

BEFORE

THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of )  
FirstEnergy Corp. on Behalf of Ohio )  
Edison Company, The Cleveland Electric )  
Illuminating Company, and The Toledo ) Case No. 01-2048-EL-UNC  
Edison Company for Approval of the )  
Implementation of Provisions of Amended )  
Substitute S.B. 3 Related to Tax Law Changes. )

In the matter of the Application of The ) Case No. 01-2049-EL-ATA  
Toledo Edison Company's Rider No. 15. )

In the Matter of the Application of The ) Case No. 01-2050-EL-ATA  
Ohio Edison Company's Rider No. 95. )

In the Matter of the Application of The )  
Cleveland Electric Illuminating Company's ) Case No. 01-2051-EL-ATA  
Rider No. 18. )

FINDING AND ORDER

The Commission finds:

- (1) The Applicants, The Toledo Edison Company, The Ohio Edison Company and The Cleveland Electric Illuminating Company are public utilities as defined in Section 4905.02, Revised Code, and, as such, are subject to the jurisdiction of this Commission.
- (2) On August 10, 2001, in Case No. 01-2048-EL-UNC, the Applicant (as FirstEnergy Corp. on behalf of the three Ohio operating companies) petitioned this Commission for approval to implement certain tax-related provisions of Am. Sub. S.B. 3 to allow eligible customers to take advantage of the self-assessment provisions of 5727.81, Revised Code. The Applicant also seeks Commission approval for any amendments to contracts approved pursuant to 4905.31, Revised Code, and for all waivers from other Commission rules, regulations, or orders that are necessitated by the tax-related changes. The applications in Case Nos. 01-2049-EL-ATA, 01-2050-EL-ATA, and 01-2051-EL-ATA seek approval of Riders which serve as the mechanism through which customers can choose to self-assess in the years 2001 and 2002 for each of the three operating companies and receive a credit from the company.
- (3) On October 29, 2001, FirstEnergy and the Ohio Consumers' Counsel filed a Stipulated Agreement wherein the parties agree that the self-assessment proposal does not address the recovery of deferrals from regulated rates paid by residential customers in any

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way and further requests the Commission to adopt the Stipulation as part of the Commission's approval of the self-assessment proposal. The stipulation is reasonable and should be approved.

- (4) The Commission has also reviewed the application filed in Case No. 01-2048-EL-UNC requesting approval of the implementation of tax-related changes, approval of amendments to the Companies' contracts to allow qualifying customers to self-assess, and requesting that the Commission grant the Companies all necessary waivers to permit the implementation of the substance of the application. The Commission finds the application is reasonable and should be approved.
- (5) The tariff amendment applications have been filed pursuant to Section 4909.18, Revised Code, and the Commission finds, as the Applicant alleges, that it is not for an increase in any rate, joint rate, toll, classification, charge or rental, and does not appear to be unjust or unreasonable, and should be approved, subject to Finding (3). Therefore, the Commission finds that it is unnecessary to hold a hearing in this matter.

It is, therefore,

ORDERED, That the applications of The Toledo Edison Company, The Ohio Edison Company, and The Cleveland Electric Illuminating Company to amend their tariffs are approved consistent with the findings above. It is, further,

ORDERED, That the application of FirstEnergy to implement tax-related changes of SB3 is approved pursuant to Finding (4). It is, further,

ORDERED, That the Stipulated Agreement between FirstEnergy and Ohio Consumers' Counsel is approved. It is, further,

ORDERED, That the Applicant is authorized to file in final form four complete copies of tariffs consistent with this Finding and Order. One copy shall be with this case docket, one shall be with the Applicant's TRF docket and the remaining two copies shall be designated for distribution to the Electricity Division of the Commission's Utilities Department. The Applicant shall also update its tariff previously filed electronically with the Commission's Docketing Division. It is, further,

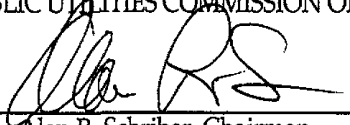

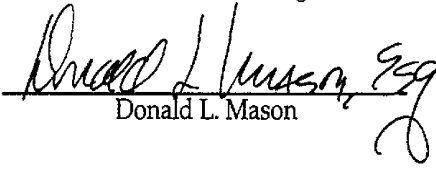
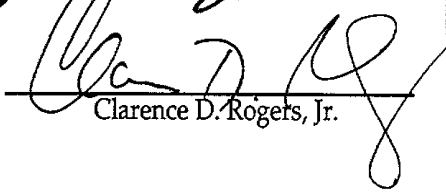
ORDERED, That the effective date of the new tariffs shall be a date not earlier than both the date of this Finding and Order and the date upon which the copies of the final tariffs are filed with this Commission. The new tariffs shall be effective for services rendered on or after the effective date. It is, further,

ORDERED, That the Applicant shall commence notification of all customers affected by the tariff pursuant to 4901:1-03, Ohio Administrative Code within 90 days of the effective date of the final tariff. It is, further,

ORDERED, That nothing in this Finding and Order shall be binding upon this Commission in any future proceeding or investigation involving the justness or reasonableness of any rate, charge, rule or regulation. It is, further,

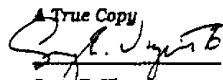
ORDERED, That a copy of this Finding and Order be served upon the Applicant and all parties of record.

## THE PUBLIC UTILITIES COMMISSION OF OHIO

  
Alan R. Schriber, Chairman  
Ronda Hartman Fergus  
Judith A. Jones  
Donald L. Mason  
Clarence D. Rogers, Jr.

RBF:sm

Entered in the Journal  
OCT 31 2001

  
True CopyGary E. Vigorito  
Secretary