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December 15, 2005

Betty McCauley
Chief of Docketing
The Public Utilities Commission of Ohio
180 East Broad Street
Columbus, OH 43215

SUBJECT: Case No. 05-1387-EL-ATA
89-6006-EL-TRF

Dear Ms. McCauley:

Consistent with the Finding and Order of December 14, 2005, in the above mentioned case, please file the attached tariffs on behalf of the Ohio Edison Company. These tariffs are in compliance with the second ordering paragraph in said order.

Please file one copy of the tariffs in Case No. 05-1387-EL-ATA, one copy of the tariffs in Case No. 89-6006-EL-TRF, distribute two copies to the Electricity Division of the Utilities Department and return two time stamped copies in the enclosed envelope. Thank you.

Sincerely,

Steven E. Ouellette
Manager, Rates & Regulatory Affairs

Enclosures

This is to certify that the images appearing are an accurate and complete reproduction of a case file document delivered in the regular course of business.
Technician 5 Date Processed 12-23-05

STATE AND LOCAL TAX RIDER

State kWh Tax

Applicability:

For bills rendered reflecting metered usage occurring on and after January 1, 2003, in addition to the charges provided in each of the Company tariffs, an excise tax will be imposed at the rates identified below to each end user of electricity in the State of Ohio pursuant to Sec. 5727.81 of the Revised Code.

Beginning with bills rendered with metered usage occurring on and after January 1, 2003, a Commercial or Industrial Customer of the Company that receives electricity through a meter as an end user and consumes over the course of the previous calendar year more than 120,000,000 kWhs of electricity may elect to self-assess the tax at a rate of \$.00075 per kWh plus four percent (4%) of the total price of electricity delivered through a meter as an end user. Payment of the tax will be made directly to the Treasurer of the State of Ohio in accordance with Divisions (A)(3) and (4) of Sec. 5727.82 of the Revised Code.

Rate:

For all end users of electricity under Company's tariffs that are not self-assessing the State kWh Tax, the tax imposed below shall apply for all bills rendered with metered usage on and after January 1, 2003.

First 2,000 kWhs	\$0.00465 per kWh
Next 13,000 kWhs	\$0.00419 per kWh
All Excess Over 15,000 kWhs	\$0.00363 per kWh

In the event that the customer's meter is not actually read for the billing period, the estimated kWhs used to collect the Company charges may be used to collect the State kWh Tax.

Municipal Distribution Tax

Applicability:

The Municipal Distribution Tax applies to all customers within the service territory in accordance with Sec. 718.01(f) of the Revised Code. Beginning with bills rendered with usage occurring only on or after January 1, 2003, in addition to charges provided for in the Company tariffs, a Municipal Distribution Tax will be included in the customer bill based on the Municipal Distribution Tax Rate applied to the Distribution revenue that is to be collected.

Changes:

Beginning in January 2003, the Company will annually submit a revised Municipal Distribution Tax Rate based on estimated tax liability and estimated Distribution revenues. In addition, beginning in January 2004, the Company will include a reconciliation that addresses the variances between actual municipal tax obligations and actual recovery.

Municipal Distribution Tax Rate:

1.775%