.00)		(1,995,664.17)	(1,995,664.16)	(23,824,874.33)
Distribution Interest	407560	(173,698.00)	(189,178.00)	(204,293.00)	(220,418.00)	(237,195.00)	(253,332.00)	(269,018.00)	(284,285.00)	(294,688.00)	(298,438.00)	(298,603.36)	(322,584.59)	(3,045,730.95)
Total Distribution Deferral		(2,628,145.00)	(2,533,052.00)	(2,506,491.00)	(2,869,704.00)	(2,723,932.00)	(2,656,374.00)	(2,573,393.00)	(2,516,577.00)	(951,983.00)	(298,438.00)	(2,294,267.53)	(2,318,248.75)	(26,870,605.28)
Transition Tax Deferral	407435	(82,294.09)	(82,911.98)	(83,534.52)	(84,161.72)	(84,793.63)	(85,430.29)	(86,071.73)	(86,717.99)	(87,369.09)	(88,025.09)	(88,686.01)	(89,351.89)	(1,029,348.03)
Muni Tax Rider	407470	11,033.00	6,961.00	2,481.00	10,662.00	27,191.00	31,704.00	17,356.00	7,422.00	6,308.00	12,084.00	(125,824.75)	(125,824.75)	(118,447.50)
Ohio Line Extension - Deferred Depreciation	407445	(29,840.25)			(29,840.25)			(29,840.25)			(29,840.25)	(25,175.00)	(25,438.00)	(169,974.00)
Ohio Line Extension - Deferred Property Tax	407450	(47,875.50)			(47,875.50)			(47,875.50)			(47,875.50)	(44,802.00)	(44,937.00)	(281,241.00)
Ohio Line Extension - Deferred Capital Costs	407455	(141,659.25)			(141,659.25)			(141,659.25)			(141,659.25)	(62,502.00)	(62,912.00)	(692,051.00)
Total Ohio Line Extension		(219,375.00)	0.00	0.00	(219,375.00)	0.00	0.00	(219,375.00)	0.00	0.00	(219,375.00)	(132,479.00)	(133,287.00)	(1,143,266.00)
Demand Side Management Interest	407580	(928.50)	(2,737.59)	(4,556.21)	(6,384.41)	(8,222.23)	(10,069.74)	(11,926.98)	(13,793.99)	(15,670.84)	(17,557.58)	(21,781.63)	(23,520.44)	(137,150.14)
Total Amortization Expense Adjustment		($3,021,494.56)	($2,721,177.07)	($2,710,674.83)	($3,297,232.74)	($2,926,681.84)	($2,867,494.43)	($3,030,562.24)	($2,775,301.67)	($1,220,880.20)	($789,961.18)	($2,752,613.28)	($2,875,318.88)	($30,989,392.92)

The Toledo Edison Company
Case No. 07-551-EL-AIR
Annual Amortization Calculation
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised

WPC-3.5c
Witness Responsible:
H. Wagner

Period	Fuel Deferral			Distribution Deferral			Transition Tax Deferral			Ohio Line Extension	DSM Deferral		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total		Principal	Interest	Total
Balance, December 31, 2006	$ 16,238,207.01	$ 551,889.46	$ 16,790,096.47	$ 23,104,485.25	$ 874,676.94	$ 23,979,162.19	$ 7,015,272.74	$ 3,782,341.56	$ 10,797,614.30	$ 1,972,151.70	$ 4,720.77	$ 238.34	$ 4,959.11
2001 - 2003 True-Up	-	-	-	-	-	-	(525,972.74)	(282,766.36)	(808,739.10)	-	-	-	-
January 2007	1,030,718.61	46,985.87	1,077,704.48	2,343,508.00	143,587.00	2,487,095.00	-	74,999.80	74,999.80	130,386.00	-	26.12	26.12
February 2007	762,525.69	96,302.12	858,827.81	2,303,664.00	158,431.00	2,462,095.00	-	75,562.93	75,562.93	132,452.00	-	26.26	26.26
March 2007	1,060,004.93	101,784.97	1,161,789.90	2,454,447.00	173,698.00	2,628,145.00	-	76,130.28	76,130.28	134,928.00	191,615.00	530.98	192,145.98
April 2007	1,548,625.78	109,436.50	1,658,062.28	2,343,874.00	189,178.00	2,533,052.00	-	76,701.89	76,701.89	138,941.00	191,615.00	1,542.95	193,157.95
May 2007	1,590,884.38	118,574.10	1,709,458.48	2,302,198.00	204,293.00	2,506,491.00	-	77,277.80	77,277.80	142,670.00	191,615.00	2,560.25	194,175.25
June 2007	1,735,400.35	128,269.61	1,863,669.96	2,649,286.00	220,418.00	2,869,704.00	-	77,858.02	77,858.02	146,650.00	191,615.00	3,582.90	195,197.90
July 2007	1,813,390.46	136,924.98	1,950,315.44	2,486,737.00	237,195.00	2,723,932.00	-	78,442.61	78,442.61	151,210.00	191,615.00	4,610.95	196,225.95
August 2007	1,782,311.82	147,324.40	1,929,636.22	2,403,042.00	253,332.00	2,656,374.00	-	79,031.58	79,031.58	156,233.00	191,615.00	5,644.40	197,259.40
September 2007	1,579,644.41	157,151.53	1,736,795.94	2,304,375.00	269,018.00	2,573,393.00	-	79,624.97	79,624.97	160,569.00	191,615.00	6,683.30	198,298.30
October 2007	1,262,578.00	165,634.69	1,428,212.69	2,232,292.00	284,285.00	2,516,577.00	-	80,222.83	80,222.83	165,136.00	191,615.00	7,727.67	199,342.67
November 2007	836,134.49	172,165.27	1,008,299.76	657,295.00	294,688.00	951,983.00	-	80,825.16	80,825.16	169,383.00	191,615.00	8,777.54	200,392.54
December 2007	1,232,276.55	178,649.51	1,410,926.06	-	298,438.00	298,438.00	-	81,432.03	81,432.03	173,383.00	191,615.00	9,832.95	201,447.95
January 2008	1,809,476.35	89,574.36	1,899,050.71	1,995,664.17	298,603.36	2,294,267.53	-	82,043.45	82,043.45	176,479.00	260,529.17	11,075.38	271,604.55
February 2008	2,108,103.24	185,086.05	2,293,189.29	1,995,664.16	322,584.59	2,318,248.75	-	82,659.45	82,659.45	180,287.00	260,529.17	12,505.83	273,035.00
March 2008	2,297,406.96	197,482.92	2,494,889.88	1,995,664.17	334,575.21	2,330,239.38	-		-	-	-	-	-
April 2008	1,980,933.85	209,614.05	2,190,547.90	1,995,664.17	346,565.82	2,342,229.99	-	-	-	-	-	-	-
May 2008	2,118,656.95	221,344.15	2,340,001.10	1,995,664.16	358,556.44	2,354,220.60	-	-	-	-	-	-	-
June 2008	2,230,627.17	233,783.31	2,464,410.48	1,995,664.17	370,547.05	2,366,211.22	-	-	-	-	-	-	-
July 2008	2,444,021.05	247,131.64	2,691,152.69	1,995,664.20	382,537.67	2,378,201.87	-	-	-	-	-	-	-
August 2008	2,432,565.14	261,073.47	2,693,638.61	1,995,664.17	394,528.28	2,390,192.45	-	-	-	-	-	-	-
September 2008	1,968,278.90	273,852.74	2,242,131.64	1,995,664.16	406,518.90	2,402,183.06	-	-	-	-	-	-	-
October 2008	1,388,432.88	283,987.96	1,672,420.84	1,995,664.14	418,509.52	2,414,173.66	-	-	-	-	-	-	-
November 2008	1,376,997.19	292,640.92	1,669,638.11	1,995,664.16	430,500.13	2,426,164.29	-	-	-	-	-	-	-
December 2008	2,055,062.08	303,069.27	2,358,131.35	1,995,664.17	442,490.74	2,438,154.91	-	-	-	-	-	-	-
	$ 56,683,264.24	$ 4,909,733.85	$ 61,592,998.09	$ 71,533,173.25	$ 8,107,755.65	$ 79,640,928.90	$ 6,489,300.00	$ 4,602,388.00	$ 11,091,688.00	$ 4,130,858.70	$ 2,441,929.11	$ 75,365.82	$ 2,517,294.93
Amortization Period			25			25			5	5			3
Annual Amortization			$ 2,463,719.92			$ 3,185,637.16			$ 2,218,337.60	$ 826,171.74			$ 839,098.31

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

WPC-3.6a
Witness:
J. Kalata

Adjustment to Toledo Edison Company Pension and OPEB Expense

Line	Description	Total Expense (A)	O&M Allocation Factor* (B)	O&M Expense (C) (Column A x B)	Jurisdictional Allocation Factor* (D)	Jurisdictional O&M Expense (E) (Column C x D)
				($ Thousands)		
	Pension Expense Adjustment					
1	Budgeted Company Pension Expense	504	53.24%	268	95.87%	257
2	Budgeted FE Service Co. Pension Expense	(8,015)	74.99%	(6,010)	100.00%	(6,010)
3	Percent Allocated to Company*	7.58%				
4	Allocated FE Service Co. Budgeted Pension Expense (Line 2 x Line 3)	(608)	74.99%	(456)	100.00%	(456)
5	Total Budgeted Pension Expense (Line 1 + Line 4)	(104)		(188)		(199)
6	Service Cost for Company Pension Expense	2,523	53.24%	1,343	95.87%	1,288
7	Service Cost for FE Service Co. Pension Expense	18,425	74.99%	13,817	100.00%	13,817
8	Percent Allocated to Company*	7.58%				
9	Allocated FE Service Co. Service Cost (Line 7 v Line 8)	1,397	74.99%	1,047	100.00%	1,047
10	Total Pension Service Cost (Line 6 + Line 9)	3,920		2,390		2,335
11	Adjustment to Set Pension Expense at Ongoing Service Cost Level (Line 10 - Line 5)	4,023		2,578		2,534
	OPEB Expense Adjustment					
12	Budgeted Company OPEB Expense	2,499	53.24%	1,330	95.87%	1,275
13	Budgeted FE Service Co. OPEB Expense	(9,975)	74.99%	(7,480)	100.00%	(7,480)
14	Percent Allocated to Company*	7.58%				
15	Allocated FE Service Co. Budgeted OPEB Expense (Line 13 x Line 14)	(756)	74.99%	(567)	100.00%	(567)
16	Total Budgeted OPEB Expense (Line 12 + Line 15)	1,743		763		708
17	Service Cost for Company OPEB Expense	655	53.24%	349	95.87%	335
18	Service Cost for FE Service Co. OPEB Expense	4,629	74.99%	3,471	100.00%	3,471
19	Percent Allocated to Company*	7.58%				
20	Allocated FE Service Co. Service Cost (Line 18 x Line 19)	351	74.99%	263	100.00%	263
21	Total OPEB Service Cost (Line 17 + Line 20)	1,006		612		598
22	Adjustment to Set OPEB Expense at Ongoing Service Cost Level (Line 21 - Line 16)	(737)		(151)		(110)

* Detail behind the various allocation factors used in this adjustment are available in subsequent workpapers WPC-3.6b - WPC-3.6d.

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

WPC-3.6b
Witness:
J. Kalata

Capital/O&M Allocation Ratios *

Total Direct Toledo Edison Company Labor & Benefits

(1)	Labor	$30,084,119	
(2)	Benefits	$5,366,534	
(3)	Payroll Tax	$2,268,343	
(4)	Incentive Comp	$2,384,797	
(5)		$40,103,793	

Total Capitalized Toledo Edison Company Labor & Benefits

(7)	Activity Allocated	$13,772,390	
(8)	Supervision	$3,711,823	
(9)	Stores (M&S)	$526,117	
(10)	Transportation	$742,115	
(11)		$18,752,446	
(12)	Percent Capital	46.76%	(Row 11 / Row 5)
(13)	Percent O&M	53.24%	(1 - Row 12)

Total Capitalized FE Service Company Labor & Benefits

(14)	Labor	$227,406,772	
(15)	Benefits	$44,991,906	
(16)	Payroll Tax	$17,146,471	
(17)	Incentive Comp	$26,151,351	
(18)	Total	$315,696,500	

Total Direct FE Service Company Labor & Benefits

(19)	Activity Allocated	$31,531,804	
(20)	Engineering	$18,081,580	
(21)	A&G	$29,353,376	
(22)	Total	$78,966,761	
(23)	Percent Capital	25.01%	(Row 22 / Row 18)
(24)	Percent O&M	74.99%	(1 - Row 12)

* The above analysis represents the portion of the total labor and benefits originating at The Toledo Edison Company and FE Service Company that ultimately ended up on the Balance Sheet in the 2007 budget.

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

WPC-3.6c
Witness:
J. Kalata

Allocation Ratios for FE Service Company Costs

	Regulated Utilities	
(1)	Ohio Edison Company	17.22%
(2)	The Cleveland Electric Illuminating Company	14.21%
(3)	The Toledo Edison Company	7.58%
(4)	Pennsylvania & New Jersey Utilities	38.91%
(5)	American Transmission Systems, Inc.	4.81%
(6)	Total Regulated Utilities	82.73%
	Non-Utility Companies	
(7)	FirstEnergy Solutions and Gencos	12.02%
(8)	Other Unregulated Companies	0.25%
(9)	Total Non-Utility Companies	12.27%
(10)	FirstEnergy Holding Company	5.00%
(11)	Total	100.00%

The above allocation ratios reflect 5% of FE Service Company costs being assessed to FirstEnergy Holding Company, with the remainder allocated based on FirstEnergy Corp.'s equity investment in its appropriate subsidiaries. These ratios were approved by the Securities and Exchange Commission in January 2007 for use in FirstEnergy Corp.'s settlement process, including the assessment of FE Service Company costs. Recognizing that FE Service Company costs may be assessed differently depending on the location/responsibilities of the FE Service Company employees, the above ratios are intended to reflect the most general case, i.e. when costs are assessed across all of FirstEnergy Corp.'s appropriate subsidiaries. By taking this overall approach, the 7.58% of total FE Service Company costs that are assessed to The Toledo Edison Company are effectively 100% jurisdictional.

Jurisdictional Allocation Factor for The Toledo Edison Company *

(1) Total Direct Toledo Edison Company Labor in FERC Transmission and Distribution O&M Accounts	$11,391,392	
(2) Total Direct Toledo Edison Company Labor Settled to ATSI in the FERC Transmission and Distribution O&M Accounts	$470,968	
(3) Percent of Total Direct Toledo Edison Company Labor Settled to ATSI	4.13%	(Line 2 / Line 1)
(4) The Toledo Edison Company Jurisdictional Allocation Factor	95.87%	(1 - Line 3)

* The jurisdictional allocation ratio calculated in row 4 reflects the portion of total direct Toledo Edison Company labor in the FERC Transmission and Distribution O&M accounts that settled to American Transmission Systems, Inc. (ATSI) in the 2007 budget. Thus, for purposes of this adjustment, 95.87% of direct Toledo Edison Company costs are assumed to be jurisdictional.

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Summary of Tax Impacts to Jurisdictional Adjustments

WPC-3.8a
G. Young

Line No.	Description	C3.1 Difference E-4.1 to C-2.1	C3.2 Labor / Payroll Annualization	C3.3 Property Taxes	C3.4 Depreciation Exp. Annualization	C-3.5 Fuel Deferral	C-3.6 Pension & OPEB	C-3.9 CAT Tax Annualization	C-3.10 kWh Sakes Tax Adjustment	C-3.11 Vehicle Lease Cost	Adjustments Subtotal
1	OPERATING REVENUE										
2	Generation										$0
3	Transition (RTC)										$0
4	Transmission										$0
5	Distribution	$855,763									$855,763
6	State kWh Tax										$0
7	Municipal Distribution Tax										$0
8	Other Operating Revenue										$0
9	Total Operating Revenues	$855,763	$0	$0	$0	$0	$0	$0	$0	$0	$855,763
10											
11	OPERATING EXPENSES										
12	Operation & Maintenance Expense										
13	Fuel Deferral (Credit)					$18,358,831					$18,358,831
14	Other Operation and Maintenance	$0	$1,779,856	$0	$0	$0	$2,424,000	$0	$0	$68,537	$4,272,393
15	Total Operation & Maintenance Expense	$0	$1,779,856	$0	$0	$18,358,831	$2,424,000	$0	$0	$68,537	$22,631,224
16											
17	Depreciation Expense				($1,436,075)						($1,436,075)
18											
19	Amortization of Limited-Term Electric Plant										$0
20											
21	Regulatory Credits/Debits										
22	Amortization Expense					$9,532,967					$9,532,967
23	Regulatory Asset Deferrals					$25,086,586					$25,086,586
24	Carrying Charges on Deferrals					$5,902,805					$5,902,805
25	Total Regulatory Credits/Debits	$0	$0	$0	$0	$40,522,358	$0	$0	$0	$0	$40,522,358
26											
27	Taxes Other Than Income Taxes	$0	$131,836	$1,961,244	$0	$0		$53,992	($1,660,478)		$486,594
28											
29	TOTAL O&M EXPENSE BEFORE INCOME TAXES	$0	$1,911,692	$1,961,244	($1,436,075)	$58,881,189	$2,424,000	$53,992	($1,660,478)	($68,537)	$62,067,027
30											
31	NET INCOME BEFORE INCOME TAX	$855,763	($1,911,692)	($1,961,244)	$1,436,075	($58,881,189)	($2,424,000)	($53,992)	$1,660,478	($68,537)	($61,348,338)
32											
33	Local Income Taxes										
34	Normal and Surcharge	$8,429	(18,830)	($19,318)	$14,145	($60,544)	($23,876)	($532)	$16,356	($675)	($84,845)
35	Provision for Deferred Income Taxes	$0	$0	$0	$0	($519,434)	$0	$0	$0	$0	($519,434)
36	Total Local Income Tax Expense	$8,429	($18,830)	($19,318)	$14,145	($579,978)	($23,876)	($532)	$16,356	($675)	($604,279)
37											
38	State Income Taxes										
39	Normal and Surcharge	$24,623	($55,004)	($56,430)	$41,320	($176,854)	($69,745)	($1,553)	$47,776	($1,972)	($247,841)
40	Provision for Deferred Income Taxes	$0	$0	$0	$0		$0	$0	$0	$0	$0
41	Total State Income Tax Expense	$24,623	($55,004)	($56,430)	$41,320	($176,854)	($69,745)	($1,553)	$47,776	($1,972)	($247,841)
42											
43	Federal Income Taxes										
44	Normal and Surcharge	$287,949	($643,250)	($659,923)	$483,213	($2,068,223)	($815,633)	($18,167)	$558,721	($23,061)	($2,898,374)
45	Provision for Deferred Income Taxes	$0	$0	$0	$0	($18,138,218)	$0	$0	$0	$0	($18,138,218)
46	Total Federal Income Tax Expense	$287,949	($643,250)	($659,923)	$483,213	($20,206,441)	($815,633)	($18,167)	$558,721	($23,061)	($21,036,592)
47											
48	Investment Tax Credit Adjustment										
49											
50	Accretion Expense										
51											
52	Total Operating Expenses and Taxes	$321,001	$1,194,608	$1,225,572	($897,396)	$37,917,915	$1,514,746	$33,739	($1,037,625)	$42,829	$40,315,389
53											
54	Net Operating Income	$534,762	($1,194,608)	($1,225,572)	$897,396	($37,917,915)	($1,514,746)	($33,739)	$1,037,625	($42,829)	($39,459,626)

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Summary of Tax Impacts to Jurisdictional Adjustments

WPC-3.8b
G. Young

Line No.	Description	Adjustment Subtotal From Page 1	C-3.12 Uncollectible Expense Adj.	C-3.13 Amortization Deferred Tax	C-3.16 Net Metering Adjustment	C-3.17 Interest Expense Customers' Deposits	C-3.18 Short-term Disability Adj.	C-3.19 Rate Case Expense Adj.	OH State Tax Adjustment	Total Adjustments
1	OPERATING REVENUE									
2	Generation	$0								$0
3	Transition (RTC)	$0								$0
4	Transmission	$0								$0
5	Distribution	$855,763								$855,763
6	State kWh Tax	$0								$0
7	Municipal Distribution Tax	$0								$0
8	Other Operating Revenue	$0								$0
9	Total Operating Revenues	$855,763	$0	$0	$0	$0	$0	$0	$0	$855,763
10										
11	OPERATING EXPENSES									
12	Operation & Maintenance Expense									
13	Fuel Deferral (Credit)	$18,358,831								$18,358,831
14	Other Operation and Maintenance	$4,272,393	$1,029,965			$197,083	$377,786	$447,000	$0	$6,324,227
15	Total Operation & Maintenance Expense	$22,631,224	$1,029,965	$0	$0	$197,083	$377,786	$447,000	$0	$24,683,058
16										
17	Depreciation Expense	($1,436,075)								($1,436,075)
18										
19	Amortization of Limited-Term Electric Plant	$0								$0
20										
21	Regulatory Credits/Debits									
22	*Amortization Expense*	$9,532,967		$211,480						$9,744,447
23	Regulatory Asset Deferrals	$25,086,586								$25,086,586
24	Carrying Charges on Deferrals	$5,902,805								$5,902,805
25	Total Regulatory Credits/Debits	$40,522,358	$0	$211,480	$0	$0	$0	$0	$0	$40,733,838
26										
27	Taxes Other Than Income Taxes	$486,594								$486,594
28										
29	TOTAL O&M EXPENSE BEFORE INCOME TAXES	$62,067,027	$1,029,965	$211,480	$0	$197,083	$377,786	$447,000	$0	$64,467,415
30										
31	NET INCOME BEFORE INCOME TAX	($61,348,338)	($1,029,965)	($211,480)	$0	($197,083)	($377,786)	($447,000)	$0	($63,611,652)
32										
33	Local Income Taxes									
34	Normal and Surcharge	($84,845)	($10,145)	($2,083)	$0	($1,941)	($3,721)	($4,403)	$0	($107,139)
35	Provision for Deferred Income Taxes	($519,434)	$0	$0	$0	$0	$0		$0	($519,434)
36	Total Local Income Tax Expense	($604,279)	($10,145)	($2,083)	$0	($1,941)	($3,721)	($4,403)	$0	($626,573)
37										
38	State Income Taxes									
39	Normal and Surcharge	($247,841)	($29,635)	($6,085)	$0	($5,671)	($10,870)	($12,861)	$536,953	$223,991
40	Provision for Deferred Income Taxes	$0	$0	$0	$0	$0	$0		$0	$0
41	Total State Income Tax Expense	($247,841)	($29,635)	($6,085)	$0	($5,671)	($10,870)	($12,861)	$536,953	$223,991
42										
43	Federal Income Taxes									
44	Normal and Surcharge	($2,898,374)	($346,565)	($71,159)	$0	($66,315)	($127,118)	($150,407)	($187,934)	($3,847,873)
45	Provision for Deferred Income Taxes	($18,138,218)	$0	$0	$0	$0	$0		$0	($18,138,218)
46	Total Federal Income Tax Expense	($21,036,592)	($346,565)	($71,159)	$0	($66,315)	($127,118)	($150,407)	($187,934)	($21,986,091)
47										
48	Investment Tax Credit Adjustment	$0								$0
49										
50	Accretion Expense	$0								$0
51										
52	Total Operating Expenses and Taxes	$40,315,389	$643,620	$132,153	$0	$123,156	$236,077	$279,328	$349,019	$42,078,742
53										
54	Net Operating Income	($39,459,626)	($643,620)	($132,153)	$0	($123,156)	($236,077)	($279,328)	($349,019)	($41,222,979)

Case No. 07-551-EL-AIR
June 7, 2007
p. 84

Previous State Tax Rate 2.877%
Current State Tax Rate 1.654%

Adjustment	Description	Change to Net Income before Tax	Reconciling Items	Tax Base	Municipal Tax 0.985%	State Tax 2.877%	Federal Tax 35%	Total Tax
	Unadjusted Net Income before Tax	51,496,186	(84,528,470)	(33,032,284)	(325,368)	(950,427)	(11,114,771)	(12,390,566)
Adjustments:								
C-3.1	Difference E-4.1 to C-2.1 for rate schedule revenue	855,763		855,763	8,429	24,623	287,949	321,001
C-3.2	Labor / Payroll Tax Annualization	(1,911,692)		(1,911,692)	(18,830)	(55,004)	(643,250)	(717,085)
C-3.3	Property Taxes	(1,961,244)		(1,961,244)	(19,318)	(56,430)	(659,923)	(735,672)
C-3.4	Depreciation Expense Annualization	1,436,075		1,436,075	14,145	41,320	483,213	538,679
C-3.5	Fuel Deferral (Credit)	(58,881,189)	52,734,581	(6,146,608)	(60,544)	(176,854)	(2,068,223)	(2,305,622)
C-3.6	Pension & OPEB Adjustment	(2,424,000)		(2,424,000)	(23,876)	(69,745)	(815,633)	(909,254)
C-3.9	Commercial Activities Tax Annualization	(53,992)		(53,992)	(532)	(1,553)	(18,167)	(20,253)
C-3.10	kWh Sales Tax Adjustment	1,660,478		1,660,478	16,356	47,776	558,721	622,853
C-3.11	Vehicle Lease Cost	(68,537)		(68,537)	(675)	(1,972)	(23,061)	(25,709)
C-3.12	Uncollectible Expense Adjustment	(1,029,965)		(1,029,965)	(10,145)	(29,635)	(346,565)	(386,345)
C-3.13	Amortization Associated with Deferred Tax Balance	(211,480)		(211,480)	(2,083)	(6,085)	(71,159)	(79,327)
C-3.16	Distribution Revenue Adjustment for New Net Metering Rules	-		-	-	-	-	-
C-3.17	Interest Expense on Customers' Deposits	(197,083)		(197,083)	(1,941)	(5,671)	(66,315)	(73,927)
C-3.18	Short-term Disability Adjustment	(377,786)		(377,786)	(3,721)	(10,870)	(127,118)	(141,709)
C-3.19	Rate Case Expense Adjustment	(447,000)		(447,000)	(4,403)	(12,861)	(150,407)	(167,672)
		(63,611,652)	52,734,581	(10,877,071)	(107,139)	(312,962)	(3,659,939)	(4,080,041)
RATE CHANGE	2.877% - 1.654% = 1.223%					536,953	(187,934)	349,020
	Total Adjustments	**(63,611,652)**	**52,734,581**	**(10,877,071)**	**(107,139)**	**223,991**	**(3,847,873)**	**(3,731,021)**
	Adjusted Net Income Before Tax	**(12,115,466)**	**(31,793,889)**	**(43,909,355)**	**(432,507)**	**(726,436)**	**(14,962,644)**	**(16,121,587)**

	Deferred Taxes Adjustments	
	Local	(519,434)
	Federal	(18,138,218)
	Total	(18,657,652)
	Total Tax Adjustment Change	(3,731,021)
C-3.8	Federal, State and Local Income Tax Adjustment	**(22,388,673)**

This workpaper is no longer used.

WPC-3.9
Witness:
G. Young

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Commercial Activity Tax Adjustment (Annualize to year-end rate)
2/29/2008

	Tax rate	CAT Tax	Adjusted Amount	Tax Adjustment
March 07	0.00104	66,670	100,005	33,335
April 07	0.00156	92,532	92,532	-
May 07	0.00156	97,940	97,940	-
June 07	0.00156	108,782	108,782	-
July 07	0.00156	121,564	121,564	-
August 07	0.00156	115,345	115,345	-
September 07	0.00156	101,308	101,308	-
October 07	0.00156	102,593	102,593	-
November 07	0.00156	99,503	99,503	-
December 07	0.00156	119,701	119,701	-
January 08	0.00156	96,014	96,014	-
February 08	0.00156	96,015	96,015	-
		1,217,967	1,251,302	33,335
Jurisdictional Allocation Factor (Revenue)				16.1734%
Jurisdictional Adjustment				$ 5,391

The Toledo Edison Company
07-551-EL-AIR
CAT Adjustment

WPC-3.9 a

G. Young

Month	CAT Rate
Mar-07	.26% x 40% = .00104
Apr-07	.26% x 60% = .00156
May-07	.26% x 60% = .00156
Jun-07	.26% x 60% = .00156
Jul-07	.26% x 60% = .00156
Aug-07	.26% x 60% = .00156
Sep-07	.26% x 60% = .00156
Oct-07	.26% x 60% = .00156
Nov-07	.26% x 60% = .00156
Dec-07	.26% x 60% = .00156
Jan-08	.26% x 60% = .00156
Feb-08	.26% x 60% = .00156

Source: §§ 5751.03 and 5751.031 ORC

Mar. 13, 2007

OH Rate Case Test Year Mar07-Feb08 FERC Account 408 Cost Center Analysis - TE

07-551-EL-AIR

WPC-3.9 b
G. Young

					Test Year Mar07 Feb08
Co Code for Reg Acct	FERC Mapping to GL (		Cost Element		$
TE01	940810	TaxOthrThanIncTax	408100	TxOthInc-FICA	25,760.88
			408111	TxOthIncPACapStock	356,284.34
			408115	TXOTHINCOHSALES&USE	78,005.00
			408140	TXOTHINCPALOCAL	409,292.67
			408142	TXOTHINCOHRL&PER	22,178,686.17
			408149	TxOthIncMotFlTax	421.33
			408151	TXOTHINCFDHWY	1,791.83
			408152	TXOTHINCFDEXCTX	233.33
			408153	TXOTHINCOHKWH	29,287,972.21
			408174	**TxOthIncOHCATTax**	**1,217,967.00**
			849048	Tax - HRTE	1,091,175.13
			Result		54,647,589.89
	992399	FERCP/LClrg	408100	TxOthInc-FICA	18,226.59
			849048	Tax - HRTE	1,171,891.42
			Result		1,190,118.01
Overall Result					55,837,707.90

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Vehicle Lease Costs
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised

WPC-3.11a
Witness Responsible:
K. Burgess

Description		Total Company
Annualized Vehicle Lease Costs	WPC-3.11c	$2,158,476.24
Test Year Vehicle Lease Costs	WPC-3.11d	2,024,198.28
Annualized less Test Year Cost		134,277.96
O&M allocation factor		53.24%
Total Company O&M Lease Cost		71,489.59
Jurisdictional Factor		95.87%
C-3 Adjustment		$68,537.07

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Vehicle Lease Costs
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated — WPC-3.11b
Type of Filing: X Original ___ Updated ___ Revised

Witness Responsible:
K. Burgess

Background & Purpose

Background

The Toledo Edison Company is currently upgrading its vehicle fleet which consists primarily of digger-derricks, material handler, and stake body trucks. Toledo Edison plans to replace 54 vehicles from 2007 - 2008.

Process Steps

The following process steps were taken to arrive at the adjustments:

The February 2008 vehicle lease cost included in the 2008 budget was reviewed for use in this adjustment. It was discovered the 2008 annual cost was correct, but the monthly allocation required a slight revision. The revised February 2008 lease cost (increase of $17,350.05) was used for calculating the annualized cost (revised February 2008 cost multiplied times 12 equals the annualized expenditure level).

The vehicle lease costs embedded in the Ohio rate case future test year were pulled from 12 month budget of March 2007 to February 2008.

The vehicle lease cost reflected in the future test year was subtracted from the annualized spend calculated in process step one.

factor of 53.24% was applied to the difference between the annualized cost and the unadjusted future test year cost.

A factor to arrive at the jurisdictional component of this adjustment was also used. This factor was based upon the non-capital labor which settled to Transmission versus Distribution FERC accounts for the 2007 budget year. The Toledo Edison Company factor is 95.87%.

The Toledo Edison Company
Case No. 07-551-EL-AIR
Annualized Vehicle Lease Costs
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised

WPC-3.11c
Witness Responsible:
K. Burgess

Physical Location of Leased Vehicles	Test Year Budget Amount February 2008	Projected Monthly Increase	Adjusted Monthly Amount	Annualized Adjustment Factor	Total Annualized Cost
Western Garage	$162,522.97	$17,350.05	$179,873.02	12	$2,158,476.24
Total	$162,522.97	$17,350.05	$179,873.02		$2,158,476.24

The Toledo Edison Company
Case No. 07-551-EL-AIR
Test Year Activity of Leased Vehicles in Budget
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised

WPC-3.11d
Witness Responsible:
K. Burgess

Physical Location of Leased Vehicles	March 2007	April 2007	May 2007	June 2007	July 2007	August 2007	September 2007	October 2007	November 2007	December 2007	January 2008	February 2008	Total Test Year Activity
Western Garage	149,291.00	149,291.00	159,664.00	159,664.00	164,614.00	182,614.00	182,614.00	182,614.00	182,614.00	182,616.00	166,079.31	162,522.97	2,024,198.28
Total	149,291.00	149,291.00	159,664.00	159,664.00	164,614.00	182,614.00	182,614.00	182,614.00	182,614.00	182,616.00	166,079.31	162,522.97	2,024,198.28

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

WPC-3.12
Witness: K. Burgess

		Total Expense (A)	Jurisdictional Allocation (B)	Total Jurisd. Exp. (C) (Col. A x Col. B)
	Adjustment to FERC Account 904 - Uncollectible Expense			
(1)	Budgeted Test Year Uncollectible Expense (C-2.1)	$5,438,473	100.00%	$5,438,473
(2) *	Accounts Past Final Due Date			
(3)	Residential	$670,411	100.00%	$670,411
(4)	Commercial & Industrial	$359,554	100.00%	$359,554
(5)	Total Adjusted Test Year Uncollectible Expense (Sum Lines 1 - 4)	$6,468,438		$6,468,438
(6)	Adjustment to Test Year Uncollectible Expense (Line 5 - Line 1)	$1,029,965		$1,029,965

* Based on an internal study, 3,860 residential accounts and 72 commercial & industrial accounts were discovered to be greater than 100 days past shutoff dates as of April 12, 2007. The above adjustment reflects the incremental uncollectible expense associated with these 3,932 accounts that is expected to be incurred during the test year.

Source: Energy Delivery Organization - 5/30/07

The Toledo Edison Company — WPC-3.13a
Case No. 07-551-EL-AIR

Witness:
G. Young

DEFERRED TAX BALANCE TRUE-UP

FAS 109 Adjustments

	CEI			
1	FAS 109 DTA/(DTL) - expense adjustment		$	46,276,596
2	Gross up for deferred tax deficiency	38.2071%	$	28,613,231
3	Total adjustment for deficiency (1 + 2)		$	74,889,827
4	Average Life Remaining in years (WPC3-13b)			20.625
5	**Amortized adjustment for deficiency (3 / 4)**		**$**	**3,631,022**

	OE			
1	FAS 109 DTA/(DTL) - expense adjustment		$	79,759,195
2	Gross up for deferred tax deficiency	38.2843%	$	49,477,280
3	Total adjustment for deficiency (1 + 2)		$	129,236,475
4	Average Life Remaining in years (WPC3-13b)			20.997
5	**Amortized adjustment for deficiency (3 / 4)**		**$**	**6,154,997**

	TE			
1	FAS 109 DTA/(DTL) - expense adjustment		$	2,255,680
2	Gross up for deferred tax deficiency	38.1422%	$	1,390,877
3	Total adjustment for deficiency (1 + 2)		$	3,646,557
4	Average Life Remaining in years (WPC3-13b)			17.243
5	**Amortized adjustment for deficiency (3 / 4)**		**$**	**211,480**

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

WPC-3.13b
Witness:
G. Young

Computation of Amortization Rates for SFAS 109

Account	Description	Gross Plant (balance @ 12/31/06)	Accumulated Reserve	PROPOSED ASL/CURVE	ASL	Rate	Annual Expense	Remaining Life	Amort. Rate
						=1/Life	=Gross Plant x Rate	=Net Plant / Annual Expense	=1/ Remaining Life
	TRANSMISSION								
352	Structures & Improvements	196,237	156,066	50 R4	50	0.02	3,925		
353	Station Equipment	9,485,109	3,525,000	50 R2	50	0.02	189,702		
354	Towers & Fixtures	34,264	40,543	65 R4	65	0.015384615	527		
355	Poles & Fixtures	2,519,606	2,118,883	40 R4	40	0.025	62,990		
356	Overhead Conductors & Devices	4,075,113	2,292,935	45 R3	45	0.022222222	90,558		
357	Underground Conduit	368,400	101,052	60 R2	60	0.016666667	6,140		
358	Underground Conductors & Devices	379,349	79,639	35 S2	35	0.028571429	10,839		
	S-TOTAL	17,058,078	8,314,118				364,681		
	DISTRIBUTION								
361	Structures & Improvements	4,783,088	808,776	50 R2	50	0.02	95,662		
362	Station Equipment	62,672,900	20,410,682	40 R1	40	0.025	1,566,822		
364	Poles, Towers & Fixtures	125,031,104	76,704,258	45 R2.5	45	0.022222222	2,778,469		
365	Overhead Conductors & Devices	118,446,692	67,065,773	40 R4	40	0.025	2,961,167		
366	Underground Conduit	11,715,670	5,658,672	60 R4	60	0.016666667	195,261		
367	Underground Conductors & Devices	95,071,600	25,032,854	50 R2.5	50	0.02	1,901,432		
368	Line Transformers	109,422,738	46,430,583	42 R1.5	42	0.023809524	2,605,303		
369	Services	63,429,592	50,286,488	41 R5	41	0.024390244	1,547,063		
370	Meters	32,939,328	17,626,085	10 Years	10	0.1	3,293,933		
371	Installation on Customer Premesis	5,192,575	2,534,033	5 Years	5	0.2	1,038,515		
373	Street Lighting & Signal Systems	41,388,099	24,404,423	28 S5	28	0.035714286	1,478,146		
	S-TOTAL	670,093,385	336,962,626				19,461,774		
	G-TOTAL	687,151,463	345,276,744				19,826,455	17.243	5.80%

FirstEnergy Corp. and Subsidiaries
07-551-EL-AIR
Master Lead Schedule
12/31/05

WPC-3.13 c

Co. Code	Company Name	DTA/(DTL) Recorded	Provision to Return Adjustments (From RTA Analysis)	Adjusted DTA/(DTL) Recorded	DTA/(DTL) Recomputed (From Lead Sheet)	Ohio Deferred Taxes	State NOLs (D)	Adjusted Recomputed	Preliminary Difference	Last updated	Identified Adjustments		Adjusted Difference
CE01	The Cleveland Electric Illuminating Company	(554,828,213)	5,177,384	(549,650,829)	(584,426,819)	4,564,433		(579,862,186)	(30,211,356)	3/15/2007	16,065,240	B	(46,276,596)
OE01	Ohio Edison Company	(704,750,154)	31,955,000	(672,795,154)	(734,663,833)	(4,672,547)		(739,336,380)	(66,541,226)	3/15/2007	13,217,969	B	(79,759,195)
TE01	The Toledo Edison Company	(221,148,829)	(952,772)	(222,101,601)	(212,564,564)	(246,338)		(212,810,902)	9,290,699	3/15/2007	11,546,379	B	(2,255,680)
	Other FE Entities	(1,245,320,596)	(43,208,030)	(1,288,528,626)	(1,360,998,515)	2,123,454	6,639,293	(1,352,235,768)	(63,707,143)		(29,829,588)		(33,877,555)
	Total	(2,726,047,791)	(7,028,418)	(2,733,076,209)	(2,892,653,531)	1,769,002	6,639,293	(2,884,245,236)	(151,169,027)		11,000,000		(162,169,027)
				(1)					(2)		(3)		
											Check ((2)-(1)-(3))		(162,169,027)

12/31/05 Net Deferred Tax Components

Property Basis Differences	(2,368,000,000)
Regulatory Transition Charge	(537,000,000)
Customer Receivables for Future Income Taxes	(131,000,000)
Shopping Credit Incentive Deferral	(321,000,000)
Deferred Sale and Leaseback Costs	86,000,000
Nonutility Generation Costs	177,000,000
Unamortized Investment Tax Credits	54,000,000
Other Comprehensive Income	18,000,000
Retirement Benefits	135,000,000
Lease Market Valuation Liability	361,000,000
Oyster Creek Securitization	(173,000,000)
Loss Carryforwards	417,000,000
Loss Carryforward Valuation Reserve	(402,000,000)
Asset Retirement Obligation	(65,000,000)
Deferred Nuclear Expenses	105,000,000
Other	(82,000,000)
Total	(2,726,000,000)

Tick Legend:

A - Tax entries to record adjustment for transfer of compensation, benefits and pension.

B - Tax entries to record adjustment on Non-Qualified Decommissioning Trust and/or to record property adjustment on Capitalized AROs and Decommissioning Trust.

C - Tax entry to be recorded.

D - Represents NOL amounts not reflected in Lead Sheets (i.e., recomputed column).

E - An impairment was recorded for U.S. GAAP at the time of the merger with a corresponding adjustment to Goodwill. There was no deferred tax adjustment recorded for the impairment. Amount to be finalized along with accounting treatment for adjustment (i.e., Goodwill offset).

F - JC16 (JCP&L Transition Funding LLC -NJ) is a single member LLC. Deferreds are recorded at JC01 and the underlying Balance Sheet components are recorded at JC16.

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

WPC-3.18a
Witness: J. Kalata

		Total Expense (A)	O&M Allocation Factor* (B)	O&M Expense (C) (Col. A x Col. B)	Jurisdictional Allocation Factor* (D)	Jurisdictional O&M Expense (E) (Col. C x Col. D)
	Adjustment to Short-Term Disability Expense					
(1)	Incremental Direct Company Short-Term Disability Expense	$ 542,276	53.24%	$ 288,708	95.87%	$ 276,784
(2)	Incremental Direct FE Service Company Short-Term Disability Expense	$ 1,776,882	74.99%	$ 1,332,484	100.00%	$ 1,332,484
(3)	Percent Allocated to Company*	7.58%				
(4)	Allocated Incremental FE Service Company Short-Term Disability Expense	$ 134,688	74.99%	$ 101,002	100.00%	$ 101,002
(5)	Total Company Short-Term Disability Expense Adjustment [(1) + (4)]	$ 676,964		$ 389,710		$ 377,786

* Detail behind the various factors used in this adjustment are available in workpapers WPC-3.6b to WPC-3.6d.

Ohio Edison Company
The Cleveland Electric Illuminating Company
The Toledo Edison Company
Case No. 07-551-EL-AIR

WPC-3.18b
Witness: J. Kalata

Estimated Adjustment for Short-Term Disability Costs

Company	Valuation as of 2/28/07	Allocation Factor*	Revised Estimated Valuation	Revised Valuation by Company	Estimated Cost Adjustment
	(A)	(B)	(C)	(D) (Col. B x Col. C)	(E) (Col. D - Col. A)
ATSI	$ 13,700	0.16%		$ 35,271	$ 21,571
CEI	742,100	8.57%		1,910,575	1,168,475
FirstEnergy Generation Corp.	1,468,200	16.95%		3,779,958	2,311,758
FirstEnergy Nuclear Operating Co.	1,504,900	17.37%		3,874,444	2,369,544
FES	72,700	0.84%		187,170	114,470
JCP&L	1,205,300	13.92%		3,103,108	1,897,808
Met-Ed	446,000	5.15%		1,148,250	702,250
OE	889,900	10.27%		2,291,094	1,401,194
Penelec	681,000	7.86%		1,753,270	1,072,270
Penn Power	165,000	1.90%		424,801	259,801
FESC	1,128,500	13.03%		2,905,382	1,776,882
TE	344,400	3.98%		886,676	542,276
Total	$ 8,661,700	100.00%	$ 22,300,000	$ 22,300,000	$ 13,638,300

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Other Rate Base Items Summary
02/29/08

WPC-4
G. Young

Tax Depreciation

	2006	2007	2008	Feb-08 (1/12th)
Toledo Edison				
2005 Vintage & Prior	26,117,148	23,870,551	22,622,943	
2006 Vintage	2,840,671	5,422,946	4,645,934	
2007 Vintage	-	4,649,811	9,075,319	
2008 Vintage			1,749,093	
	28,957,819	33,943,308	38,093,289	3,174,441
				12
				38,093,289
				88.20010%
				33,598,319 (1)

Notes: (1) The adjusted tax depreciation does not impact taxable income and therefore is not included as a C-3 adjustment. It does impact how taxes are calculated as it will effect the book to tax depreciation. difference.

WPC-4 a
G. Young

07-551-EL-AIR

TE	2006 Additions YTD Oct	2006 Additions Nov & Dec Estimate	2006 Additions 2006 Total	2007 Additions	2008 Additions	2006 Vintage
DPC	25,726	-	25,726	-	-	5,145
General	1,575,300	(107,211)	1,468,089	3,479,410	5,224,452	209,790
Hydraulic			-	-	-	-
Nuclear	2,291,594	553,235	2,844,829	3,068,637	-	142,241
Other	-	-	-	-	-	-
Real Property	726,114	-	726,114	-	-	17,870
Software	546,686	1,228,529	1,775,215	18,707,560	-	295,869
Steam	1,992,818	-	1,992,818	-	-	74,731
T & D	43,496,222	12,371,108	55,867,330	23,499,929	26,733,828	2,095,025
	50,654,460	14,045,661	64,700,121	48,755,536	31,958,280	2,840,671

TE	2007 Depreciation 2006 Vintage	2007 Depreciation Regular 2007	2007 Depreciation Total 2007	2008 Depreciation 2006 Vintage	2008 Depreciation Regular 2007	2008 Depreciation Regular 2008	2008 Depreciation Total 2008
DPC	8,232	-	8,232	4,939	-	-	4,939
General	359,535	497,208	856,743	256,769	852,108	746,574	1,855,451
Hydraulic	-	-	-	-	-	-	-
Nuclear	270,259	153,432	423,691	243,233	291,521	-	534,754
Other	-	-	-	-	-	-	-
Real Property	16,316	-	16,316	14,762	-	-	14,762
Software	591,679	3,117,924	3,709,603	262,909	6,235,230	-	6,498,139
Steam	143,862	-	143,862	133,060	-	-	133,060
T & D	4,033,063	881,247	4,914,310	3,730,262	1,696,460	1,002,519	6,429,241
	5,422,946	4,649,811	10,072,757	4,645,934	9,075,319	1,749,093	15,470,346

WPC-4 b

	2006	2007	2008	Feb-08 (1/12th)
Ohio Edison				
2005 Vintage & Prior	60,315,106	55,452,707	51,501,323	
2006 Vintage	5,687,439	10,580,982	8,671,480	
2007 Vintage	-	4,152,838	7,940,686	
2008 Vintage			4,482,783	
	66,002,545	70,186,527	72,596,272	6,049,689
Cleveland Electric Illuminating				
2005 Vintage & Prior	59,608,874	54,342,690	51,208,996	
2006 Vintage	5,101,629	9,775,994	8,228,202	
2007 Vintage	-	8,438,238	16,655,684	
2008 Vintage			6,061,205	
	64,710,503	72,556,922	82,154,087	6,846,174
Toledo Edison				
2005 Vintage & Prior	26,117,148	23,870,551	22,622,943	
2006 Vintage	2,840,671	5,422,946	4,645,934	
2007 Vintage	-	4,649,811	9,075,319	
2008 Vintage			1,749,093	
	28,957,819	33,943,308	38,093,289	3,174,441

FirstEnergy Corp.
Depreciable Lives and Rates

WPC-4 c
G. Young

Asset Class	Life	Year 1 Rate	Year 2 Rate	Year 3 Rate
DPC	5	20.000%	32.000%	19.200%
General	7	14.290%	24.490%	17.490%
Hydraulic	20	3.750%	7.219%	6.677%
Nuclear	15	5.000%	9.500%	8.550%
Other & Telecom Equipment	15	5.000%	9.500%	8.550%
Real Property	39	2.461%	2.247%	2.033%
Software	3	16.667%	33.330%	14.810%
Steam	20	3.750%	7.219%	6.677%
T & D	20	3.750%	7.219%	6.677%

Notes:

The above depreciation rates were obtained from the IRS website.

CECO

	Additions Jan 2008		Retirements Feb 2008		Annualized adds
Intangible			(4,275)	(4,275)	
Transmission	83,298	83,298	(23,918)	(23,918)	999,576
Distribution	9,319,247	9,319,247	(1,053,671)	(1,053,671)	111,830,964
General	1,067,215	1,067,215	0	0	12,806,580
	10,469,760	10,469,760	(1,081,865)	(1,081,865)	125,637,120

OECO

	Additions Jan 2008		Retirements Feb 2008		
Intangible					
Transmission	505,788	505,788	(3,963)	(3,963)	6,069,456
Distribution	5,458,558	5,458,558	(826,574)	(826,574)	65,502,696
General	1,049,001	1,049,001	(2,023)	(2,023)	12,588,012
	7,013,347	7,013,347	(832,560)	(832,560)	84,160,164

TECO

	Additions Jan 2008		Retirements Feb 2008		
Intangible					
Transmission	57,564	57,564	(64,548)	(64,548)	690,768
Distribution	2,170,255	2,170,255	(505,886)	(505,886)	26,043,060
General	435,371	435,371	0	0	5,224,452
	2,663,190	2,663,190	(570,434)	(570,434)	31,958,280

PowerTax Depreciation Summary Forecast Report
Rpt # 635 4/9/2007 11:49 AM

WPC-4 e

TECO Toledo Edison Co.
Federal
Accrual 06 and Budget 07 Depr

Tax Year	Ending Tax Balance	Accumulated Reserve	Depreciation	Gain/ Loss	Additions	Retirements
2006	$1,178,285,471	$908,149,229	$26,117,148	$0	$0	$0
2007	$531,305,117	$285,039,426	$23,870,551	$0	$0	$0
2008	$521,516,978	$297,874,231	A\ $22,622,943	$0	$0	$0
Company Totals			$72,610,642	$0	$0	$0

Table A-1. 3-, 5-, 7-, 10-, 15-, and 20-Year Property Half-Year Convention

Year	Depreciation rate for recovery period					
	3-year	5-year	7-year	10-year	15-year	20-year
1	33.33%	20.00%	14.29%	10.00%	5.00%	3.750%
2	44.45	32.00	24.49	18.00	9.50	7.219
3	AH 14.81	AH 19.20	AH 17.49	14.40	AH 8.55	AH 6.677
4	7.41	11.52	12.49	11.52	7.70	6.177
5		11.52	8.93	9.22	6.93	5.713
6		5.76	8.92	7.37	6.23	5.285
7			8.93	6.55	5.90	4.888
8			4.46	6.55	5.90	4.522
9				6.56	5.91	4.462
10				6.55	5.90	4.461
11				3.28	5.91	4.462
12					5.90	4.461
13					5.91	4.462
14					5.90	4.461
15					5.91	4.462
16					2.95	4.461
17						4.462
18						4.461
19						4.462
20						4.461
21						2.231

Steam

Nuclear

39yr 1 2 3

2.461 2.247 AH 2.033

	(1) Reconciling Items	(2) Total Deferred Income tax	(3) Federal Deferred Income tax	(4) PA Deferred Income tax	(5) Municipal Deferred Income tax
Deferred Income Taxes					
Above Market Leases	24,600,000	(8,886,258)	(8,461,244)	(182,704)	(242,310)
Amortization of Premium/Discount on Debt	253,572	(91,598)	(87,217)	(1,883)	(2,498)
Customer Assistance Expense - Northstar	351,667	(127,033)	(120,957)	(2,612)	(3,464)
Demand Side Management	137,150	(49,543)	(47,173)	(1,019)	(1,351)
ESOP Comp Expense	1,773,440	(640,620)	(609,980)	(13,171)	(17,468)
Scrap Cable - Like Kind Exchange	56,334	(20,350)	(19,376)	(418)	(555)
A&G Capitalized Overheads UCR	(118,448)	42,787	40,741	880	1,167
AFUDC Deduction	889,377	(321,270)	(305,904)	(6,605)	(8,760)
Capitalized Interest	165,000	(59,603)	(56,752)	(1,225)	(1,625)
Contribution in Aid	(3,874,000)	1,399,405	1,332,474	28,772	38,159
Cost of Removal - Deduction	1,587,000	(573,272)	(545,853)	(11,787)	(15,632)
Decommissioning Deduction	889,000	(321,133)	(305,774)	(6,603)	(8,757)
Depreciation - Book	(33,455,412)	12,085,098	11,507,089	248,473	329,536
Depreciation - Tax	33,943,308	(12,261,341)	(11,674,903)	(252,097)	(334,342)
MACRS/ACRS Retired Property	1,572,000	(567,854)	(540,694)	(11,675)	(15,484)
Accretion Expense - ARO	(1,766,705)	638,187	607,663	13,121	17,402
CTC Regulatory Transition Charge Amort.	(63,703,347)	23,011,560	21,910,957	473,125	627,478
Deferred Compensation Expense	(476,000)	171,945	163,722	3,535	4,689
Deferred Gain - Fossil Asset Transfer	(4,402,143)	1,590,186	1,514,130	32,695	43,361
Deferred Gain - Nuclear Asset Transfer	(56,541,084)	20,424,336	19,447,475	419,931	556,930
Deferred Gain - ATSI	(2,367,958)	855,377	814,466	17,587	23,324
DOE - Decontamination	(111,986)	40,453	38,518	832	1,103
FAS 109 Adjustment - Account 407	2,851,643	(1,030,099)	(980,831)	(21,179)	(28,089)
Health Benefits - FAS106 (Post-Retmt)	12,641,786	(4,566,592)	(4,348,180)	(93,891)	(124,522)
MISO Reg Asset Transmission Deferral	17,229,709	(6,223,888)	(5,926,210)	(127,965)	(169,713)
Nuclear Fuel Consumption	(23,305,509)	8,418,649	8,016,000	173,090	229,559
Pension Expense	1,068,148	(385,847)	(367,393)	(7,933)	(10,521)
Qualified Decom Trusts - Interest Income ARO	1,122,166	(405,360)	(385,972)	(8,334)	(11,053)
RCP Fuel Deferral	20,049,407	(7,242,447)	(6,896,054)	(148,907)	(197,487)
RCP O&M Deferral	26,870,606	(9,706,469)	(9,242,226)	(199,568)	(264,675)
Shopping Credit Incentive Deferral	29,916,346	(10,806,682)	(10,289,817)	(222,189)	(294,676)
Stock Options/Performance Shares	(1,806)	652	621	13	18
Tax Law Changes S.B. 3	1,029,348	(371,831)	(354,047)	(7,645)	(10,139)
Amortization RAR Adjustment	518	518			
ESOP Dividends	(482,880)	(482,880)			
Life Insurance	-	-			
Manufacturing Deduction	4,767,662	4,767,662			
Meal Allowance	(23,000)	(23,000)			
Medicare Prescription Drug Subsidy	539,557	539,557			
Preferred Dividend Deduction	429,000	429,000			
Total:	(5,896,534)	9,250,404	3,827,300	82,643	109,605
Investment Tax Credit	(714,665)	(258,158)	(245,811)	(5,308)	(7,039)

Effective FIT Rate	34.3953%	WPC-4.1 d
Effective Ohio Franchise Tax Rate	0.0000%	WPC-4.1 d
Effective Pa. Net Corp. Income Tax Rate	0.7427%	WPC-4.1 d
Effective Ohio Local Income Tax Rate	0.9850%	WPC-4.1 d
Effective FIT Rate	36.1230%	

1) Reconciling items from March-December 2007 budget and January - February 2008 Budget
(2) Total Deferred Income tax calculated by multiplying Column (1) by the Effective Total Tax Rate (36.1230%)
(3) Federal Deferred Income tax calculated by multiplying Column (1) by the Effective FIT Tax Rate (34.3953%)
(4) PA Deferred Income tax calculated by multiplying Column (1) by the Effective PA Net Income Tax Rate (.7427%)
(5) Municipal Deferred Income tax calculated by multiplying Column (1) by the Effective Municipal Net Income Tax Rate (.9850%)

TOLEDO EDISON COMPANY
07-551-EL-AIR
2007 RATE CASE TAX INFORMATION

WPC-4.1b

Budgeted Income and General Taxes During the Rate Case Year Ended 2/29/08

	Toledo Edison Co.		Budget V 016	Budget V 016	Budget V 016	Budget V 016	Budget V 016	Budget V 016	Budget V 016	Budget V 016	Budget V 016	Budget V 016	2007	Forecast V 002	Forecast V 002	2008	Total
Co Code	Map GL	Fiscal year/period	003/2007	004/2007	005/2007	006/2007	007/2007	008/2007	009/2007	010/2007	011/2007	012/2007	10 months	001/2008	002/2008	2 months	Overall Result
TE01	940810	General Taxes	$4,750,154.75	$4,088,977.86	$4,254,828.50	$4,511,147.88	$4,867,072.82	$4,923,152.57	$4,603,078.61	$4,418,923.46	$4,279,053.80	$4,519,853.25	$45,216,243.50	$4,834,527.03	$4,596,819.36	$9,431,346.39	$54,647,589.89
	940910	Curr IncomeTaxes	5,102,930.00	4,350,261.00	5,209,064.00	6,267,157.00	5,949,365.00	6,040,549.00	4,722,933.00	4,570,646.00	4,956,382.00	5,222,991.00	$52,392,280.00	4,986,760	3,993,454	$8,980,214.00	$61,372,494.00
	941010	Deferred Inc Taxes	(573,569.00)	(385,953.00)	(485,126.00)	(147,505.00)	267,871.00	105,064.00	(68,015.00)	(324,162.00)	(886,736.00)	(949,200.00)	($3,447,331.00)	(337,058)	(11,107)	($348,165.00)	($3,795,496.00)
	941140	ITC	(64,561.00)	(64,561.00)	(64,561.00)	(64,561.00)	(64,561.00)	(64,561.00)	(64,561.00)	(64,561.00)	(64,561.00)	(123,452.00)	($704,501.00)	(64,561)	(64,561)	($129,122.00)	($833,623.00)
	TE01 - Oper		003/2007	004/2007	005/2007	006/2007	007/2007	008/2007	009/2007	010/2007	011/2007	012/2007	$0.00	001/2008	002/2008	$0.00	Overall Result
TE01	940910	Curr IncomeTaxes	4,005,082.00	3,496,078.00	4,123,380.00	5,209,444.00	5,097,841.00	5,026,103.00	3,653,602.00	3,662,150.00	4,042,382.00	5,731,975.00	$44,048,037.00	4,352,084.00	3,380,046.00	$7,732,130.00	$51,780,167.00
	941010	ProvsnDeferIncTax	(570,728.00)	(383,112.00)	(482,285.00)	(144,664.00)	270,712.00	107,905.00	(65,174.00)	(321,321.00)	(883,895.00)	(946,345.00)	($3,418,907.00)	(334,217.00)	(8,266.00)	($342,483.00)	($3,761,390.00)
	941140	InvTaxCrAdj	(54,648.00)	(54,648.00)	(54,648.00)	(54,648.00)	(54,648.00)	(54,648.00)	(54,648.00)	(54,648.00)	(54,648.00)	(113,537.00)	($605,369.00)	(54,648.00)	(54,648.00)	($109,296.00)	($714,665.00)
		check totals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	$0.00	0.00	0.00	$0.00	$0.00
	TE01 - Other		003/2007	004/2007	005/2007	006/2007	007/2007	008/2007	009/2007	010/2007	011/2007	012/2007	$0.00	001/2008	002/2008	$0.00	Overall Result
TE01	940910	Curr IncomeTaxes	1,097,848.00	854,183.00	1,085,684.00	1,057,713.00	851,524.00	1,014,446.00	1,069,331.00	908,498.00	914,000.00	(508,984.00)	$8,344,243.00	634,676.00	613,408.00	$1,248,084.00	$9,592,327.00
	941010	ProvsnDeferIncTax	(2,841.00)	(2,841.00)	(2,841.00)	(2,841.00)	(2,841.00)	(2,841.00)	(2,841.00)	(2,841.00)	(2,841.00)	(2,855.00)	($28,424.00)	(2,841.00)	(2,841.00)	($5,682.00)	($34,106.00)
	941140	InvTaxCrAdj	(9,913.00)	(9,913.00)	(9,913.00)	(9,913.00)	(9,913.00)	(9,913.00)	(9,913.00)	(9,913.00)	(9,913.00)	(9,915.00)	($99,132.00)	(9,913.00)	(9,913.00)	($19,826.00)	($118,958.00)
		check totals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	$0.00	0.00	0.00	$0.00	$0.00
	TE01 - Oper		003/2007	004/2007	005/2007	006/2007	007/2007	008/2007	009/2007	010/2007	011/2007	012/2007	$0.00	001/2008	002/2008	$0.00	Overall Result
	Current	Federal	3,497,482.00	3,052,989.00	3,600,787.00	4,549,204.00	4,451,746.00	4,389,100.00	3,190,548.00	3,198,013.00	3,530,055.00	5,005,510.00	$38,465,434.00	3,967,550.00	3,081,397.00	$7,048,947.00	$45,514,381.00
	Current	Ohio St	326,185.00	284,730.00	335,819.00	424,271.00	415,182.00	409,339.00	297,559.00	298,255.00	329,222.00	466,827.00	$3,587,389.00	182,041.00	141,382.00	$323,423.00	$3,910,812.00
	Current	Penn St	77,986.00	68,075.00	80,290.00	101,438.00	99,264.00	97,868.00	71,143.00	71,309.00	78,713.00	111,613.00	$857,699.00	87,047.00	67,606.00	$154,653.00	$1,012,352.00
	Current	OH Local	103,429.00	90,284.00	106,484.00	134,531.00	131,649.00	129,796.00	94,352.00	94,573.00	104,392.00	148,025.00	$1,137,515.00	115,446.00	89,661.00	$205,107.00	$1,342,622.00
		check totals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	$0.00	0.00	0.00	$0.00	$0.00
	TE01 - Other		003/2007	004/2007	005/2007	006/2007	007/2007	008/2007	009/2007	010/2007	011/2007	012/2007	$0.00	001/2008	002/2008	$0.00	Overall Result
	Current	Federal	958,708.00	745,924.00	948,086.00	923,659.00	743,603.00	885,876.00	933,805.00	793,356.00	798,160.00	(444,476.00)	$7,286,701.00	578,598.00	559,209.00	$1,137,807.00	$8,424,508.00
	Current	Ohio St	89,412.00	69,567.00	88,421.00	86,143.00	69,350.00	82,619.00	87,089.00	73,990.00	74,439.00	(41,453.00)	$679,577.00	26,548.00	25,658.00	$52,206.00	$731,783.00
	Current	Penn St	21,377.00	16,633.00	21,140.00	20,596.00	16,581.00	19,753.00	20,822.00	17,691.00	17,797.00	(9,911.00)	$162,479.00	12,694.00	12,269.00	$24,963.00	$187,442.00
	Current	OH Local	28,351.00	22,059.00	28,037.00	27,315.00	21,990.00	26,198.00	27,615.00	23,461.00	23,604.00	(13,144.00)	$215,486.00	16,836.00	16,272.00	$33,108.00	$248,594.00
		check totals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	$0.00	0.00	0.00	$0.00	$0.00
	TE01 - Oper		003/2007	004/2007	005/2007	006/2007	007/2007	008/2007	009/2007	010/2007	011/2007	012/2007	$0.00	001/2008	002/2008	$0.00	Overall Result
	Deferred	Federal	(543,431.00)	(364,788.00)	(459,218.00)	(137,745.00)	257,765.00	102,744.00	(62,057.00)	(305,953.00)	(841,620.00)	(901,087.00)	($3,255,390.00)	(318,232.00)	(7,870.00)	($326,102.00)	($3,581,492.00)
	Deferred	Ohio St	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	$0.00	0.00	0.00	$0.00	$0.00
	Deferred	Penn St	(11,734.00)	(7,877.00)	(9,916.00)	(2,974.00)	5,566.00	2,219.00	(1,340.00)	(6,606.00)	(18,173.00)	(19,457.00)	($70,292.00)	(6,871.00)	(170.00)	($7,041.00)	($77,333.00)
	Deferred	OH Local	(15,563.00)	(10,447.00)	(13,151.00)	(3,945.00)	7,381.00	2,942.00	(1,777.00)	(8,762.00)	(24,102.00)	(25,801.00)	($93,225.00)	(9,114.00)	(226.00)	($9,340.00)	($102,565.00)
		check totals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	$0.00	0.00	0.00	$0.00	$0.00
	TE01 - Other		003/2007	004/2007	005/2007	006/2007	007/2007	008/2007	009/2007	010/2007	011/2007	012/2007		001/2008	002/2008		Overall Result
	Deferred	Federal	(2,706.00)	(2,706.00)	(2,706.00)	(2,706.00)	(2,706.00)	(2,706.00)	(2,706.00)	(2,706.00)	(2,706.00)	(2,720.00)	($27,074.00)	(2,706.00)	(2,706.00)	($5,412.00)	($32,488.00)
	Deferred	Ohio St	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	$0.00	0.00	0.00	$0.00	$0.00
	Deferred	Penn St	(58.00)	(58.00)	(58.00)	(58.00)	(58.00)	(58.00)	(58.00)	(58.00)	(58.00)	(58.00)	($580.00)	(58.00)	(58.00)	($116.00)	($696.00)
	Deferred	OH Local	(77.00)	(77.00)	(77.00)	(77.00)	(77.00)	(77.00)	(77.00)	(77.00)	(77.00)	(77.00)	($770.00)	(77.00)	(77.00)	($154.00)	($924.00)
		check totals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	$0.00	0.00	0.00	$0.00	$0.00
	TE01 - Oper		003/2007	004/2007	005/2007	006/2007	007/2007	008/2007	009/2007	010/2007	011/2007	012/2007	$0.00	001/2008	002/2008	$0.00	Overall Result
	Deferred	ITC	(54,648.00)	(54,648.00)	(54,648.00)	(54,648.00)	(54,648.00)	(54,648.00)	(54,648.00)	(54,648.00)	(54,648.00)	(113,537.00)	($605,369.00)	(54,648.00)	(54,648.00)	($109,296.00)	($714,665.00)
		check totals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	$0.00	0.00	0.00	$0.00	$0.00
	TE01 - Other		003/2007	004/2007	005/2007	006/2007	007/2007	008/2007	009/2007	010/2007	011/2007	012/2007	$0.00	001/2008	002/2008	$0.00	Overall Result
	Deferred	ITC	(9,913.00)	(9,913.00)	(9,913.00)	(9,913.00)	(9,913.00)	(9,913.00)	(9,913.00)	(9,913.00)	(9,913.00)	(9,915.00)	($99,132.00)	(9,913.00)	(9,913.00)	($19,826.00)	($118,958.00)

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Budget Reclassification
2/29/2008

WPC-4.1 c

		Test year 2/29/2008 Budget Amounts				Reclassified 2008 Budget Amounts				DIFFERENCES		
		10 Months 2007		2 Months 2008	Y/E 2-29-08	10 Months 2007	Adj	2 Months 2008	Y/E 2-29-08	2007	2008	Y/E 2-29-08
Oper Income		128,344,823		25,766,074	154,110,897	140,525,630	2,300	25,766,074	166,294,004	(12,180,807)	0	(12,180,807)
Interest		(18,169,532)		(5,048,147)	(23,217,679)	(25,988,751)	0	(5,048,147)	(31,036,898)	7,819,219	0	7,819,219
Net Income		110,175,291		20,717,927	130,893,218	114,536,879	2,300	20,717,927	135,257,106	(4,361,588)	0	(4,361,588)
Sch Ms		(5,308,546)		(105,107)	(5,413,653)	(5,791,426)	(3)	(105,107)	(5,896,536)	482,880	0	482,880
Taxable Income		115,483,837		20,823,034	125,479,565	120,328,305	2,303	20,823,034	141,153,642	(3,878,708)	0	(3,878,708)
	2007		2008								0	
Cur St Oh	3.1064%	3,587,389	1.5532%	323,423	3,910,812	3,737,878	72	323,423	4,061,373	(150,490)	0	(150,490)
Cur St Pa	0.7427%	857,699	0.7427%	154,653	1,012,352	893,678	17	154,653	1,048,348	(35,979)	0	(35,979)
Cur Loc	0.9850%	1,137,515	0.9850%	205,107	1,342,622	1,185,234	23	205,107	1,390,363	(47,719)	0	(47,719)
		109,901,234		20,139,851	119,213,779	114,511,514	2,192	20,139,851	134,653,557	(3,644,521)	0	(3,644,521)
Curr Fed	35.0000%	38,465,434	35.0000%	7,048,947	45,514,381	40,079,030	767	7,048,947	47,128,744	(1,613,596)	0	(1,613,596)
Tot St & Loc		5,582,603		683,183	6,265,786	5,816,791	111	683,183	6,500,085	(234,187)	0	(234,187)
		44,048,037		7,732,130	51,780,167	45,895,821	878	7,732,130	53,628,829			

The Toledo Edison Company
Case No. 07 - 551 - EL - AIR
Effective Tax Rates
2/29/2008

WPC-4.1d
G. Young

	Current Tax	Deferred Tax
2007 Estimated Composite Tax Rates		
Ohio Tax Rate	3.400%	0.000%
Apportionment Percentage	91.3644%	91.3644%
Effective Tax Rate	3.1064%	0.0000%
Pennsylvania Tax Rate	9.990%	9.990%
Apportionment Percentage	7.4342%	7.4342%
Effective Tax Rate	0.7427%	0.7427%
Ohio Municipal	0.00985	0.00985
Total State & Local Tax	4.8341%	1.7277%
	100%	100%
State Deduction for Federal taxes	95.1659%	98.2723%
Federal Tax rate	0.35	0.35
Federal Effective Tax rate	33.3081%	34.3953%
Total State & Local Tax	4.8341%	1.7277%
Total Effective Tax Rate	38.1422%	36.1230%

	Current Tax	Deferred Tax
2008 Estimated Composite Tax Rates		
Ohio Tax Rate	1.700%	0.000%
Apportionment Percentage	91.3644%	91.3644%
Effective Tax Rate	1.5532%	0.0000%
Pennsylvania Tax Rate	9.990%	9.990%
Apportionment Percentage	7.4342%	7.4342%
Effective Tax Rate	0.7427%	0.7427%
Ohio Municipal	0.00985	0.00985
Total State & Local Tax	3.2809%	1.7277%
	100%	100%
State Deduction for Federal taxes	96.7191%	98.2723%
Federal Tax rate	0.35	0.35
Federal Effective Tax rate	33.8517%	34.3953%
Total State & Local Tax	3.2809%	1.7277%
Total Effective Tax Rate	37.1326%	36.1230%

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

WPC-4.1e

Witness:
G. Young

CALCULATION OF INTEREST CHARGES

TE	SOURCE		RATE BASE	RETURN (Weighted Cost of Debt or Cost of Debt)			INTEREST CHARGES
Non-RCP Rate Base		$	437,912,940	3.19%	*[weighted cost]*	$	13,980,809
RCP Rate Base*	WPA-1.0b	$	93,235,932	6.26%	*[full cost]*	$	5,836,569
Total Rate Base	B-1	$	**531,148,872**			$	**19,817,378**

* RCP Rate Base represents the sum of both the regulatory asset (A/C 182) and the deferred tax balance (A/C 283) associated with the RCP Fuel Deferral, the RCP Distribution Reliability Deferral and the RCP Demand Side Management Deferral (as shown on Schedule B-6).

This workpaper is no longer used.

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

WPC-4.1 g
Witness:
G. Young

This workpaper is no longer used.

This workpaper is no longer used.

The Cleveland Electric Illuminating Company
The Toledo Edison Company
Ohio Edison Company
Case No. 07 – 551 – EL – AIR
Rate Case Expenses-Test Period
For the Twelve Months Ended February 29, 2008

WPC-8
Witness: S. Ouellette

LINE NO.	RATE CASE EXPENSE	AMOUNT	SOURCE
1.	Legal (Outside Counsel)	$250,000	Outside Counsel Estimate
2.	Rate of Return Studies	$74,500	Consultant Estimate (based on consulting labor costs, witness discovery support and testimony, administrative support and travel accommodations)
3.	Transcript/Deposition	$3,500	Internal Estimate
4.	Publication of Notices	$27,000	Internal Estimate (based on costs incurred for Notice filing and projected future costs)
5.	Transportation	$8,000	Internal Estimate (based on transportation to and from Columbus for the preparation and presentation of the case)
6.	Lodging/Meals	$50,000	Internal Estimate based on hotel lodging/meals during the preparation and presentation of the case)
7.	Miscellaneous	$34,000	Internal Estimate
8.	Total	$447,000	

The Toledo Edison Company
Case No. 07-551-EL-AIR
Summary of Jurisdictional Employee Benefits
For the Twelve Months Ended February 29, 2008

WPC-9a

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised

Witness Responsible:
K. Burgess

Description	TE Direct Charge Jurisdictional Amount	TE's Portion of FE Service Jurisdictional Amount	Total Jurisdictional Amount
	(A) WPC-9b	(B) WPC-9d	(C) = (A) + (B)
Pension Expense	$257,403	($455,571)	($198,168)
OPEB - Medical/Health Insurance	1,275,660	(567,023)	708,637
Medical Insurance	1,848,828	1,102,820	2,951,648
Life Insurance	43,943	28,356	72,299
Savings Plan Match	905,185	634,127	1,539,312
Workers Compensation / LTD	31,668	492,153	523,821
Severance	0	126,001	126,001
Short-Term/Long-Term Disability (FAS 112)	0	0	0
Other Employee Benefits	272,845	184,402	457,247
Total	$4,635,532	$1,545,265	$6,180,797

The Toledo Edison Company
Case No. 07-551-EL-AIR
Test Year Activity Jurisdictionalized for Direct Charge Employee Benefits
For the Twelve Months Ended February 29, 2008

WPC-9b
Witness Responsible:
K. Burgess

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised

Description	Total TE Test Year Activity (A) WPC-9c	O&M Allocation Factor (B)	O&M Expense (C) = (A) * (B)	Jurisdiction Allocation Factor (D)	Total TE Jurisdictional Amount (E) = (C) * (D)
Pension Expense:					
530090 Employee Benefits - Pensions - Service Costs	$3,109,655.10	53.24%	$1,655,580.38	95.87%	$1,587,204.91
530095 Employee Benefit - Financing Costs - Pensions	(2,605,349.72)	53.24%	(1,387,088.19)	95.87%	(1,329,801.45)
Total Pension Expense	504,305.38		268,492.19		257,403.46
OPEB (Other Post Employment Benefits) - Medical/Health Insurance:					
530030 Employee Benefits - Insurance - Medical OPEB	(5,405,058.34)	53.24%	(2,877,653.06)	95.87%	(2,758,805.99)
530035 Employee Benefits - Insurance - Financing Costs - Medical OPEB	7,904,334.17	53.24%	4,208,267.51	95.87%	4,034,466.06
Total OPEB - Medical/Health Insurance	2,499,275.83		1,330,614.45		1,275,660.07
Medical Insurance:					
530020 Group Health Claims & Admin Expenses	2,816,076.00	53.24%	1,499,278.86	95.87%	1,437,358.64
530204 Prescription Drug	781,331.17	53.24%	415,980.71	95.87%	398,800.71
530223 Group Health Claims & Admin Expenses - Professional Services	24,820.00	53.24%	13,214.17	95.87%	12,668.42
530070 Dental Plan Premiums	0.00	53.24%	0.00	95.87%	0.00
Total Medical Insurance	3,622,227.17		1,928,473.74		1,848,827.77
Life Insurance:					
530040 Group Life Claims & Admin Expenses	86,093.00	53.24%	45,835.91	95.87%	43,942.89
Total Life Insurance	86,093.00		45,835.91		43,942.89
Savings Plan Match:					
530219 ESOP Compensation Expenses	1,773,439.65	53.24%	944,179.27	95.87%	905,184.67
Total Savings Plan Match	1,773,439.65		944,179.27		905,184.67
Workers Compensation / LTD (Long-Term Disability):					
611002 Workers' Comp Disability Payments	0.00	53.24%	0.00	95.87%	0.00
611003 Workers' Comp Medical Payments	0.00	53.24%	0.00	95.87%	0.00
611004 Workers' Comp Funeral Payments	0.00	53.24%	0.00	95.87%	0.00
611005 Workers' Comp Settlements	0.00	53.24%	0.00	95.87%	0.00
611006 Workers' Comp Other Payments	0.00	53.24%	0.00	95.87%	0.00
611007 Workers' Comp Legal Fees	0.00	53.24%	0.00	95.87%	0.00
530060 Long Term Disability Claims	10,042.17	53.24%	5,346.45	95.87%	5,125.64
530226 Long Term Disability Premium	49,918.50	53.24%	26,576.61	95.87%	25,479.00
530227 Long Term Disability Premium - Professional Services	2,084.00	53.24%	1,109.52	95.87%	1,063.70
Total Workers Compensation / LTD	62,044.67		33,032.58		31,668.34
Severance:					
520400 Payroll - Severance	0.00	53.24%	0.00	95.87%	0.00
Total Severance	0.00		0.00		0.00
Other Employee Benefits:					
530100 Employee Benefits - Other Fringe Benefits	6,884.17	53.24%	3,665.13	95.87%	3,513.76
530102 Employee Benefits - Educational Assistance	185,837.83	53.24%	98,940.06	95.87%	94,853.84
530104 Adoption Assistance	1,874.33	53.24%	997.89	95.87%	956.68
530106 Aggregator - Employee Discount Program	374.83	53.24%	199.56	95.87%	191.32
530213 Admin Fee on Employee Spending Account	8,127.34	53.24%	4,327.00	95.87%	4,148.29
530215 Business Travel Accident	773.00	53.24%	411.55	95.87%	394.55
530216 Employee Assistance Program	12,633.83	53.24%	6,726.25	95.87%	6,448.46
530217 Employee Clubs	2,474.00	53.24%	1,317.16	95.87%	1,262.76
530218 Employee Financial Planning	3,171.00	53.24%	1,688.24	95.87%	1,618.52
530232 Severance Expenses - Outplacement - Professional Services	0.00	53.24%	0.00	95.87%	0.00
540005 Celebrate Success Awards	57,222.02	53.24%	30,465.00	95.87%	29,206.80
620143 Employee Awards	10,910.00	53.24%	5,808.48	95.87%	5,568.59
650700 Relocation	244,276.20	53.24%	130,052.65	95.87%	124,681.48
Total Other Employee Benefits	534,558.55		284,598.97		272,845.05
Grand Total Employee Benefits	$9,081,944.25		$4,835,227.11		$4,635,532.25

The Toledo Edison Company
Case No. 07-551-EL-AIR
Test Year Activity for Direct Charge Employee Benefits
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original __ Updated __ Revised

WPC-9c
Witness Responsible:
K. Burgess

	March 2007	April 2007	May 2007	June 2007	July 2007	August 2007	September 2007	October 2007	November 2007	December 2007	January 2008	February 2008	TE Direct Charge Test Year Activity
Pension Expense:													
530090 Employee Benefits - Pensions - Service Costs	$256,833.33	$256,833.33	$256,833.34	$256,833.33	$256,833.33	$256,833.34	$256,833.33	$256,833.33	$256,833.34	$256,833.33	$270,660.89	$270,660.88	$3,109,655.10
530095 Employee Benefit - Financing Costs - Pensions	(204,083.33)	(204,083.33)	(204,083.34)	(204,083.33)	(204,083.33)	(204,083.34)	(204,083.33)	(204,083.33)	(204,083.34)	(204,083.33)	(282,258.19)	(282,258.20)	(2,605,349.72)
Total Pension Expense	52,750.00	52,750.00	52,750.00	52,750.00	52,750.00	52,750.00	52,750.00	52,750.00	52,750.00	52,750.00	(11,597.30)	(11,597.32)	504,305.38
OPEB (Other Post Employment Benefits) - Medical/Health Insurance:													
530030 Employee Benefits - Insurance - Medical OPEB	(450,666.67)	(450,666.67)	(450,666.66)	(450,666.67)	(450,666.67)	(450,666.66)	(450,666.67)	(450,666.67)	(450,666.66)	(450,666.67)	(449,195.83)	(449,195.84)	(5,405,058.34)
530035 Employee Benefits - Insurance - Financing Costs - Medical OPEB	664,750.00	664,750.00	664,750.00	664,750.00	664,750.00	664,750.00	664,750.00	664,750.00	664,750.00	664,750.00	628,417.08	628,417.09	7,904,334.17
Total OPEB - Medical/Health Insurance	214,083.33	214,083.33	214,083.34	214,083.33	214,083.33	214,083.34	214,083.33	214,083.33	214,083.34	214,083.33	179,221.25	179,221.25	2,499,275.83
Medical Insurance:													
530020 Group Health Claims & Admin Expenses	183,416.00	193,061.00	195,584.00	178,695.00	179,908.00	196,239.00	205,831.00	208,670.00	208,670.00	240,920.00	412,541.00	412,541.00	2,816,076.00
530204 Prescription Drug	49,600.00	49,600.00	49,600.00	49,600.00	52,700.00	53,940.00	55,180.00	55,180.00	55,800.00	62,000.00	124,065.58	124,065.59	781,331.17
530223 Group Health Claims & Admin Expenses - Professional Services	2,482.00	2,482.00	2,482.00	2,482.00	2,482.00	2,482.00	2,482.00	2,482.00	2,482.00	2,482.00	0.00	0.00	24,820.00
530070 Dental Plan Premiums	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Medical Insurance	235,498.00	245,143.00	247,666.00	230,777.00	235,090.00	252,661.00	263,493.00	266,332.00	266,952.00	305,402.00	536,606.58	536,606.59	3,622,227.17
Life Insurance:													
530040 Group Life Claims & Admin Expenses	5,851.25	5,851.25	5,851.25	5,851.25	5,851.25	5,851.25	5,851.25	5,851.25	5,851.25	5,851.25	13,790.25	13,790.25	86,093.00
Total Life Insurance	5,851.25	5,851.25	5,851.25	5,851.25	5,851.25	5,851.25	5,851.25	5,851.25	5,851.25	5,851.25	13,790.25	13,790.25	86,093.00
Savings Plan Match:													
530219 ESOP Compensation Expenses	353,441.18	91,556.12	96,738.54	252,211.21	91,556.12	133,015.50	256,357.14	91,556.12	91,556.12	93,283.60	111,084.00	111,084.00	1,773,439.65
Total Savings Plan Match	353,441.18	91,556.12	96,738.54	252,211.21	91,556.12	133,015.50	256,357.14	91,556.12	91,556.12	93,283.60	111,084.00	111,084.00	1,773,439.65
Workers Compensation / LTD (Long-Term Disability):													
611002 Workers' Comp Disability Payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
611003 Workers' Comp Medical Payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
611004 Workers' Comp Funeral Payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
611005 Workers' Comp Settlements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
611006 Workers' Comp Other Payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
611007 Workers' Comp Legal Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
530060 Long Term Disability Claims	399.67	399.67	399.66	399.67	399.67	399.66	399.67	399.67	399.66	399.67	3,022.75	3,022.75	10,042.17
530226 Long Term Disability Premium	3,669.83	3,669.83	3,669.84	3,669.83	3,669.83	3,669.84	3,669.83	3,669.83	3,669.84	3,669.83	6,610.08	6,610.09	49,918.50
530227 Long Term Disability Premium - Professional Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,084.00	0.00	2,084.00
Total Workers Compensation / LTD	4,069.50	4,069.50	4,069.50	4,069.50	4,069.50	4,069.50	4,069.50	4,069.50	4,069.50	4,069.50	11,716.83	9,632.84	62,044.67
Severance:													
520400 Payroll - Severance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Severance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Employee Benefits:													
530100 Employee Benefits - Other Fringe Benefits	688.42	688.42	688.41	688.42	688.42	688.41	688.42	688.42	688.41	688.42			6,884.17
530102 Employee Benefits - Educational Assistance	2,650.00	1,870.00	4,052.00	5,299.00	3,990.00	92,551.00	3,897.00	3,897.00	3,897.00	6,297.00	28,718.92	28,718.91	185,837.83
530104 Adoption Assistance	130.00	130.00	130.00	130.00	130.00	130.00	130.00	130.00	130.00	130.00	287.17	287.16	1,874.33
530106 Aggregator - Employee Discount Program	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	57.42	57.41	374.83
530213 Admin Fee on Employee Spending Account	519.92	519.92	519.91	519.92	519.92	519.91	519.92	519.92	519.91	519.92	1,464.08	1,464.09	8,127.34
530215 Business Travel Accident	0.00	0.00	0.00	0.00	773.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	773.00
530216 Employee Assistance Program	844.08	844.08	844.09	844.08	844.08	844.09	844.08	844.08	844.09	844.08	2,096.50	2,096.50	12,633.83
530217 Employee Clubs	171.58	171.58	171.59	171.58	171.58	171.59	171.58	171.58	171.59	171.58	379.08	379.09	2,474.00
530218 Employee Financial Planning	29.92	29.92	29.91	29.92	29.92	29.91	29.92	29.92	29.91	29.92	1,435.92	1,435.91	3,171.00
530232 Severance Expenses - Outplacement - Professional Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
540005 Celebrate Success Awards	4,281.75	4,951.75	4,125.75	4,238.75	4,219.75	4,083.75	5,061.75	4,083.75	4,082.75	4,996.75	5,181.25	7,914.27	57,222.02
620143 Employee Awards	1,091.00	1,091.00	1,091.00	1,091.00	1,091.00	1,091.00	1,091.00	1,091.00	1,091.00	1,091.00	0.00	0.00	10,910.00
650700 Relocation	25,429.57	10,064.57	17,421.57	19,934.57	14,999.57	15,559.57	14,999.57	10,064.57	10,064.57	10,064.57	47,836.75	47,836.75	244,276.20
Total Other Employee Benefits	35,862.24	20,387.24	29,100.23	32,973.24	27,483.24	115,695.23	27,459.24	21,546.24	21,545.23	24,859.24	87,457.09	90,190.09	534,558.55
Grand Total Employee Benefits	$901,555.50	$633,840.44	$650,258.86	$792,715.53	$830,883.44	$778,125.82	$824,063.46	$656,188.44	$656,807.44	$700,298.92	$928,278.70	$928,927.70	$9,081,944.25

The Toledo Edison Company
Case No. 07-551-EL-AIR
FE Service Co. Test Year Activity Jurisdictionalized for Employee Benefits
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised

WPC-9d
Witness Responsible:
K. Burgess

Description	Total FE Service Co. Test Year Activity	TE Portion Allocation Factor	TE Portion Expense	O&M Allocation Factor	O&M Expense	Jurisdiction Allocation Factor	Total TE Jurisdictional Amount
	(A) WPC-9e	(B)	(C) = (A) * (B)	(D)	(E) = (C) * (D)	(F)	(G) = (E) * (F)
Pension Expense:							
530090 Employee Benefits - Pensions - Service Costs	$19,808,159.97	7.58%	$1,501,458.53	74.99%	$1,125,943.75	100.00%	$1,125,943.75
530095 Employee Benefit - Financing Costs - Pensions	(27,822,786.55)	7.58%	(2,108,967.22)	74.99%	(1,581,514.52)	100.00%	(1,581,514.52)
Total Pension Expense	(8,014,626.58)		(607,508.69)		(455,570.77)		(455,570.77)
OPEB (Other Post Employment Benefits) - Medical/Health Insurance:							
530030 Employee Benefits - Insurance - Medical OPEB	(17,766,330.83)	7.58%	(1,346,687.88)	74.99%	(1,009,881.24)	100.00%	(1,009,881.24)
530035 Employee Benefits - Insurance - Financing Costs - Medical OPEB	7,790,984.66	7.58%	590,556.64	74.99%	442,858.42	100.00%	442,858.42
Total OPEB - Medical/Health Insurance	(9,975,346.17)		(756,131.24)		(567,022.82)		(567,022.82)
Medical Insurance:							
530020 Group Health Claims & Admin Expenses	14,672,859.71	7.58%	1,112,202.77	74.99%	834,040.86	100.00%	834,040.86
530204 Prescription Drug	4,535,698.33	7.58%	343,805.93	74.99%	257,820.07	100.00%	257,820.07
530223 Group Health Claims & Admin Expenses - Professional Services	188,796.50	7.58%	14,310.77	74.99%	10,731.65	100.00%	10,731.65
530070 Dental Plan Premiums	4,000.00	7.58%	303.20	74.99%	227.37	100.00%	227.37
Total Medical Insurance	19,401,354.54		1,470,622.67		1,102,819.95		1,102,819.95
Life Insurance:							
530040 Group Life Claims & Admin Expenses	498,852.00	7.58%	37,812.98	74.99%	28,355.95	100.00%	28,355.95
Total Life Insurance	498,852.00		37,812.98		28,355.95		28,355.95
Savings Plan Match:							
530219 ESOP Compensation Expenses	11,155,871.66	7.58%	845,615.07	74.99%	634,126.74	100.00%	634,126.74
Total Savings Plan Match	11,155,871.66		845,615.07		634,126.74		634,126.74
Workers Compensation / LTD (Long-Term Disability):							
611002 Workers' Comp Disability Payments	3,308,631.67	7.58%	250,794.28	74.99%	188,070.63	100.00%	188,070.63
611003 Workers' Comp Medical Payments	2,989,686.24	7.58%	226,618.22	74.99%	169,941.00	100.00%	169,941.00
611004 Workers' Comp Funeral Payments	18,299.99	7.58%	1,387.14	74.99%	1,040.22	100.00%	1,040.22
611005 Workers' Comp Settlements	454,864.28	7.58%	34,478.71	74.99%	25,855.58	100.00%	25,855.58
611006 Workers' Comp Other Payments	1,183,333.50	7.58%	89,696.68	74.99%	67,263.54	100.00%	67,263.54
611007 Workers' Comp Legal Fees	365,999.99	7.58%	27,742.80	74.99%	20,804.33	100.00%	20,804.33
530060 Long Term Disability Claims	32,403.50	7.58%	2,456.19	74.99%	1,841.90	100.00%	1,841.90
530226 Long Term Disability Premium	302,893.66	7.58%	22,959.34	74.99%	17,217.21	100.00%	17,217.21
530227 Long Term Disability Premium - Professional Services	2,083.00	7.58%	157.89	74.99%	118.40	100.00%	118.40
Total Workers Compensation / LTD	8,658,195.83		656,291.25		492,152.81		492,152.81
Severance:							
520400 Payroll - Severance	2,216,666.67	7.58%	168,023.33	74.99%	126,000.70	100.00%	126,000.70
Total Severance	2,216,666.67		168,023.33		126,000.70		126,000.70
Other Employee Benefits:							
530100 Employee Benefits - Other Fringe Benefits	44,426.67	7.58%	3,367.54	74.99%	2,525.32	100.00%	2,525.32
530102 Employee Benefits - Educational Assistance	427,391.17	7.58%	32,396.25	74.99%	24,293.95	100.00%	24,293.95
530104 Adoption Assistance	10,196.34	7.58%	772.88	74.99%	579.58	100.00%	579.58
530106 Aggregator - Employee Discount Program	2,040.67	7.58%	154.68	74.99%	115.99	100.00%	115.99
530213 Admin Fee on Employee Spending Account	42,806.00	7.58%	3,244.69	74.99%	2,433.19	100.00%	2,433.19
530215 Business Travel Accident	2,618.00	7.58%	198.44	74.99%	148.81	100.00%	148.81
530216 Employee Assistance Program	67,763.87	7.58%	5,136.49	74.99%	3,851.85	100.00%	3,851.85
530217 Employee Clubs	13,467.83	7.58%	1,020.86	74.99%	765.54	100.00%	765.54
530218 Employee Financial Planning	10,113.33	7.58%	766.59	74.99%	574.87	100.00%	574.87
530232 Severance Expenses - Outplacement - Professional Services	100,000.00	7.58%	7,580.00	74.99%	5,684.24	100.00%	5,684.24
540005 Celebrate Success Awards	293,821.73	7.58%	22,271.69	74.99%	16,701.54	100.00%	16,701.54
620143 Employee Awards	137,651.67	7.58%	10,434.00	74.99%	7,824.46	100.00%	7,824.46
650700 Relocation	2,091,804.63	7.58%	158,558.79	74.99%	118,903.24	100.00%	118,903.24
Total Other Employee Benefits	3,244,101.71		245,902.90		184,402.58		184,402.58
Grand Total Employee Benefits	$27,185,069.66		$2,060,628.27		$1,545,265.14		$1,545,265.14

The Toledo Edison Company
Case No. 07-551-EL-AIR
FE Service Co.Test Year Activity for Employee Benefits
For the Twelve Months Ended February 29, 2008

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised

WPC-9e
Witness Responsible:
K. Burgess

	March 2007	April 2007	May 2007	June 2007	July 2007	August 2007	September 2007	October 2007	November 2007	December 2007	January 2008	February 2008	Total FE Service Test Year Activity
Pension Expense:													
530090 Employee Benefits - Pensions - Service Costs	$ 1,636,000.00	$ 1,636,000.00	$ 1,636,000.00	$ 1,636,000.00	$ 1,636,000.00	$ 1,636,000.00	$ 1,636,000.00	$ 1,636,000.00	$ 1,636,000.00	$ 1,636,000.00	$ 1,724,079.99	$ 1,724,079.98	$ 19,808,159.97
530095 Employee Benefit - Financing Costs - Pensions	(2,266,250.00)	(2,266,250.00)	(2,266,250.00)	(2,266,250.00)	(2,266,250.00)	(2,266,250.00)	(2,266,250.00)	(2,266,250.00)	(2,266,250.00)	(2,266,250.00)	(2,580,143.27)	(2,580,143.28)	(27,822,786.55)
Total Pension Expense	(630,250.00)	(630,250.00)	(630,250.00)	(630,250.00)	(630,250.00)	(630,250.00)	(630,250.00)	(630,250.00)	(630,250.00)	(630,250.00)	(856,063.28)	(856,063.30)	(8,014,626.58)
OPEB (Other Post Employment Benefits) - Medical/Health Insurance:													
530030 Employee Benefits - Insurance - Medical OPEB	(1,481,333.33)	(1,481,333.33)	(1,481,333.34)	(1,481,333.33)	(1,481,333.33)	(1,481,333.34)	(1,481,333.33)	(1,481,333.33)	(1,481,333.34)	(1,481,333.33)	(1,476,498.75)	(1,476,498.75)	(17,766,330.83)
530035 Employee Benefits - Insurance - Financing Costs - Medical OPEB	661,833.33	661,833.33	661,833.34	661,833.33	661,833.33	661,833.34	661,833.33	661,833.33	661,833.34	661,833.33	586,325.67	586,325.66	7,790,984.66
Total OPEB - Medical/Health Insurance	(819,500.00)	(819,500.00)	(819,500.00)	(819,500.00)	(819,500.00)	(819,500.00)	(819,500.00)	(819,500.00)	(819,500.00)	(819,500.00)	(890,173.08)	(890,173.09)	(9,975,346.17)
Medical Insurance:													
530020 Group Health Claims & Admin Expenses	1,203,386.00	1,266,670.00	1,283,224.00	1,172,410.00	1,180,368.00	1,287,520.00	1,350,450.00	1,369,077.00	369,077.00	580,674.00	1,805,001.85	1,805,001.86	14,672,859.71
530204 Prescription Drug	348,800.00	348,800.00	348,800.00	348,800.00	370,600.00	379,320.00	388,040.00	388,040.00	392,400.00	436,000.00	393,049.17	393,049.16	4,535,698.33
530223 Group Health Claims & Admin Expenses - Professional Services	17,838.00	16,017.00	16,017.00	17,838.00	17,838.00	17,838.00	17,838.00	17,838.00	17,838.00	17,838.00	7,029.25	7,029.25	188,796.50
530070 Dental Plan Premiums	1,000.00	1,000.00	1,000.00	1,000.00									4,000.00
Total Medical Insurance	1,571,024.00	1,632,487.00	1,649,041.00	1,540,048.00	1,568,806.00	1,684,678.00	1,756,328.00	1,774,955.00	779,315.00	1,034,512.00	2,205,080.27	2,205,080.27	19,401,354.54
Life Insurance:													
530040 Group Life Claims & Admin Expenses	41,147.50	41,147.50	41,147.50	41,147.50	41,147.50	41,147.50	41,147.50	41,147.50	41,147.50	41,147.50	43,688.50	43,688.50	498,852.00
Total Life Insurance	41,147.50	41,147.50	41,147.50	41,147.50	41,147.50	41,147.50	41,147.50	41,147.50	41,147.50	41,147.50	43,688.50	43,688.50	498,852.00
Savings Plan Match:													
530219 ESOP Compensation Expenses	2,223,330.71	575,936.10	608,536.27	1,586,540.97	575,936.11	836,737.36	1,612,621.10	575,936.11	575,936.10	586,802.83	698,779.00	698,779.00	11,155,871.66
Total Savings Plan Match	2,223,330.71	575,936.10	608,536.27	1,586,540.97	575,936.11	836,737.36	1,612,621.10	575,936.11	575,936.10	586,802.83	698,779.00	698,779.00	11,155,871.66
Workers Compensation / LTD (Long-Term Disability):													
611002 Workers' Comp Disability Payments	79,697.46	89,073.60	421,927.66	94,699.32	281,285.08	562,570.18	201,587.63	342,230.19	342,230.20	342,230.20	275,550.10	275,550.05	3,308,631.67
611003 Workers' Comp Medical Payments	62,588.24	230,588.22	395,294.13	151,529.44	314,588.24	617,647.05	100,470.56	173,764.70	214,941.19	214,941.13	256,666.66	256,666.68	2,989,686.24
611004 Workers' Comp Funeral Payments	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,650.01	1,649.98	18,299.99
611005 Workers' Comp Settlements	20,000.00	20,000.00	80,000.00	40,000.00	80,000.00	40,000.00	20,000.00	20,000.00	20,000.00	20,000.00	47,432.12	47,432.16	454,864.28
611006 Workers' Comp Other Payments	250,000.01	0.00	0.00	250,000.02	0.00	0.00	249,999.98	0.00	0.00	249,999.99	91,666.75	91,666.75	1,183,333.50
611007 Workers' Comp Legal Fees	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	33,000.01	32,999.98	365,999.99
530060 Long Term Disability Claims	399.75	399.75	399.75	399.75	399.75	399.75	399.75	399.75	399.75	399.75	14,203.00	14,203.00	32,403.50
530226 Long Term Disability Premium	24,077.58	24,077.58	24,077.59	24,077.58	24,077.58	24,077.59	24,077.58	24,077.58	24,077.59	24,077.58	31,058.92	31,058.91	302,893.66
530227 Long Term Disability Premium - Professional Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,083.00	0.00	0.00	2,083.00
Total Workers Compensation / LTD	468,263.04	395,639.15	953,199.13	592,206.11	731,850.65	1,276,194.57	628,035.50	591,972.22	633,148.73	885,231.65	751,227.57	751,227.51	8,658,195.83
Severance:													
520400 Payroll - Severance	475,000.00	0.00	0.00	475,000.00	0.00	0.00	475,000.00	0.00	0.00	475,000.00	158,333.33	158,333.34	2,216,666.67
Total Severance	475,000.00	0.00	0.00	475,000.00	0.00	0.00	475,000.00	0.00	0.00	475,000.00	158,333.33	158,333.34	2,216,666.67
Other Employee Benefits:													
530100 Employee Benefits - Other Fringe Benefits	4,442.67	4,442.67	4,442.66	4,442.67	4,442.67	4,442.66	4,442.67	4,442.67	4,442.66	4,442.67			44,426.67
530102 Employee Benefits - Educational Assistance	17,099.00	12,070.00	26,152.00	34,198.00	25,749.00	14,082.00	25,146.00	25,146.00	25,146.00	40,636.00	90,983.58	90,983.59	427,391.17
530104 Adoption Assistance	837.67	837.67	837.66	837.67	837.67	837.66	837.67	837.67	837.66	837.67	909.83	909.84	10,196.34
530106 Aggregator - Employee Discount Program	167.67	167.67	167.66	167.67	167.67	167.66	167.67	167.67	167.66	167.67	182.00	182.00	2,040.67
530213 Admin Fee on Employee Spending Account	3,352.92	3,352.92	3,352.91	3,352.92	3,352.92	3,352.91	3,352.92	3,352.92	3,352.91	3,352.92	4,638.42	4,638.41	42,806.00
530215 Business Travel Accident	0.00	0.00	0.00	0.00	2,618.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,618.00
530216 Employee Assistance Program	5,448.00	5,448.00	5,448.00	5,448.00	5,448.00	5,448.00	5,448.00	5,448.00	5,448.00	5,448.00	6,641.83	6,641.84	67,763.67
530217 Employee Clubs	1,106.58	1,106.58	1,106.59	1,106.58	1,106.58	1,106.59	1,106.58	1,106.58	1,106.59	1,106.58	1,201.00	1,201.00	13,467.83
530218 Employee Financial Planning	101.50	101.50	101.50	101.50	101.50	101.50	101.50	101.50	101.50	101.50	4,549.17	4,549.16	10,113.33
530232 Severance Expenses - Outplacement - Professional Services	8,333.33	8,333.33	8,333.34	8,333.33	8,333.33	8,333.34	8,333.33	8,333.33	8,333.34	8,333.33	8,333.33	8,333.34	100,000.00
540005 Celebrate Success Awards	27,227.54	17,206.22	15,796.21	39,385.81	16,687.22	17,947.56	28,641.18	14,406.25	21,705.79	59,115.32	20,404.08	15,298.55	293,821.73
620143 Employee Awards	8,598.92	8,598.92	7,098.91	7,098.92	7,098.92	7,098.91	7,098.92	7,098.92	7,098.91	7,098.92	28,331.25	35,331.25	137,651.67
650700 Relocation	209,630.06	197,512.36	247,265.56	295,199.48	233,308.96	142,495.86	116,465.66	123,764.56	100,645.66	122,415.66	151,550.42	151,550.41	2,091,804.63
Total Other Employee Benefits	286,345.86	259,177.84	320,103.00	399,672.53	309,252.44	205,414.65	201,142.10	194,206.07	178,386.68	253,056.24	317,724.91	319,619.39	3,244,101.71
Grand Total Employee Benefits	$ 3,615,361.11	$ 1,454,637.59	$ 2,122,276.90	$ 3,184,865.11	$ 1,777,242.70	$ 2,594,422.08	$ 3,264,524.20	$ 1,728,466.90	$ 758,184.01	$ 1,826,000.22	$ 2,428,597.22	$ 2,430,491.62	$ 27,185,069.66

Case No. 07-551-EL-AIR
June 7, 2007
p. 120

The Toledo Edison Company
Case No. 07-551-EL-AIR
Test Year Activity for Payroll Taxes
For the Twelve Months Ended February 29, 2008

WPC-9f

Data: 0 Months Actual & 12 Months Estimated
Type of Filing: X Original ___ Updated ___ Revised

Witness Responsible:
K. Burgess

G/L Accounts	Description	Test Year Activity	Jurisdictional Allocation	Jurisdictional Amount	Allocation Factor
408100	FICA (Payroll)	$ 25,761	69.76901%	$ 17,973	PAYROLL
849042	Human Resources (HROE) (Payroll)	1,091,175	69.76901%	761,302	PAYROLL
	Budget reconciliation - SEC accounting module with FERC accounting module:				
408100	FICA (Payroll)	18,227	69.76901%	12,717	PAYROLL
849048	Human Resources (HROE) (Payroll)	1,266,280	69.76901%	883,471	PAYROLL
	Total	$ 2,401,443		$ 1,675,463	

Note: Payroll taxes include FICA and Federal and State Unemployment. TE does not budget for each individual category.

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

WPC-9.1a
Witness Responsible: K. Burgess

Support for Man Hours

Summary Hours

Company	Year	OT Hours	Reg Hours
CE	2002	180,632.470	1,954,693.170
OE	2002	245,705.130	2,674,151.140
TE	2002	110,016.430	982,030.860
CE	2003	85,422.050	798,682.820
OE	2003	86,884.500	1,109,557.750
TE	2003	41,741.200	406,370.910

- Information From Old R-40 System, Supplied by IT
Breakout of Numbers Not Available

Calendar day	5/17/2003..12/31/2003
Time Type	NON-PROD, OVERTIME, STRAIGHT TIME

Time Type	▷ REPORTINGTIME	▷ REPORTINGTIMETYPES202	▷EPORTINGTIMETYPES2030	
	NON-PROD	OVERTIME	STRAIGHT TIME	Total Straight Time
	Quantity	Quantity	Quantity	
Company Code	H	H	H	
CE01	222,499.850	166,524.200	995,493.950	1,217,993.800
OE01	289,355.250	205,630.400	1,293,683.950	1,583,039.200
TE01	98,279.750	77,568.500	450,143.450	548,423.200

Calendar day	1/1/2004..12/31/2004
Time Type	NON-PROD, OVERTIME, STRAIGHT TIME

Time Type	▷ REPORTINGTIME	▷ REPORTINGTIMETYPES202	▷ REPORTINGTIMETYPES2030	
	NON-PROD	OVERTIME	STRAIGHT TIME	Total Straight Time
	Quantity	Quantity	Quantity	
Company Code	H	H	H	
CE01	314,049.500	207,655.850	1,617,986.700	1,932,036.200
OE01	420,551.850	238,689.100	2,073,074.150	2,493,626.000
TE01	141,446.000	100,016.180	712,452.300	853,898.300

Calendar day	1/1/2005..12/31/2005
Time Type	NON-PROD, OVERTIME, STRAIGHT TIME

Time Type	▷ REPORTINGTIME	▷ REPORTINGTIMETYPES202	▷ REPORTINGTIMETYPES2030	
	NON-PROD	OVERTIME	STRAIGHT TIME	Total Straight Time
	Quantity	Quantity	Quantity	
Company Code	H	H	H	
CE01	298,155.500	428,879.750	1,610,298.500	1,908,454.000
OE01	378,805.000	356,046.770	2,080,070.400	2,458,875.400
TE01	141,510.150	159,483.250	718,502.750	860,012.900

Calendar day	1/1/2006..12/31/2006
Time Type	NON-PROD, OVERTIME, STRAIGHT TIME

Time Type	▷ REPORTINGTIME	▷ REPORTINGTIMETYPES202	▷ REPORTINGTIMETYPES2030	
	NON-PROD	OVERTIME	STRAIGHT TIME	Total Straight Time
	Quantity	Quantity	Quantity	
Company Code	H	H	H	
CE01	293,321.950	202,763.180	1,639,295.900	1,932,617.850
OE01	365,213.250	197,978.100	2,160,213.700	2,525,426.950
TE01	136,269.700	79,076.450	731,387.000	867,656.700

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

WPC-9.1b
Witness Responsible:

K. Burgess

Support for Labor Dollars (Straight Time)

Company Year		St Dollars	
TE	2003	$10,157,728	
OE	2003	$28,946,247	
CE	2003	$21,038,818	
			- Information From Old R-40 System, Supplied by IT
TE	2002	$23,611,203	Breakout of Numbers Not Available
OE	2002	$67,798,936	
CE	2002	$49,993,081	

	Calendar year	2004	2004	2005	2005	2006	2006	Overall Result	
		Amount	Hours	Amount	Hours	Amount	Hours	Amount	Hours
CE01	FE Salary	$ 15,834,163.58	400.000	$ 15,971,070.01	0.000	$ 17,025,465.45	0.000	$ 48,830,699.04	400.000
CE01	1/2 Sick Pay	$ 15,221.95	1,307.000	$ 9,041.92	768.000	$ 11,572.08	900.000	$ 35,835.95	2,975.000
CE01	Holiday Paid	$ 1,370,845.75	57,016.500	$ 1,061,470.48	42,960.000	$ 1,214,379.34	48,369.000	$ 3,646,695.57	148,345.500
CE01	Holiday Paid	$ 2,523.92	88.000	$ 11,896.26	372.000	$ 56,552.68	1,778.000	$ 70,972.86	2,238.000
CE01	Ind Inj 100%	$ 14,341.60	574.000	$ 3,882.72	152.000	$ 3,172.00	120.000	$ 21,396.32	846.000
CE01	Ind Inj 50%	$ 64,199.60	5,328.000	$ 55,498.40	4,472.000	$ 43,091.84	3,920.000	$ 162,789.84	13,720.000
CE01	Ind Injury 100% PYR	-$ 3,953.12	0.000	-$ 776.86	0.000	-$ 871.71	0.000	-$ 5,601.69	0.000
CE01	Ind Injury 50% PYR	-$ 44,152.36	0.000	-$ 32,424.88	0.000	-$ 28,391.53	0.000	-$ 104,968.77	0.000
CE01	Personal Abs Day	$ 413,131.31	17,582.000	$ 404,741.20	16,609.000	$ 424,027.29	17,028.500	$ 1,241,899.80	51,219.500
CE01	Salary Adj	$ 5,179.84	0.000	$ 6,726.70	0.000	$ 39,655.40	0.000	$ 51,561.94	0.000
CE01	Shf Diff	$ 92,568.62	85,623.500	$ 98,721.89	87,206.000	$ 109,253.06	92,428.000	$ 300,543.57	265,257.500
CE01	Shf Diff 12 1.0	$ 17,636.06	18,963.500	$ 15,273.79	15,585.500	$ 18,519.55	18,897.500	$ 51,429.40	53,446.500
CE01	Shf Diff Ngt 1.0	$ 35,348.94	31,884.000	$ 40,466.51	34,866.000	$ 51,397.67	42,926.500	$ 127,213.12	109,676.500
CE01	Shift Increment	$ 4.16	0.000	$ 41.60	0.000	$ 911.56	0.000	$ 957.32	0.000
CE01	Sick Leave	$ 1,107,076.89	44,271.450	$ 877,367.00	35,408.500	$ 1,046,576.23	40,125.000	$ 3,031,020.12	119,804.950
CE01	Sick Leave					$ 46,592.88	1,568.000	$ 46,592.88	1,568.000
CE01	Sick Leave (No Tax)	$ 30,091.28	1,144.000	$ 21,016.80	840.000	$ 21,996.24	896.000	$ 73,104.32	2,880.000
CE01	SL .5 NT SS>6Mos	$ 15,389.12	1,256.000			$ 16,947.76	1,352.000	$ 32,336.88	2,608.000
CE01	Straight Time	$ 29,183,838.01	1,219,080.950	$ 28,935,262.10	1,183,203.250	$ 30,321,470.38	1,218,580.400	$ 88,440,570.49	3,620,864.600
CE01	Sunday Premium	$ 31,412.19	19,496.050	$ 35,082.94	20,982.750	$ 34,249.70	20,017.250	$ 100,744.83	60,496.050
CE01	Vacation	$ 2,682,295.97	108,750.500	$ 2,507,749.34	98,705.500	$ 2,456,677.19	94,477.950	$ 7,646,722.50	301,933.950
CE01	Vacation					$ 1,408.88	44.000	$ 1,408.88	44.000
TOTAL for CEI		$ 50,867,163.31	1,612,765	$ 50,022,107.92	1,542,131	$ 52,914,653.94	1,603,428	$ 153,803,925.17	4,758,324
OE01	1/2 Sick Pay	$ 12,902.96	1,280.000	$ 5,277.36	3,032.000	$ 3,382.65	874.500	$ 21,562.97	5,186.500
OE01	1/2 Sick Pay			$ 6,032.88	392.000			$ 6,032.88	392.000
OE01	FE Salary	$ 22,172,225.03	440.000	$ 22,071,873.97	0.000	$ 23,413,185.25	0.000	$ 67,657,284.25	440.000
OE01	Holiday Paid	$ 1,628,053.56	69,083.000	$ 999,730.49	41,263.500	$ 1,221,570.72	49,517.000	$ 3,849,354.77	159,863.500
OE01	Holiday Paid	$ 4,949.76	168.000	$ 15,278.64	488.000	$ 17,495.84	568.000	$ 37,724.24	1,224.000
OE01	Ind Inj 100%	$ 1,743.75	81.500	$ 6,465.20	240.000	$ 3,212.40	122.500	$ 11,421.35	444.000
OE01	Ind Inj 25%	$ 6,742.83	1,000.000					$ 6,742.83	1,000.000
OE01	Ind Inj 50%	$ 18,474.66	1,584.000	$ 47,544.96	3,752.000	$ 7,924.88	616.000	$ 73,944.50	5,952.000
OE01	Ind Injury 100% PYR	-$ 1,715.55	0.000	-$ 2,792.86	0.000	-$ 704.00	0.000	-$ 5,212.41	0.000
OE01	Ind Injury 25% PYR	-$ 3,768.00	0.000					-$ 3,768.00	0.000
OE01	Ind Injury 50% PYR	-$ 18,563.26	0.000	-$ 29,937.07	0.000	-$ 4,937.96	0.000	-$ 53,438.29	0.000
OE01	Personal Abs Day	$ 777,100.29	33,708.000	$ 756,632.56	31,705.000	$ 791,272.89	32,295.000	$ 2,325,005.74	97,708.000
OE01	Personal Abs Day			$ 984.64	32.000			$ 984.64	32.000
OE01	Salary Adj	$ 20,220.69	0.000	$ 2,178.78	0.000	$ 6,639.65	0.000	$ 29,039.12	0.000
OE01	Shf Diff	$ 131,113.57	121,079.150	$ 130,775.08	115,965.850	$ 140,483.58	121,423.500	$ 402,372.23	358,468.500
OE01	Shf Diff 12 1.0	$ 1,060.20	1,140.000	$ 929.04	948.000	$ 23.52	24.000	$ 2,012.76	2,112.000
OE01	Shf Diff Ngt 1.0	$ 32,623.41	30,078.000	$ 35,017.32	30,911.500	$ 39,825.61	34,686.500	$ 107,466.34	95,676.000
OE01	Shift Increment	-$ 75.25	0.000	$ 43.64	0.000	$ 47.60	0.000	$ 15.99	0.000
OE01	Sick Bank Benft	$ 46,371.82	1,880.000	$ 56,400.10	2,200.000	$ 24,686.33	923.500	$ 127,458.25	5,003.500
OE01	Sick Leave	$ 1,472,751.42	63,434.250	$ 1,038,895.30	42,034.250	$ 1,101,545.00	42,190.750	$ 3,613,191.72	147,659.250
OE01	Sick Leave			$ 2,692.56	88.000			$ 2,692.56	88.000
OE01	Sick Leave (No Tax)	$ 174,525.46	8,136.000	$ 165,801.24	6,300.000	$ 60,464.52	2,556.000	$ 400,791.22	16,992.000
OE01	SL .5 NT SS>6Mos	$ 67,382.82	6,360.000	$ 89,304.57	7,720.000	$ 33,927.34	2,528.000	$ 190,614.73	16,608.000
OE01	Straight Time	$ 36,286,656.14	1,558,384.900	$ 35,798,157.16	1,495,004.100	$ 37,790,958.18	1,550,958.700	$ 109,875,771.48	4,604,347.700
OE01	STUnionReimbursed			$ 1,354.16	48.000	$ 16,058.03	595.000	$ 17,412.19	643.000
OE01	Sunday Premium	$ 44,978.80	28,590.450	$ 54,280.31	32,868.250	$ 45,752.32	27,208.500	$ 145,011.43	88,667.200
OE01	Vacation	$ 3,177,374.86	132,568.250	$ 3,036,481.75	122,356.250	$ 3,055,790.93	119,951.250	$ 9,269,647.54	374,875.750
OE01	Vacation	$ 348.48	16.000	$ 3,692.40	120.000	$ 1,230.80	40.000	$ 5,271.68	176.000
TOTAL for OHIO EDISON CO		$ 66,053,478.45	2,059,012	$ 64,293,094.18	1,937,469	$ 67,769,836.08	1,987,079	$ 198,116,408.71	5,983,559
TE01	1/2 Sick Pay	$ 25,940.22	2,238.000	$ 28,097.55	2,389.500	$ 26,739.45	2,306.500	$ 80,777.22	6,934.000
TE01	FE Salary	$ 6,991,858.35	0.000	$ 6,956,483.14	0.000	$ 7,484,675.97	0.000	$ 21,433,017.46	0.000
TE01	Holiday Paid	$ 568,429.68	24,776.000	$ 392,744.72	16,342.000	$ 461,615.56	18,696.000	$ 1,422,789.96	59,814.000
TE01	Holiday Paid	$ 20,410.40	640.000	$ 10,614.48	304.000	$ 4,928.96	144.000	$ 35,953.84	1,088.000
TE01	Ind Inj 100%	$ 5,890.51	329.000	$ 15,129.71	640.000	$ 7,115.12	248.000	$ 28,135.34	1,217.000
TE01	Ind Inj 50%	$ 10,117.20	1,032.000	$ 7,866.00	600.000	$ 33,530.90	2,744.000	$ 51,514.10	4,376.000
TE01	Ind Injury 100% PYR			-$ 662.00	0.000			-$ 662.00	0.000
TE01	Ind Injury 50% PYR	-$ 6,352.65	0.000	-$ 5,012.29	0.000	-$ 19,720.49	0.000	-$ 31,085.43	0.000
TE01	Ngt Shf Diff .5x	$ 96.46	182.000	$ 41.70	69.500	$ 36.00	60.000	$ 174.16	311.500
TE01	Personal Abs Day	$ 258,325.24	11,422.900	$ 254,166.99	10,733.500	$ 269,681.88	11,044.400	$ 782,174.11	33,200.800
TE01	Personal Abs Day	$ 116.72	4.000					$ 116.72	4.000
TE01	Salary Adj	$ 46,739.87	0.000	$ 62,126.65	0.000	$ 3,178.03	0.000	$ 112,044.55	0.000
TE01	Shf Diff	$ 37,946.08	43,119.800	$ 44,249.80	43,609.500	$ 40,494.90	39,899.500	$ 122,690.78	126,628.800
TE01	Shf Diff 12 1.0			$ 18.62	19.000			$ 18.62	19.000
TE01	Shf Diff Ngt 1.0	$ 14,596.19	13,901.000	$ 15,059.05	13,101.000	$ 15,756.80	13,593.000	$ 45,412.04	40,595.000
TE01	Shift Increment			$ 1,671.36	0.000			$ 1,671.36	0.000
TE01	Sick Leave	$ 440,280.52	18,988.250	$ 475,814.17	19,871.500	$ 424,945.82	16,845.500	$ 1,341,040.51	55,705.250
TE01	Sick Leave			$ 15,148.76	511.000			$ 15,148.76	511.000
TE01	SL .5 NT SS>6Mos	$ 19,734.16	1,708.000	$ 36,449.36	3,238.000	$ 34,403.38	2,658.500	$ 90,586.90	7,604.500
TE01	Straight Time	$ 12,667,020.98	553,941.300	$ 12,798,262.61	539,035.250	$ 13,561,714.01	553,890.000	$ 39,026,997.60	1,646,866.550
TE01	Sunday Premium	$ 3,749.57	2,420.750	$ 4,310.52	2,645.500	$ 4,109.18	2,490.500	$ 12,169.27	7,556.750
TE01	Sunday/Hol Premium	$ 6,238.64	4,302.500	$ 6,354.40	3,971.500	$ 5,434.40	3,396.500	$ 18,027.44	11,670.500
TE01	Vacation	$ 1,067,624.52	46,200.950	$ 1,069,200.38	44,364.850	$ 1,100,848.39	44,182.250	$ 3,237,673.29	134,748.050
TOTAL for THE TOLEDO EDISON (		$ 22,178,762.66	725,206	$ 22,188,135.68	701,446	$ 23,459,488.26	712,199	$ 67,826,386.60	2,138,851

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

Support for Labor Dollars (Over Time)

Compar Year		OT Dollars	
TE	2003	$1,762,587	
OE	2003	$3,572,266	- Information From Old R-40 System, Supplied by IT
CE	2003	$3,469,860	Breakout of Numbers Not Available
TE	2002	$4,262,953	
OE	2002	$9,545,494	
CE	2002	$7,208,080	

	Calendar year	2004	2004	2005	2005	2006	2006	Overall Result	
Company Code		Amount	Hours	Amount	Hours	Amount	Hours	Amount	Hours
CE01	Exempt OT 1.5x	$ 1,168,793.16	24,903.250	$ 3,381,025.76	69,779.900	$ 1,334,682.46	27,259.750	$ 5,884,501.38	121,942.900
CE01	Exempt OT 2.0x	$ 179,776.22	3,288.350	$ 739,328.28	11,647.750	$ 157,275.67	2,528.250	$ 1,076,380.17	17,444.350
CE01	Exempt OVT Award			$ 12,672.38	0.000	$ 7,200.00	0.000	$ 19,872.38	0.000
CE01	Holiday 1.5	$ 84,899.99	2,119.500	$ 77,191.75	1,829.500	$ 96,994.06	2,255.000	$ 259,085.80	6,204.000
CE01	OT 1.5 Out	$ 3,780,189.49	95,787.150	$ 6,349,408.35	158,419.250	$ 3,949,333.72	95,434.500	$ 14,078,931.56	349,640.900
CE01	OT 2.0 Out	$ 1,459,545.19	27,615.750	$ 3,724,087.40	69,669.550	$ 2,046,676.50	36,998.000	$ 7,230,309.09	134,283.300
CE01	Overtime 1.0x	$ 22,790.44	842.100	$ 40,369.18	1,452.000	$ 34,420.58	1,198.500	$ 97,580.20	3,492.600
CE01	Overtime 1.5x	$ 1,113,981.29	31,713.400	$ 1,666,923.15	45,026.600	$ 1,139,769.10	30,878.400	$ 3,920,673.54	107,618.400
CE01	Overtime 2.0x	$ 459,050.94	9,036.000	$ 1,174,553.37	22,636.950	$ 564,778.09	10,373.250	$ 2,198,382.40	42,046.200
CE01	Rest 16 Hr Pd	$ 236,932.51	8,879.000	$ 463,429.83	17,257.000	$ 295,003.57	10,616.000	$ 995,365.91	36,752.000
CE01	Rest 3/4 Hr Pd	$ 32,972.97	1,244.500	$ 22,602.04	905.750	$ 19,769.63	736.000	$ 75,344.64	2,886.250
CE01	Sch Change 1.5	$ 1,474.72	40.000	$ 1,169.44	32.000			$ 2,644.16	72.000
CE01	Shf Diff 1.5x	$ 9,355.79	5,748.500	$ 11,554.55	6,809.000	$ 12,310.66	6,936.300	$ 33,221.00	19,493.800
CE01	Shf Diff 12 1.5	$ 2,919.00	2,085.000	$ 11,967.51	8,141.100	$ 10,571.25	7,191.250	$ 25,457.76	17,417.350
CE01	Shf Diff 12 2.0	$0.00	9.000	$ 248.43	142.750	$ 54.88	28.000	$ 303.31	179.750
CE01	Shf Diff 2.0x	$ 1,930.20	886.500	$ 4,274.12	1,890.000	$ 4,102.46	1,731.000	$ 10,306.78	4,507.500
CE01	Shf Diff Ngt 1.5	$ 4,418.70	2,655.500	$ 8,502.13	4,988.500	$ 8,424.86	4,782.550	$ 21,345.69	12,426.550
CE01	Shf Diff Ngt 2.0	$ 1,152.20	509.000	$ 1,954.45	829.000	$ 2,278.45	924.000	$ 5,385.10	2,262.000
CE01	Standby .50x	$ 95,315.75	5,356.000	$ 663,368.31	38,957.000			$ 758,684.06	44,313.000
CE01	Salary Adj OT	$ 47,978.24	0.000	$ 27,127.44	0.000	$ 31,395.65	0.000	$ 106,501.33	0.000
TOTAL for CEI		**$ 8,703,476.80**	**$ 222,698.50**	**$ 18,381,757.87**	**$ 460,413.60**	**$ 9,715,041.59**	**$ 239,870.75**	**$ 36,800,276.26**	**$ 922,982.85**
OE01	Exempt OT 1.5x	$ 1,488,340.37	31,857.850	$ 2,873,883.86	60,119.070	$ 1,006,797.30	21,047.950	$ 5,369,021.53	113,024.870
OE01	Exempt OT 2.0x	$ 180,089.90	3,066.500	$ 196,487.02	3,429.500	$ 163,540.92	2,438.000	$ 540,117.84	8,934.000
OE01	Exempt OVT Award	$ 60,000.00	0.000	$ 100,000.00	0.000	$ 24,200.00	0.000	$ 184,200.00	0.000
OE01	Holiday 1.5	$ 191,108.87	4,978.750	$ 117,324.44	2,931.000	$ 143,268.73	3,467.750	$ 451,702.04	11,377.500
OE01	OT 1.5 Out	$ 2,893,475.50	75,886.750	$ 4,186,952.46	107,147.950	$ 3,158,955.98	78,223.500	$ 10,239,383.94	261,258.200
OE01	OT 2.0 Out	$ 2,078,723.05	40,416.250	$ 2,845,758.89	54,438.000	$ 2,064,312.96	37,673.750	$ 6,988,794.90	132,528.000
OE01	Overtime 1.0x	$ 1,870.61	92.500	$ 39,251.68	1,442.000	$ 123,397.89	4,372.750	$ 164,520.18	5,907.250
OE01	Overtime 1.5x	$ 2,027,321.16	55,963.600	$ 2,591,436.57	74,118.250	$ 1,425,761.06	36,821.800	$ 6,044,518.79	166,903.650
OE01	Overtime 2.0x	$ 888,422.30	17,370.200	$ 999,329.00	18,970.250	$ 642,006.53	11,760.100	$ 2,529,757.83	48,100.550
OE01	Rest 16 Hr Pd	$ 326,077.27	12,696.000	$ 406,524.49	15,407.750	$ 294,430.07	10,937.500	$ 1,027,031.83	39,041.250
OE01	Rest 3/4 Hr Pd	$ 62,512.15	2,438.000	$ 79,935.28	3,040.500	$ 82,733.07	3,069.000	$ 225,180.50	8,547.500
OE01	Sch Change 1.5	$ 987.42	28.500	$ 3,169.58	85.000	$ 14,329.22	332.500	$ 18,486.22	446.000
OE01	Shf Diff 1.5x	$ 21,660.78	13,322.000	$ 24,606.39	14,510.670	$ 20,391.42	11,718.300	$ 66,658.59	39,550.970
OE01	Shf Diff 12 1.5	$ 212.80	152.000	$ 354.27	241.000	$ 33.82	23.000	$ 600.89	416.000
OE01	Shf Diff 12 2.0	$ 73.47	68.500	$ 77.42	45.500			$ 150.89	114.000
OE01	Shf Diff 2.0x	$ 5,590.42	2,556.500	$ 5,229.80	2,298.750	$ 5,888.19	2,516.000	$ 16,708.41	7,371.250
OE01	Shf Diff Ngt 1.5	$ 10,757.59	6,529.850	$ 12,461.82	7,219.250	$ 12,460.40	6,986.750	$ 35,679.81	20,735.850
OE01	Shf Diff Ngt 2.0	$ 2,054.00	917.000	$ 3,011.77	1,289.000	$ 2,598.87	1,066.850	$ 7,664.64	3,272.850
OE01	Standby .50x	$ 53,930.79	3,226.500	$ 522,561.76	32,391.550			$ 576,492.55	35,618.050
OE01	Salary Adj OT	$ 132,527.29	0.000	$ 8,784.36	0.000	$ 1,944.97	0.000	$ 143,256.62	0.000
TOTAL for OHIO EDISON CO		**$ 10,425,735.74**	**$ 271,567.25**	**$ 15,017,140.86**	**$ 399,124.99**	**$ 9,187,051.40**	**$ 232,455.50**	**$ 34,629,928.00**	**$ 903,147.74**
TE01	Exempt OT 1.0x	$ 79,325.40	2,356.750	$ 113,985.25	3,056.900	$ 40,818.58	1,097.200	$ 234,129.23	6,510.850
TE01	Exempt OT 1.5x	$ 456,764.00	9,379.000	$ 836,251.29	16,764.250	$ 373,953.26	7,230.050	$ 1,666,968.55	33,373.300
TE01	Exempt OT 2.0x	$ 56,739.16	904.500	$ 253,382.72	3,203.000	$ 77,417.80	974.500	$ 387,539.68	5,082.000
TE01	Exempt OVT Award			$ 24,800.00	0.000	$ 17,900.00	0.000	$ 42,700.00	0.000
TE01	Holiday 1.5	$ 8,363.69	206.400	$ 14,356.15	343.000	$ 11,329.78	263.500	$ 34,049.62	812.900
TE01	OT 1.5 Out	$ 440,922.75	12,788.700	$ 374,766.70	10,407.200	$ 269,788.02	7,499.100	$ 1,085,477.47	30,695.000
TE01	OT 2.0 Out	$ 746,201.70	14,939.150	$ 1,850,540.08	35,165.900	$ 806,582.26	14,933.800	$ 3,403,324.04	65,038.850
TE01	Overtime 1.0x	$ 207.88	8.000	$ 291,805.54	11,058.750	$ 99,789.10	3,617.500	$ 391,802.52	14,684.250
TE01	Overtime 1.5x	$ 1,186,572.94	32,847.350	$ 1,518,548.18	39,582.900	$ 1,127,014.98	28,203.100	$ 3,832,136.10	100,633.350
TE01	Overtime 2.0x	$ 1,283,633.99	25,243.430	$ 1,353,757.44	25,517.200	$ 859,521.82	15,580.250	$ 3,496,913.25	66,340.880
TE01	Rest 16 Hr Pd	$ 174,618.89	6,930.450	$ 236,938.81	8,996.550	$ 209,004.96	7,656.800	$ 620,562.66	23,583.800
TE01	Rest 3/4 Hr Pd	$ 5,486.19	221.500	$ 5,311.16	209.000	$ 3,290.73	122.000	$ 14,088.08	552.500
TE01	Shf Diff 1.5x	$ 7,956.46	5,959.700	$ 8,640.61	5,655.650	$ 7,606.35	4,980.000	$ 24,203.42	16,595.350
TE01	Shf Diff 12 1.5	$ 25.34	17.000					$ 25.34	17.000
TE01	Shf Diff 12 2.0	$ 62.06	33.000			$ 27.44	14.000	$ 89.50	47.000
TE01	Shf Diff 2.0x	$ 6,024.05	3,541.700	$ 7,865.40	3,932.700	$ 6,273.80	3,136.900	$ 20,163.25	10,611.300
TE01	Shf Diff Ngt 1.5	$ 4,232.67	2,678.900	$ 5,264.69	3,082.300	$ 4,461.84	2,556.700	$ 13,959.20	8,317.900
TE01	Shf Diff Ngt 2.0	$ 2,954.29	1,406.800	$ 3,518.40	1,466.000	$ 3,637.44	1,515.600	$ 10,110.13	4,388.400
TE01	Standby .50x	$ 24,721.78	1,457.000	$ 270,558.32	16,122.000			$ 295,280.10	17,579.000
TE01	Sun Shf Diff .5x	$ 97.49	133.500	$ 79.60	99.500	$ 117.60	147.000	$ 294.69	380.000
TE01	Sunday/Hol Prem. 1.5	$ 449.95	206.400	$ 823.20	343.000	$ 632.40	263.500	$ 1,905.55	812.900
TE01	Sunday/Hol Prem. 2.0	$ 4,641.17	1,600.400	$ 5,219.36	1,631.050	$ 4,460.96	1,394.050	$ 14,321.49	4,625.500
TE01	Salary Adj OT	$ 121,139.73	0.000	$ 79,158.86	0.000	$ 327.81	0.000	$ 200,626.40	0.000
TOTAL for THE TOLEDO EDI		**$ 4,611,141.58**	**$ 122,859.63**	**$ 7,255,571.76**	**$ 186,636.85**	**$ 3,923,956.93**	**$ 101,185.55**	**$ 15,790,670.27**	**$ 410,682.03**

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

WPC-9.1d
Witness Responsible:

K. Burgess

Support for Employee Benefits*

* "Employee Benefits Expensed" Equals Total Emp. Benefits
Times "% of Total Dollars to O&M" from WPC-9.1e

Summary
Benefits by Year by Company

01/01/02 thru 12/31/02

Company	Health	Drug	Dental	Group Life	Bus Trvl	Service Awards	FAS 106	FAS 106 Service	FAS 112	FAS 112 Service	Total By Co.
G/L Acct/FERC	92630H401	N/A	92630H402	92620H414		H424 & H426					
Ohio Ed	$13,155,893		$1,158,663	$632,111		$153,581	$12,609,866	$2,902,209	$79,950	$20,130	$30,710,403
Clev Elec	$9,889,881		$856,228	$478,759		$97,066	$9,524,827	$2,192,524	$57,850	$14,562	$23,111,698
Toledo Ed	$4,575,745		$404,514	$219,374		$81,100	$4,358,176	$1,003,945	$28,015	$7,046	$10,677,914
Service	$20,021,968		$1,818,414	$942,980	$102,372	$156,015					
Totals	**$47,643,487**	**$0**	**$4,235,819**	**$2,273,224**	**$102,372**	**$487,762**	**$26,492,869**	**$6,098,678**	**$165,815**	**$41,738**	

01/01/03 thru 05/31/03

Company	Health	Drug	Dental	Group Life	Bus Trvl	Service Awards	FAS 106	FAS 106 Service	FAS 112	FAS 112 Service	
G/L Acct/FERC	92630H401	N/A	92630H402	92620H414		H424 & H426					
Ohio Ed	$6,186,956		$61,240	$4,731		$84,263	$6,481,969	$1,584,771	$31,985	$7,886	$14,443,801
Clev Elec	$4,473,852		$42,454	$4,549		$39,350	$4,662,752	$1,139,385	$23,454	$5,786	$10,391,583
Toledo Ed	$2,235,721		$22,978	$1,074		$22,222	$2,351,302	$574,453	$11,321	$2,791	$5,221,863
Service	$15,447,712		$200,683	$232,291		$106,697					
Totals	**$28,344,241**	**$0**	**$327,355**	**$242,646**	**$0**	**$252,533**	**$13,496,023**	**$3,298,609**	**$66,760**	**$16,463**	

06/01/03 thru 12/31/03

Company	*Health*	*Drug*	*Dental*	Group Life	*Bus Trvl*	Service Awards	*FAS 106*	FAS 106 Service	FAS 112	FAS 112 Service	
G/L Acct	530020	530070	530204	530040	530100/530215	620143					
Ohio Ed	$5,985,962		$377,314	$134,034			$30,651,031	$4,979,848	-$950,090	$317,914	$41,496,013
Clev Elec	$3,480,874		$253,644	$76,814			$9,957,248	$3,959,689	-$567,349	$252,787	$17,413,707
Toledo Ed	$2,206,215		$150,781	$31,398			$3,990,698	$2,308,504	-$1,384,520	$147,375	$7,450,451
Service	$8,075,510		$883,128	$357,516	$64,681	$253,837					
Totals	**$19,748,561**	**$0**	**$1,664,867**	**$599,762**	**$64,681**	**$253,837**	**$44,598,977**	**$11,248,041**	**-$2,901,959**	**$718,076**	

01/01/04 thru 12/31/04

Company	Health	Drug	Dental	Group Life	Bus Trvl	Service Awards	FAS 106	FAS 106 Service	FAS 112	FAS 112 Service	
G/L Acct	530020	530070	530204	530040	530100/530215	620143					
Ohio Ed	$6,440,565	$2,267,191	-$114,959	$250,329	$6,324		$23,482,000	$2,812,266	-$126,900	-$310,655	$34,706,162
Clev Elec	$4,703,143	$1,616,646	$28,989	$138,904	$4,600		$18,094,000	$2,334,636	-$1,129,000	-$257,894	$25,534,024
Toledo Ed	$2,238,037	$770,186	$155,669	$38,966	$2,300		$6,663,000	$1,332,548	-$686,700	-$147,199	$10,366,806
Service	$13,512,811	$4,861,428	$323,659	$349,025	$22,746	$327,166					
Totals	**$26,894,556**	**$9,515,451**	**$393,359**	**$777,224**	**$35,970**	**$327,166**	**$48,239,000**	**$6,479,450**	**-$1,942,600**	**-$715,748**	

01/01/05 thru 12/31/05

Company	*Health*	*Drug*	*Dental*	*Group Life*	*Bus Trvl*	*Service Awards*	*FAS 106*	*FAS 106* Service	*FAS 112*	FAS 112 Service	
G/L Acct	530020	530070	530204	530040	530100/530215	620143					
Ohio Ed	$4,977,903	$1,712,075	-$75,843	$240,108	$10,436		$23,079,000	$1,845,508	-$264,400	-$75,465	$31,449,322
Clev Elec	$3,846,777	$1,307,617	-$90,612	$142,421	$8,072		$15,252,000	$1,480,952	-$576,800	-$60,558	$21,309,868
Toledo Ed	$1,792,194	$613,420	$31,578	$40,708	$3,760		$8,666,000	$840,847	-$446,700	-$34,383	$11,507,424
Service	$11,589,128	$3,993,058	$136,418	$540,964	$25,994	$354,309					
Totals	**$22,206,002**	**$7,626,170**	**$1,541**	**$964,200**	**$48,262**	**$354,309**	**$46,997,000**	**$4,167,307**	**-$1,287,900**	**-$170,406**	

01/01/06 thru 12/31/06

Company	Health	Drug	Dental	Group Life	Bus Trvl	Service Awards	FAS 106	FAS 106 Service	FAS 112	FAS 112 Service	
G/L Acct	530020	530070	530204	530040	530100/530215	620143					
Ohio Ed	$5,325,418	$1,657,121	$0	$228,137			$13,643,000	$1,796,907	-$22,000	-$274,246	$22,354,337
Clev Elec	$4,028,146	$1,321,436	-$30,570	$143,860			$11,080,000	$1,482,814	-$2,295,300	-$226,308	$15,504,078
Toledo Ed	$1,899,141	$603,295	-$4,076	$54,354			$8,091,000	$790,973	-$205,600	-$120,719	$11,108,368
Service	$12,543,305	$4,006,990	$169,957	$567,598	$2,586	$347,947					
Totals	**$23,796,011**	**$7,588,842**	**$135,310**	**$993,950**	**$2,586**	**$347,947**	**$32,814,000**	**$4,070,694**	**-$2,522,900**	**-$621,273**	

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

WPC-9.1e
Witness Responsible:

K. Burgess

Support for Payroll Taxes*

Co.	Year	FICA	Federal	State	State Un	Fed Un	Medicare	Local 1	Local 2	Local 3	Local 4	total tax	Tax Exp
TE	2003	$889,859	$2,332,349	$562,778	$4,599	$28,834	$210,579	$179,731	$19,353	$15,350	$11,888	$4,255,321	$554,818
OE	2003	$2,404,006	$6,135,118	$1,469,578	$85,430	$75,807	$567,583	$502,469	$36,608	$3,904	$13,436	$11,293,939	$1,571,225
CE	2003	$1,762,948	$4,598,784	$1,119,753	$19,650	$55,348	$416,132	$331,476	$65,372	$72,784	$3,170	$8,445,416	$1,109,190
												$0	$0
TE	2002	$1,837,854	$4,509,921	$1,186,454	$5,016	$31,423	$438,255	$377,834	$41,437	$34,170	$21,785	$8,484,149	$2,281,124
OE	2002	$5,041,383	$12,439,114	$3,259,463	$151,919	$81,429	$1,219,453	$1,015,723	$77,080	$7,707	$25,247	$23,318,517	$6,412,755
CE	2002	$3,742,939	$9,258,588	$2,410,862	$110,902	$59,189	$896,459	$706,487	$141,518	$164,880	$5,950	$17,497,774	$4,750,300

Data Pulled from Old R-40 System by IT Department:

CE	Calendar year	2004	2005	2006	Overall Result
		Amount	Amount	Amount	Amount
	TX EE Social Securit	$3,662,125	$4,120,931	$4,020,324	$ 11,803,379.56
	TX ER Social Securit	$3,662,129	$4,120,935	$4,020,330	$ 11,803,393.30
	TX EE Medicare Tax	$884,613	$1,060,740	$975,824	$ 2,921,176.94
	TX ER Medicare Tax	$884,614	$1,060,741	$975,825	$ 2,921,180.17
	TX ER Unemployment T	$126,276	$77,456	$115,941	$ 319,673.45
	Federal EE withholdi	$8,584,757	$11,275,724	$9,578,315	$ 29,438,796.29
	Pennsylvania EE w/h		$1,167	$221	$ 1,387.47
	Local EE w/h	$996,524	$1,226,138	$1,137,064	$ 3,359,725.50
	Federal ER UI	$55,296	$57,772	$59,140	$ 172,208.07
	Ohio EE w/h	$2,498,349	$3,143,526	$2,561,135	$ 8,203,011.02
	Ohio ER UI	$70,980	$19,684	$56,801	$ 147,465.38
	Total tax	$21,299,386	$26,087,359	$23,384,978	
	company expense	$4,673,019	$5,259,132	$5,112,096	

TE	Calendar year	2004	2005	2006	Overall Result
		Amount	Amount	Amount	Amount
	TX EE Social Securit	$1,640,811	$1,761,422	$1,771,190	$ 5,173,423.08
	TX ER Social Securit	$1,640,842	$1,761,450	$1,771,215	$ 5,173,507.47
	TX EE Medicare Tax	$393,506	$449,059	$426,092	$ 1,268,656.97
	TX ER Medicare Tax	$393,513	$449,066	$426,098	$ 1,268,676.68
	TX ER Unemployment T	$56,520	$32,679	$41,579	$ 130,778.49
	Federal EE withholdi	$3,774,345	$4,643,279	$4,112,241	$ 12,529,865.67
	Local EE w/h	$410,524	$473,499	$441,695	$ 1,325,718.00
	Federal ER UI	$24,955	$24,641	$25,350	$ 74,946.88
	Ohio EE w/h	$1,056,734	$1,248,689	$1,058,678	$ 3,364,101.19
	Ohio ER UI	$31,565	$8,038	$16,229	$ 55,831.81
	Michigan EE w/h	$63,906	$75,415	$64,340	$ 203,661.76
	total tax	$9,430,703	$10,894,558	$10,113,129	
	company expense	$2,090,876	$2,243,195	$2,238,892	

OE		2004	2005	2006	Overall Result
		Amount	Amount	Amount	Amount
	TX EE Social Securit	$4,817,469	$5,020,777	$4,951,699	$ 14,789,944.22
	TX ER Social Securit	$4,817,470	$5,020,779	$4,951,702	$ 14,789,949.93
	TX EE Medicare Tax	$1,169,104	$1,235,233	$1,192,091	$ 29,579,894.15
	TX ER Medicare Tax	$1,169,104	$1,235,233	$1,192,091	$ 3,596,428.65
	TX ER Unemployment T	$163,829	$99,035	$148,376	$ 411,240.76
	TX EE Unemployment T	$42	$72	$8	$ 122.40
	TX EE Occupation Tax	$30	$10		$ 40.00
	Federal EE withholdi	$11,062,807	$12,256,469	$11,200,394	$ 34,519,670.17
	Pennsylvania EE w/h	$79,634	$80,580	$71,429	$ 231,643.05
	Local EE w/h	$1,162,223	$1,242,380	$1,236,293	$ 3,640,895.87
	Federal ER UI	$77,207	$73,968	$75,453	$ 226,628.27
	Pennsylvania ER UI	$166	$561	$674	$ 1,401.13
	Ohio EE w/h	$3,127,056	$3,412,041	$3,022,722	$ 9,561,819.73
	Ohio ER UI	$86,456	$24,506	$72,249	$ 183,211.36
	West Virginia EE w/h	$778			
	total tax	$27,569,503	$29,602,538	$27,966,796	
	company expense	$6,150,403	$6,355,047	$6,292,169	

* "Payroll Taxes Expensed" Equals Total Payroll Taxes Times "% of Total Dollars to O&M" from WPC-9.1e

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

WPC-9.1f
Witness Responsible:

K. Burgess

% of Total Dollars to O&M*

Company	2002	2003	2004	2005	2006	Test Year
CE01	69.56%	68.88%	59.59%	53.93%	46.87%	51.20%
OE01	73.46%	77.83%	61.25%	56.41%	53.55%	58.64%
TE01	69.56%	71.82%	61.50%	55.86%	54.15%	53.24%
TOTAL	71.41%	74.20%	60.69%	55.39%	51.24%	

(Percentages Applied to Total Labor Dollars to Derive the O&M Dollars)
(Percentages Applied to Total Employee Benefits to Derive Total Benefits Expensed)
(Percentages Applied to Total Payroll Taxes to Derive Payroll Taxes Expensed)

* Percentages from General Accounting Staff Accountant

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

Employee Levels

Summary*

Year	Company	Average Employee Level	Year End Employee Level
2002	Cleveland Electric	976	972
	Ohio Edison	1,372	1,366
	Toledo Edison	508	511
2003	Cleveland Electric	959	948
	Ohio Edison	1,333	1,321
	Toledo Edison	454	446
2004	Cleveland Electric	910	904
	Ohio Edison	1,199	1,171
	Toledo Edison	422	414
2005	Cleveland Electric	924	944
	Ohio Edison	1,194	1,210
	Toledo Edison	423	424
2006	Cleveland Electric	943	956
	Ohio Edison	1,228	1,242
	Toledo Edison	429	429

Bargaining*

Year	Company	Average Employee Level	Year End Employee Level
2002	Cleveland Electric	683	680
	Ohio Edison	782	778
	Toledo Edison	396	399
2003	Cleveland Electric	671	676
	Ohio Edison	760	756
	Toledo Edison	354	350
2004	Cleveland Electric	673	669
	Ohio Edison	755	746
	Toledo Edison	329	327
2005	Cleveland Electric	667	692
	Ohio Edison	744	767
	Toledo Edison	330	337
2006	Cleveland Electric	679	684
	Ohio Edison	763	771
	Toledo Edison	335	334

Non-Bargaining*

Year	Company	Average Employee Level	Year End Employee Level
2002	Cleveland Electric	293	292
	Ohio Edison	590	588
	Toledo Edison	112	112
2003	Cleveland Electric	288	272
	Ohio Edison	573	565
	Toledo Edison	100	96
2004	Cleveland Electric	237	235
	Ohio Edison	444	425
	Toledo Edison	93	87
2005	Cleveland Electric	260	256
	Ohio Edison	450	452
	Toledo Edison	93	95
2006	Cleveland Electric	264	256
	Ohio Edison	465	465
	Toledo Edison	94	93

* Spreadsheets created by FE Payroll Department

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

Witness Responsible:
K. Burgess

Test Year Bargaining/Non-Bargaining Breakouts:*

OE	58%
CE	74%
TE	78%

* From Advance Human Resources Representative &
Employee Benefits Consultant

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

Support for Man Hours (Bargaining) *

Company	Year	OT Hours	ST Hours
CE	2002	148,118.625	1,329,191.356
OE	2002	213,763.463	1,604,490.684
TE	2002	110,016.430	982,030.860
CE	2003	206,595.925	1,371,340.102
OE	2003	254,487.963	1,615,558.170
TE	2003	119,309.700	954,794.110

- Information From Old R-40 System, Supplied by IT
Breakout of Numbers Not Available

Calendar day	1/1/2004..12/31/2004
Time Type	NON-PROD, OVERTIME, STRAIGHT TIME

Time Type	REPORTINGTIMETYPES1000	REPORTINGTIME	REPORTINGTIMETYPES2030	
	NON-PROD	OVERTIME	STRAIGHT TIME	Total Straight Time
	Quantity	Quantity	Quantity	
Company Code	H	H	H	
CE01	235,542.500	162,689.650	1,107,008.200	1,342,550.700
OE01	271,187.350	183,070.600	1,239,892.150	1,511,079.500
TE01	115,320.000	84,257.930	533,434.300	648,754.300

Calendar day	1/1/2005..12/31/2005
Time Type	NON-PROD, OVERTIME, STRAIGHT TIME

Time Type	REPORTINGTIMETYPES1000	REPORTINGTIME	REPORTINGTIMETYPES2030	
	NON-PROD	OVERTIME	STRAIGHT TIME	Total Straight Time
	Quantity	Quantity	Quantity	
Company Code	H	H	H	
CE01	221,365.500	296,685.600	1,108,721.000	1,330,086.500
OE01	252,241.500	232,209.400	1,252,849.650	1,505,091.150
TE01	114,963.400	120,609.250	533,936.500	648,899.900

Calendar day	1/1/2006..12/31/2006
Time Type	NON-PROD, OVERTIME, STRAIGHT TIME

Time Type	REPORTINGTIMETYPES1000	REPORTINGTIME	REPORTINGTIMETYPES2030	
	NON-PROD	OVERTIME	STRAIGHT TIME	Total Straight Time
	Quantity	Quantity	Quantity	
Company Code	H	H	H	
CE01	213,217.450	168,173.380	1,104,621.150	1,317,838.600
OE01	244,906.500	167,481.650	1,284,716.700	1,529,623.200
TE01	109,621.200	69,583.950	542,190.500	651,811.700

* Non-Bargaining Hours Derived from Subtracting Bargaining from Total

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

Support Straight Time for Labor Dollars (Bargaining) *

Company	Year	St Dollars	
TE	2003 Through April	$ 6,327,628.93	
OE	2003 Through April	$ 17,392,474.99	
CE	2003 Through April	$ 12,779,846.60	
			- Information From Old R-40 System, Supplied by IT
TE	2002	$ 14,875,057.58	-Breakout of Numbers Not Available
OE	2002	$ 35,933,436.21	
CE	2002	$ 29,495,918.04	

	Calendar year	2003	2004	2005	2006	Overall Result
Company Code		Amount	Amount	Amount	Amount	Amount
CE01	1/2 Sick Pay	$ 2,593.60	$ 15,221.95	$ 9,041.92	$ 11,572.08	$ 38,429.55
CE01	Absence Paid	$ 31,758.48	$ 50,041.39	$ 115,198.71	$ 134,749.60	$ 331,748.18
CE01	Call Out Error Flat	$ 6,028.04	$ 1,183.77			$ 7,211.81
CE01	Holiday Paid	$ 499,789.74	$ 1,309,939.67	$ 1,022,189.92	$ 1,162,187.26	$ 3,994,106.59
CE01	Ind Inj 100%	$ 5,081.20	$ 14,341.60	$ 3,882.72	$ 3,172.00	$ 26,477.52
CE01	Ind Inj 50%	$ 15,548.00	$ 64,199.60	$ 55,498.40	$ 43,091.84	$ 178,337.84
CE01	Ind Injury 100% PYR	-$ 3,352.31	-$ 3,953.12	-$ 776.86	-$ 871.71	-$ 8,954.00
CE01	Ind Injury 50% PYR	-$ 7,448.54	-$ 43,580.03	-$ 28,688.59	-$ 28,010.84	-$ 107,728.00
CE01	Military Offset	$ 4,076.00	-$ 604.70	-$ 37,913.69	-$ 43,009.65	-$ 77,452.24
CE01	Pay In Lieu Vac				$ 2,967.60	$ 2,967.60
CE01	Personal Abs Day	$ 73,165.11	$ 374,836.52	$ 373,018.84	$ 387,191.94	$ 1,208,212.41
CE01	Retro Local 270	$ 59,222.60				$ 59,222.60
CE01	Salary Adj	$ 2,737.76	$ 2,371.21	$ 6,712.41	$ 33,314.33	$ 45,135.71
CE01	Shf Diff	$ 49,477.52	$ 92,453.12	$ 97,468.99	$ 108,140.41	$ 347,540.04
CE01	Shf Diff Ngt 1.0	$ 13,720.85	$ 26,193.98	$ 29,596.31	$ 38,462.22	$ 107,973.36
CE01	Shift Increment		$ 4.16	$ 41.60	$ 536.91	$ 582.67
CE01	Sick Leave	$ 470,328.65	$ 1,086,177.07	$ 833,018.40	$ 1,011,997.31	$ 3,401,521.43
CE01	Sick Leave (No Tax)	$ 63,967.25	$ 5,626.88	$ 21,016.80	$ 21,996.24	$ 112,607.17
CE01	Sick Wait Day	$0.00	$0.00	$0.00	$0.00	$0.00
CE01	SL .5 NT SS>6Mos	$ 46,790.08	$ 15,389.12		$ 16,947.76	$ 79,126.96
CE01	Straight Time	$ 15,443,851.10	$ 27,563,045.63	$ 27,446,575.60	$ 28,564,943.38	$ 99,018,415.71
CE01	Sunday Premium	$ 12,144.00	$ 23,945.59	$ 24,602.65	$ 25,721.16	$ 86,413.40
CE01	Wkrs Comp Offset		-$ 2,189.98			-$ 2,189.98
	Total	16,789,479	30,594,643	29,970,484	31,495,100	$ 108,849,706.33
OE01	1/2 Sick Pay	$ 1,409.62	$ 11,012.80	$ 21,579.84	$ 6,667.13	$ 40,669.39
OE01	Absence Paid	$ 38,310.51	$ 87,090.24	$ 91,266.54	$ 63,214.15	$ 279,881.44
OE01	Call Out Error Flat	$ 1,007.32	$ 648.40		$ 1,221.86	$ 2,877.58
OE01	Holiday Paid	$ 558,528.46	$ 1,430,767.56	$ 880,546.17	$ 1,078,444.55	$ 3,948,286.74
OE01	Ind Inj 100%	$ 1,645.10	$ 1,087.75	$ 6,465.20	$ 2,374.00	$ 11,572.05
OE01	Ind Inj 25%		$ 6,742.83			$ 6,742.83
OE01	Ind Inj 50%	$ 33,347.58	$ 14,640.42	$ 42,551.04	$ 6,213.76	$ 96,752.80
OE01	Ind Injury 100% PYR	-$ 1,456.00	-$ 552.00	-$ 2,792.86	-$ 704.00	-$ 5,504.86
OE01	Ind Injury 25% PYR		-$ 3,768.00			-$ 3,768.00
OE01	Ind Injury 50% PYR	-$ 20,865.26	-$ 8,307.36	-$ 26,009.18	-$ 3,721.15	-$ 58,902.95
OE01	Military Offset		-$ 19,470.35	-$ 12,987.26		-$ 32,457.61
OE01	Personal Abs Day	$ 63,508.07	$ 650,068.58	$ 653,294.26	$ 686,144.50	$ 2,053,015.41
OE01	Rest 16 Hr Pd	$ 225,913.71	$ 326,077.27	$ 406,524.49	$ 294,430.07	$ 1,252,945.54
OE01	Rest 3/4 Hr Pd	$ 49,349.07	$ 62,512.15	$ 79,935.28	$ 82,733.07	$ 274,529.57
OE01	Salary Adj	$ 6,715.20	$ 343.19	$ 545.74	$ 7,298.08	$ 14,902.21
OE01	Salary Adj OT	$ 1,437.86	$ 1,529.71	-$ 3,428.02	$ 1,928.09	$ 1,467.64
OE01	Shf Diff	$ 58,904.71	$ 109,158.59	$ 107,921.48	$ 114,189.18	$ 390,173.96
OE01	Shf Diff Ngt 1.0	$ 8,767.99	$ 15,634.40	$ 16,154.52	$ 16,584.81	$ 57,141.72
OE01	Shift Increment	$ 8.25	-$ 3.85	$ 49.13	$ 3.60	$ 57.13
OE01	Sick Bank Benft	$ 13,537.32	$ 46,371.82	$ 56,400.10	$ 24,686.33	$ 140,995.57
OE01	Sick Leave	$ 563,537.99	$ 1,249,102.44	$ 917,082.14	$ 1,018,845.43	$ 3,748,568.00
OE01	Sick Leave (No Tax)	$ 3,413.20	$ 35,072.26	$ 82,051.56	$ 41,151.24	$ 161,688.26
OE01	Sick Wait Day	$0.00	$0.00	$0.00	$0.00	$0.00
OE01	SL .5 NT SS>6Mos	$ 33,731.62	$ 62,799.06	$ 79,463.13	$ 33,927.34	$ 209,921.15
OE01	Straight Time	$ 17,453,759.39	$ 30,946,543.97	$ 31,144,934.27	$ 32,883,663.79	$ 112,428,901.42
OE01	STUnionReimbursed			$ 1,354.16	$ 16,058.03	$ 17,412.19
OE01	Sunday Premium	$ 16,165.97	$ 29,413.56	$ 28,152.61	$ 28,491.15	$ 102,223.29
	Total	$ 19,110,677.68	$ 35,054,515.44	$ 34,571,054.34	$ 36,403,845.01	$ 125,140,092.47
TE01	1/2 Sick Pay	$ 2,934.00	$ 25,940.22	$ 28,097.55	$ 26,739.45	$ 83,711.22
TE01	Absence Paid	$ 20,029.77	$ 25,056.55	$ 21,799.50	$ 30,350.23	$ 97,236.05
TE01	Bonus Day	$ 11,730.13	$ 44,968.38			$ 56,698.51
TE01	Call Out Error Flat	$ 301.79				$ 301.79
TE01	Holiday Paid	$ 231,494.16	$ 560,405.04	$ 389,060.48	$ 456,297.56	$ 1,637,257.24
TE01	Ind Inj 100%		$ 5,890.51	$ 15,129.71	$ 7,115.12	$ 28,135.34
TE01	Ind Inj 50%	$ 2,632.00	$ 10,117.20	$ 7,866.00	$ 33,530.90	$ 54,146.10
TE01	Ind Injury 100% PYR			-$ 662.00		-$ 662.00
TE01	Ind Injury 50% PYR	-$ 1,748.00	-$ 6,352.65	-$ 5,012.29	-$ 19,720.49	-$ 32,833.43
TE01	Meal Penalty Out	$ 16,826.03	$ 12,881.97	$ 9,173.19	$ 13,697.86	$ 52,579.05
TE01	Personal Abs Day	$ 94,045.47	$ 253,601.80	$ 250,214.46	$ 266,101.94	$ 863,963.67
TE01	Rest 16 Hr Pd	$ 102,985.96	$ 174,618.89	$ 236,938.81	$ 209,004.96	$ 723,548.62
TE01	Rest 3/4 Hr Pd	$ 7,925.63	$ 5,486.19	$ 5,311.16	$ 3,290.73	$ 22,013.71
TE01	Salary Adj	$ 732.68	$ 423.31	$ 61,862.37	$ 2,718.19	$ 65,736.55
TE01	Shf Diff	$ 15,409.11	$ 31,154.68	$ 37,206.50	$ 33,945.50	$ 117,715.79
TE01	Shf Diff Ngt 1.0	$ 7,147.45	$ 8,100.89	$ 7,775.40	$ 9,654.00	$ 32,677.74
TE01	Shift Increment			$ 1,671.36		$ 1,671.36
TE01	Sick Leave	$ 223,964.24	$ 440,280.52	$ 475,814.17	$ 424,945.82	$ 1,565,004.75
TE01	Sick Wait Day	$0.00	$0.00	$0.00	$0.00	$0.00
TE01	SL .5 NT SS>6Mos	$ 12,162.80	$ 19,734.16	$ 36,449.36	$ 34,403.38	$ 102,749.70
TE01	Straight Time	$ 7,389,877.63	$ 12,459,933.86	$ 12,651,932.83	$ 13,380,714.38	$ 45,882,458.70
TE01	Sunday Premium	$ 248.71	$ 26.83	$ 241.60	$ 4.80	$ 521.94
TE01	Sunday/Hol Premium	$ 3,266.51	$ 6,238.64	$ 6,354.40	$ 5,434.40	$ 21,293.95
	Total	$ 8,141,966.07	$ 14,078,506.99	$ 14,237,224.56	$ 14,918,228.73	$ 51,375,926.35

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

Support for Over-Time Labor Dollars (Bargaining) *

Company	Year	OT Dollars	
TE	2003 Through April	$ 1,383,880.32	
OE	2003 Through April	$ 3,709,840.53	
CE	2003 Through April	$ 2,960,563.43	
			- Information From Old R-40 System, Supplied by IT
TE	2002	$ 3,452,991.85	-Breakout of Numbers Not Available
OE	2002	$ 7,731,849.78	
CE	2002	$ 5,982,706.15	

		2003	2004	2005	2006	total
CE01	Call Out Err 0.5	$ 2,497.78	$ 1,412.78	$ 4,861.43	$ 4,627.39	$ 13,399.38
CE01	Call Out Err 1.0	$ 1,355.35	$ 6,695.95	$ 22,511.32	$ 14,200.93	$ 44,763.55
CE01	Holiday 1.5	$ 31,800.69	$ 84,679.91	$ 77,191.75	$ 96,812.26	$ 290,484.61
CE01	OT 1.5 Out	$ 3,170,837.62	$ 3,751,180.33	$ 6,303,859.75	$ 3,932,751.17	$ 17,158,628.87
CE01	OT 2.0 Out	$ 828,607.62	$ 1,455,055.19	$ 3,704,507.80	$ 2,039,224.32	$ 8,027,394.93
CE01	Overtime 1.0x	$ 4,215.95	$ 22,762.06	$ 40,369.18	$ 34,420.58	$ 101,767.77
CE01	Overtime 1.5x	$ 1,073,318.06	$ 1,050,989.19	$ 1,584,976.40	$ 1,095,831.97	$ 4,805,115.62
CE01	Overtime 2.0x	$ 274,692.28	$ 453,803.87	$ 1,161,921.22	$ 553,962.34	$ 2,444,379.71
CE01	Rest 16 Hr Pd	$ 142,178.64	$ 236,932.51	$ 463,429.83	$ 295,003.57	$ 1,137,544.55
CE01	Rest 3/4 Hr Pd	$ 30,766.76	$ 32,972.97	$ 22,602.04	$ 19,769.63	$ 106,111.40
CE01	Salary Adj OT	$ 2,883.28	$ 303.52	$ 9,710.34	$ 25,810.10	$ 38,707.24
CE01	Sch Change 1.5	$ 2,422.22	$ 1,474.72	$ 1,169.44		$ 5,066.38
CE01	Shf Diff 1.5x	$ 10,171.65	$ 9,129.06	$ 11,241.86	$ 12,219.89	$ 42,762.46
CE01	Shf Diff 12 2.0	$0.00	$0.00	$0.00		$0.00
CE01	Shf Diff 2.0x	$ 2,028.60	$ 1,928.10	$ 4,249.92	$ 4,084.86	$ 12,291.48
CE01	Shf Diff Ngt 1.5	$ 3,116.57	$ 3,070.96	$ 3,693.98	$ 5,042.70	$ 14,924.21
CE01	Shf Diff Ngt 2.0	$ 1,369.50	$ 1,118.60	$ 1,869.75	$ 2,259.75	$ 6,617.60
		$ 5,582,262.57	**$ 7,113,509.72**	**$ 13,418,166.01**	**$ 8,136,021.46**	**$ 34,249,959.76**
OE01	Call Out Err 0.5	$ 1,643.64	$ 5,361.42	$ 4,065.33	$ 3,321.24	$ 14,391.63
OE01	Call Out Err 1.0	$ 3,598.73	$ 4,285.17	$ 7,599.77	$ 6,002.61	$ 21,486.28
OE01	Holiday 1.5	$ 64,734.88	$ 188,495.89	$ 116,602.74	$ 141,696.23	$ 511,529.74
OE01	OT 1.5 Out	$ 1,918,670.13	$ 2,843,104.66	$ 4,136,162.94	$ 3,138,490.46	$ 12,036,428.19
OE01	OT 2.0 Out	$ 1,302,975.18	$ 2,063,043.69	$ 2,820,005.54	$ 2,057,053.15	$ 8,243,077.56
OE01	Overtime 1.0x	$ 2,257.73	$ 309.00	$ 39,251.68	$ 123,397.89	$ 165,216.30
OE01	Overtime 1.5x	$ 1,868,518.48	$ 1,830,506.55	$ 1,912,125.07	$ 1,347,754.37	$ 6,958,904.47
OE01	Overtime 2.0x	$ 1,061,882.18	$ 868,399.99	$ 984,851.29	$ 638,623.75	$ 3,553,757.21
OE01	Sch Change 1.5	$ 7,184.10	$ 987.42	$ 3,169.58	$ 14,329.22	$ 25,670.32
OE01	Shf Diff 1.5x	$ 10,939.52	$ 17,055.46	$ 19,000.75	$ 17,150.88	$ 64,146.61
OE01	Shf Diff 12 1.5	$0.00				$0.00
OE01	Shf Diff 12 2.0	$0.00	$0.00	$0.00		$0.00
OE01	Shf Diff 2.0x	$ 3,102.28	$ 5,543.17	$ 5,199.00	$ 5,819.99	$ 19,664.44
OE01	Shf Diff Ngt 1.5	$ 3,933.70	$ 7,367.14	$ 8,619.16	$ 9,392.44	$ 29,312.44
OE01	Shf Diff Ngt 2.0	$ 954.92	$ 1,972.10	$ 2,901.77	$ 2,555.97	$ 8,384.76
		$ 6,250,395.47	**$ 7,836,431.66**	**$ 10,059,554.62**	**$ 7,505,588.20**	**$ 31,651,969.95**
TE01	Holiday 1.5	$ 5,100.01	$ 8,363.69	$ 14,356.15	$ 11,329.78	$ 39,149.63
TE01	Ngt Shf Diff .5x	$ 23.36	$ 96.46	$ 41.70	$ 36.00	$ 197.52
TE01	OT 1.5 Out	$ 232,459.80	$ 440,922.75	$ 374,766.70	$ 269,788.02	$ 1,317,937.27
TE01	OT 2.0 Out	$ 342,763.29	$ 746,147.20	$ 1,850,540.08	$ 806,582.26	$ 3,746,032.83
TE01	Overtime 1.0x	$ 103.11	$ 207.88	$ 291,805.54	$ 99,789.10	$ 391,905.63
TE01	Overtime 1.5x	$ 1,026,394.25	$ 1,176,840.49	$ 1,499,328.43	$ 1,122,133.00	$ 4,824,696.17
TE01	Overtime 2.0x	$ 1,077,613.35	$ 1,280,139.39	$ 1,350,354.42	$ 859,473.72	$ 4,567,580.88
TE01	Salary Adj OT	$ 190.36	$ 211.42	$ 14,885.47	$ 327.81	$ 15,615.06
TE01	Shf Diff 1.5x	$ 3,045.17	$ 6,228.73	$ 6,914.64	$ 6,108.11	$ 22,296.65
TE01	Shf Diff 12 1.5		$ 5.74			$ 5.74
TE01	Shf Diff 12 2.0	$ 214.63	$ 2.54			$ 217.17
TE01	Shf Diff 2.0x	$ 3,236.16	$ 6,008.30	$ 7,865.40	$ 6,273.80	$ 23,383.66
TE01	Shf Diff Ngt 1.5	$ 3,385.31	$ 2,492.30	$ 2,146.14	$ 2,919.06	$ 10,942.81
TE01	Shf Diff Ngt 2.0	$ 2,595.40	$ 2,940.64	$ 3,518.40	$ 3,637.44	$ 12,691.88
TE01	Sun Shf Diff .5x	$ 26.65	$ 97.49	$ 79.60	$ 117.60	$ 321.34
TE01	Sunday/Hol Prem. 1.5	$ 280.13	$ 449.95	$ 823.20	$ 632.40	$ 2,185.68
TE01	Sunday/Hol Prem. 2.0	$ 2,897.70	$ 4,641.17	$ 5,219.36	$ 4,460.96	$ 17,219.19
		$ 2,700,328.68	**$ 3,675,796.14**	**$ 5,422,645.23**	**$ 3,193,609.06**	**$ 14,992,379.11**

The Toledo Edison Company
07-551-EL-AIR
Uncollectible Factor

WPC-10 a

		Source
Account 904 Expense	5,438,473	Schedule C-2.1
Uncollectible Adjustment	1,029,965	Schedule C-3.12
Adjusted Uncollectible	6,468,438	
Total Electric Op. Revenues	968,086,554	Schedule C-2.1
Less: Account 447 Sale for Resale	192,562,000	Schedule C-2.1
Net Revenues	775,524,554	
Adjusted Uncollectible as Percentage of Net Revenue	0.834073%	

The Toledo Edison Co.
07-551-EL-AIR
Tax Factors

WPC-10 b

STATE AND LOCAL RATE

Line						
1	Revenue		1,000			Assumed
2	State Tax Rate		0.017			Statutory Rate
3	Muni Effective Rate		0.00985			Company Records
4	State Tax		17			Line 1 x Line 2
5	Muni Tax		9.85			Line 1 X Line 3
6	FTI		973.15		973.2	Line 1 - Line 4- Line 5
7	Tax Rate	Fed	0.35	State	0.017	
8	Tax		340.60		16.54	Line 6 x Line 7
9	State Effective Rate				0.016544	Line 8 / Line 1
10	State and Muni Tax = .016544 + .00985 =			0.026394		

CAT Tax Rate

Cat Rate = .26% x 60% = 0.00156 § 5751.03 ORC

The Public Utilities Commission of Ohio

Toledo Edison Company, The
Mr. Harvey L. Wagner
Vice President & Controller
76 South Main Street
Akron, OH 44308

VENDOR # 140024485
GL 165426
CO. TE01 1902112954

2006 Assessment for the Maintenance of the PUCO

September 22, 2006

In accordance with Section 4905.10, Ohio Revised Code, the 2006 Assessment for the Maintenance of the Public Utilities Commission of Ohio based on reported Intrastate Gross Revenues of: $767,139,204

Due from the above listed firm (PUCO) # 609 is:	$1,029,378.93
Less Spring Assessment Paid:	$478,392.13
Net Amount Due:	**$550,986.80**

Please make checks payable to: **PUBLIC UTILITIES COMMISSION OF OHIO**

And mail to: Public Utilities Commission of Ohio
Attn: Fiscal Office
180 East Broad Street
Columbus, OH 43215-3793

Due Date: October 22, 2006

Questions concerning this assessment should be addressed to the Fiscal Division at the above address or you may call (614) 387-1010.

Please detach and return with check

Toledo Edison Company, The
76 South Main Street
Akron, OH 44308

PUCO File #609 **AMOUNT DUE $550,986.80**

Check Number__________ TE PUCO Assessment

1,029,378.93	Annual Amount Due
767,139,204.00	Annual Revenues
0.00134184	Assessment Rate

Office of the Ohio Consumers' Counsel

Your Residential UtilityConsumer Advocate

Janine L. Migden-Ostrander
Consumers' Counsel

doc # 1902112079
VENDOR: 140024494
GL 165423
TE01
fax 8802-1720

September 15, 2006

Harvey L. Wagner
Vice President & Controller
Toledo Edison Company, The
76 S. Main Street,
Akron, OH 44308

***** INVOICE *****

In accordance with Section 4911.18, Ohio Revised Code, your 2006 assessment for the maintenance of the Office of the Ohio Consumers' Counsel (OCC) due from the above listed firm is as follows:

Total 2006 Assessment Due: $227,455.22
Initial Payment Already Received: $113,641.26
Remaining Amount Due: $113,813.96
Date Due: October 16, 2006

Based on reported 2005 Intrastate Gross Revenues of: **$767,139,204.00** ✓

Section 131.02 of the Ohio Revised Code requires the Office of the Ohio Consumers' Counsel to forward delinquent claims to the Ohio Attorney General's Office for amounts not paid within 45 days of the due date.

Please make checks payable to: **OFFICE OF THE OHIO CONSUMERS' COUNSEL** and mail to:

Attn: Assessments
Administration Division
Office of the Ohio Consumers' Counsel
10 W. Broad Street, Suite 1800
Columbus, OH 43215-3485

Please return a copy of this invoice along with your check. In addition, please also record the OCC record number that appears at the bottom of this invoice on the check, and list the name of the company or companies on whose behalf the payment is being made so that we may credit the appropriate company.

Questions concerning this assessment should be addressed to Patricia Tanner at the above address or at (614) 466-9589. This is the only invoice you will receive. Unpaid invoices are submitted to the Attorney General's Office for collection.

Record No: 592

TE OCC Assessment

227,455.22	Annual Amount Due
767,139,204.00	Annual Revenues
0.0002965	Assessment Rate

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

WPC-13a
Witness:
K. Burgess

(A) Month	(B) Provision	(C) Recoveries	(D) Write-Offs	(E) Net Write-Offs (Col. C - Col. B)
Jan-04	446,360	254,868	697,078	$442,210
Feb-04	371,741	144,638	530,113	$385,475
Mar-04	129,423	165,116	290,942	$125,826
Apr-04	252,049	111,882	344,965	$233,083
May-04	308,947	534,088	842,147	$308,059
Jun-04	659,980	158,424	776,692	$618,268
Jul-04	260,907	176,762	369,250	$192,488
Aug-04	435,393	214,632	561,128	$346,496
Sep-04	831,071	115,149	865,646	$750,497
Oct-04	644,665	241,980	829,531	$587,551
Nov-04	126,062	387,204	525,761	$138,557
Dec-04	742,021	514,345	1,272,064	$757,719
	$5,208,619	$3,019,088	$7,905,317	$4,886,229
Jan-05	327,032	$137,374	$480,688	$343,314
Feb-05	216,374	$97,029	$327,387	$230,358
Mar-05	237,083	$340,733	$586,412	$245,679
Apr-05	243,661	$250,258	$471,638	$221,380
May-05	179,490	$189,601	$376,779	$187,178
Jun-05	317,908	$193,615	$510,533	$316,918
Jul-05	455,028	$343,910	$713,773	$369,863
Aug-05	334,374	$225,639	$459,539	$233,900
Sep-05	517,271	$195,244	$635,573	$440,329
Oct-05	249,146	$547,007	$777,533	$230,526
Nov-05	669,227	$235,822	$926,732	$690,910
Dec-05	256,564	$278,190	$597,888	$319,698
	$4,003,158	$3,034,422	$6,864,475	$3,830,053
Jan-06	258,226	$206,129	$486,428	$280,299
Feb-06	383,349	$185,694	$579,942	$394,248
Mar-06	552,242	$287,413	$786,770	$499,357
Apr-06	262,881	$282,951	$497,003	$214,052
May-06	239,247	$288,346	$524,157	$235,811
Jun-06	466,807	$211,450	$629,366	$417,916
Jul-06	653,508	$497,738	$1,051,145	$553,407
Aug-06	722,410	$173,894	$754,231	$580,337
Sep-06	518,072	$253,782	$689,782	$436,000
Oct-06	178,958	$671,147	$836,771	$165,624
Nov-06	708,933	$257,485	$982,669	$725,184
Dec-06	494,197	$225,094	$784,118	$559,024
	$5,438,830	$3,541,123	$8,602,382	$5,061,259

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

WPC-13b
Witness:
K. Burgess

Calculation of Test Year Recoveries and Amounts Charged Against the Reserve

	(A) Year	(B) Provision	(C) Recoveries	(D) Recoveries / Provision (Col. C / Col. B)	(E) Write-Offs	(F) Write-Offs / Provision (Col. E / Col. B)
(1)	2004	$5,208,619	$3,019,088	57.96%	$7,905,317	151.77%
(2)	2005	$4,003,158	$3,034,422	75.80%	$6,864,475	171.48%
(3)	2006	$5,438,830	$3,541,123	65.11%	$8,602,382	158.17%
(4)	Average			66.29%		160.47%
(5)	Test Year *	$5,438,473	$3,605,203	66.29%	$8,727,232	160.47%

* Since The Toledo Edison Company does not budget for recoveries or amounts charged against the reserve, the amounts for the test year had to be estimated using the following calculations:

(i) Test year recoveries (Column C, Row 5) = (Column D, Row 4) x (Column B, Row 5)
(ii) Test year write-offs (Column F, Row 5) = (Column F, Row 4) x (Column B, Row 5)

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

WPD-3a
Witness:
J.F. Pearson

Date of Long Term Debt: March 31, 2007

Line No.	Debt Issue Type Coupon Rate	% Rate	Date Issued Mo/Day/Yr (A)	Maturity Date Mo/Day/Yr (B)	Principal Amount (C)	Face Amount Outstanding (D)	Carrying Value (H=D+E-F-G)	Annual Interest Cost (I)	Interest	Dis/Prem Amort	Issue Exp Amort	Loss/Gain Amort	Loc Interest	Insur/Year Fee
	Notes:													
1	7.13% Secured Trust Notes	7.13%	6/18/1997	7/1/2007	$ 30,000,000	$ 30,000,000	$ 30,033,102	$ 2,105,898	$ 2,139,000	$ (33,102)				
2	6.15% 2006 Series A	6.15%	11/16/2006	5/15/2037	$ 300,000,000	$ 300,000,000	$ 296,592,360	$ 18,562,960	$ 18,450,000	$ 14,754	$ 98,206			
3														
4	Loss on Reacquisition of Debt						$ (2,936,146)	$ 373,725				$ 373,725		
5														
6	Gain on Reacquisition of Debt						$ 6,523,458	$ (382,781)				$ (382,781)		
7	Total Excluding Pollution Control Notes				$ 330,000,000	$ 330,000,000	$ 330,212,774	$ 20,659,803						
8														
9	Embedded Cost of Long-Term Debt- Excl. Pollution Control Notes (I/H)							6.26%						
10														
11	Pollution Control Notes:													
12	1997 OAQDA Series	6.100%	8/26/1997	8/1/2027	$ 10,100,000	$ 10,100,000	$ 9,875,276	$ 627,152	$ 616,100	$ 9,108	$ 1,944			
13	1998 BCIDA Series A	5.375%	6/1/1998	6/1/2028	$ 3,750,754	$ 3,750,754	$ 3,583,521	$ 209,535	$ 201,603		$ 7,932			
14	2005 BCIDA Series A- Variable	3.450%	4/6/2005	4/1/2035	$ 45,000,000	$ 45,000,000	$ 44,693,917	$ 1,742,247	$ 1,552,500		$ 23,247			$ 166,500
15	Total Pollution Control Notes				$ 58,850,754	$ 58,850,754	$ 58,152,714	$ 2,578,934						
16														
17	Total Toledo Edison				$ 388,850,754	$ 388,850,754	$ 388,365,488	$ 23,238,737						

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WPD-3b
Witness:
J.F. Pearson

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

Bond	Principal	Fee %	Annual Fee
2005 BCIDA Series A- Variable	45,000,000	0.370%	166,500

Case 07-551-EL-AIR (0/12)
WORK PAPER
Groups > 500 kWh and <= 5,000 kWh *

WPE1.1a
Witness Responsible:
G. Hussing

< A > kWh group	< B > Number of Bills	< C > Cumulative Bills	< D > Billed kWh	< E > Billed Demand	< F > = [G / B] Avg. Hours Use Within kWh Group	< G > Hours Use	< H > Cumulative Hours Use	< I > = [H / C] Weighted HU
600	3,631	3,631	1,985,593	21,502	101	366,757	366,757	101
700	2,826	6,457	1,828,175	18,461	113	320,634	687,392	106
800	2,348	8,805	1,754,184	15,726	128	299,709	987,100	112
900	2,063	10,868	1,748,274	15,116	138	285,189	1,272,290	117
1,000	1,915	12,783	1,816,837	14,137	152	291,068	1,563,358	122
1,100	1,678	14,461	1,757,689	13,624	160	268,162	1,831,519	127
1,200	1,553	16,014	1,782,936	12,861	170	263,599	2,095,118	131
1,300	1,446	17,460	1,804,739	12,689	177	255,396	2,350,514	135
1,400	1,322	18,782	1,785,161	12,590	182	240,626	2,591,140	138
1,500	1,184	19,966	1,716,273	11,071	195	231,326	2,822,467	141
1,600	1,157	21,123	1,791,944	10,870	204	236,460	3,058,927	145
1,700	1,152	22,275	1,899,106	11,545	210	241,953	3,300,880	148
1,800	994	23,269	1,738,376	10,114	216	214,657	3,515,537	151
1,900	986	24,255	1,823,654	10,572	220	217,162	3,732,699	154
2,000	917	25,172	1,786,435	10,195	221	202,687	3,935,386	156
2,100	824	25,996	1,687,717	9,878	225	185,106	4,120,492	159
2,200	819	26,815	1,760,431	9,795	228	186,746	4,307,238	161
2,300	694	27,509	1,559,667	8,919	231	160,019	4,467,257	162
2,400	700	28,209	1,643,020	8,336	247	172,841	4,640,097	164
2,500	775	28,984	1,898,477	9,643	248	192,468	4,832,565	167
2,600	662	29,646	1,685,931	8,655	252	166,694	4,999,259	169
2,700	662	30,308	1,752,872	10,092	258	171,024	5,170,283	171
2,800	589	30,897	1,618,843	8,089	261	153,826	5,324,109	172
2,900	553	31,450	1,574,533	8,287	262	144,700	5,468,809	174
3,000	514	31,964	1,515,688	7,546	256	131,512	5,600,321	175
3,100	513	32,477	1,563,661	7,675	259	132,857	5,733,178	177
3,200	486	32,963	1,530,859	7,596	266	129,447	5,862,626	178
3,300	490	33,453	1,591,544	7,258	279	136,518	5,999,143	179
3,400	447	33,900	1,496,289	7,501	277	123,886	6,123,030	181
3,500	430	34,330	1,483,454	7,279	272	116,872	6,239,902	182
3,600	389	34,719	1,380,860	6,073	290	113,003	6,352,905	183
3,700	419	35,138	1,528,720	6,876	284	119,089	6,471,993	184
3,800	357	35,495	1,337,564	6,407	276	98,514	6,570,507	185
3,900	348	35,843	1,339,553	5,971	286	99,702	6,670,209	186
4,000	338	36,181	1,334,040	6,016	282	95,316	6,765,525	187
4,100	370	36,551	1,497,078	7,100	275	101,766	6,867,291	188
4,200	328	36,879	1,360,911	5,853	292	95,753	6,963,044	189
4,300	347	37,226	1,473,789	6,332	290	100,571	7,063,615	190
4,400	287	37,513	1,248,372	5,270	303	86,898	7,150,513	191
4,500	339	37,852	1,508,624	6,366	293	99,486	7,249,999	192
4,600	279	38,131	1,270,123	5,425	306	85,335	7,335,334	192
4,700	336	38,467	1,562,212	6,864	294	98,859	7,434,194	193
4,800	287	38,754	1,362,977	5,546	297	85,122	7,519,315	194
4,900	298	39,052	1,443,005	6,084	301	89,778	7,609,094	195
5,000	270	39,322	1,336,612	5,404	304	82,185	7,691,278	196
Totals:	75,966	115,288						

*Note: Data was developed using Ohio Edison General Service Secondary Rate 21. The rate was used because of it's requirement for every customer to have a load meter and provided the best information to determine estimated hours use for this group of customers. Hours use was rounded from 196 to 200 for use in the proposed tariffs to estimate demand for a customer who does not currently have a demand meter.

THE TOLEDO EDISON COMPANY
CASE NO. 07-551-EL-AIR
ANNUALIZED TEST YEAR REVENUES AT MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED FEBRUARY 2008
(ELECTRIC SERVICE)

DATA- 0 MONTHS ACTUAL - 12 MONTHS ESTIMATED
TYPE OF FILING: AIR ORIGINAL
WORK PAPER REFERENCE NO(S): SCHEDULE E-4.1

WPE-4 (CURRENT)
PAGE 1 OF 1
WITNESS: G. HUSSING

			CURRENT ANNUALIZED									
LINE NO.	RATE CODE (A)	CLASS/DESCRIPTION (B)	CUSTOMER BILLS[1] (C)	BILLING UNITS (D)	MOST CURRENT RATES (E) ($)	TOTAL DISTRIBUTION W/ DISCOUNTS, MUNI TAX, STATE kWh TAX (F) ($)	DISTRIBUTION REVENUE (G)	DISCOUNTS (H)	MUNI TAX (I)	kWh TAX (J)	kWh BACKOUT CREDIT (K)	kWh SELF ASSESSOR TAX CREDIT (L)
1	RS511	RESIDENTIAL RATE (SHEET 10)	2,543,012	1,687,949,550	$0.0354	$59,745,050	$59,803,710	($58,660)	$0	$7,832,366	($7,832,366)	$0
2	RS518	RESIDENTIAL RATE (SHEET 11)	2,305	302,582	$0.0143	$4,324	$2,926	($66)	$58	$1,406	$0	$0
3	RS514	RESIDENTIAL RATE (SHEET12)	167,616	89,920,295	$0.0378	$3,396,215	$3,396,241	($26)	$0	$417,181	($417,181)	$0
4	RS561	RESIDENTIAL OPTIONAL HEATING RATE (SHEET 13)	2,951	4,938,891	$0.0273	$134,786	$111,035	($831)	$2,192	$22,390	$0	$0
5	RS564	RESIDENTIAL OPTIONAL HEATING RATE (SHEET 14)	256	438,149	$0.0300	$13,162	$10,958	$0	$216	$1,988	$0	$0
6	RS541	RESIDENTIAL RATE (WATER HEATING) (SHEET 15)	279,907	255,395,843	$0.0288	$7,352,302	$7,364,516	($12,213)	$0	$1,183,003	($1,183,003)	$0
7	RS544	RESIDENTIAL RATE (WATER HEATING) (SHEET 16)	12,617	10,669,106	$0.0199	$212,242	$212,242	$0	$0	$49,251	($49,251)	$0
8	RS571	RESIDENTIAL RATE (SHEET 17)	292,263	374,238,986	$0.0336	$12,562,543	$10,662,138	($29,688)	$210,471	$1,719,623	$0	$0
9	RS574	RESIDENTIAL RATE (SHEET 18)	15,620	16,296,657	$0.0371	$604,305	$519,129	$0	$10,248	$74,929	$0	$0
10	RS690	CONTROLLED WATER HEATING (SHEET 50)	2,724	353,703	$0.0415	$14,665	$14,685	($20)	$0	$1,645	($1,645)	$0
11	RS691	CONTROLLED WATER HEATING (SHEET 51)	48	10,215	$0.0345	$353	$353	$0	$0	$47	($47)	$0
12	RS591	RESIDENTIAL RATE (APARTMENT RATE) (SHEET 19)	16,857	11,143,451	$0.0399	$444,794	$385,509	$0	$7,610	$51,675	$0	$0
13	RS594	RESIDENTIAL RATE (APARTMENT RATE) (SHEET 20)	1,250	1,177,623	$0.0335	$39,466	$33,390	$0	$659	$5,417	$0	$0
14	TOTAL RESIDENTIAL		3,337,426	2,452,835,049	$0.0345	$84,524,205	$82,516,830	($101,505)	$231,453	$11,360,920	($9,483,493)	$0
15												
16												
17	GS618	SMALL WATER AND WASTE WATER RATE "WR-1" (ORDINANCE SHEETS 2-5)	1,116	8,614,013	$0.0247	$212,457	$173,775	$0	$3,430	$35,252	$0	$0
18	GS605	MEDIUM WATER AND WASTE WATER RATE "WR-2" (ORDINANCE SHEETS 6-11)	264	100,950,207	$0.0215	$2,167,639	$2,048,064	($289,724)	$40,429	$368,870	$0	$0
19	GS661, GS663	SMALL GENERAL SERVICE RATE (SHEET 40)	244	1,688,980	$0.0127	$21,417	$21,476	$0	$0	$6,606	($6,606)	($59)
20	GS616	SMALL SCHOOL RATE (SHEET 41)	3,043	64,836,555	$0.0195	$1,265,902	$989,787	$0	$19,538	$256,576	$0	$0
21	GS614	LARGE SCHOOL RATE (SHEET 42)	831	61,148,906	$0.0107	$656,536	$897,808	($241,272)	$0	$227,491	($227,491)	$0
22	GS620	LARGE GENERAL SERVICE (SHEET 43)	36	16,032,492	$0.0029	$46,697	$126,872	($80,175)	$0	$58,538	($58,538)	$0
23	GS667	GENERAL SERVICE RATE (SHEET 44)	308,758	367,906,170	$0.0378	$13,919,451	$13,924,134	$0	$0	$1,643,507	($1,643,507)	($4,684)
24	GS669	SMALL GENERAL SERVICE (SHEET 45)	67,840	1,066,872,341	$0.0197	$21,020,087	$16,278,726	($26,168)	$321,342	$4,446,188	$0	$0
25	GS628	MEDIUM GENERAL SERVICE (SHEET 46)	5,409	1,044,410,145	$0.0098	$10,283,753	$12,599,395	($2,315,641)	$0	$3,845,266	($3,845,266)	$0
26	GS600	GENERAL SERVICE ELECTRIC SPACE CONDITIONING (SHEET 47)	4,360	68,885,848	$0.0062	$423,824	$580,797	($156,973)	$0	$273,364	($273,364)	$0
27	GS800	OPTIONAL ELECTRIC PROCESS HEATING AND ELECTRIC BOILER LOAD MANAGEMENT (SHEET 48)	440	57,295,818	$0.0255	$1,463,342	$1,228,023	$0	$24,241	$211,078	$0	$0
28	GS673,GS671	GENERAL SERVICE HEATING RATE (SHEET 49)	23,969	99,131,123	$0.0186	$1,841,579	$1,842,940	($1,146)	$0	$404,241	($404,241)	($215)
29	GS847	LARGE GENERAL SERVICE (SHEET 61)	756	696,818,844	$0.0039	$2,738,221	$7,450,864	($4,468,112)	$0	$2,291,590	($2,291,590)	($244,531)
30	GS630	OUTDOOR NIGHT LIGHTING RATE 'GS-13' (SHEETS 53)	1,014	3,366,416	$0.0661	$222,445	$204,612	$0	$4,039	$13,794	$0	$0
31	GS632	OUTDOOR SECURITY LIGHTING RATE 'GS-18' (SHEETS 54)	10,398	12,488,904	$0.1092	$1,363,855	$1,365,355	$0	$0	$56,335	($56,335)	($1,500)
32	TOTAL GENERAL SERVICE		428,480	3,670,446,762	$0.0157	$57,647,206	$59,732,628	($7,579,211)	$413,020	$14,138,697	($8,806,940)	($250,988)
33												
34												
35	STLT	STREET LIGHTING SERVICE "SL-1" (SHEETS 71)	45,531	49,439,736	$0.1152	$5,693,309	$5,693,309	$0	$0	$187,316	($187,316)	$0
36	TOTAL LIGHTING		45,531	49,439,736	$0.1152	$5,693,309	$5,693,309	$0	$0	$187,316	($187,316)	$0
37												
38												
39	SPECIAL CONTRACTS / MANUAL BILLS		1,104	4,500,958,971	-$0.0004	($1,724,461)	$11,089,825	($11,938,631)	$0	$1,940,562	($1,464,790)	($1,351,427)
40	OTHER MISC					$11,288,050	$11,288,050					
41	TOTAL MISC		1,104	4,500,958,971	$0.0021	$9,563,589	$22,377,875	($11,938,631)	$0	$1,940,562	($1,464,790)	($1,351,427)
42												
43	TOTAL COMPANY		3,812,541	10,673,680,518	$0.0147	$157,428,310	$170,320,642	($19,619,346)	$644,473	$27,627,494	($19,942,538)	($1,602,415)

1. For the POL and STLT the customer bills are number of lamps.

E4.1 Workpapers Table of Contents
Case No. 07-551-EL-AIR

E4.1 Workpapers Table of Contents
Case No. 07-551-EL-AIR

WPE4.1a
Page 2 of 2
Witness: G Hussing

ORIGINAL FILING

TE MONTHLY BILLING UNITS - Current Rates
Case No. 07-551-EL-AIR

Calendar KWH for Test Year

LINE NO.	RATE CODE	CLASS/ DESCRIPTION	3	4	5	6	7	8	9	10	11	12 (2007)	1 (2008)	2 (2008)	Test Year Annual Total
(A)		(B)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)			
	7 RS594		Total KWH												
			209,465,520	167,830,880	164,638,200	204,770,290	233,248,170	226,254,700	175,787,550	177,066,710	190,993,350	237,029,780	244,526,620	221,223,280	2,452,835,050
		Total OTHR KWH	5,423,944	3,675,697	2,983,109	3,062,573	3,029,030	2,669,206	2,257,379	2,838,263	3,487,012	4,822,385	5,625,399	5,092,461	44,966,458
	5 RS511		128,337,636	109,948,892	113,072,734	147,172,491	170,615,929	168,403,146	130,109,543	123,683,798	130,162,448	159,842,861	160,996,685	145,967,306	1,688,313,468
	7 RS518		26,150	17,851	19,575	31,736	45,414	33,188	19,897	23,658	19,310	21,029	20,604	24,171	302,582
	5 RS514		7,907,136	6,425,893	6,574,055	7,593,604	8,127,448	7,625,968	5,935,639	6,442,349	6,776,046	8,418,045	9,114,301	8,979,813	89,920,295
	7 RS561		584,092	372,866	293,721	323,220	332,364	281,942	230,105	288,550	393,538	592,970	679,987	565,534	4,938,891
	7 RS564		62,077	36,861	24,104	23,100	20,159	16,858	20,592	28,968	38,395	50,101	59,354	57,582	438,149
	5 RS541		24,088,443	19,236,510	19,024,681	22,451,682	24,782,716	22,941,935	17,487,191	19,335,918	19,719,373	22,887,703	22,773,627	20,666,063	255,395,843
	5 RS544		1,170,768	951,315	884,744	956,468	947,768	818,485	629,585	707,934	732,650	895,571	973,005	1,000,812	10,669,106
	7 RS571		43,708,361	28,543,887	22,983,622	24,489,940	26,693,047	24,614,445	19,997,799	24,766,382	30,848,471	41,058,786	46,016,609	40,517,637	374,238,986
	7 RS574		2,283,309	1,461,495	1,071,942	964,104	890,383	828,762	847,904	1,092,100	1,183,257	1,678,286	2,065,037	1,930,080	16,296,657
	7 RS591		1,160,521	748,197	622,571	694,130	719,781	631,110	476,388	640,002	1,010,813	1,431,632	1,646,183	1,362,122	11,143,451
	7 RS594		137,026	87,112	66,451	69,814	73,161	58,861	32,909	57,052	109,050	152,797	181,229	152,160	1,177,823

TE MONTHLY BILLING UNITS - Current Rates
Case No. 07-551-EL-AIR

LINE NO.	RATE CODE (A)	CLASS/ DESCRIPTION (B)	Calendar KWH for Test Year 2007: 3 (E)	4 (F)	5 (G)	6 (H)	7 (I)	8 (J)	9 (K)	10 (L)	11 (M)	12 (N)	2008: 1	2	Test Year Annual Total
1	RS511	RESIDENTIAL RATE (SHEET 10)													
2	SUMMER														
3		CUSTOMER CHARGE													854,639
4		SINGLE-PHASE SERVICE													854,303
5		THREE-PHASE SERVICE													336
6		ENERGY CHARGE:													
7		FIRST 1000 kWh, PER kWh	-	-	34,037,147	100,324,866	132,360,339	136,246,921	82,724,576	22,309,752	-	-	-	-	508,003,600
8		ALL ADDITIONAL kWh, PER kWh	-	-	4,743,746	21,068,595	38,255,590	32,156,226	11,430,436	1,950,153	-	-	-	-	109,604,746
9		UNIVERSAL SERVICE RIDER:													
10		FIRST 833000 kWh, PER kWh	-	-	38,780,893	121,393,460	170,615,929	168,403,146	94,155,012	24,259,905	-	-	-	-	617,608,346
11		OVER 833000 kWh, PER kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
12	WINTER														
13		CUSTOMER CHARGE													1,691,145
14		SINGLE-PHASE SERVICE													1,690,479
15		THREE-PHASE SERVICE													665
16		ENERGY CHARGE:													
17		FIRST 1000 kWh, PER kWh	176,639,620	103,097,190	69,257,150	23,273,024	-	-	33,967,823	91,558,883	114,583,103	134,757,385	135,963,102	126,246,404	949,343,685
18		ALL ADDITIONAL kWh, PER kWh	11,698,016	6,851,702	5,034,692	2,506,006	-	-	1,986,707	7,865,010	15,579,345	25,085,476	25,033,582	19,720,902	121,361,437
19		UNIVERSAL SERVICE RIDER:													
20		FIRST 833000 kWh, PER kWh	188,337,636	109,948,892	74,291,842	25,779,030	-	-	35,954,530	99,423,893	130,162,448	159,842,861	160,996,685	145,967,306	1,070,705,122
21		OVER 833000 kWh, PER kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
22															
23	RS518	RESIDENTIAL RATE (SHEET 11)													
24	SUMMER														
25		CUSTOMER CHARGE													725
26		ENERGY CHARGE:													
27		FOR ALL kWh, PER kWh	-	-	7,111	27,424	45,414	33,188	11,793	2,418	-	-	-	-	127,349
28		UNIVERSAL SERVICE RIDER:													
29		FIRST 833000 kWh, PER kWh	-	-	7,111	27,424	45,414	33,188	11,793	2,418	-	-	-	-	127,349
30		OVER 833000 kWh, PER kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
31		STATE AND LOCAL TAX RIDER:													
32		FIRST 2000 kWhs, PER kWh	-	-	7,111	27,424	45,414	33,188	11,793	2,418	-	-	-	-	127,349
33		NEXT 13000 kWhs, PER kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
34		ALL EXCESS OVER 15000 kWhs, PER kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
35	WINTER														
36		CUSTOMER CHARGE													1,580
37		ENERGY CHARGE:													
38		FOR ALL kWh, PER kWh	26,150	17,851	12,464	4,312	-	-	8,103	21,240	19,310	21,029	20,604	24,171	175,233
39		UNIVERSAL SERVICE RIDER:													
40		FIRST 833000 kWh, PER kWh	26,150	17,851	12,464	4,312	-	-	8,103	21,240	19,310	21,029	20,604	24,171	175,233
41		OVER 833000 kWh, PER kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
42		STATE AND LOCAL TAX RIDER:													
43		FIRST 2000 kWhs, PER kWh	24,951	17,677	12,464	4,312	-	-	8,103	21,240	19,310	20,925	20,310	22,804	172,095
44		NEXT 13000 kWhs, PER kWh	1,199	175	-	-	-	-	-	-	-	104	294	1,367	3,138
45		ALL EXCESS OVER 15000 kWhs, PER kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
46															
47	RS514	RESIDENTIAL RATE (SHEET12)													
48	SUMMER														
49		CUSTOMER CHARGE													56,684
50		SINGLE-PHASE SERVICE													56,680
51		THREE-PHASE SERVICE													4
52		ENERGY CHARGE:													
53		FIRST 1000 kWh, PER kWh	-	-	2,129,835	5,523,303	6,783,765	6,541,736	3,789,210	1,114,083	-	-	-	-	25,881,933
54		ALL ADDITIONAL kWh, PER kWh	-	-	189,536	748,100	1,343,683	1,084,232	360,970	60,899	-	-	-	-	3,787,420
55		UNIVERSAL SERVICE RIDER:													
56		FIRST 833000 kWh, PER kWh	-	-	2,319,372	6,271,403	8,127,448	7,625,968	4,150,179	1,174,982	-	-	-	-	29,669,353
57		OVER 833000 kWh, PER kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
58	WINTER														
59		CUSTOMER CHARGE													110,932
60		SINGLE-PHASE SERVICE													110,923
61		THREE-PHASE SERVICE													8
62		ENERGY CHARGE:													
63		FIRST 1000 kWh, PER kWh	6,942,529	5,960,406	4,039,771	1,248,827	-	-	1,676,999	4,758,632	5,815,472	6,866,845	7,404,857	7,440,305	52,154,643
64		ALL ADDITIONAL kWh, PER kWh	964,607	465,486	214,912	73,374	-	-	108,461	508,735	960,574	1,551,199	1,709,444	1,539,508	8,096,300
65		UNIVERSAL SERVICE RIDER:													
66		FIRST 833000 kWh, PER kWh	7,907,136	6,425,893	4,254,683	1,322,201	-	-	1,785,460	5,267,366	6,776,046	8,418,045	9,114,301	8,979,813	60,250,943
67		OVER 833000 kWh, PER kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
68															

TE MONTHLY BILLING UNITS - Current Rates
Case No. 07-551-EL-AIR

Calendar KWH for Test Year

LINE NO.	RATE CODE	CLASS/ DESCRIPTION	3	4	5	6	7	8	9	10	11	12	1	2	Test Year Annual Total
												2007		2008	
	(A)	(B)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)			
69	RS561	RESIDENTIAL OPTIONAL HEATING RATE (SHEET 13													
70	SUMMER														
71		CUSTOMER CHARGE													
72		SINGLE-PHASE SERVICE													991
73		THREE-PHASE SERVICE													991
74		ENERGY CHARGE:													-
75		FIRST 125 kWh, PER kWd													
76		FIRST 1000 kWh, PER kWh	-	-	81,495	164,884	191,610	178,563	98,403	23,884	-	-	-	-	718,839
77		ALL ADDITIONAL kWh, PER kWh	-	-	16,230	45,405	57,848	47,075	22,387	5,212	-	-	-	-	194,156
78		ALL ENERGY IN EXCESS OF													
79		125 kWh PER kWd, PER kWh	-	-	14,014	53,330	82,906	56,304	19,855	4,125	-	-	-	-	230,535
80		UNIVERSAL SERVICE RIDER:													
81		FIRST 833000 kWh, PER kWh	-	-	91,739	263,619	332,364	281,942	140,645	33,221	-	-	-	-	1,143,530
82		OVER 833000 kWh, PER kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
83		STATE AND LOCAL TAX RIDER:													
84		FIRST 2000 kWhs, PER kWh	-	-	83,279	232,657	282,457	247,751	128,432	30,651	-	-	-	-	1,005,226
85		NEXT 13000 kWhs, PER kWh	-	-	8,460	30,962	49,907	34,191	12,213	2,570	-	-	-	-	138,303
86		ALL EXCESS OVER 15000 kWhs	-	-	-	-	-	-	-	-	-	-	-	-	-
87															
88	WINTER														
89		CUSTOMER CHARGE													
90		SINGLE-PHASE SERVICE													1,959
91		THREE-PHASE SERVICE													1,959
92		ENERGY CHARGE:													-
93		FIRST 125 kWh, PER kWd													
94		FIRST 1000 kWh, PER kWh	244,381	216,133	135,397	38,921	-	-	63,710	138,987	159,693	198,166	218,381	197,963	1,611,731
95		ALL ADDITIONAL kWh, PER kWh, PER kWh	140,244	82,686	40,983	12,502	-	-	16,093	56,342	94,472	138,949	159,058	129,998	871,326
96		ALL ENERGY IN EXCESS OF													
97		125 kWh PER kWd, PER kWh	199,467	74,048	25,603	8,179	-	-	9,657	60,000	139,373	255,855	302,548	237,573	1,312,304
98		UNIVERSAL SERVICE RIDER:													
99		FIRST 833000 kWh, PER kWh	584,092	372,866	201,982	59,601	-	-	89,460	265,330	393,538	592,970	679,987	565,534	3,795,361
100		OVER 833000 kWh, PER kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
101		STATE AND LOCAL TAX RIDER:													
102		FIRST 2000 kWhs, PER kWh	420,632	319,004	184,762	53,744	-	-	86,260	220,457	279,821	362,638	399,984	353,900	2,681,202
103		NEXT 13000 kWhs, PER kWh	163,461	53,862	17,220	5,857	-	-	3,200	34,872	113,717	230,332	280,003	211,634	1,114,159
104		ALL EXCESS OVER 15000 kWhs	-	-	-	-	-	-	-	-	-	-	-	-	-
105															

ORIGINAL FILING

TE MONTHLY BILLING UNITS - Current Rates
Case No. 07-551-EL-AIR

Calendar KWH for Test Year

LINE NO.	RATE CODE (A)	CLASS/ DESCRIPTION (B)	3 (E)	4 (F)	5 (G)	6 (H)	7 (I)	8 (J)	9 (K)	10 (L)	11 (M)	2007 12 (N)	1	2008 2	Test Year Annual Total
106	RS584	RESIDENTIAL OPTIONAL HEATING RATE (SHEET 14													
107	SUMMER														
108		CUSTOMER CHARGE													86
109		SINGLE-PHASE SERVICE													86
110		THREE-PHASE SERVICE													-
111		ENERGY CHARGE:													
112		FIRST 125 kWh, PER kWd													
113		FIRST 1000 kWh, PER kWh	-	-	3,139	11,847	14,226	14,321	11,723	3,242	-	-	-	-	58,498
114		ALL ADDITIONAL kWh, PER kWh	-	-	752	2,902	3,469	2,135	948	223	-	-	-	-	10,430
115		ALL ENERGY IN EXCESS OF													
116		125 kWh PER kWd, PER kWh	-	-	509	2,156	2,464	401	28	18	-	-	-	-	5,574
117		UNIVERSAL SERVICE RIDER:													
118		FIRST 833000 kWh, PER kWh	-	-	4,400	16,905	20,159	16,858	12,699	3,482	-	-	-	-	74,502
119		OVER 833000 kWh, PER kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
120		STATE AND LOCAL TAX RIDER:													
121		FIRST 2000 kWhs, PER kWh	-	-	4,395	16,296	19,497	16,747	12,699	3,482	-	-	-	-	73,116
122		NEXT 13000 kWhs, PER KWh	-	-	5	609	662	111	-	-	-	-	-	-	1,386
123		ALL EXCESS OVER 15000 kWhs, PER kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
124	WINTER														
125		CUSTOMER CHARGE													170
126		SINGLE-PHASE SERVICE													170
127		THREE-PHASE SERVICE													-
128		ENERGY CHARGE:													
129		FIRST 125 kWh, PER kWd													
130		FIRST 1000 kWh, PER kWh	23,492	21,186	15,071	5,010	-	-	5,849	13,195	14,255	15,236	17,171	17,856	148,322
131		ALL ADDITIONAL kWh, PER kWh	15,009	8,079	3,264	819	-	-	1,376	5,322	9,871	12,087	14,005	13,740	83,574
132		ALL ENERGY IN EXCESS OF													
133		125 kWh PER kWd, PER kWh	23,576	7,595	1,368	366	-	-	668	6,968	14,269	22,778	28,178	25,986	131,751
134		UNIVERSAL SERVICE RIDER:													
135		FIRST 833000 kWh, PER kWh	62,077	36,861	19,704	6,195	-	-	7,893	25,485	38,395	50,101	59,354	57,582	363,646
136		OVER 833000 kWh, PER kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
137		STATE AND LOCAL TAX RIDER:													
138		FIRST 2000 kWhs, PER kWh	43,191	32,284	19,602	6,195	-	-	7,629	22,809	27,161	30,033	34,259	34,608	257,770
139		NEXT 13000 kWhs, PER KWh	18,886	4,576	102	-	-	-	264	2,676	11,235	20,068	25,095	22,974	105,877
140		ALL EXCESS OVER 15000 kWhs, PER kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
141															

TE MONTHLY BILLING UNITS - Current Rates
Case No. 07-551-EL-AIR

Calendar KWH for Test Year

												2007		2008	
LINE NO.	RATE CODE	CLASS/ DESCRIPTION	3	4	5	6	7	8	9	10	11	12	1	2	Test Year Annual Total
	(A)	(B)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)			
142	RS541	RESIDENTIAL RATE (WATER HEATING) (SHEET 15)													
143	SUMMER														
144		CUSTOMER CHARGE													94,423
145		SINGLE-PHASE SERVICE													94,296
146		THREE-PHASE SERVICE													127
147		ENERGY CHARGE:													
148		FIRST 500 kWh, PER kWh	-	-	3,708,529	9,258,556	10,985,166	11,430,298	6,129,439	1,404,508	-	-	-	-	42,916,496
149		NEXT 400 kWh, PER kWh	-	-	1,818,702	4,920,424	6,376,685	5,944,022	2,739,725	588,654	-	-	-	-	22,388,211
150		ALL ADDITIONAL kWh, PER kWh	-	-	1,355,856	4,687,918	7,420,866	5,567,615	1,749,281	300,409	-	-	-	-	21,081,945
151		UNIVERSAL SERVICE RIDER:													
152		FIRST 833000 kWh, PER kWh	-	-	6,883,087	18,866,898	24,782,716	22,941,935	10,618,445	2,293,571	-	-	-	-	86,386,652
153		OVER 833000 kWh, PER kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
154															
155	WINTER														
156		CUSTOMER CHARGE													185,484
157		SINGLE-PHASE SERVICE													185,236
158		THREE-PHASE SERVICE													249
159		ENERGY CHARGE:													
160		FIRST 500 kWh, PER kWh	12,702,242	11,260,012	7,133,147	2,011,568	-	-	4,148,452	9,167,974	9,537,260	10,211,711	10,681,773	10,003,782	86,877,919
161		NEXT 400 kWh, PER kWh	6,100,487	4,839,050	3,110,535	947,692	-	-	1,727,985	4,363,958	5,050,419	5,782,643	5,746,099	5,230,878	42,895,745
162		ALL ADDITIONAL kWh, PER kWh	5,285,714	3,121,449	1,897,912	625,525	-	-	992,309	3,510,416	5,131,694	6,893,350	6,345,755	5,431,403	39,235,527
163		UNIVERSAL SERVICE RIDER:													
164		FIRST 833000 kWh, PER kWh	24,088,443	19,236,510	12,141,594	3,584,785	-	-	6,868,746	17,042,347	19,719,373	22,887,703	22,773,627	20,666,063	169,009,191
165		OVER 833000 kWh, PER kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
166															
167	RS544	RESIDENTIAL RATE (WATER HEATING) (SHEET 16)													
168	SUMMER														
169		CUSTOMER CHARGE													4,236
170		SINGLE-PHASE SERVICE													4,232
171		THREE-PHASE SERVICE													4
172		ENERGY CHARGE:													
173		FIRST 500 kWh, PER kWh	-	-	162,763	367,976	420,096	404,946	210,989	49,483	-	-	-	-	1,636,254
174		NEXT 400 kWh, PER kWh	-	-	83,025	213,776	248,390	218,150	100,651	22,543	-	-	-	-	886,537
175		ALL ADDITIONAL kWh, PER kWh	-	-	60,371	197,445	279,282	195,389	67,196	13,407	-	-	-	-	813,090
176		UNIVERSAL SERVICE RIDER:													
177		FIRST 833000 kWh, PER kWh	-	-	306,158	799,201	947,768	818,485	378,836	85,433	-	-	-	-	3,335,881
178		OVER 833000 kWh, PER kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
179															
180	WINTER														
181		CUSTOMER CHARGE													8,381
182		SINGLE-PHASE SERVICE													8,374
183		THREE-PHASE SERVICE													7
184		ENERGY CHARGE:													
185		FIRST 500 kWh, PER kWh	500,350	496,404	318,339	84,305	-	-	144,179	291,167	291,422	317,091	358,942	383,757	3,185,954
186		NEXT 400 kWh, PER kWh	280,375	242,244	152,988	42,681	-	-	67,624	155,552	171,856	198,580	219,127	229,889	1,760,917
187		ALL ADDITIONAL kWh, PER kWh	390,044	212,667	107,258	30,282	-	-	38,946	175,781	269,373	379,901	394,936	387,166	2,386,353
188		UNIVERSAL SERVICE RIDER:													
189		FIRST 833000 kWh, PER kWh	1,170,768	951,315	578,566	157,267	-	-	250,749	622,501	732,650	895,571	973,005	1,000,812	7,333,225
190		OVER 833000 kWh, PER kWh	-	-	-	-	-	-	-	-	-	-	-	-	-
191															