LARGE FILING SEPARATOR SHEET

CASE NUMBER: 99-1212-EL-ETP
99-1213-EL-ATA
99-1214-EL-AAM

FILE DATE: 10-04-1999

SECTION: 27

NUMBER OF PAGES: 201

DESCRIPTION OF DOCUMENT: Application

CEI SUPPORT SCHEDULE

Region	area desc	location	address	# emply	Customer	Other	Total	% Cust
CENTRAL REGION	OPERATIONS SERVICES	Strongsville Service Center	12000 Pearl Road	36				
CENTRAL REGION	MGR -NORTHERN BRANCH OP	Strongsville Service Center	12000 Pearl Road	3				
CENTRAL REGION	OH LINES STRONGSVILLE	Strongsville Service Center	12000 Pearl Road	2				
			12000 Pearl Road Total	41	0	41	41	0.0000
CENTRAL REGION	LRG CUST BILLING	ISOC	253 WHITE POND DR - ISOC	2				
CENTRAL REGION	MGR - CREDIT SERVICES	ISOC	253 WHITE POND DR - ISOC	1				
CENTRAL REGION	MGR - FIELD SERVICES	ISOC	253 WHITE POND DR - ISOC	2				
			253 WHITE POND DR - ISOC	5	0	5	5	0.0000
CENTRAL REGION	MFCS ELEC TEST SOUTH	Solon Service Center	29825 Solon Road	1				
CENTRAL REGION	OPERATIONS SERVICES	Solon Service Center	29825 Solon Road	18				
CENTRAL REGION	SLSC OVERHEAD LINES	Solon Service Center	29825 Solon Road	4				
			29825 Solon Road Total	23	0	23	23	0.0000
CENTRAL REGION	DISTR DISPATCHING	SOC	6896 MILLER ROAD - SOC	2				
CENTRAL REGION	SYS OPERATING CTR	SOC	6896 MILLER ROAD - SOC	2				
			6896 MILLER ROAD - SOC	4	0	4	4	0.0000
CENTRAL REGION	ADIM SUPPORT	Westlake Service Center	735 Bradley Road	3				
CENTRAL REGION	FORESTRY-CWO	Westlake Service Center	735 Bradley Road	1				
CENTRAL REGION	OH LINES WESTLAKE	Westlake Service Center	735 Bradley Road	3				
CENTRAL REGION	OPERATIONS SERVICES	Westlake Service Center	735 Bradley Road	33				
			735 Bradley Road Total	40	0	40	40	0.0000
EASTERN REGION	CUST ACCT SERVICES	Ashtabula Service Center	2210 South Ridge W	18	18			
EASTERN REGION	DISTRIBUTION	Ashtabula Service Center	2210 South Ridge W	6				
EASTERN REGION	EA ENGINEERING SERV (651	Ashtabula Service Center	2210 South Ridge W	3				
EASTERN REGION	EA FORESTRY SERV (6524)	Ashtabula Service Center	2210 South Ridge W	1				
EASTERN REGION	EA GARAGE SERVICES (6579)	Ashtabula Service Center	2210 South Ridge W	2				
EASTERN REGION	EA LINE SERV-AST (6526)	Ashtabula Service Center	2210 South Ridge W	8				
EASTERN REGION	EA SUBSTATION SERVICES	Ashtabula Service Center	2210 South Ridge W	1				
EASTERN REGION	EASTERN CUSTOMER OPER	Ashtabula Service Center	2210 South Ridge W	36				
EASTERN REGION	MFSC FLEET SERVICE	Ashtabula Service Center	2210 South Ridge W	1				
EASTERN REGION	MFSC OVERHEAR LINES	Ashtabula Service Center	2210 South Ridge W	1				
EASTERN REGION	MGR - ASHTABULA	Ashtabula Service Center	2210 South Ridge W	2				
EASTERN REGION	OPERATIONS SUPPORT	Ashtabula Service Center	2210 South Ridge W	3				
			2210 South Ridge W Total	82	18	64	82	0.2195
EASTERN REGION	EAST CUSTOMER ACCT	Main Ave Customer Center	4438 Main Avenue	1	1			
EASTERN REGION	LCI CREDIT	Main Ave Customer Center	4438 Main Avenue	1	1			
EASTERN REGION	MACC	Main Ave Customer Center	4438 Main Avenue	7	7			
			4438 Main Avenue Total	9	9	0	9	1.0000
EASTERN REGION	EA SUBSTATION SERVICES	Ashtabula Service Center	730 SOUTH AVE -	1				
EASTERN REGION	MGR - ASHTABULA	Ashtabula Service Center	730 SOUTH AVE -	1				
			730 SOUTH AVE -	2	0	2	2	0.0000
EASTERN REGION	PWR SYS CREW/PA		PENNSYLVANIA	1				
			PENNSYLVANIA	1	0	1	1	0.0000
NORTHERN	MFSC ELEC TEST NORTH	Euclid Service Center	1422 Babbit Road	1				
NORTHERN	MGR DISTR TECH SERVICE	Euclid Service Center	1422 Babbit Road	1				
NORTHERN	MGR- PWR SYS EASTERN	Euclid Service Center	1422 Babbit Road	3				

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Region	area desc	location	address	# emply	Customer	Other	Total	% Cust
NORTHERN	OPERATIONS SERVICES	Euclid Service Center	1422 Babbit Road	14				
NORTHERN	OPERATIONS SUPPORT	Euclid Service Center	1422 Babbit Road	2				
NORTHERN	PWR SYS CREW/EUSC	Euclid Service Center	1422 Babbit Road	1				
			1422 Babbit Road Total	22	0	**22**	22	0.0000
NORTHERN	FIELD CREDIT	E 24th Street Service Center	1561 E. 24th Street	2	2			
NORTHERN	MGR - UG CABLE	E 24th Street Service Center	1561 E. 24th Street	2				
NORTHERN	OPERATIONS SERVICES	E 24th Street Service Center	1561 E. 24th Street	33				
NORTHERN	OPERATIONS SUPPORT	E 24th Street Service Center	1561 E. 24th Street	8				
NORTHERN	UG CABLE	E 24th Street Service Center	1561 E. 24th Street	5				
			1561 E. 24th Street Total	50	2	**48**	50	0.0400
NORTHERN	ADIM SUPPORT	Brooklyn Service Center	3601 Ridge Road	1				
NORTHERN	BRSC ELEC TEST	Brooklyn Service Center	3601 Ridge Road	2				
NORTHERN	BRSC FLEET SERVICE	Brooklyn Service Center	3601 Ridge Road	2				
NORTHERN	CUST ACCT SERVICES	Brooklyn Service Center	3601 Ridge Road	23				
NORTHERN	DESIGN CENTRAL	Brooklyn Service Center	3601 Ridge Road	30				
NORTHERN	FACILITIES MAINT	Brooklyn Service Center	3601 Ridge Road	2				
NORTHERN	FORESTRY-CWO	Brooklyn Service Center	3601 Ridge Road	2				
NORTHERN	GENERATION ***********	Brooklyn Service Center	3601 Ridge Road	6				
NORTHERN	METER TEST/CENTRAL	Brooklyn Service Center	3601 Ridge Road	2				
NORTHERN	MGR DISTR TECH SERVICE	Brooklyn Service Center	3601 Ridge Road	2				
NORTHERN	MGR -NORTHERN OH LINES	Brooklyn Service Center	3601 Ridge Road	7				
NORTHERN	OH LINES E24TH	Brooklyn Service Center	3601 Ridge Road	4				
NORTHERN	OPERATIONS SERVICES	Brooklyn Service Center	3601 Ridge Road	13				
NORTHERN	OPERATIONS SUPPORT	Brooklyn Service Center	3601 Ridge Road	137				
NORTHERN	SUBSTATION OPERATIONS	Brooklyn Service Center	3601 Ridge Road	1				
			3601 Ridge Road Total	234	0	**234**	234	0.0000
NORTHERN	AS/COSC METER READING	4141 ROCKSIDE RD	4141 ROCKSIDE RD	1				
NORTHERN	BRSC FLEET SERVICE	4142 ROCKSIDE RD	4141 ROCKSIDE RD	1				
NORTHERN	BRSC METER READING	4143 ROCKSIDE RD	4141 ROCKSIDE RD	2				
NORTHERN	CLAIMS	4144 ROCKSIDE RD	4141 ROCKSIDE RD	4				
NORTHERN	CUST ACCT SERVICES	4145 ROCKSIDE RD	4141 Rockside Rd	1	1			
NORTHERN	DESIGN CENTRAL	4146 ROCKSIDE RD	4141 ROCKSIDE RD	4				
NORTHERN	ENERGY INVESTIGATION	4147 ROCKSIDE RD	4141 ROCKSIDE RD	1				
NORTHERN	LCI CREDIT	4148 ROCKSIDE RD	4141 ROCKSIDE RD	1	1			
NORTHERN	MGR - CENTRAL GOVT AFFA	4149 ROCKSIDE RD	4141 ROCKSIDE RD	5				
NORTHERN	MGR - CREDIT SERVICES	4150 ROCKSIDE RD	4141 ROCKSIDE RD	1	1			
NORTHERN	MGR -NORTHERN BRANCH OP	4151 ROCKSIDE RD	4141 ROCKSIDE RD	1				
NORTHERN	REG VP -NORTHERN REGION	4152 ROCKSIDE RD	4141 ROCKSIDE RD	2				
NORTHERN	REG VP-NORTHERN REGION (EAST)	4153 ROCKSIDE RD	4141 ROCKSIDE RD	4				
NORTHERN	STAFF/SAFETY	4154 ROCKSIDE RD	4141 ROCKSIDE RD	4				
			4141 ROCKSIDE RD Total	32	3	**29**	32	0.0938
NORTHERN	CENTRAL REGION-OPERATIONS	Miles Service Center	4295 E. 146 Street	6				
NORTHERN	CUST ACCT SERVICES	Miles Service Center	4295 E. 146 Street	32	32			
NORTHERN	FORESTRY-CWO	Miles Service Center	4295 E. 146 Street	1				
NORTHERN	GENERATION ***********	Miles Service Center	4295 E. 146 Street	2				

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Region	area desc	location	address	# empl	Customer	Other	Total	% Cust
NORTHERN	METER TEST/CENTRAL	Miles Service Center	4295 E. 146 Street	4				
NORTHERN	MGR-NORTHERN RESID INS	Miles Service Center	4295 E. 146 Street	7				
NORTHERN	MISC FLEET SERVICE	Miles Service Center	4295 E. 146 Street	4				
NORTHERN	MISC METER READING	Miles Service Center	4295 E. 146 Street	1				
NORTHERN	OH LINES MILES	Miles Service Center	4295 E. 146 Street	4				
NORTHERN	OPERATIONS SERVICES	Miles Service Center	4295 E. 146 Street	43				
NORTHERN	OPERATIONS SUPPORT	Miles Service Center	4295 E. 146 Street	53				
			4295 E. 146 Street Total	157	32	125	157	0.2038
NORTHERN	EACC	Customer Service Center	696 EUCLID AVE - EUCCU	11	11			
			696 EUCLID AVE - EUCCU	11	11	0	11	1.0000
NORTHERN	PWR SYS CREW/KOM	Oak	7135 OAK AVE - OAK	1				
			7135 OAK AVE - OAK Total	1	0	1	1	0.0000
NORTHERN	OPERATIONS SUPPORT	Northfield Service Center	7401 Northfield Rd	1				
NORTHERN	PWR SYS CREW/NF	Northfield Service Center	7401 Northfield Rd	1				
			7401 Northfield Rd Total	2	0	2	2	0.0000
NORTHERN	ADMINISTRATION	Concord Service Center - CEOC	7755 Auburn Road	1				
NORTHERN	COSC OVERHEAD LINES	Concord Service Center - CEOC	7755 Auburn Road	4				
NORTHERN	CUST ACCT SERVICES	Concord Service Center - CEOC	7755 Auburn Road	1	1			
NORTHERN	DESIGN CENTRAL	Concord Service Center - CEOC	7755 Auburn Road	13				
NORTHERN	FORESTRY-CWO	Concord Service Center - CEOC	7755 Auburn Road	1				
NORTHERN	METER TEST/CENTRAL	Concord Service Center - CEOC	7755 Auburn Road	2				
NORTHERN	MGR - CENTRAL GOVT AFFA	Concord Service Center - CEOC	7755 Auburn Road	2				
NORTHERN	MGR - CONCORD	Concord Service Center - CEOC	7755 Auburn Road	6				
NORTHERN	OPERATIONS SERVICES	Concord Service Center - CEOC	7755 Auburn Road	44				
NORTHERN	OPERATIONS SERVICES	Concord Service Center - CEOC	7755 Auburn Road	1				
NORTHERN	OPERATIONS SUPPORT	Concord Service Center - CEOC	7755 Auburn Road	3				
NORTHERN	PWR SYS CREW/COSC	Concord Service Center - CEOC	7755 Auburn Road	1				
			7755 Auburn Road Total	79	1	78	79	0.0127
NORTHERN	PWR SYS CREW/CL	Brooklyn Service Center	9200 CLINTON ROAD	1				
			9200 CLINTON ROAD Total	1	0	1	1	0.0000

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1999 Budget Employee Counts by SVC
General Asset Allocation

	LOCATIO	SVC_DESC	# Empl
GEN		PENN POWER ENERGY	35
DIST	DB	DISTRIBUTION - EASTERN REGION	529
DIST	DB	DISTRIBUTION - NEW CENTRAL REGION	670
DIST	DB	DISTRIBUTION - NEW NORTHERN REGION	969
DIST	DB	DISTRIBUTION - PENN POWER - 333	-
DIST	DB	DISTRIBUTION - SOUTHERN REGION	271
DIST	DB	DISTRIBUTION - WESTERN REGION - 575	-
	GN	ADMINISTRATIVE SERVICES - 114	114
	GN	ADVANCED TECHNOLOGIES	12
TRAN	GN	BULK POWER MARKETING	22
	GN	BUSINESS DEVELOPMENT	13
	GN	BUSINESS PLANNING	20
	GN	BUSINESS STRATEGY	12
	GN	CLAIMS	7
	GN	COMMUNICATIONS	23
	GN	CONTROLLER'S	109
	GN	CONVERSION ECONOMICS	16
	GN	CORPORATE	23
	GN	CORPORATE ADMINISTRATION GROUP ADMIN.	2
	GN	CORPORATE AFFAIRS	5
	GN	CORPORATE SUSTAINING	4
CUST	GN	CUSTOMER ACCOUNT SERVICES	63
DIST	GN	DISTRIBUTION GROUP ADMINISTRATION	14
	GN	DIVERSIFIED SERVICES	10
GEN	GN	FE FUEL MARKETING	6
	GN	FEDERAL GOVERNMENT AFFAIRS	2
	GN	FINANCE ADMIN	6
GEN	GN	FOSSIL OPER ADMIN	35
GEN	GN	FUEL SUPPLY - FOSSIL	16
GEN	GN	GENERATION SERVICES	21
GEN	GN	GENERATION TECHNICAL SERVICES	307
	GN	GOVERNMENT AFFAIRS	6
	GN	HUMAN RESOURCES	77
	GN	INDUSTRIAL RELATIONS	41
	GN	INFORMATION SYSTEMS- 370	370
	GN	INTERNAL AUDITING	17
	GN	LEGAL	21
	GN	MARKETING	1
	GN	NONREG. SUPPORT	1
GEN	GN	NUCLEAR ADMINISTRATION	34
	GN	PROJECT MANAGEMENT/CORPORATE SERVICES	33
	GN	RATE	23
	GN	REAL ESTATE	31
	GN	SALES	29
	GN	SUPPLY CHAIN	221
	GN	TECHNICAL SERVICES - T&D	140
	GN	TECHNOLOGY VENTURES	6
TRAN	GN	TRANSM. BUSINESS SERVICES/REGULATORY ACTIVITI	15
TRAN	GN	TRANSMISSION OPERATIONS	65
TRAN	GN	TRANSMISSION PLANNING & PROTECTION	22
	GN	TREASURY	20
	GN	VENTURES SUPPORT	5
			4,513

			%
(light shading)	considered Customer function	63	2.04
(dark shading)	considered Transmission function	124	4.00
(heavy box)	considered Generation function	454	14.68
(box)	considered Distribution function	2,452	79.28
	total	3,093	

Note: other employee counts not used.

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12/31/97 FERC Form 1 Balances by Function

Source: Page 204-207

	CEI	%	
Generation	2,126,658,161	0.5233	VBM Overall Method
Transmission	691,367,997	0.1701	
Distribution	1,115,153,621	0.2744	
General	130,679,519	0.0322	
Total	4,063,859,298		

Transmission	691,367,997	0.3827	VBM T&D Method
Distribution	1,115,153,621	0.6173	
Total	1,806,521,618		

Cleveland Electric Illuminating Company
Reconciling Items - Workpaper

		Allocation
Interest Expense		
ExcessTax Over Book Depr.		
Accelerated Depreciation	265,553,000	W/P
Book Depreciation	203,155,001	W/P
	62,397,999	
Other Reconciling Items		
SFAS 109 CC	580,000	Plant
Def. Book Depr. - 92 Rates Amort.	2,601,000	Plant
Refueling Outage Accrual	13,882,000	Specific
S/L - Amort Book Gain BM	(14,451,000)	Specific
S/L Lease Payments BM	(62,857,000)	Specific
S/L Lease Accrual BM	70,008,000	Specific
Amort C Chgs BV Common F/T	424,000	Specific
Meals Exp. - Non Deduct	30,000	Plant
Bond Interest Levelized	(149,000)	Plant
Amort. PY Def. Exps. (Pre phasein)	1,153,000	Specific
Amort. BV Def. Exps. (Pre phasein)	2,803,000	Specific
Removal Costs	(13,288,000)	Plant
Deferred Compensation	(43,000)	Labor
SERP	(30,000)	Labor
TBT Net Rent Deductible	(9,767,000)	Plant
Health Benefits Accr. SFAS 106	5,685,000	Plant
Expense Accruals FAS 112	(1,489,000)	Plant
Sec 189 Interest Amort.	(586,000)	Plant
Vacation Pay Accrual	1,944,000	Labor
Admin & Gen'l Capitalized UCR	(75,000)	Plant
CIAC	2,148,000	Specific
Pension Plan Accrual Adj.	(883,000)	Labor
Injuries & Damages	145,000	Plant
Low Level Radiation Waste	638,000	Specific
System Dev Costs on Books	286,000	Plant
Demand Side Management - Amort.	5,571,000	Plant
Lobbying - Nondeductible	2,000	Plant
CSU Settlement	(22,000)	Plant
Property Tax - 92 Rates Amort.	2,589,000	Property Tax
Carrying Charges - 92 Rates - Amort.	3,048,000	Plant
Total Other Reconciling Items	9,897,000	

CLEVELAND ELECTRIC ILLUMINATING CO.
RECONCILING ITEMS - TAX OVER BOOK DEPREC. WORKPAPER

GENERAL PLT FUNCTIONALIZATIONS FROM GENERAL PLANT STUDY:

PROD	TRAN	DIST
17.47%	21.91%	60.62%

		TOTAL UTILITY	PROD	TRAN	DIST	GEN
ACCELERATED DEPRECIATION	B17	266,754,837	201,453,253	22,092,102	35,260,188	7,949,294
ACCEL DEPREC W/ GEN PLT SPREAD		266,754,837	202,841,995	23,833,792	40,079,050	
			76.04%	8.93%	15.02%	

		TOTAL UTILITY	PROD	TRAN	DIST	GEN
S/L DEPRECIATION	B19, B20	203,343,965	144,497,533	13,737,110	34,366,316	10,743,006
S/L DEPREC W/ GEN PLT SPREAD		203,343,965	146,374,336	16,090,903	40,878,726	
			71.98%	7.91%	20.10%	

	JURISD	PROD	TRAN	DIST
		0.7604	0.0893	0.1502
ACCELERATED DEPRECIATION	265,553,000	201,926,501	23,713,883	39,886,061

	JURISD	PROD	TRAN	DIST
		0.7198	0.0791	0.201
S/L DEPRECIATION	203,155,001	146,230,970	16,069,561	40,834,155
	62,397,999	55,695,531	7,644,322	(948,094)

Cleveland Electric Illuminating Company
Reconciling Items
Jurisdictional

		Total	Production	Transmission	Distribution	General	Allocation
General Plant Functionalizing Percentages		100.00%	17.47%	21.91%	60.62%		
Interest Expense							
ExcessTax Over Book Depr.							
Accelerated Depreciation							
As Presented		265,553,000	200,545,626	21,992,568	35,101,327	7,913,479	W/P
Including General Spread to PTD		265,553,000	201,928,111	23,726,412	39,898,478		
		100.00%	76.04%	8.93%	15.02%		
Book Depreciation							
As Presented		(203,155,000)	(144,363,254)	(13,724,344)	(34,334,380)	(10,733,023)	W/P
Including General Spread to PTD		(203,155,001)	(146,238,313)	(16,075,950)	(40,840,738)		
		100.00%	71.98%	7.91%	20.10%		
ExcessTax Over Book Depr.							
As Presented		62,398,000	56,182,372	8,268,224	766,947	(2,819,543)	
Including General Spread to PTD		62,397,999	55,689,797	7,650,462	(942,260)		
		100.00%	89.25%	12.26%	-1.51%		
Other Reconciling Items							
Pension Plan Accrual Adj.	PAYROL	(883,000)					Labor
Deferred Compensation	PAYROL	(43,000)					Labor
SERP	PAYROL	(30,000)					Labor
Vacation Pay Accrual	PAYROL	1,944,000					Labor
		988,000					
Demand Side Management - Amort.	D10	5,571,000					Plant
Removal Costs	D10	(13,288,000)					Plant
CSU Settlement	D10	(22,000)					Plant
		(7,739,000)					
Lobbying - Nondeductible	E10	2,000					Plant
Def. Book Depr. - 92 Rates Amort.	P00	2,601,000					Plant
Sec 189 Interest Amort.	P00	(586,000)					Plant
Bond Interest Levelized	P00	(149,000)					Plant
Carrying Charges - 92 Rates - Amort.	P00	3,048,000					Plant
		4,914,000					
TBT Net Rent Deductible	P10	(9,767,000)					Plant
System Dev Costs on Books	P303	286,000					Plant
Expense Accruals FAS 112	PAYROL	(1,489,000)					Plant
Admin & Gen'l Capitalized UCR	PAYROL	(75,000)					Plant
Meals Exp. - Non Deduct	PAYROL	30,000					Plant
Health Benefits Accr. SFAS 106	PAYROL	5,685,000					Plant
		4,151,000					
SFAS 109 CC	PTD	580,000					Plant
Injuries & Damages	TD	145,000					Plant
Property Tax - 92 Rates Amort.	P00	2,589,000					Property Tax
Amort C Chgs BV Common F/T	D10	424,000	424,000				Specific
Amort. PY Def. Exps. (Pre phasein)	D10	1,153,000	1,153,000				Specific
Amort. BV Def. Exps. (Pre phasein)	D10	2,803,000	2,803,000				Specific
Refueling Outage Accrual	D10	13,882,000	13,882,000				Specific
		18,262,000	18,262,000				
Low Level Radiation Waste	PAYROL	638,000	638,000				Specific
S/L Lease Payments BM	PSTEAM	(62,857,000)	(62,857,000)				Specific
S/L - Amort Book Gain BM	PSTEAM	(14,451,000)	(14,451,000)				Specific
S/L Lease Accrual BM	PSTEAM	70,008,000	70,008,000				Specific
		(7,300,000)	(7,300,000)				
CIAC	TD	2,148,000			2,148,000		Specific
Total Other Reconciling Items		9,897,000					

Cleveland Electric Illuminating Company
Deferred Tax Expense - Workpaper

		Allocation
Deferred Taxes on Accelerated Depreciation		
Excess of Accel. Over S/L Tax Depreciation	44,457,000	W/P
Other Deferred Taxes		
Def. Book Depr. - 92 Rates Amort.	(910,000)	Plant
Refueling Outage Accrual	(4,859,000)	Specfic
S/L - Amort Book Gain BM	6,069,000	Specfic
S/L Lease Payments BM	22,000,000	Specfic
S/L Lease Accrual BM	(24,503,000)	Specfic
Amort. PY Def. Exps. (Pre phasein)	(300,000)	Specfic
Amort. BV Def. Exps. (Pre phasein)	(420,000)	Specfic
Removal Costs	4,651,000	Plant
Deferred Compensation	15,000	Labor
SERP	11,000	Labor
TBT Net Rent Deductible	3,418,000	Plant
Health Benefits Accr. SFAS 106	(1,990,000)	Plant
Expense Accruals FAS 112	521,000	Plant
Vacation Pay Accrual	(680,000)	Labor
Admin & Gen'l Capitalized UCR	26,000	Plant
CIAC	(752,000)	Specfic
Pension Plan Accrual Adj.	309,000	Labor
Injuries & Damages	(51,000)	Plant
Low Level Radiation Waste	(223,000)	Specfic
System Dev Costs on Books	(180,000)	Plant
Demand Side Management	(1,950,000)	Plant
CSU Settlenment	8,000	Plant
Property Tax - 92 Rates Amort.	(906,000)	Property Tax
Carrying Charges - 92 Rates - Amort.	(1,067,000)	Plant
SFAS 96 CC Gross-Up PY	(909,000)	Specfic
SFAS 96 CC Gross-Up BV	(1,015,000)	Specfic
SFAS 109 CC	(580,000)	Plant
TBT Proceeds - ITC	(97,000)	Plant
TBT Proceeds - ACRS	(95,000)	Plant
Amort. Of TBT Net Rent Deductible	(226,000)	Plant
System Development Costs Amort.	(272,000)	Plant
Construction Period Interest	30,000	Plant
Centerior Service Company Taxes	96,000	Plant
Miscellaneous Deferrals	58,000	Plant
Avon #8 Decommissioning Loss	(33,000)	Specfic
Investment Tax Credits - Net	(6,857,000)	Specfic
Total Other Deferred Taxes	(11,663,000)	

CLEVELAND ELECTRIC ILLUMINATING CO.
DIT EXPENSE - TAX OVER BOOK DEPREC. WORKPAPER

GENERAL PLT FUNCTIONALIZATIONS FROM GENERAL PLANT STUDY:

PROD	TRAN	DIST
17.47%	21.91%	60.62%

		TOTAL UTILITY	PROD	TRAN	DIST	GEN
DIT EXPENSE	B22	44,658,203	33,337,349	3,615,932	5,771,222	1,933,700
DIT EXPENSE W/ GEN PLT SPREAD		44,658,203	33,675,166	4,039,606	6,943,431	
			75.41%	9.05%	15.55%	

	JURIS	PROD	TRAN	DIST
		75.41%	9.05%	15.55%
DIT EXPENSE	44,457,000	33,523,446	4,021,406	6,912,148

Cleveland Electric Illuminating Company
Deferred Tax Expense
Jurisdictional

		Total	Production	Transmission	Distribution	General	Allocation
Deferred Taxes on Accelerated Depreciation							
Excess of Accel. Over S/L Tax Depreciation							
As Presented		44,457,000	33,187,151	3,599,641	5,745,220	1,924,988	W/P
Including General Spread to PTD		44,457,000	33,523,446	4,021,406	6,912,148		
		100.00%	75.41%	9.05%	15.55%		
Other Deferred Taxes							
Deferred Compensation	PAYROL	15,000					Labor
SERP	PAYROL	11,000					Labor
Vacation Pay Accrual	PAYROL	(680,000)					Labor
Pension Plan Accrual Adj.	PAYROL	309,000					Labor
		(345,000)					
Removal Costs	D10	4,651,000					Plant
Demand Side Management	D10	(1,950,000)					Plant
CSU Settlenment	D10	8,000					Plant
		2,709,000					
Def. Book Depr. - 92 Rates Amort.	P00	(910,000)					Plant
Carrying Charges - 92 Rates - Amort.	P00	(1,067,000)					Plant
Miscellaneous Deferrals	P00	58,000					Plant
		(1,919,000)					
TBT Net Rent Deductible	P10	3,418,000					Plant
TBT Proceeds - ITC	P10	(97,000)					Plant
TBT Proceeds - ACRS	P10	(95,000)					Plant
Amort. Of TBT Net Rent Deductible	P10	(226,000)					Plant
		3,000,000					
System Dev Costs on Books	P303	(180,000)					Plant
System Development Costs Amort.	P303	(272,000)					Plant
		(452,000)					
Centerior Service Company Taxes	PAYROL	96,000					Plant
Health Benefits Accr. SFAS 106	PAYROL	(1,990,000)					Plant
Expense Accruals FAS 112	PAYROL	521,000					Plant
Admin & Gen'l Capitalized UCR	PAYROL	26,000					Plant
		(1,347,000)					
Construction Period Interest	PNUC	30,000					Plant
SFAS 109 CC	PTD	(580,000)					Plant
Injuries & Damages	TD	(51,000)					Plant
Property Tax - 92 Rates Amort.	P00	(906,000)					Property Tax
Refueling Outage Accrual	D10	(4,859,000)	(4,859,000)				Specfic
Amort. PY Def. Exps. (Pre phasein)	D10	(300,000)	(300,000)				Specfic
Amort. BV Def. Exps. (Pre phasein)	D10	(420,000)	(420,000)				Specfic
		(5,579,000)	(5,579,000)				
SFAS 96 CC Gross-Up PY	DEPRS	(909,000)	(909,000)				Specfic
SFAS 96 CC Gross-Up BV	DEPRS	(1,015,000)	(1,015,000)				Specfic
		(1,924,000)	(1,924,000)				
Investment Tax Credits - Net	P00	(6,857,000)	(6,857,000)				Specfic
Avon #8 Decommissioning Loss	P10	(33,000)	(33,000)				Specfic
Low Level Radiation Waste	PAYROL	(223,000)	(223,000)				Specfic
S/L - Amort Book Gain BM	PSTEAM	6,069,000	6,069,000				Specfic
S/L Lease Payments BM	PSTEAM	22,000,000	22,000,000				Specfic
S/L Lease Accrual BM	PSTEAM	(24,503,000)	(24,503,000)				Specfic
		3,566,000	3,566,000				
CIAC	TD	(752,000)					Specfic
Total Other Deferred Taxes		(11,663,000)					

Cleveland Electric Illuminating Company
Deferred Tax Balances - Workpaper
Jurisdictional

	Total	Allocation
Deferred Income Taxes:		
BETA Drive Lab Lease TECO Share	57,000	Plant
BETA Drive Lab Lease Book Expense	378,000	Plant
BETA Drive Lab Lease Payments	(251,000)	Plant
Capitalized Items CSC	556,000	Plant
Plant Consulting DB	64,000	Specfic
Interim Storage - 1992 CRG	1,877,000	Plant
Plant Decomm - Prefunding	4,344,000	Specfic
Plant Decomm Non Qualified	36,000	Specfic
Refueling Outage Accruals	4,656,000	Specfic
Deferred Compensation	(16,000)	Labor
SERP Corp	127,000	Plant
Low Level Radiation Waste	56,000	Specfic
Injuries & Damages	420,000	Plant
Miscellaneous Deferrals	(287,000)	Plant
SFAS 112	(130,000)	Plant
Environmental Remediation Costs	2,660,000	Plant
Vacation Pay Accrual	3,221,000	Labor
Pension/VTP	(19,726,000)	Labor
SFAS 109	(51,099,000)	Plant
BM & BV2 Sale/Leaseback	167,006,000	Specfic
Accelerated Amortization	(14,849,000)	Plant
Accelerated Depreciation Operating	(515,768,000)	W/P
Accelerated Depreciation - CRG	(18,604,000)	Plant
SFAS 109	(199,041,000)	Plant
CIAC	4,172,000	Specfic
Removal Costs	(2,170,000)	Plant
UCR Overheads Flowback	669,000	Plant
UCR Interest Flowback	5,025,000	Plant
AR-13 Interest Flowback	2,791,000	Plant
UCR Amort. Value of Test Power	2,853,000	Plant
Admin & Gen Capitalized Interest	(420,000)	Plant
AFUDC Flowback	(1,890,000)	Plant
Amort. Interest Cap UCR Non	5,800,000	Plant
Capitalized Deductions Flowback	(6,310,000)	Plant
ACRS Tax Benefits Sold	(4,845,000)	Plant
TBT Net Rent Deductible	(16,885,000)	Plant
Pre Phase-In Deferred Costs	(25,053,000)	Plant
Bond Interest Levelized	(2,152,000)	Plant
SFAS 106	498,000	Plant
Avon #8 Decomm Loss	(359,000)	Specfic
Demand Side Management	(2,536,000)	Plant
Property Tax Deferral - 1992 CRG	(21,280,000)	Property Tax
Carrying Charges - 1992 CRG	(24,491,000)	Plant
SFAS 109	(612,011,000)	Plant
EDT SFAS 96 92-Rates	2,666,000	Plant
Perry Carrying Charges Gross-Up	(30,610,000)	Specfic
BV Carrying Charges Gross-Up	(34,155,000)	Specfic
EDT SFAS 109 92-Rates - AFUDC	28,155,000	Plant
BV O&M Basis Diff. Training Costs	(854,000)	Specfic
PY O&M Basis Diff. Training Costs	(4,313,000)	Specfic
Other EDT Amort. - FIT	(375,000)	Plant
System Development Costs	(9,236,000)	Plant
System Development Cost Amortization	5,755,000	Plant
Total Deferred Tax Balance	(1,375,874,000)	

Cleveland Electric Illuminating Company
Deferred Tax Balances
Jurisdictional

		Total	Production	Transmission	Distribution	General	Allocation
Deferred Income Taxes:							
Deferred Compensation	P00	(16,000)					Labor
Vacation Pay Accrual	PAYROL	3,221,000					Labor
Pension/VTP	PAYROL	(19,726,000)					Labor
		(16,505,000)					
Accelerated Amortization	D10	(14,849,000)					Plant
Pre Phase-In Deferred Costs	D10	(25,053,000)					Plant
Demand Side Management	D10	(2,536,000)					Plant
		(42,438,000)					
Interim Storage - 1992 CRG	E10	1,877,000					Plant
Injuries & Damages	P00	420,000					Plant
Accelerated Depreciation - CRG	P00	(18,604,000)					Plant
UCR Overheads Flowback	P00	669,000					Plant
UCR Interest Flowback	P00	5,025,000					Plant
AR-13 Interest Flowback	P00	2,791,000					Plant
UCR Amort. Value of Test Power	P00	2,853,000					Plant
Carrying Charges - 1992 CRG	P00	(24,491,000)					Plant
Capitalized Items CSC	P00	556,000					Plant
Miscellaneous Deferrals	P00	(287,000)					Plant
Environmental Remediation Costs	P00	2,660,000					Plant
Removal Costs	P00	(2,170,000)					Plant
AFUDC Flowback	P00	(1,890,000)					Plant
Capitalized Deductions Flowback	P00	(6,310,000)					Plant
ACRS Tax Benefits Sold	P00	(4,845,000)					Plant
TBT Net Rent Deductible	P00	(16,885,000)					Plant
EDT SFAS 96 92-Rates	P00	2,666,000					Plant
EDT SFAS 109 92-Rates - AFUDC	P00	28,155,000					Plant
Bond Interest Levelized	P00	(2,152,000)					Plant
Other EDT Amort. - FIT	P00	(375,000)					Plant
System Development Costs	P00	(9,236,000)					Plant
System Development Cost Amortization	P00	5,755,000					Plant
SERP Corp	P00	127,000					Plant
Admin & Gen Capitalized Interest	P00	(420,000)					Plant
Amort. Interest Cap UCR Non	P00	5,800,000					Plant
BETA Drive Lab Lease TECO Share	P00	57,000					Plant
BETA Drive Lab Lease Book Expense	P00	378,000					Plant
BETA Drive Lab Lease Payments	P00	(251,000)					Plant
		(30,004,000)					
SFAS 112	PAYROL	(130,000)					Plant
SFAS 106	PAYROL	498,000					Plant
		368,000					
SFAS 109	PTD	(51,099,000)					Plant
SFAS 109	PTD	(199,041,000)					Plant
SFAS 109	PTD	(612,011,000)					Plant
		(862,151,000)					
Property Tax Deferral - 1992 CRG	P00	(21,280,000)					Property Tax
Refueling Outage Accruals	D10	4,656,000	4,656,000				Specfic
Plant Decomm - Prefunding	DEPRS	4,344,000	4,344,000				Specfic
Plant Decomm Non Qualified	DEPRS	36,000	36,000				Specfic
		4,380,000	4,380,000				
Plant Consulting DB	P00	64,000	64,000				Specfic
Low Level Radiation Waste	P00	56,000	56,000				Specfic
Perry Carrying Charges Gross-Up	P00	(30,610,000)	(30,610,000)				Specfic
BV Carrying Charges Gross-Up	P00	(34,155,000)	(34,155,000)				Specfic
BV O&M Basis Diff. Training Costs	P00	(854,000)	(854,000)				Specfic
PY O&M Basis Diff. Training Costs	P00	(4,313,000)	(4,313,000)				Specfic
		(69,812,000)	(69,812,000)				
Avon #8 Decomm Loss	P10	(359,000)	(359,000)				Specfic
BM & BV2 Sale/Leaseback	PSTEAM	167,006,000	167,006,000				Specfic
CIAC	TD	4,172,000			4,172,000		Specfic
Accelerated Depreciation Operating	P00	(515,768,000)	(431,813,606)	(30,916,774)	(53,037,620)		W/P
Total Deferred Tax Balance							

CLEVELAND ELECTRIC ILLUMINATING CO.
DIT BALANCES - TAX OVER BOOK DEPREC. WORKPAPER

GENERAL PLT FUNCTIONALIZATIONS FROM GENERAL PLANT STUDY:

PROD	TRAN	DIST
17.47%	21.91%	60.62%

		TOTAL UTILITY	PROD	TRAN	DIST	GEN
DIT BALANCES	B23	517,814,000	433,047,848	30,936,549	49,376,402	4,453,201
DIT BALANCES W/ GEN PLT SPREAD		517,814,000	433,825,822	31,912,245	52,075,932	
			83.78%	6.16%	10.06%	

	JURIS	PROD	TRAN	DIST
		83.78%	6.16%	10.06%
DIT EXPENSE	515,768,000	432,111,678	31,786,153	51,870,169

TAX DEPRECIATION TYPE: FED
VINTAGE: TOTAL
TIME: 1996

	UNION CARBIDE CEI	AUTOS CEI	BEAVER VALLEY CEI	BEAVER VALLEY FUEL CEI	BV CEI DISALLOW
TAX METHOD					
BEGINNING TAX BASIS BALANCE	6,846,371	16,074,730	643,870,159	73,070,803	48,744,666
PLUS: TAX BASIS ADJUSTMENTS	0	0	27,534	0	0
LESS: TAX RETIREMENTS	0	3,066,260	268,086	0	0
ENDING TAX BASIS BALANCE	6,846,371	13,008,471	644,566,064	80,239,333	48,744,666
AVERAGE TAX BASIS BALANCE	6,846,371	14,541,601	644,231,878	76,655,068	48,744,666
BEGINNING TAX RESERVE	6,846,371	16,063,026	577,092,098	60,588,435	44,357,647
LESS: RETIREMENTS	0	3,066,260	243,218	0	0
GAIN ON ACTUAL SALVAGE	0	10,179	0	0	0
PLUS: SALVAGE	0	10,179	0	0	0
ADJUSTMENTS	0	0	0	0	0
SUBTOTAL	6,846,371	12,996,766	576,848,880	60,588,435	44,357,647
CURRENT DEPRECIATION	0	4,682	57,215,988	6,884,462	4,387,019
ENDING TAX RESERVE	6,846,371	13,001,448	634,064,868	67,472,897	48,744,666
DEPRECIABLE BASE	0	5,009,384	635,497,744	29,471,108	48,744,666
DEPRECIATION RATE	0.00%	0.09%	9.00%	23.36%	9.00%
TAX DEPRECIATION	0	4,682	57,215,988	6,884,462	4,387,019
ESTIMATED SALVAGE	0	0	0	0	0
BEGINNING MEMO RETIREMENT BALANCE	0	1,224,879	206,464	0	0
ENDING MEMO RETIREMENT BALANCE	0	1,224,879	206,464	0	0

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DETAILED MODELING SYSTEM
RET96: TAX DETAIL

TAX DEPRECIATION TYPE: FED
VINTAGE: TOTAL
TIME: 1996

	BUILDINGS 150 CEI	BUILDINGS SL CEI	COMPUTERS CEI	SERVICE CO COMPUTERS CEI	DATA HANDLING CEI
TAX METHOD					
BEGINNING TAX BASIS BALANCE	2,332,087	7,284,476	1,501,366	2,663,808	636,175
PLUS: TAX BASIS ADJUSTMENTS	0	0	0	0	0
LESS: TAX RETIREMENTS	4,739	(95,500)	0	0	0
ENDING TAX BASIS BALANCE	2,327,348	7,379,976	1,501,366	17,495,571	636,175
AVERAGE TAX BASIS BALANCE	2,329,717	7,332,226	1,501,366	10,079,690	636,175
BEGINNING TAX RESERVE	1,218,248	5,114,690	1,501,366	2,353,211	636,175
LESS: RETIREMENTS	4,739	(95,500)	0	0	0
GAIN ON ACTUAL SALVAGE	0	0	0	0	0
PLUS: SALVAGE	0	0	0	0	0
ADJUSTMENTS	0	0	0	0	0
SUBTOTAL	1,213,508	5,210,190	1,501,366	2,353,211	636,175
CURRENT DEPRECIATION	37,972	143,858	0	3,105,059	0
ENDING TAX RESERVE	1,251,480	5,354,048	1,501,366	5,458,270	636,175
DEPRECIABLE BASE	1,113,839	4,554,809	0	15,502,047	0
DEPRECIATION RATE	3.41%	3.16%	0.00%	20.03%	0.00%
TAX DEPRECIATION	37,972	143,858	0	3,105,059	0
ESTIMATED SALVAGE	0	0	0	0	0
BEGINNING MEMO RETIREMENT BALANCE	0	0	23,565	0	94,365
ENDING MEMO RETIREMENT BALANCE	0	0	23,565	0	94,365

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B10

B//

TAX DEPRECIATION TYPE: FED
VINTAGE: TOTAL
TIME: 1996

	DAVIS BESSE CEI	DAVIS BESSE FUEL CEI	ELEC PRODUCTION CEI	EQUIPMENT CEI	FURNITURE CEI
TAX METHOD					
BEGINNING TAX BASIS BALANCE	645,379,711	164,061,580	1,024,527,560	3,803,694	25,751,313
PLUS: TAX BASIS ADJUSTMENTS	(21,692)	0	1,346,874	84,820	122,214
LESS: TAX RETIREMENTS	3,035,664	0	5,411,734	0	784,187
ENDING TAX BASIS BALANCE	646,134,411	186,767,253	1,038,953,687	6,924,698	31,591,292
AVERAGE TAX BASIS BALANCE	645,746,215	175,414,417	1,032,414,061	5,406,606	28,732,409
BEGINNING TAX RESERVE	513,913,306	145,346,299	642,551,174	2,798,224	16,486,144
LESS: RETIREMENTS	2,726,204	0	2,633,751	0	449,590
GAIN ON ACTUAL SALVAGE	0	0	15,404	0	4,256
PLUS: SALVAGE	0	0	154,511	0	4,256
ADJUSTMENTS	0	0	0	0	0
SUBTOTAL	511,187,102	145,346,299	640,056,530	2,798,224	16,036,554
CURRENT DEPRECIATION	16,467,355	12,957,299	42,888,115	803,988	3,584,273
LESS: DEPRECIATION ON RETIREMENT	16,065	0	95,961	0	48,495
ENDING TAX RESERVE	527,638,392	158,303,597	682,848,683	3,602,213	19,572,332
DEPRECIABLE BASE	343,778,118	91,349,093	684,916,457	4,041,654	23,407,627
DEPRECIATION RATE	4.79%	14.18%	6.26%	19.89%	15.31%
TAX DEPRECIATION	16,467,355	12,957,299	42,888,115	803,988	3,584,273
ESTIMATED SALVAGE	0	0	0	0	0
BEGINNING MEMO RETIREMENT BALANCE	26,591,191	0	27,043,832	0	1,035,039
CURRENT MEMO RETIREMENT	0	0	0	0	28,827
ENDING MEMO RETIREMENT BALANCE	26,591,191	0	27,043,832	0	1,063,866

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TAX DEPRECIATION TYPE: FED
VINTAGE: TOTAL
TIME: 1996

	SERVICE CO FURNITURE CEI	HEAVY TRUCKS CEI	LIGHT TRUCKS CEI	PERRY CEI	PERRY CEI DISALLOW
TAX METHOD					
BEGINNING TAX BASIS BALANCE	66,817	13,549,143	10,757,670	855,331,526	161,594,000
PLUS: TAX BASIS ADJUSTMENTS	0	0	0	117,546	0
LESS: TAX RETIREMENTS	0	73,084	1,026,576	6,593,333	0
ENDING TAX BASIS BALANCE	66,817	13,486,075	9,731,094	860,160,156	161,594,000
AVERAGE TAX BASIS BALANCE	66,817	13,517,609	10,244,382	857,804,614	161,594,000
BEGINNING TAX RESERVE	64,104	13,432,409	10,757,670	740,518,404	149,743,773
LESS: RETIREMENTS	0	73,084	1,026,576	6,109,822	0
GAIN ON ACTUAL SALVAGE	0	33,910	0	0	0
PLUS: SALVAGE	0	33,910	0	0	0
ADJUSTMENTS	0	0	0	0	0
SUBTOTAL	64,104	13,359,325	9,731,094	734,408,582	149,743,773
CURRENT DEPRECIATION	2,713	79,826	0	63,314,026	11,850,227
ENDING TAX RESERVE	66,817	13,439,151	9,731,094	797,722,608	161,594,000
DEPRECIABLE BASE	8,725	1,764,680	0	838,594,162	161,594,000
DEPRECIATION RATE	31.10%	4.52%	0.00%	7.55%	7.33%
TAX DEPRECIATION	2,713	79,826	0	63,314,026	11,850,227
ESTIMATED SALVAGE	0	0	0	0	0
BEGINNING MEMO RETIREMENT BALANCE	0	4,578,810	4,387,131	0	0
ENDING MEMO RETIREMENT BALANCE	0	4,578,810	4,387,131	0	0

FOR STUDY PURPOSES ONLY: NOT TO BE CONSTRUED AS MANAGEMENT PROJECTIONS OF ACTUAL RESULTS

TAX DEPRECIATION TYPE: FED
VINTAGE: TOTAL
TIME: 1996

	PERRY FUEL CEI	PUBLIC SQUARE 55 CEI	PUMPED HYDRO CEI	REAL PROP JAN CEI	REAL PROP FEB CEI
TAX METHOD					
BEGINNING TAX BASIS BALANCE	122,975,740	1,540,279	55,173,145	3,533,068	1,027,437
PLUS: TAX BASIS ADJUSTMENTS	0	0	(9,998)	0	0
LESS: TAX RETIREMENTS	0	0	0	311,337	531,326
ENDING TAX BASIS BALANCE	134,802,551	1,540,279	54,900,908	3,221,731	496,110
AVERAGE TAX BASIS BALANCE	128,889,146	1,540,279	55,032,028	3,377,399	761,774
BEGINNING TAX RESERVE	112,062,090	1,540,279	31,265,357	572,681	667,803
LESS: RETIREMENTS	0	0	0	49,007	478,194
GAIN ON ACTUAL SALVAGE	0	0	0	0	0
PLUS: SALVAGE	0	0	0	0	0
ADJUSTMENTS	0	0	0	0	0
SUBTOTAL	112,062,090	1,540,279	31,265,357	523,674	189,609
CURRENT DEPRECIATION	7,612,749	0	1,381,775	107,574	18,525
LESS: DEPRECIATION ON RETIREMENT	0	0	0	4,942	0
ENDING TAX RESERVE	119,674,839	1,540,279	32,647,132	626,306	208,134
DEPRECIABLE BASE	56,278,966	589,447	26,602,309	3,377,399	496,110
DEPRECIATION RATE	13.53%	0.00%	5.19%	3.19%	3.73%
TAX DEPRECIATION	7,612,749	0	1,381,775	107,574	18,525
ESTIMATED SALVAGE	0	0	0	0	0
BEGINNING MEMO RETIREMENT BALANCE	0	0	873	0	0
ENDING MEMO RETIREMENT BALANCE	0	0	873	0	0

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TAX DEPRECIATION TYPE: FED
VINTAGE: TOTAL
TIME: 1996

	REAL PROP MAR CEI	REAL PROP APR CEI	REAL PROP MAY CEI	REAL PROP JUN CEI	REAL PROP JUL CEI
TAX METHOD					
BEGINNING TAX BASIS BALANCE	306,280	1,318,844	1,042,148	8,878,640	666,718
PLUS: TAX BASIS ADJUSTMENTS	0	0	0	41,030	0
LESS: TAX RETIREMENTS	0	94,814	0	0	3,913
ENDING TAX BASIS BALANCE	306,280	1,224,030	1,042,148	10,436,905	662,805
AVERAGE TAX BASIS BALANCE	306,280	1,271,437	1,042,148	9,678,288	664,761
BEGINNING TAX RESERVE	62,316	264,482	213,473	642,785	599,040
LESS: RETIREMENTS	0	20,192	0	0	3,600
GAIN ON ACTUAL SALVAGE	0	0	0	0	0
PLUS: SALVAGE	0	0	0	0	0
ADJUSTMENTS	0	0	0	0	0
SUBTOTAL	62,316	244,290	213,473	642,785	595,439
CURRENT DEPRECIATION	9,822	40,002	33,756	276,770	32,847
LESS: DEPRECIATION ON RETIREMENT	0	1,505	0	0	0
ENDING TAX RESERVE	72,139	282,787	247,230	919,555	628,286
DEPRECIABLE BASE	306,280	1,271,437	1,042,148	10,436,905	662,805
DEPRECIATION RATE	3.21%	3.15%	3.24%	2.65%	4.96%
TAX DEPRECIATION	9,822	40,002	33,756	276,770	32,847
ESTIMATED SALVAGE	0	0	0	0	0

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TAX DEPRECIATION TYPE: FED
VINTAGE: TOTAL
TIME: 1996

	REAL PROP AUG CEI	REAL PROP BV AUG CEI	REAL PROP SEP CEI	REAL PROP OCT CEI	REAL PROP NOV CEI
TAX METHOD					
BEGINNING TAX BASIS BALANCE	1,879,992	7,096,467	478,111	254,803	2,400,668
PLUS: TAX BASIS ADJUSTMENTS	0	0	0	0	0
LESS: TAX RETIREMENTS	0	0	0	3,519	0
ENDING TAX BASIS BALANCE	1,879,992	7,096,467	478,111	251,284	2,400,668
AVERAGE TAX BASIS BALANCE	1,879,992	7,096,467	478,111	253,044	2,400,668
BEGINNING TAX RESERVE	269,606	1,886,759	79,162	62,156	250,658
LESS: RETIREMENTS	0	0	0	582	0
GAIN ON ACTUAL SALVAGE	0	0	0	0	0
PLUS: SALVAGE	0	0	0	0	0
ADJUSTMENTS	0	0	0	0	0
SUBTOTAL	269,606	1,886,759	79,162	61,574	250,658
CURRENT DEPRECIATION	59,763	225,285	15,229	8,251	76,318
LESS: DEPRECIATION ON RETIREMENT	0	0	0	56	0
ENDING TAX RESERVE	329,369	2,112,044	94,391	69,769	326,975
DEPRECIABLE BASE	1,879,992	7,096,467	478,111	253,044	2,400,668
DEPRECIATION RATE	3.18%	3.17%	3.19%	3.26%	3.18%
TAX DEPRECIATION	59,763	225,285	15,229	8,251	76,318
ESTIMATED SALVAGE	0	0	0	0	0

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TAX DEPRECIATION TYPE: FED
VINTAGE: TOTAL
TIME: 1996

	REAL PROP DEC CEI	T AND D CEI	TRACTORS CEI	TRAILERS CEI	WAREHOUSE 150 CEI
TAX METHOD					
BEGINNING TAX BASIS BALANCE	5,721,256	1,595,503,013	374,532	507,878	577,351
PLUS: TAX BASIS ADJUSTMENTS	0	1,085,570	0	0	0
LESS: TAX RETIREMENTS	1,166,251	2,042,381	115	0	0
ENDING TAX BASIS BALANCE	4,555,005	1,650,300,484	374,417	507,878	577,351
AVERAGE TAX BASIS BALANCE	5,138,130	1,623,444,534	374,475	507,878	577,351
BEGINNING TAX RESERVE	3,708,835	1,068,938,793	374,532	507,878	226,629
LESS: RETIREMENTS	775,557	1,552,669	115	0	0
GAIN ON ACTUAL SALVAGE	0	147,759	324	0	0
PLUS: SALVAGE	0	804,454	324	0	0
ADJUSTMENTS	0	0	0	0	0
SUBTOTAL	2,933,278	1,068,042,818	374,417	507,878	226,629
CURRENT DEPRECIATION	190,529	64,032,860	0	0	9,287
LESS: DEPRECIATION ON RETIREMENT	0	9,920	0	0	0
ENDING TAX RESERVE	3,123,806	1,132,065,759	374,417	507,878	235,917
DEPRECIABLE BASE	4,555,005	1,071,898,116	0	0	350,722
DEPRECIATION RATE	4.18%	5.97%	0.00%	0.00%	2.65%
TAX DEPRECIATION	190,529	64,032,860	0	0	9,287
ESTIMATED SALVAGE	0	0	0	0	0
BEGINNING MEMO RETIREMENT BALANCE	0	35,797,184	7,318	480,187	0
ENDING MEMO RETIREMENT BALANCE	0	35,797,184	7,318	480,187	0

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RPT: TAX (

B16

TAX DEPRECIATION TYPE: FED
VINTAGE: TOTAL
TIME: 1996

	WAREHOUSE SL CEI	TOTAL
TAX METHOD		
BEGINNING TAX BASIS BALANCE	2,092,798	5,673,862,028
PLUS: TAX BASIS ADJUSTMENTS	0	2,793,898
LESS: TAX RETIREMENTS	0	24,321,820
ENDING TAX BASIS BALANCE	2,092,798	5,809,968,230
AVERAGE TAX BASIS BALANCE	2,092,798	5,743,312,078
BEGINNING TAX RESERVE	1,526,473	4,329,769,766
LESS: RETIREMENTS	0	19,117,660
GAIN ON ACTUAL SALVAGE	0	211,832
PLUS: SALVAGE	0	1,007,634
ADJUSTMENTS	0	0
SUBTOTAL	1,526,473	4,311,447,909
CURRENT DEPRECIATION	30,887	297,889,089
LESS: DEPRECIATION ON RETIREMENT	0	176,943
ENDING TAX RESERVE	1,557,360	4,609,160,054
DEPRECIABLE BASE	1,418,125	4,080,742,166
DEPRECIATION RATE	2.18%	7.30%
TAX DEPRECIATION	30,887	297,889,089
ESTIMATED SALVAGE	0	0
BEGINNING MEMO RETIREMENT BALANCE	0	101,470,838
CURRENT MEMO RETIREMENT	0	28,827
ENDING MEMO RETIREMENT BALANCE	0	101,499,665

Production	224,959,015	75.52%
T & D	64,032,860	21.50
General	8,897,216	2.98
	297,889,089	

Per 1995 Filing (allocated using above %'s)

Production BI 201,453,253

T & D 57,352,290 — BI 22,092,102 T; 35,260,188 D

General BI 7,949,294

266,754,837

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STUDY PURPOSES ONLY: NOT TO BE CONSTRUED AS MANAGEMENT PROJECTIONS OF ACTUAL RESULTS

RPT: TAX 01

B17

CEI
1995 Depreciation Expense

	Total Company
Steam	
310	-
311	4,605,330
311.031	34,443
311.032	4,320
312	24,899,835
312.031	370,412
312.032	104,185
312.033	33,469
314	4,391,512
314.031	38,044
315	1,930,269
315.031	14,306
316	768,092
316.031	17,559
Total Steam	37,211,776
Nuclear	
320	-
321	
PY	7,414,535
BV2	5,605,760
DB	3,774,906
322	
PY	25,618,813
PY PreISCC	1,713,356
BV2	14,910,007
DB	9,918,088
323	
PY	3,406,847
BV2	4,208,547
DB	1,787,991
324	
PY	5,679,281
BV2	7,104,747
DB	2,599,414
325	
PY	1,589,817
BV2	906,491
DB	2,678,083
Total Nuclear	98,916,683

CEI
1995 Depreciation Expense

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	Total Company			
Hydro				
331	134,477			
332	628,685			
333	352,567			
334	42,928			
335	24,596			
Total Hydro	1,183,253			
Other Production				
340	-			
341	-			
342	28,115			
343	-			
344	267,316			
345	-			
346	-		B20	B1
Total Other Production	295,431			
Total Production	137,607,143	+	6,890,390 =	144,497,533
Transmission				
350	-			
352	521,384			
353	4,008,254			
354	1,916,263			
355	2,314,538			
356	3,024,122			
357	611,986			
358	1,140,111			B1
Total Transmission	13,536,658	+	200,452 =	13,737,110
Distribution				
360	-			
361	464,604			
362	2,608,779			
364	7,402,953			
365	6,662,869			
366	1,093,436			
3267	2,490,245			
368	5,629,713			
369	3,497,013			
370	2,486,115			
371	-			
372	-			
373	1,976,022			B1
Total Distribution	34,311,749	+	54,567 =	34,366,316

B20

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CEI
1995 Depreciation Expense

	Total Company
General Plant	
389	-
390	624,433
390.031	-
390.032	-
390.033	14,021
390.035	10,473
390.036	-
391	1,352,292
391.013	-
392	1,757,878
393	122,854
394	557,536
395	179,906
396	497,732
397	843,407
398	1,130
390	-
Total General Plant	5,961,662 A
Other Plant	
303	4,781,344 A
109	7,145,409
Total Plant	203,343,964

Σ A = B1 10,743,006

Prod 6,890,390
Trans 200,452
Dist 54,567

Prod	242,546,279	96.43%	B19	6,890,390
Trans	7,056,045	2.81		200,452
Dist	1,920,789	.76		54,567
	251,523,113			7,145,409

METHOD LIFE TYPE: METHOD LIFE FED
VINTAGE: TOTAL
TIME: 1996

	AUTOS CEI	BEAVER VALLEY CEI	BEAVER VALLEY FUEL CEI	BV CEI DISALLOW	BUILDINGS 150 CEI
FEDERAL	4,682	57,215,988	6,884,462	4,387,019	37,972
LESS: BASIS DIFF DEPRECIATION	0	0	0	0	0
SUBTOTAL FEDERAL	4,682	57,215,988	6,884,462	4,387,019	37,972
LESS: SL BOOK LIFE	349,888	13,623,566	9,006,464	0	16,515
DIFFERENCE - BASIS FOR DEFERRED	(345,206)	43,592,421	(2,122,002)	4,387,019	21,456
ADD: (GAIN) OR LOSS	(115,942)	24,868	0	0	0
SUBTOTAL	(461,148)	43,617,289	(2,122,002)	4,387,019	21,456
DEFERRED TAX RATE	29.63%	35.11%	35.00%	31.00%	(4.80)%
DEFERRED TAX BEFORE RETIRE	(136,638)	15,312,739	(742,701)	1,359,975	(1,029)
LESS: DEFERRED TAX ON RETIREMENT	106,322	71,676	0	0	15
CURRENT DEFERRED TAX	(242,960)	15,241,063	(742,701)	1,359,975	(1,044)
DEFERRED TAX BEGINNING BALANCE	496,534	168,979,549	(978,264)	(1,359,975)	14,416
DEFERRED TAX BALANCE	253,574	184,220,612	(1,720,964)	0	13,371

Deferred Tax Expense

				1995 Filing		
Production	30,017,349	74.65%	B2	33,337,349		
T&D	8,451,974	21.02		9,387,154	B2 3,615,932	T
					5,771,222	D
General	1,742,000	4.33	B2	1,933,700		
	40,211,323			44,658,203		

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METHOD LIFE TYPE: METHOD LIFE FED
VINTAGE: TOTAL
TIME: 1996

	BUILDINGS SL CEI	COMPUTERS CEI	SERVICE CO COMPUTERS CEI	DAVIS BESSE CEI	ELEC PRODUCTION CEI
FEDERAL	143,858	0	3,105,059	16,467,355	42,888,115
LESS: BASIS DIFF DEPRECIATION	0	0	0	0	0
SUBTOTAL FEDERAL	143,858	0	3,105,059	16,467,355	42,888,115
LESS: SL BOOK LIFE	0	0	0	23,999,172	22,448,166
DIFFERENCE - BASIS FOR DEFERRED	143,858	0	3,105,059	(7,531,817)	20,439,949
ADD: (GAIN) OR LOSS	0	0	0	285,064	2,605,380
SUBTOTAL	143,858	0	3,105,059	(7,246,753)	23,045,329
DEFERRED TAX RATE	0.00%	0.00%	35.00%	57.41%	28.99%
DEFERRED TAX BEFORE RETIRE	0	0	1,086,771	(4,160,342)	6,681,167
LESS: DEFERRED TAX ON RETIREMENT	0	0	0	775,915	395,753
CURRENT DEFERRED TAX	0	0	1,086,771	(4,936,257)	6,285,414
DEFERRED TAX BEGINNING BALANCE	0	(4,020)	656,563	72,403,914	88,226,361
DEFERRED TAX BALANCE	0	(4,020)	1,743,333	67,467,657	94,511,775

Deferred Tax Balance - Accelerated Depreciation

				1995 Filing		
Production	537,757,291	83.63%	B3	433,047,848		
T & D	99,729,723	15.51		80,312,951	B3 30,936,549	T
					49,376,402	D
General	5,515,701	.86	B3	4,453,201		
	643,002,715			517,814,000		

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B23

METHOD LIFE TYPE: METHOD LIFE FED
VINTAGE: TOTAL
TIME: 1996

	EQUIPMENT CEI	FURNITURE CEI	SERVICE CO FURNITURE CEI	HEAVY TRUCKS CEI	LIGHT TRUCKS CEI
FEDERAL	803,988	3,584,273	2,713	79,826	0
LESS: BASIS DIFF DEPRECIATION	0	0	0	0	0
SUBTOTAL FEDERAL	803,988	3,584,273	2,713	79,826	0
LESS: SL BOOK LIFE	319,307	1,486,329	0	93,085	232,931
DIFFERENCE - BASIS FOR DEFERRED	484,681	2,097,944	2,713	(13,259)	(232,931)
ADD: (GAIN) OR LOSS	0	268,127	0	(503,884)	(57,597)
SUBTOTAL	484,681	2,366,071	2,713	(517,143)	(290,528)
DEFERRED TAX RATE	34.99%	35.36%	35.00%	3.73%	20.30%
DEFERRED TAX BEFORE RETIRE	169,599	836,754	950	(19,283)	(58,981)
LESS: DEFERRED TAX ON RETIREMENT	0	42,501	0	12,302	72,754
CURRENT DEFERRED TAX	169,599	794,253	950	(31,585)	(131,734)
DEFERRED TAX BEGINNING BALANCE	654,288	1,684,825	17,703	93,461	387,466
DEFERRED TAX BALANCE	823,887	2,479,078	18,653	61,876	255,731

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FOR STUDY PURPOSES ONLY: NOT TO BE CONSTRUED AS MANAGEMENT PROJECTIONS OF ACTUAL RESULTS

RPT: TAX 05

METHOD LIFE TYPE: METHOD LIFE FED
VINTAGE: TOTAL
TIME: 1996

	PERRY CEI	PERRY CEI DISALLOW	PERRY FUEL CEI	PUMPED HYDRO CEI	REAL PROP JAN CEI
FEDERAL	63,314,026	11,850,227	7,612,749	1,381,775	107,574
LESS: BASIS DIFF DEPRECIATION	0	0	0	0	0
SUBTOTAL FEDERAL	63,314,026	11,850,227	7,612,749	1,381,775	107,574
LESS: SL BOOK LIFE	18,867,108	0	12,275,175	228,678	74,311
DIFFERENCE - BASIS FOR DEFERRED	44,446,918	11,850,227	(4,662,426)	1,153,097	33,263
ADD: (GAIN) OR LOSS	(1,581,456)	0	0	0	257,388
SUBTOTAL	42,865,462	11,850,227	(4,662,426)	1,153,097	290,651
DEFERRED TAX RATE	35.00%	30.32%	34.12%	14.83%	35.00%
DEFERRED TAX BEFORE RETIRE	15,002,912	3,592,774	(1,590,895)	170,993	101,733
LESS: DEFERRED TAX ON RETIREMENT	1,779,124	0	0	0	7,513
CURRENT DEFERRED TAX	13,223,788	3,592,774	(1,590,895)	170,993	94,220
DEFERRED TAX BEGINNING BALANCE	215,236,492	(3,592,774)	(1,542,333)	1,223,761	89,270
DEFERRED TAX BALANCE	228,460,279	0	(3,133,227)	1,394,753	183,491

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METHOD LIFE TYPE: METHOD LIFE FED
VINTAGE: TOTAL
TIME: 1996

	REAL PROP FEB CEI	REAL PROP MAR CEI	REAL PROP APR CEI	REAL PROP MAY CEI	REAL PROP JUN CEI
FEDERAL	18,525	9,822	40,002	33,756	276,770
LESS: BASIS DIFF DEPRECIATION	0	0	0	0	0
SUBTOTAL FEDERAL	18,525	9,822	40,002	33,756	276,770
LESS: SL BOOK LIFE	10,901	6,696	27,979	22,921	212,968
DIFFERENCE - BASIS FOR DEFERRED	7,624	3,126	12,024	10,835	63,802
ADD: (GAIN) OR LOSS	53,133	0	73,117	0	0
SUBTOTAL	60,756	3,126	85,141	10,835	63,802
DEFERRED TAX RATE	35.00%	33.75%	35.00%	31.16%	34.96%
DEFERRED TAX BEFORE RETIRE	21,264	1,055	29,799	3,376	22,305
LESS: DEFERRED TAX ON RETIREMENT	133,558	0	2,087	0	0
CURRENT DEFERRED TAX	(112,294)	1,055	27,712	3,376	22,305
DEFERRED TAX BEGINNING BALANCE	180,225	10,528	43,309	33,207	89,158
DEFERRED TAX BALANCE	67,931	11,583	71,021	36,583	111,462

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METHOD LIFE TYPE: METHOD LIFE FED
VINTAGE: TOTAL
TIME: 1996

	REAL PROP JUL CEI	REAL PROP AUG CEI	REAL PROP BV AUG CEI	REAL PROP SEP CEI	REAL PROP OCT CEI
FEDERAL	32,847	59,763	225,285	15,229	8,251
LESS: BASIS DIFF DEPRECIATION	0	0	0	0	0
SUBTOTAL FEDERAL	32,847	59,763	225,285	15,229	8,251
LESS: SL BOOK LIFE	14,721	41,280	157,699	10,389	5,500
DIFFERENCE - BASIS FOR DEFERRED	18,126	18,482	67,585	4,840	2,751
ADD: (GAIN) OR LOSS	313	0	0	0	2,881
SUBTOTAL	18,439	18,482	67,585	4,840	5,632
DEFERRED TAX RATE	35.01%	35.72%	39.95%	35.89%	33.17%
DEFERRED TAX BEFORE RETIRE	6,456	6,601	27,000	1,737	1,868
LESS: DEFERRED TAX ON RETIREMENT	813	0	0	0	53
CURRENT DEFERRED TAX	5,643	6,601	27,000	1,737	1,816
DEFERRED TAX BEGINNING BALANCE	137,862	25,313	138,746	9,463	4,788
DEFERRED TAX BALANCE	143,505	31,914	165,746	11,200	6,604

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METHOD LIFE TYPE: METHOD LIFE FED
VINTAGE: TOTAL
TIME: 1996

	REAL PROP NOV CEI	REAL PROP DEC CEI	T AND D CEI	TRACTORS CEI	TRAILERS CEI
FEDERAL	76,318	190,529	64,032,860	0	0
LESS: BASIS DIFF DEPRECIATION	0	0	0	0	0
SUBTOTAL FEDERAL	76,318	190,529	64,032,860	0	0
LESS: SL BOOK LIFE	53,042	101,205	31,409,561	0	0
DIFFERENCE - BASIS FOR DEFERRED	23,276	89,323	32,623,299	0	0
ADD: (GAIN) OR LOSS	0	390,694	153,207	(324)	0
SUBTOTAL	23,276	480,017	32,776,507	(324)	0
DEFERRED TAX RATE	34.68%	34.71%	26.37%	0.00%	0.00%
DEFERRED TAX BEFORE RETIRE	8,073	166,608	8,643,924	0	0
LESS: DEFERRED TAX ON RETIREMENT	0	155,011	191,950	0	0
CURRENT DEFERRED TAX	8,073	11,597	8,451,974	0	0
DEFERRED TAX BEGINNING BALANCE	18,501	733,552	99,729,723	0	(1,573)
DEFERRED TAX BALANCE	26,574	745,149	108,181,697	0	(1,573)

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METHOD LIFE TYPE: METHOD LIFE FED
VINTAGE: TOTAL
TIME: 1996

	WAREHOUSE 150 CEI	WAREHOUSE SL CEI	DAVIS BESSE FUEL CEI	TOTAL
FEDERAL	9,287	30,887	12,957,299	297,889,089
LESS: BASIS DIFF DEPRECIATION	0	0	0	0
SUBTOTAL FEDERAL	9,287	30,887	12,957,299	297,889,089
LESS: SL BOOK LIFE	8,482	0	20,504,859	155,608,898
DIFFERENCE - BASIS FOR DEFERRED	806	30,887	(7,547,561)	142,280,191
ADD: (GAIN) OR LOSS	0	0	0	1,854,969
SUBTOTAL	806	30,887	(7,547,561)	144,135,160
DEFERRED TAX RATE	(135.42)%	0.00%	34.27%	30.50%
DEFERRED TAX BEFORE RETIRE	(1,091)	0	(2,586,805)	43,958,669
LESS: DEFERRED TAX ON RETIREMENT	0	0	0	3,747,346
CURRENT DEFERRED TAX	(1,091)	0	(2,586,805)	40,211,323
DEFERRED TAX BEGINNING BALANCE	2,116	0	(839,440)	643,002,713
DEFERRED TAX BALANCE	1,025	0	(3,426,245)	683,214,036

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B29

CLEVELAND ELECTRIC ILLUMINATING COMPANY
Step-up Transformers, Switches, and Breakers at Step-up Stations
ESTIMATED AS OF MARCH 31, 1995

K:\Unbundling\[CEITESTEPUP.xls]CEI-Step-up
24-Sep-99

VINTAGE	COST	CO.	ACCT	DESCRIPTION	PROPERTY UNIT	LOCATION
1931	$356,740.00	CECO	35300	AT 1-3 Step Up Transformers	Transformer, Power	ASHTABULA STEP-UP
1936	$42,405.00	CECO	35300	AT 1-3 Main OCB	Switching Equipment	ASHTABULA STEP-UP
1938	$125,744.00	CECO	35300	AT 4 Step Up Transformer	Transformer, Power	ASHTABULA STEP-UP
1958	$11,668.00	CECO	35300	AT 5 Step Up Transformer & OCB Fdln	Foundation - Equipment	ASHTABULA STEP-UP
1958	$58,398.00	CECO	35300	AT 5 Main OCB	Switching Equipment	ASHTABULA STEP-UP
1958	$497,181.00	CECO	35300	AT 5 Step Up Transformer	Transformer, Power	ASHTABULA STEP-UP
1964	$24,081.00	CECO	35300	AT 1-4 Step Up Transformers - add lightning arresters	Transformer, Power	ASHTABULA STEP-UP
1967	$3,245.00	CECO	35300	AT 6-8 Step Up Transformer Fdln	Foundation - Equipment	ASHTABULA STEP-UP
1967	$224,398.00	CECO	35300	AT 6-8 Step Up Transformers	Transformer, Power	ASHTABULA STEP-UP
1975	$486,066.00	CECO	35300	AT 9 Step Up Transformer	Transformer, Power	ASHTABULA STEP-UP
1977	$2,262.00	CECO	35300	AT 5 Step Up Transformer - add Nitrogen gas regulating	Transformer, Power	ASHTABULA STEP-UP
1984	$11,674.00	CECO	35300	AT 9 Step Up Transformer - add oil pumps	Transformer, Power	ASHTABULA STEP-UP
1986	$97,173.00	CECO	35300	AT 4 Main OCB	Circuit Breaker	ASHTABULA STEP-UP
1990	$146,762.00	CECO	35300	AT 9 Main OCB	Circuit Breaker	ASHTABULA STEP-UP
1990	$16,290.00	CECO	35300	AT 1-4 Step Up Transformer Upgrades	Transformer, Power	ASHTABULA STEP-UP
1925	$23,021.00	CECO	35300	AV 1-3 Step Up Transformer & Breaker Fdlns	Foundation - Equipment	AVON 138 KV
1925	$32,484.00	CECO	35300	AV 1-3 Main OCB's	Switching Equipment	AVON 138 KV
1925	$288,813.00	CECO	35300	AV 1-3 Step Up Transformers	Transformer, Power	AVON 138 KV
1928	$5,158.00	CECO	35300	AV 4 Step Up Transformer & OCB Fdln	Foundation - Equipment	AVON 138 KV
1928	$15,811.00	CECO	35300	AV 4 main OCB	Switching Equipment	AVON 138 KV
1928	$84,033.00	CECO	35300	AV 4 Step Up Transformer	Transformer, Power	AVON 138 KV
1943	$2,379.00	CECO	35300	AV 5 Step Up Transformer & OCB Fdln	Foundation - Equipment	AVON 138 KV
1943	$22,274.00	CECO	35300	AV 5 main OCB	Switching Equipment	AVON 138 KV
1943	$151,586.00	CECO	35300	AV 5 Step Up Transformer	Transformer, Power	AVON 138 KV
1951	$53,667.00	CECO	35300	AV 6-7 Main OCB's	Switching Equipment	AVON 138 KV
1951	$450,396.00	CECO	35300	AV 6&7 Step Up Transformer	Transformer, Power	AVON 138 KV
1959	$8,680.00	CECO	35300	AV 8 Step Up Transformer Fdln	Foundation - Equipment	AVON 138 KV
1959	$56,129.00	CECO	35300	AV 8 Main OCB	Switching Equipment	AVON 138 KV
1959	$365,949.00	CECO	35300	AV 8 Step Up transformer	Transformer, Power	AVON 138 KV
1969	$406.00	CECO	35300	AV 8 Step Up Transformer - add test facilities	Transformer, Power	AVON 138 KV
1969	$321.00	CECO	35300	XFMERS	Transformer, Power	AVON 138 KV
1970	$917,204.00	CECO	35300	Avon #9 Generator Step Up Transformer	Transformer, Power	AVON 138 KV
1974	$5,972.00	CECO	35300	Avon #9 Generator Step Up Transformer	Transformer, Power	AVON 138 KV
1993	$96,536.00	CECO	35300	AV 8 Step Up Transformer - new oil circ pumps	Transformer, Power	AVON 138 KV
1987	$2,324,580.00	CECO	35300	CAPCO	Joint Owned Facility	BEAVER VALLEY U2 SWITCHYARD
1953	$8,758.00	CECO	35300	EL 1 & 2 Step Up Transformer Fire Protection	Fire Protection System	EASTLAKE STEP-UP 1-4
1953	$4,207.00	CECO	35300	EL 1&2 Main OCB Fdln	Foundation - Equipment	EASTLAKE STEP-UP 1-4
1953	$118,609.00	CECO	35300	EL 1&2 132 kv OCB	Switching Equipment	EASTLAKE STEP-UP 1-4
1953	$228,040.00	CECO	35300	EL 1 Step Up Transformer 17/132kv	Transformer, Power	EASTLAKE STEP-UP 1-4
1954	$18,611.00	CECO	35300	EL 3 Step Up Transformer Fire protection	Fire Protection System	EASTLAKE STEP-UP 1-4
1954	$2,103.00	CECO	35300	EL 3 Main OCB Fdln	Foundation - Equipment	EASTLAKE STEP-UP 1-4
1954	$59,359.00	CECO	35300	EL 3 132 kv OCB	Switching Equipment	EASTLAKE STEP-UP 1-4
1954	$222,260.00	CECO	35300	EL 3 Step Up Transformer 17/132 kv	Transformer, Power	EASTLAKE STEP-UP 1-4
1956	$17,292.00	CECO	35300	EL 4 Step Up Transformer Fire Protection	Fire Protection System	EASTLAKE STEP-UP 1-4
1956	$63,639.00	CECO	35300	EL 4 132 kv OCB	Switching Equipment	EASTLAKE STEP-UP 1-4
1956	$406,856.00	CECO	35300	EL 4 Step Up Transformer 18/132 kv	Transformer, Power	EASTLAKE STEP-UP 1-4
1959	$2,069.00	CECO	35300	EL 4 GSU Transformer Vibration Pads	Transformer, Power	EASTLAKE STEP-UP 1-4
1967	$533.00	CECO	35300	EL 1-4 GSU - add strip heaters	Transformer, Power	EASTLAKE STEP-UP 1-4
1968	$2,296.00	CECO	35300	EL 1-4 GSU - add test facilities for suddenpressure relays	Transformer, Power	EASTLAKE STEP-UP 1-4
1973	$8,166.00	CECO	35300	EL 6 Step Up Transformer Fdln	Foundation - Equipment	EASTLAKE STEP-UP 1-4
1973	$238,731.00	CECO	35300	EL 6 Step Up tansformer	Transformer, Power	EASTLAKE STEP-UP 1-4

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CLEVELAND ELECTRIC ILLUMINATING COMPANY
Step-up Transformers, Switches, and Breakers at Step-up Stations
ESTIMATED AS OF MARCH 31, 1995

K:\Unbundling\[CEITESTEPUP.xls]CEI-Step-up
24-Sep-99

VINTAGE	COST	CO.	ACCT	DESCRIPTION	PROPERTY UNIT	LOCATION
1978	$12,626.00	CECO	35300	EL 2 Step Up Transformer Fire Protection	Fire Protection System	EASTLAKE STEP-UP 1-4
1978	$2,059.00	CECO	35300	EL 2 Step Up Transformer - add'l steel fdtn	Foundation - Equipment	EASTLAKE STEP-UP 1-4
1978	$552,163.00	CECO	35300	EL 2 Step Up Transformer 17/138kv	Transformer, Power	EASTLAKE STEP-UP 1-4
1983	$12,172.00	CECO	35300	EL 1&3 Step Up Transformer Fire Protection	Fire Protection System	EASTLAKE STEP-UP 1-4
1988	$37,662.00	CECO	35300	EL 1 GSU Upgrades	Transformer, Power	EASTLAKE STEP-UP 1-4
1990	$47,160.00	CECO	35300	EL 4 GSU new oil pumps	Transformer, Power	EASTLAKE STEP-UP 1-4
1990	$451,585.00	CECO	35300	EL 4 GSU transformer oil coolers & upgrade and EL 2 GSU upgrade	Transformer, Power	EASTLAKE STEP-UP 1-4
1991	$758,042.00	CECO	35300	EL 1 GSU Transformer oil coolers & oil pumps and EL 3 GSU oil pumps	Transformer, Power	EASTLAKE STEP-UP 1-4
1991	$39,268.00	CECO	35300	EL 3 GSU -oil circulating pumps	Transformer, Power	EASTLAKE STEP-UP 1-4
1972	$10,805.00	CECO	35300	EL 5 Step Up Transformer Fire Protection	Fire Protection System	EASTLAKE STEP-UP 5
1972	$28,018.00	CECO	35300	EL 5 Step Up Transformer & OCB Fdtns	Foundation - Equipment	EASTLAKE STEP-UP 5
1981	$1,251,562.00	CECO	35300	EL 5 620 mva 24kv/345kv step up # 86230	Transformer, Power	EASTLAKE STEP-UP 5
1941	$4,439.00	CECO	35300	SWING EQUIP	Switching Equipment	LAKE SHORE PLANT AUXILIARY GENERATOR
1941	$22,013.00	CECO	35300	XFMERS	Transformer, Power	LAKE SHORE PLANT AUXILIARY GENERATOR
1958	$2,685.00	CECO	35300	#6-LS-T Transformer Fdtn	Foundation - Equipment	LAKE SHORE STEP-UP
1958	$224,191.00	CECO	35300	#6-LS-T 132/11.5/11.5 kv Transformer	Transformer, Power	LAKE SHORE STEP-UP
1962	$1,900.00	CECO	35300	LS 18 Step up transformer Fdtn	Foundation - Equipment	LAKE SHORE STEP-UP
1962	$64,168.00	CECO	35300	LS 18 Main OCB	Switching Equipment	LAKE SHORE STEP-UP
1962	$397,785.00	CECO	35300	LS 18 Step Up Transformer	Transformer, Power	LAKE SHORE STEP-UP
1967	$725.00	CECO	35300	#6-LS-T Transformer - add test facilities	Transformer, Power	LAKE SHORE STEP-UP
1970	$327,534.00	CECO	35300	#7-LS-T 132/11.5 kv Transformer	Transformer, Power	LAKE SHORE STEP-UP
1992	$46,881.00	CECO	35300	Q8-LS-T 138 kv Circuit Switcher	Switching Equipment	LAKE SHORE STEP-UP
1992	$2,117,612.00	CECO	35300	#8-LS-T 132/11.5/11.5 kv Transformer	Transformer, Power	LAKE SHORE STEP-UP
1992	$167,333.34	CECO	35300	LS #18 GSU Transformer Cooler	Transformer, Power	LAKE SHORE STEP-UP
1980	$1,559,479.00	CECO	35300	CAPCO	Joint Owned Facility	MANSFIELD SUBSTATION CONTROL FACILITY
1987	$670,215.89	CECO	35300	S11 : 0-7111-8614 : TRANSFORMER - STEP UP (SPARE) S0001	Transformer Equipment : Complete	PERRY COMMON
1987	$231,051.06	CECO	35300	S11 : 1-7111-2400 : MAIN TRANSFORMER FOUNDATION	Foundation - Equipment	PERRY UNIT NO 1
1987	$2,679,316.18	CECO	35300	S11 : 1-7111-8611 : TRANSFORMER - STEP UP S0001A-C	Transformer Equipment : Complete	PERRY UNIT NO 1
1987	$42,919.41	CECO	35300	S11 : 1-7511-5000 : INSTRUMENTATION	Transformer Equipment : Complete	PERRY UNIT NO 1
	$20,174,384.88					
ACC. DEPR	$5,140,086.00					
NET BOOK	$15,034,298.88					
EST ANNUAL DEP.EXP	$363,139.00					

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CLEVELAND ELECTRIC ILLUMINATING COMPANY
COST ALLOCATION STUDY
TEST YEAR JAN95 - DEC95
DELTA PROPERTY TAX DETAILS

ACCOUNT	DESCRIPTION		ALLOCATOR	RES_Z	RES_M	RES_H	RES_Z PIPP	RES_M PIPP	RES_H PIPP	GEN_SERV	SM GEN_SERV	AEL
DELTA_PROP_TAX_PROD	CHANGE IN PROD PROPERTY TAX - NEW LAW	DEMAND_PROD	SYS_PEAK	(10,084)	(823)	(749)	(452)	(30)	(13)	(2,623)	(5,916)	(1,061)
		ENERGY_PROD		0	0	0	0	0	0	0	0	0
		DEMAND_TRAN		0	0	0	0	0	0	0	0	0
		ENERGY_TRAN		0	0	0	0	0	0	0	0	0
		CUSTOMER_DIST		0	0	0	0	0	0	0	0	0
		DEMAND_DIST		0	0	0	0	0	0	0	0	0
		ENERGY_DIST		0	0	0	0	0	0	0	0	0
		REVENUE		0	0	0	0	0	0	0	0	0
		Total		(10,084)	(823)	(749)	(452)	(30)	(13)	(2,623)	(5,916)	(1,061)
DELTA_PROP_TAX_GENRL	CHANGE IN GENRL PLT PROP TAX - NEW LAW	DEMAND_PROD	RB_PLT_G_O	(97)	(7)	(9)	(5)	(0)	(0)	(21)	(35)	(6)
		ENERGY_PROD		0	0	0	0	0	0	0	0	0
		DEMAND_TRAN		(148)	(11)	(13)	(7)	(0)	(0)	(32)	(54)	(9)
		ENERGY_TRAN		0	0	0	0	0	0	0	0	0
		CUSTOMER_DIST		(40)	(3)	(4)	(2)	(0)	(0)	(9)	(15)	(3)
		DEMAND_DIST		(346)	(25)	(31)	(17)	(1)	(1)	(73)	(120)	(21)
		ENERGY_DIST		0	0	0	0	0	0	0	0	0
		REVENUE		0	0	0	0	0	0	0	0	0
		Total		(631)	(46)	(56)	(32)	(2)	(1)	(134)	(223)	(38)
DELTA_PROP_TAX_M&S	CHANGE IN M&S PROP TAX - NEW LAW	DEMAND_PROD	RB_ADD_M&S	(13)	(1)	(1)	(1)	(0)	(0)	(3)	(8)	(1)
		ENERGY_PROD		0	0	0	0	0	0	0	0	0
		DEMAND_TRAN		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
		ENERGY_TRAN		0	0	0	0	0	0	0	0	0
		CUSTOMER_DIST		(4)	(0)	(0)	(0)	(0)	(0)	(1)	(0)	(0)
		DEMAND_DIST		(2)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	(0)
		ENERGY_DIST		0	0	0	0	0	0	0	0	0
		REVENUE		0	0	0	0	0	0	0	0	0
		Total		(19)	(1)	(2)	(1)	(0)	(0)	(5)	(9)	(2)
NEW_TAX_PROP	CHANGE IN PROPERTY TAXES	DEMAND_PROD		(10,195)	(831)	(758)	(458)	(31)	(13)	(2,647)	(5,958)	(1,068)
		ENERGY_PROD		0	0	0	0	0	0	0	0	0
		DEMAND_TRAN		(148)	(11)	(13)	(7)	(0)	(0)	(32)	(54)	(9)
		ENERGY_TRAN		0	0	0	0	0	0	0	0	0
		CUSTOMER_DIST		(44)	(3)	(4)	(2)	(0)	(0)	(9)	(15)	(3)
		DEMAND_DIST		(348)	(25)	(31)	(17)	(1)	(1)	(73)	(121)	(21)
		ENERGY_DIST		0	0	0	0	0	0	0	0	0
		REVENUE		0	0	0	0	0	0	0	0	0
		Total		(10,735)	(871)	(806)	(485)	(32)	(14)	(2,761)	(6,148)	(1,101)

CLEVELAND ELECTRIC ILLUMINATING COMPANY
COST ALLOCATION STUDY
TEST YEAR JAN95 - DEC95
DELTA PROPERTY TAX DETAILS

ACCOUNT	DESCRIPTION		ALLOCATOR	MED GEN_SERV	LRG GEN_SERV	LLF	ODL	STREET	EMERGE	TRAFFIC	SCHOOLS	LIND_INTR	IND_CURT
DELTA_PROP_TAX_PROD	CHANGE IN PROD PROPERTY TAX - NEW LAW	DEMAND_PROD	SYS_PEAK	(4,537)	(4,659)	(30)	(0)	(0)	(2)	(37)	(777)	(468)	(50)
		ENERGY_PROD		0	0	0	0	0	0	0	0	0	0
		DEMAND_TRAN		0	0	0	0	0	0	0	0	0	0
		ENERGY_TRAN		0	0	0	0	0	0	0	0	0	0
		CUSTOMER_DIST		0	0	0	0	0	0	0	0	0	0
		DEMAND_DIST		0	0	0	0	0	0	0	0	0	0
		ENERGY_DIST		0	0	0	0	0	0	0	0	0	0
		REVENUE		0	0	0	0	0	0	0	0	0	0
		Total		(4,537)	(4,659)	(30)	(0)	(0)	(2)	(37)	(777)	(468)	(50)
DELTA_PROP_TAX_GENRL	CHANGE IN GENRL PLT PROP TAX - NEW LAW	DEMAND_PROD	RB_PLT_G_O	(26)	(25)	(0)	(2)	(5)	(0)	(0)	(5)	(5)	(0)
		ENERGY_PROD		0	0	0	0	0	0	0	0	0	0
		DEMAND_TRAN		(41)	(39)	(0)	(2)	(7)	(0)	(0)	(8)	(7)	(0)
		ENERGY_TRAN		0	0	0	0	0	0	0	0	0	0
		CUSTOMER_DIST		(11)	(11)	(0)	(1)	(2)	(0)	(0)	(2)	(2)	(0)
		DEMAND_DIST		(90)	(88)	(1)	(6)	(17)	(0)	(1)	(17)	(17)	(1)
		ENERGY_DIST		0	0	0	0	0	0	0	0	0	0
		REVENUE		0	0	0	0	0	0	0	0	0	0
		Total		(168)	(163)	(2)	(11)	(30)	(0)	(2)	(31)	(30)	(2)
DELTA_PROP_TAX_M&S	CHANGE IN M&S PROP TAX - NEW LAW	DEMAND_PROD	RB_ADD_M&S	(6)	(6)	(0)	(0)	(0)	(0)	(0)	(1)	(1)	(0)
		ENERGY_PROD		0	0	0	0	0	0	0	0	0	0
		DEMAND_TRAN		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
		ENERGY_TRAN		0	0	0	0	0	0	0	0	0	0
		CUSTOMER_DIST		(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	(0)
		DEMAND_DIST		(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	0
		ENERGY_DIST		0	0	0	0	0	0	0	0	0	0
		REVENUE		0	0	0	0	0	0	0	0	0	0
		Total		(7)	(7)	(0)	(0)	(1)	(0)	(0)	(1)	(1)	(0)
NEW_TAX_PROP	CHANGE IN PROPERTY TAXES	DEMAND_PROD		(4,569)	(4,691)	(31)	(2)	(5)	(2)	(38)	(783)	(473)	(50)
		ENERGY_PROD		0	0	0	0	0	0	0	0	0	0
		DEMAND_TRAN		(41)	(40)	(0)	(2)	(7)	(0)	(0)	(8)	(7)	(0)
		ENERGY_TRAN		0	0	0	0	0	0	0	0	0	0
		CUSTOMER_DIST		(11)	(11)	(0)	(1)	(2)	(0)	(0)	(2)	(2)	(0)
		DEMAND_DIST		(91)	(88)	(1)	(6)	(17)	(0)	(1)	(17)	(17)	(1)
		ENERGY_DIST		0	0	0	0	0	0	0	0	0	0
		REVENUE		0	0	0	0	0	0	0	0	0	0
		Total		(4,711)	(4,829)	(32)	(11)	(30)	(3)	(39)	(809)	(498)	(52)

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CLEVELAND ELECTRIC ILLUMINATING COMPANY
COST ALLOCATION STUDY
TEST YEAR JAN95 - DEC95
DELTA PROPERTY TAX DETAILS

ACCOUNT	DESCRIPTION		ALLOCATOR	LIND_CURT	LCOMM_CON	IND_CON	LIND_CON	AEL_CON	GCOMM_CON	VLM	SPACE_COND	JURISDICT
DELTA_PROP_TAX_PROD	CHANGE IN PROD PROPERTY TAX - NEW LAW	DEMAND_PROD	SYS_PEAK	(2,296)	(833)	(1,716)	(2,752)	(150)	(2)	(176)	(385)	(40,623)
		ENERGY_PROD		0	0	0	0	0	0	0	0	0
		DEMAND_TRAN		0	0	0	0	0	0	0	0	0
		ENERGY_TRAN		0	0	0	0	0	0	0	0	0
		CUSTOMER_DIST		0	0	0	0	0	0	0	0	0
		DEMAND_DIST		0	0	0	0	0	0	0	0	0
		ENERGY_DIST		0	0	0	0	0	0	0	0	0
		REVENUE		0	0	0	0	0	0	0	0	0
		Total		(2,296)	(833)	(1,716)	(2,752)	(150)	(2)	(176)	(385)	(40,623)
DELTA_PROP_TAX_GENRL	CHANGE IN GENRL PLT PROP TAX - NEW LAW	DEMAND_PROD	RB_PLT_G_O	(13)	(5)	(9)	(15)	(1)	(0)	(1)	(3)	(293)
		ENERGY_PROD		0	0	0	0	0	0	0	0	0
		DEMAND_TRAN		(20)	(7)	(14)	(23)	(1)	(0)	(2)	(4)	(451)
		ENERGY_TRAN		0	0	0	0	0	0	0	0	0
		CUSTOMER_DIST		(6)	(2)	(4)	(6)	(0)	(0)	(0)	(1)	(122)
		DEMAND_DIST		(46)	(16)	(31)	(51)	(3)	(0)	(4)	(9)	(1,030)
		ENERGY_DIST		0	0	0	0	0	0	0	0	0
		REVENUE		0	0	0	0	0	0	0	0	0
		Total		(84)	(30)	(58)	(95)	(5)	(0)	(8)	(16)	(1,896)
DELTA_PROP_TAX_M&S	CHANGE IN M&S PROP TAX - NEW LAW	DEMAND_PROD	RB_ADD_M&S	(3)	(1)	(2)	(4)	(0)	(0)	(0)	(1)	(53)
		ENERGY_PROD		0	0	0	0	0	0	0	0	0
		DEMAND_TRAN		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(1)
		ENERGY_TRAN		0	0	0	0	0	0	0	0	0
		CUSTOMER_DIST		(0)	(0)	(0)	(0)	(0)	(0)	0	0	(6)
		DEMAND_DIST		0	(0)	(0)	0	(0)	(0)	(0)	(0)	(5)
		ENERGY_DIST		0	0	0	0	0	0	0	0	0
		REVENUE		0	0	0	0	0	0	0	0	0
		Total		(3)	(1)	(2)	(4)	(0)	(0)	(0)	(1)	(66)
NEW_TAX_PROP	CHANGE IN PROPERTY TAXES	DEMAND_PROD		(2,312)	(839)	(1,728)	(2,770)	(151)	(2)	(178)	(388)	(40,969)
		ENERGY_PROD		0	0	0	0	0	0	0	0	0
		DEMAND_TRAN		(20)	(7)	(14)	(23)	(1)	(0)	(2)	(4)	(452)
		ENERGY_TRAN		0	0	0	0	0	0	0	0	0
		CUSTOMER_DIST		(5)	(2)	(4)	(6)	(0)	(0)	(0)	(1)	(129)
		DEMAND_DIST		(46)	(16)	(31)	(51)	(3)	(0)	(4)	(9)	(1,035)
		ENERGY_DIST		0	0	0	0	0	0	0	0	0
		REVENUE		0	0	0	0	0	0	0	0	0
		Total		(2,383)	(864)	(1,777)	(2,850)	(156)	(2)	(184)	(402)	(42,585)

CLEVELAND ELECTRIC ILLUMINATING
STATE AND LOCAL INCOME TAX

TRANSMISSION

	MWH A	MWH B	STATE & LOCAL INCOME TAX C*	TRANSMISSION RETURN D	TEST YEAR STATE & LOCAL INCOME TAX E**	RATE F = E / A	CURRENT STATE & LOCAL INCOME TAX G = F x B	ADJUSTED CURRENT STATE & LOCAL INCOME TAX H***	ADJUSTED CURRENT RATE I = H / B	ADJUSTED TEST YEAR STATE & LOCAL INCOME TAX J = I x A	ADJUSTED TEST YEAR RATE K = J / A	ADJUSTED TEST YEAR RATE TIMES CURRENT VOLUMES L = K x B
RES_Z	3,433,105	3,893,674	359	7,953	343	0.000100	389	398	0.0001022	351	0.0001022	398
RES_M	325,671	323,378	29	639	28	0.000085	27	28	0.0000866	28	0.0000866	28
RES_H	597,629	571,088	42	942	41	0.000068	39	40	0.0000695	42	0.0000695	40
RES_Z_PIPP	160,781	168,948	19	427	18	0.000114	19	20	0.0001172	19	0.0001172	20
RES_M_PIPP	12,126	8,454	1	24	1	0.000085	1	1	0.0000873	1	0.0000873	1
RES_H_PIPP	10,819	8,593	1	17	1	0.000068	1	1	0.0000693	1	0.0000693	1
GEN_SERV	1,029,479	1,075,072	161	3,574	154	0.000150	161	165	0.0001531	158	0.0001531	165
SM_GEN_SERV	2,212,626	1,977,714	292	6,471	279	0.000126	249	255	0.0001290	285	0.0001290	255
AEL	375,200	576,831	22	477	21	0.000055	32	32	0.0000561	21	0.0000561	32
MED_GEN_SERV	1,861,512	2,244,725	210	4,658	201	0.000108	242	248	0.0001104	205	0.0001104	248
LRG_GEN_SERV	1,958,372	1,617,511	202	4,479	193	0.000099	159	163	0.0001009	198	0.0001009	163
LLF	5,503	5,041	3	68	3	0.000533	3	3	0.0005451	3	0.0005451	3
ODL	73,879	74,421	1	16	1	0.000009	1	1	0.0000096	1	0.0000096	1
STREET	134,904	138,195	2	41	2	0.000013	2	2	0.0000134	2	0.0000134	2
EMERGENCY	197	197	(0)	(1)	(0)	(0.000219)	(0)	(0)	(0.0002239)	(0)	(0.0002239)	(0)
TRAFFIC	25,270	27,111	(1)	(14)	(1)	(0.000024)	(1)	(1)	(0.0000244)	(1)	(0.0000244)	(1)
SCHOOLS	180,251	192,061	33	730	31	0.000175	34	34	0.0001786	32	0.0001786	34
LIND_INTR	1,294,769	1,547,850	50	1,106	48	0.000037	57	58	0.0000377	49	0.0000377	58
IND_CURTAIL	56,193	67,177	6	132	6	0.000101	7	7	0.0001036	6	0.0001036	7
LIND_CURTAIL	1,921,255	2,296,791	90	1,991	86	0.000045	103	105	0.0000457	88	0.0000457	105
LCOMM_CON	409,916	329,594	35	771	33	0.000081	27	27	0.0000830	34	0.0000830	27
IND_CON	958,130	365,456	76	1,689	73	0.000076	28	28	0.0000778	75	0.0000778	28
LIND_CON	1,644,221	1,965,607	78	1,740	75	0.000046	90	92	0.0000467	77	0.0000467	92
AEL_CON	82,430	98,542	6	136	6	0.000071	7	7	0.0000728	6	0.0000728	7
GCOMM_CON	646	6,006	0	5	0	0.000334	2	2	0.0003414	0	0.0003414	2
VLM	174,768	214,377	8	186	8	0.000046	10	10	0.0000469	8	0.0000469	10
SPACE_COND	253,895	291,324	1	24	1	0.000004	1	1	0.0000042	1	0.0000042	1
JURISDICTIONAL	19,193,547	20,085,738	1,727	38,281	1,650		1,688	1,727		[redacted]		1,727

* COLUMN C INDIVIDUAL RATE SCHEDULES = COLUMN C JURISDICTIONAL TOTAL ALLOCATED USING COLUMN D
** COLUMN E JURISDICTIONAL TOTALS = C x A / B
COLUMN E INDIVIDUAL RATE SCHEDULES = COLUMN E JURISDICTIONAL TOTAL ALLOCATED USING COLUMN D
*** COLUMN H JURSDICTIONAL AND LTG = COLUMN C JURISDICTIONAL
COLUMN H INDIVIDUAL RATE SCHEDULES = COLUMN H JURISDICTIONAL TOTAL ALLOCATED USING COLUMN G

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CLEVELAND ELECTRIC ILLUMINATING
STATE AND LOCAL INCOME TAX

DISTRIBUTION

	MWH A	MWH B	STATE & LOCAL INCOME TAX C*	DISTRIBUTION RETURN D	TEST YEAR STATE & LOCAL INCOME TAX E**	RATE F = E / A	CURRENT STATE & LOCAL INCOME TAX G = F x B	ADJUSTED CURRENT STATE & LOCAL INCOME TAX H***	ADJUSTED CURRENT RATE I = H / B	ADJUSTED TEST YEAR STATE & LOCAL INCOME TAX J = I x A	ADJUSTED TEST YEAR RATE K = J / A	ADJUSTED TEST YEAR RATE TIMES CURRENT VOLUMES L = K x B
RES_Z	3,433,105	3,893,674	1,208	26,797	1,155	0.000336	1,310	1,295	0.0003326	1,142	0.0003326	1,295
RES_M	325,671	323,378	80	1,780	77	0.000236	76	75	0.0002329	76	0.0002329	75
RES_H	597,629	571,088	198	4,401	190	0.000317	181	179	0.0003138	188	0.0003138	179
RES_Z_PIPP	160,781	168,948	77	1,708	74	0.000458	77	76	0.0004527	73	0.0004527	76
RES_M_PIPP	12,126	8,454	3	72	3	0.000256	2	2	0.0002530	3	0.0002530	2
RES_H_PIPP	10,819	8,593	4	89	4	0.000354	3	3	0.0003506	4	0.0003506	3
GEN_SERV	1,029,479	1,075,072	391	8,677	374	0.000363	390	386	0.0003592	370	0.0003592	386
SM_GEN_SERV	2,212,626	1,977,714	321	7,122	307	0.000139	274	271	0.0001372	303	0.0001372	271
AEL	375,200	576,831	19	411	18	0.000047	27	27	0.0000467	18	0.0000467	27
MED_GEN_SERV	1,861,512	2,244,725	180	3,986	172	0.000092	207	205	0.0000912	170	0.0000912	205
LRG_GEN_SERV	1,958,372	1,617,511	97	2,161	93	0.000048	77	76	0.0000470	92	0.0000470	76
LLF	5,503	5,041	9	195	8	0.001527	8	8	0.0015100	8	0.0015100	8
ODL	73,879	74,421	157	3,474	150	0.002026	151	149	0.0020038	148	0.0020038	149
STREET	134,904	138,195	187	4,140	178	0.001322	183	181	0.0013077	176	0.0013077	181
EMERGENCY	197	197	(0)	(1)	(0)	(0.000219)	(0)	(0)	(0.0002163)	(0)	(0.0002163)	(0)
TRAFFIC	25,270	27,111	(1)	(14)	(1)	(0.000024)	(1)	(1)	(0.0000236)	(1)	(0.0000236)	(1)
SCHOOLS	180,251	192,061	48	1,060	46	0.000253	49	48	0.0002506	45	0.0002506	48
LIND_INTR	1,294,769	1,547,850	16	344	15	0.000011	18	18	0.0000113	15	0.0000113	18
IND_CURTAIL	56,193	67,177	1	25	1	0.000019	1	1	0.0000190	1	0.0000190	1
LIND_CURTAIL	1,921,255	2,296,791	17	388	17	0.000009	20	20	0.0000086	17	0.0000086	20
LCOMM_CON	409,916	329,594	23	503	22	0.000053	17	17	0.0000523	21	0.0000523	17
IND_CON	958,130	365,456	12	256	11	0.000012	4	4	0.0000114	11	0.0000114	4
LIND_CON	1,644,221	1,965,607	10	226	10	0.000006	12	12	0.0000059	10	0.0000059	12
AEL_CON	82,430	98,542	3	74	3	0.000039	4	4	0.0000383	3	0.0000383	4
GCOMM_CON	646	6,006	0	5	0	0.000334	2	2	0.0003298	0	0.0003298	2
VLM	174,768	214,377	14	315	14	0.000078	17	16	0.0000768	13	0.0000768	16
SPACE_COND	253,895	291,324	2	39	2	0.000007	2	2	0.0000065	2	0.0000065	2
JURISDICTIONAL	19,193,547	20,085,738	3,077	68,233	2,940		3,112	3,077		[illegible]		3,077

* COLUMN C INDIVIDUAL RATE SCHEDULES = COLUMN C JURISDICTIONAL TOTAL ALLOCATED USING COLUMN D
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COLUMN E INDIVIDUAL RATE SCHEDULES = COLUMN E JURISDICTIONAL TOTAL ALLOCATED USING COLUMN D
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COLUMN H INDIVIDUAL RATE SCHEDULES = COLUMN H JURISDICTIONAL TOTAL ALLOCATED USING COLUMN G

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CLEVELAND ELECTRIC ILLUMINATING
STATE AND LOCAL INCOME TAX

PRODUCTION

	MWH A	MWH B	STATE & LOCAL INCOME TAX C*	PRODUCTION RETURN D	TEST YEAR STATE & LOCAL INCOME TAX E**	RATE F = E / A	CURRENT STATE & LOCAL INCOME TAX G = F x B	ADJUSTED CURRENT STATE & LOCAL INCOME TAX H***	ADJUSTED CURRENT RATE I = H / B	ADJUSTED TEST YEAR STATE & LOCAL INCOME TAX J = I x A	ADJUSTED TEST YEAR RATE K = J / A	ADJUSTED TEST YEAR RATE TIMES CURRENT VOLUMES L = K x B
RES_Z	3,433,105	3,893,674	2,425	53,774	2,318	0.000675	2,628	2,680	0.0006883	2,363	0.0006883	2,680
RES_M	325,671	323,378	197	4,372	188	0.000579	187	191	0.0005899	192	0.0005899	191
RES_H	597,629	571,088	280	6,219	268	0.000448	256	261	0.0004573	273	0.0004573	261
RES_Z_PIPP	160,781	168,948	129	2,853	123	0.000765	129	132	0.0007797	125	0.0007797	132
RES_M_PIPP	12,126	8,454	7	164	7	0.000583	5	5	0.0005943	7	0.0005943	5
RES_H_PIPP	10,819	8,593	5	106	5	0.000422	4	4	0.0004305	5	0.0004305	4
GEN_SERV	1,029,479	1,075,072	1,117	24,775	1,068	0.001037	1,115	1,137	0.0010575	1,089	0.0010575	1,137
SM_GEN_SERV	2,212,626	1,977,714	2,080	46,119	1,988	0.000898	1,777	1,811	0.0009159	2,027	0.0009159	1,811
AEL	375,200	576,831	154	3,410	147	0.000392	226	230	0.0003994	150	0.0003994	230
MED_GEN_SERV	1,861,512	2,244,725	1,505	33,362	1,438	0.000772	1,734	1,768	0.0007875	1,466	0.0007875	1,768
LRG_GEN_SERV	1,958,372	1,617,511	1,485	32,919	1,419	0.000724	1,172	1,195	0.0007386	1,446	0.0007386	1,195
LLF	5,503	5,041	21	469	20	0.003673	19	19	0.0037449	21	0.0037449	19
ODL	73,879	74,421	(13)	(298)	(13)	(0.000174)	(13)	(13)	(0.0001772)	(13)	(0.0001772)	(13)
STREET	134,904	138,195	(15)	(326)	(14)	(0.000104)	(14)	(15)	(0.0001062)	(14)	(0.0001062)	(15)
EMERGENCY	197	197	(0)	(7)	(0)	(0.001531)	(0)	(0)	(0.0015614)	(0)	(0.0015614)	(0)
TRAFFIC	25,270	27,111	(5)	(102)	(4)	(0.000174)	(5)	(5)	(0.0001774)	(4)	(0.0001774)	(5)
SCHOOLS	180,251	192,061	233	5,158	222	0.001233	237	241	0.0012574	227	0.0012574	241
LIND_INTR	1,294,769	1,547,850	435	9,640	415	0.000321	497	506	0.0003272	424	0.0003272	506
IND_CURTAIL	56,193	67,177	43	963	42	0.000739	50	51	0.0007530	42	0.0007530	51
LIND_CURTAIL	1,921,255	2,296,791	929	20,599	888	0.000462	1,061	1,082	0.0004711	905	0.0004711	1,082
LCOMM_CON	409,916	329,594	250	5,539	239	0.000582	192	196	0.0005938	243	0.0005938	196
IND_CON	958,130	365,456	552	12,231	527	0.000550	201	205	0.0005609	537	0.0005609	205
LIND_CON	1,644,221	1,965,607	621	13,762	593	0.000361	709	723	0.0003678	605	0.0003678	723
AEL_CON	82,430	98,542	44	982	42	0.000513	51	52	0.0005235	43	0.0005235	52
GCOMM_CON	646	6,006	1	32	1	0.002135	13	13	0.0021766	1	0.0021766	13
VLM	174,768	214,377	59	1,311	57	0.000323	69	71	0.0003296	58	0.0003296	71
SPACE_COND	253,895	291,324	7	166	7	0.000028	8	8	0.0000287	7	0.0000287	8
JURISDICTIONAL	19,193,547	20,085,738	12,547	278,192	11,990		12,306	12,547		12,223		12,547

* COLUMN C INDIVIDUAL RATE SCHEDULES = COLUMN C JURISDICTIONAL TOTAL ALLOCATED USING COLUMN D
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Cleveland Electric Illuminating Company
Incremental Income Taxes re. New Law

JURISDICTIONAL

	Total	Transmission	Distribution	Production
Return	384,706,000	38,281,000	68,233,000	278,192,000
Incremental Income Taxes	17,351,000	1,726,549	3,077,443	12,547,008

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Cleveland Electric Illuminating Company
Calculation of Federal, State and Local Income Taxes
Current Year
(000's Omitted)

		Jurisdictional		
		w/ State & Local Tax	w/o State & Local Tax	Difference
1	City & State Taxable Income (a)	289,174	289,174	
2	City Tax (1) x the Rate of 1.205%	3,485	-	
3	PA State Tax (1) x the Rate of 0.90574%	2,619	2,619	
4	OH State Tax (1) x the Rate of 8.026%	23,209	-	
5	Federal Taxable Income (1) - (2) - (3) - (4)	259,861	286,555	
	Federal Income Taxes			
6	$50 x 15%	8	8	
7	$25 x 25%	6	6	
8	Excess over $75 x 34%	88,327	97,403	
9	Excess Over $100 x 5% to a Maximum of $12	12	12	
10	Excess Over $10000 x 1%	2,499	2,766	
11	Excess Over $15000 x 3% to a Maximum of $100	100	100	
12	Federal Income Taxes (6) through (11)	90,952	100,295	
13	City, State and Federal Income Taxes - Current (2) + (3) + (4) + (12)	120,265	102,914	17,351

Note
(a) Total Company Taxable Income times Jurisdictional Rate Base Allocator

FirstEnergy Corp.
Restructuring Filing
Ohio Franchise & City Income Tax
1998 Estimated Tax Expense

		Rate	Ohio Edison	Cleveland Illuminating	Toledo Edison	Total
City & State Taxable Income			$ 611,747,110	$ 290,245,911	$ 149,918,269	$ 1,051,911,290
Ohio Franchise Tax	- OE	7.662%	46,872,064			46,872,064
	- CEI	8.026%		23,295,137		23,295,137
	- TE	7.873%			11,803,065	11,803,065
Total Ohio Franchise Tax						$ 81,970,266
City Income Tax	- OE	0.492%	3,009,796			3,009,796
	- CEI	1.205%		3,497,463		3,497,463
	- TE	0.690%			1,034,436	1,034,436
Total City Income Tax						$ 7,541,695

Prepared by: Tax Services
6-Aug-99

FirstEnergy Corp.
Assignment of FE OATT Revenue Requirements to Operating Companies

		Total FirstEnergy	Ohio Edison	CEI	Toledo Edison
1	1999 Average of 12 CP in MW				
2	Bulk Transmission	10,249	4,496	3,322	1,709
3	69 kV Transmission	3,587	2,368	-	676
4	1999 OATT Attachment H Revenue Requirements				
5	Bulk Transmission (a)	$ 119,609,681	$ 52,470,009	$ 38,768,988	$ 19,944,672
6	69 kV Transmission (b)	$ 32,056,352	$ 21,157,192		$ 6,044,912
7	Ancillary Services				
8	Scheduling, System Control & Dispatch				
9	Rate per Mw	$ 71.33	$ 71.33	$ 71.33	$ 71.33
10	Revenue Requirement (2) * (9)	$ 731,061	$ 320,700	$ 236,958	$ 121,903
11	Reactive Supply & Voltage Control				
12	Rate per Mw	$ 95.00	$ 95.00	$ 95.00	$ 95.00
13	Revenue Requirement (2) * (12)	$ 973,655	$ 427,120	$ 315,590	$ 162,355
14	Regulation & Frequency Response				
15	Rate per Mw	$ 101.00	$ 101.00	$ 101.00	$ 101.00
16	Revenue Requirement (2) * (15)	$ 1,035,149	$ 454,096	$ 335,522	$ 172,609
17	Spinning Reserve				
18	Rate per Mw	$ 89.00	$ 89.00	$ 89.00	$ 89.00
19	Revenue Requirement (2) * (18)	$ 912,161	$ 400,144	$ 295,658	$ 152,101
20	Supplemental Reserve				
21	Rate per Mw	$ 194.00	$ 194.00	$ 194.00	$ 194.00
22	Revenue Requirement (2) * (21)	$ 1,988,306	$ 872,224	$ 644,468	$ 331,546

Notes:
(a) Spread on Line 2
(b) Spread on Line 3

WPE-7 I I

FirstEnergy Corp.
Operating Companies' Contributions to 1999 FE System Peaks in MW
1999 Forecasted Peaks from LTFR

	Ohio Edison at Time of		CEI at Time of		Toledo Edison at Time of		PP at Time of	FirstEnergy
	OE Peak	FE Peak	CEI Peak	FE Peak	TE Peak	FE Peak	FE Peak	Peak
January	4,574	4,525	3,404	3,368	1,731	1,712	748	10,353
February	4,395	4,348	3,261	3,226	1,664	1,646	705	9,925
March	4,267	4,221	3,067	3,034	1,612	1,595	672	9,522
April	4,098	4,054	2,934	2,903	1,549	1,532	645	9,134
May	4,241	4,196	3,160	3,126	1,628	1,611	678	9,610
June	4,753	4,702	3,650	3,611	1,860	1,840	756	10,909
July	5,498	5,439	4,165	4,120	2,057	2,035	866	12,460
August	4,972	4,919	3,767	3,727	1,908	1,888	786	11,319
September	4,739	4,688	3,453	3,416	1,778	1,759	749	10,612
October	4,013	3,970	2,878	2,847	1,529	1,513	638	8,968
November	4,408	4,361	3,138	3,104	1,655	1,637	681	9,783
December	4,579	4,530	3,418	3,381	1,767	1,748	739	10,398
Avg. of 12 CP		4,496		3,322		1,709	722	10,249

Ohio Edison

Rate Class	D-2 Allocator	Revenue Requirements: Bulk Transmission	Ancillary Services: Sch., Sys., Cont. & Disp.	Ancillary Services: React. Supply & Volt. Cont.	Ancillary Services: Regulation & Freq. Control	Ancillary Services: Spinning Reserve	Ancillary Services: Supplemental Reserve
GSL138	0.0523553308	2,747,085	16,790	22,362	23,774	20,950	45,666
GSL69	0.0537934142	2,822,541	17,252	22,976	24,427	21,525	46,920
GSL23	0.0494755535	2,595,983	15,867	21,132	22,467	19,797	43,154
GSLPRI	0.0427439217	2,242,774	13,708	18,257	19,410	17,104	37,282
SC138							
Less SAED Incr & Inter	0.0448202324	2,351,718	14,374	19,144	20,353	17,935	39,093
Interruptible	0.0076419372	400,973	2,451	3,264	3,470	3,058	6,665
SAED Incremental	-	-	-	-	-	-	-
Total SC138	0.0524621697	2,752,691	16,825	22,408	23,823	20,992	45,759
SC69							
Less SAED Incr & Inter	0.0064950289	340,794	2,083	2,774	2,949	2,599	5,665
Interruptible	0.0002392945	12,556	77	102	109	96	209
SAED Incremental	-	-	-	-	-	-	-
Total SC69	0.0067343234	353,350	2,160	2,876	3,058	2,695	5,874
SC23							
Less SAED Incr & Inter	0.0045411957	238,277	1,456	1,940	2,062	1,817	3,961
Interruptible	0.0000827283	4,341	27	35	38	33	72
SAED Incremental	-	-	-	-	-	-	-
Total SC23	0.0046239241	242,617	1,483	1,975	2,100	1,850	4,033
SCPRI							
Less SAED Incr & Inter	0.0019340402	101,479	620	826	878	774	1,687
Interruptible	0.0000387541	2,033	12	17	18	16	34
SAED Incremental	-	-	-	-	-	-	-
Total SCPRI	0.0019727943	103,513	633	843	896	789	1,721
GSS							
Rate 21	0.2617694110	13,735,043	83,949	111,807	118,868	104,745	228,322
Rider 22							
Controlled	0.0001359792	7,135	44	58	62	54	119
Seasonal	0.0017906603	93,956	574	765	813	717	1,562
Total Rider 22	0.0019266396	101,091	618	823	875	771	1,680
POL	0.0002382341	12,500	76	102	108	95	208
Total GSS	0.2639342847	13,848,634	84,644	112,732	119,852	105,612	230,210

WPE-713

Ohio Edison

Rate Class	D-2 Allocator	Revenue Requirements: Bulk Transmission	Ancillary Services: Sch., Sys., Cont. & Disp.	React. Supply & Volt. Cont.	Regulation & Freq. Control	Spinning Reserve	Supplemental Reserve
RH	0.0070007735	367,331	2,245	2,990	3,179	2,801	6,106
RO							
Rate 10	0.1422080813	7,277,290	45,606	60,740	64,576	56,904	124,037
Rate 12	0.0008735905	45,837	280	373	397	350	762
Rider 14	0.0005714966	29,986	183	244	260	229	498
Rate 17	0.1386942745	7,461,659	44,479	59,239	62,981	55,498	120,972
Rate 18	0.0010483782	55,008	336	448	476	420	914
Rate 19	0.0007115486	37,335	228	304	323	285	621
POL	0.0000486996	2,555	16	21	22	19	42
Total RO	0.2841560692	14,909,672	91,129	121,369	129,034	113,703	247,848
LTG							
Street Lighting							
Traffic Lighting							
Total LTG	0.0045341920	237,909	1,454	1,937	2,059	1,814	3,955
AMPO138							
OE Supplied	0.0035098265	184,161	1,126	1,499	1,594	1,404	3,061
3rd Party Supplied	0.0064915706	340,613	2,082	2,773	2,948	2,598	5,662
Total AMPO138	0.0100013971	524,773	3,207	4,272	4,542	4,002	8,723
AMPO69							
OE Supplied	0.0111678809	585,979	3,582	4,770	5,071	4,469	9,741
3rd Party Supplied	0.0202433121	1,062,167	6,492	8,646	9,192	8,100	17,657
Total AMPO69	0.0314111931	1,648,146	10,074	13,416	14,264	12,569	27,398
AMPO23							
OE Supplied	0.0052195529	273,870	1,674	2,229	2,370	2,089	4,553
3rd Party Supplied	0.0094327716	494,938	3,025	4,029	4,283	3,774	8,227
Total AMPO23	0.0146523245	768,808	4,699	6,258	6,654	5,863	12,780
AMPOPRI							
OE Supplied	0.0002193981	11,512	70	94	100	88	191
3rd Party Supplied	0.0004298568	22,555	138	184	195	172	375
Total AMPOPRI	0.0006492549	34,066	208	277	295	260	566
PEPCO	0.1010097127	5,299,981	32,394	43,143	45,868	40,418	88,103
BUCKEYE69	0.0171092705	897,724	5,487	7,308	7,769	6,846	14,923
BUCKEYE23	0.0010104886	53,020	324	432	459	404	881
BUCKEYEPRI	0.0003696077	19,393	119	158	168	148	322
Total Company	1.0000000000	52,470,009	320,700	427,120	454,096	400,144	872,224
Total Jurisdictional	0.8192525589	42,986,189	262,734	349,919	372,019	327,819	714,572
GSL Total		10,408,382	63,617	84,727	90,078	79,376	173,022
SC Total		3,452,170	21,100	28,102	29,876	26,327	57,386

Ohio Edison

Rate Class	D-3 Allocator	69 kV Trans. Rev. Req.
GSL138	-	-
GSL69	0.1247284852	2,638,905
GSL23	-	-
GSLPRI	0.0530032259	1,121,399
SC138		
Less SAED Incr & Inter	-	-
Interruptible	-	-
SAED Incremental	-	-
Total SC138	-	-
SC69		
Less SAED Incr & Inter	0.0150597454	318,622
Interruptible	0.0005548419	11,739
SAED Incremental	-	-
Total SC69	0.0156145872	330,361
SC23		
Less SAED Incr & Inter	-	-
Interruptible	-	-
SAED Incremental	-	-
Total SC23	-	-
SCPRI		
Less SAED Incr & Inter	0.0023982444	50,740
Interruptible	0.0000480558	1,017
SAED Incremental	-	-
Total SCPRI	0.0024463001	51,757
GSS		
Rate 21	0.3210950293	6,793,469
Rider 22		
Controlled	0.0001686167	3,567
Seasonal	0.0022204508	46,979
Total Rider 22	0.0023890674	50,546
POL	0.0002954146	6,250
Total GSS	0.3237795114	6,850,265

Ohio Edison

Rate Class	D-3 Allocator	69 kV Trans. Rev. Req.
RH	0.0086810841	183,667
RO		
Rate 10	0.1763405596	3,730,871
Rate 12	0.0010832678	22,919
Rider 14	0.0007086660	14,993
Rate 17	0.1719833763	3,638,685
Rate 18	0.0013000076	27,505
Rate 19	0.0008823330	18,668
POL	0.0000603883	1,278
Total RO	0.3523585986	7,454,919
LTG		
Street Lighting		
Traffic Lighting		
Total LTG	0.0056224790	118,956
AMPO138		
OE Supplied	-	-
3rd Party Supplied	-	-
Total AMPO138	-	-
AMPO69		
OE Supplied	0.0258944871	547,855
3rd Party Supplied	0.0469373008	993,061
Total AMPO69	0.0728317879	1,540,916
AMPO23		
OE Supplied	-	-
3rd Party Supplied	-	-
Total AMPO23	-	-
AMPOPRI		
OE Supplied	0.0002720576	5,756
3rd Party Supplied	0.0005330301	11,277
Total AMPOPRI	0.0008050877	17,033
PEPCO	-	-
BUCKEYE69	0.0396705326	839,317
BUCKEYE23	-	-
BUCKEYEPRI	0.0004583201	9,697
Total Company	1.0000000000	21,157,192
Total Jurisdictional	0.8806117926	18,631,273
GSL Total	0.1777317111	3,760,304
SC Total	0.0180608874	382,118

Cleveland Electric Illuminating

Rate Class	CP Allocator	Revenue Requirements: Bulk Transmission	Ancillary Services: Sch., Sys., Cont. & Disp.	React. Supply & Volt. Cont.	Regulation & Freq. Control	Spinning Reserve	Supplemental Reserve
Basic Residential	0.2366248341	9,173,705	56,070	74,676	79,393	69,960	152,497
Basic Residential with PIPP	0.0106176054	411,634	2,516	3,351	3,562	3,139	6,843
Residential WH	0.0193170995	748,904	4,577	6,096	6,481	5,711	12,449
Residential WH with PIPP	0.0007085561	27,470	168	224	238	209	457
Residential SH	0.0175714474	681,227	4,164	5,545	5,896	5,195	11,324
Residential SH with PIPP	0.0003043158	11,798	72	96	102	90	196
General Commercial							
General Commercial Contract	0.0000554678	2,150	13	18	19	16	36
General Service	0.0615360582	2,385,691	14,581	19,420	20,647	18,194	39,658
Space Conditioning	0.0090331265	350,205	2,140	2,851	3,031	2,671	5,822
Large Commercial							
Large Commercial Contract	0.0195536978	758,077	4,633	6,171	6,561	5,781	12,602
Small General Service	0.1388124391	5,381,618	32,893	43,808	46,575	41,041	89,460
Medium General Service	0.1064481631	4,126,888	25,224	33,594	35,716	31,472	68,602
All Electric Large General Service	0.0248897526	964,951	5,898	7,855	8,351	7,359	16,041
All Electric LGS Contract	0.0035228230	136,576	835	1,112	1,182	1,042	2,270
Industrial							
Industrial Contract	0.0402759350	1,561,457	9,544	12,711	13,513	11,908	25,957
Industrial Curtailable	0.0011695029	45,340	277	369	392	346	754
Large General Service	0.1093227151	4,238,331	25,905	34,501	36,680	32,322	70,455
Large Industrial							
Large Industrial Contract	0.0645642132	2,503,089	15,299	20,376	21,663	19,089	41,610
Large Industrial Interruptible	0.0109716082	425,358	2,600	3,463	3,681	3,244	7,071
Large Industrial Curtailable	0.0538845334	2,089,049	12,768	17,005	18,079	15,931	34,727
Schools (Small & Large)	0.0182245357	706,547	4,318	5,751	6,115	5,388	11,745
Low Load Factor	0.0007148874	27,715	169	226	240	211	461
Optional Process Htg & Elec. Boiler	0.0041390245	160,466	981	1,306	1,389	1,224	2,667
Outdoor Lighting	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-
Traffic Control Lighting	0.0008746841	33,911	207	276	293	259	564
Emergency	0.0000575323	2,230	14	18	19	17	37
Retail	0.9531945584	36,954,389	225,867	300,819	319,818	281,820	614,303
Non-Jurisdictional	0.0468054416	1,814,600	11,091	14,771	15,704	13,838	30,165
Total	1.0000000000	38,768,988	236,958	315,590	335,522	295,658	644,468

Toledo Edison

Rate Class	CP Allocator	Revenue Requirements					
			Ancillary Services				
		Bulk Transmission	Sch., Sys., Cont. & Disp.	React. Supply & Volt. Cont.	Regulation & Freq. Control	Spinning Reserve	Supplemental Reserve
Basic Residential	0.2122645425	4,233,547	25,876	34,462	36,639	32,286	70,375
Basic Residential with PIPP	0.0081652445	162,853	995	1,326	1,409	1,242	2,707
Residential WH	0.0518698549	1,034,527	6,323	8,421	8,953	7,889	17,197
Residential WH with PIPP	0.0023071716	46,016	281	375	398	351	765
Residential Optional SH	0.0013179658	26,286	161	214	227	200	437
Residential Optional SH with PIPP	0.0000936180	1,867	11	15	16	14	31
Residential SH	0.0439708365	876,984	5,360	7,139	7,590	6,688	14,578
Residential SH with PIPP	0.0016189331	32,289	197	263	279	246	537
Residential Apartment	0.0004797922	9,569	58	78	83	73	159
Residential Apartment with PIPP	0.0000212103	423	3	3	4	3	7
Outdoor Lighting	-	-	-	-	-	-	-
General Service	0.0423105799	843,871	5,158	6,869	7,303	6,435	14,028
Commercial Heating	0.0173376139	345,793	2,114	2,815	2,993	2,637	5,748
Outdoor Security	-	-	-	-	-	-	-
Small General Service	0.1111172467	2,216,197	13,546	18,040	19,180	16,901	36,840
Medium General Service	0.1299337324	2,591,486	15,839	21,095	22,428	19,763	43,079
Large General Service	0.0699951765	1,396,031	8,533	11,364	12,082	10,646	23,207
Interruptible Power	-	-	-	-	-	-	-
Small School	0.0069547931	138,711	848	1,129	1,200	1,058	2,306
Large School	0.0055724649	111,141	679	905	962	848	1,848
Space Conditioning	0.0072239449	144,079	881	1,173	1,247	1,099	2,395
Street Lighting	-	-	-	-	-	-	-
Controlled Water Heating	0.0007174942	14,310	87	116	124	109	238
Economic Development Rider	0.0324594800	647,394	3,957	5,270	5,603	4,937	10,762
Small General Service Curtailable	-	-	-	-	-	-	-
Large General Service Curtailable	0.0006465493	12,895	79	105	112	98	214
Subtransmission Curtailable	0.0100518666	200,481	1,225	1,632	1,735	1,529	3,333
Bulk Transmission Curtailable	0.0374665800	747,259	4,567	6,083	6,467	5,699	12,422
Small General Service Contract	0.0003832487	7,644	47	62	66	58	127
Large General Servive Contract	0.0114850264	229,065	1,400	1,865	1,982	1,747	3,808
PV-44 Primary Contract	0.0493143762	983,559	6,012	8,006	8,512	7,501	16,350
PV-44 Subtransmission Contract	0.0665342362	1,327,004	8,111	10,802	11,484	10,120	22,059
PV-44 Bulk Transmission Contract	0.0165396668	329,878	2,016	2,685	2,855	2,516	5,484
Retail	0.9381532461	18,711,159	114,364	152,314	161,934	142,694	311,041
Non-Jurisdictional	0.0618467539	1,233,513	7,539	10,041	10,675	9,407	20,505
Total	1.0000000000	19,944,672	121,903	162,355	172,609	152,101	331,546

Toledo Edison

Rate Class	CP Allocator	69 kV Trans. Rev. Req.
Basic Residential	0.2360202093	1,426,721
Basic Residential with PIPP	0.0090790001	54,882
Residential WH	0.0576745681	348,638
Residential WH with PIPP	0.0025653433	15,507
Residential Optional SH	0.0014652942	8,858
Residential Optional SH with PIPP	0.0001042530	630
Residential SH	0.0488921499	295,549
Residential SH with PIPP	0.0018003418	10,883
Residential Apartment	0.0005334879	3,225
Residential Apartment with PIPP	0.0000233671	141
Outdoor Lighting	-	-
General Service	0.0470457930	284,388
Commercial Heating	0.0192781808	116,535
Outdoor Security	-	-
Small General Service	0.1235531299	746,868
Medium General Service	0.1444749135	873,338
Large General Service	0.0719536369	434,953
Interruptible Power	-	-
Small School	0.0077334171	46,748
Large School	0.0061962243	37,456
Space Conditioning	0.0080321559	48,554
Street Lighting	-	-
Controlled Water Heating	0.0007980748	4,824
Economic Development Rider	0.0360923955	218,175
Small General Service Curtailable	-	-
Large General Service Curtailable	0.0007189863	4,346
Subtransmission Curtailable	0.0111766427	67,562
Bulk Transmission Curtailable	-	-
Small General Service Contract	0.0004263589	2,577
Large General Servive Contract	0.0127702760	77,195
PV-44 Primary Contract	0.0548334935	331,464
PV-44 Subtransmission Contract	0.0739804594	447,205
PV-44 Bulk Transmission Contract	-	-
Retail	0.9772221531	5,907,222
Non-Jurisdictional	0.0227778469	137,690
Total	1.0000000000	6,044,912

Nuclear Property Insurance

	Expenses	Dispursements	Net
OE 1989			
BV #1	$1,087,131		
BV #2	$1,863,447		
PY	$1,664,612		
Total OE	$4,615,190	$133,195	$4,481,995
CEI 1995			
DB	$2,250,149		
BV #2	$845,589		
PY	$1,563,383		
Total CEI	$4,659,121	$922,568	$3,736,553
TE 1995			
DB	$2,106,034		
BV #2	$720,146		
PY	$1,017,085		
Total TE	$3,843,265	$922,568	$2,920,697

Cleveland Electric Illuminating Company
Property Taxes

	1996 Property Value	Percentage of Total Utility Plant	Ohio Real Property Tax $ 8,590,943	Ohio Personal Property Tax Assessment Valuation	Taxable Property	Percentage of Total	Taxable Prop. excl. Prod.	Percentage of Total
Production	1,544,246,258	67.24%	5,776,960	50%	772,123,129	51.41%		
Transmission	203,158,028	8.85%	760,006	88%	178,779,065	11.90%	178,779,065	24.49%
Distribution	509,703,221	22.20%	1,906,778	88%	448,538,834	29.86%	448,538,834	61.45%
General Plant	39,348,182	1.71%	147,200	88%	34,626,400	2.31%	34,626,400	4.74%
Total Utility Plant	2,296,455,689	100.00%	-		1,434,067,428	95.48%	661,944,299	90.69%
M&S	63,538,633		-	88%	55,913,997	3.72%	55,913,997	7.66%
Fuel Stock	13,659,013		-	88%	12,019,931	0.80%	12,019,931	1.65%
Total	2,373,653,335		8,590,943		1,502,001,357	100.00%	729,878,228	100.00%

				General Plant Property Taxes Spread to PTD			Jurisdictional Ohio Property Tax excl. Prod. Pers. Prop. Tax & incl. Spread of Real General Plant Prop. Tax to PTD	
	1996 Taxes Paid	Percentage of Total	Jurisdictional Ohio Personal Property Tax $ 108,457,995	Percentages	Real	Personal	Amount	% of Total PTD
Production	56,658,660	44.99%	48,799,830	10.75%	15,824	304,253	5,792,784	9.68%
Transmission								
Other Plant	10,974,557							
Substations	5,991,625							
Total Trans.	16,966,182	13.47%	14,612,890	2.31%	3,400	65,379	15,376,296	25.68%
Distribution								
Other Plant	37,295,652							
Substations	5,270,808							
Total Distr.	42,566,460	33.80%	36,662,286	86.94%	127,976	2,460,631	38,697,040	64.64%
Total PTD	116,191,302			100.00%	147,200	2,830,263	59,866,119	100.00%
General Plant	3,286,055	2.61%	2,830,263		-		4,570,251	
M&S	5,306,254	4.21%	4,570,251	0.00%	-	-	64,436,370	
Fuel Stock	1,140,695	0.91%	982,475	0.00%	-	-		
Total	125,924,306	100.00%	108,457,995	100.00%	147,200	2,830,263		

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OHIO EDISON

CASE NO. 99-______-EL-____

WORK PAPERS

OHIO EDISON

WORK PAPERS

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ELECTRIC FUEL COMPONENT RIDER

WPE-4 A 1

Rate schedules that require the inclusion of an electric fuel component rate shall include an amount of **1.3567¢** per kWh, effective at the beginning of the revenue month of July 1999.

Filed pursuant to Opinion and Order dated June 22, 1999, in Case No. 99-104-EL-EFC, before The Public Utilities Commission of Ohio

Issued by H. P. Burg, President
FUEL40A.DOC

Effective: July 1, 1999

PIPP Rider
Benefits Rider

CEI

Current rate $ **0.000568** Effective 4/96

This rate was determined by adding **$0.000120** to the previous PIPP rider of **$0.000448** established in 1994. This increase was attributable to removing PIPP from base rates.

The separation of the **$0.000448** rider is:

Ongoing	$	0.0001856
Prior Costs	$	0.0002624
	$	0.0004480
Addition from Base Rates Added to Prior Costs	$	0.0001200
New Prior Cost	$	0.0003824
Continued Ongoing	$	0.0001856
Current Rider	$	0.0005680

TE

Current rate $ **0.000561** Effective 4/96

This rate was determined by adding **$0.000084** to the previous PIPP rider of **$0.000477** established in 1994. This increase was attributable to removing PIPP from base rates.

The separation of the **$0.000477** rider is:

Ongoing	$	0.0001741
Prior Costs	$	0.0003029
	$	0.0004770
Addition from Base Rates Added to Prior Costs	$	0.0000840
New Prior Cost	$	0.0003869
Continued Ongoing	$	0.0001741
Current Rider	$	0.0005610

OE

Current rate **$0.0010461** Effective 7/95

The separation of the **$0.0010461** rider is:

Ongoing	$	0.0005672
Prior Costs	$	0.0004789

$ 0.0010461

From: BDE Copies to: HLW MJP

V.I I need an additional copy. Thanks Brad 18 1/5

BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO

RECEIVED
JUN 30 1994
DOCKETING DIVISION
PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of	)	
Ohio Edison Company To Adjust Its	)	
PIPP Surcharge and Other Matters	)	Case No. 94-525-EL-PIP
Related To The PIPP Program.	)	

STIPULATION AND RECOMMENDATION

This Stipulation and Recommendation is entered into by and between Ohio Edison Company (hereinafter the "Company") and the Staff of the Public Utilities Commission of Ohio (hereinafter the "Staff"). The Company and the Staff are hereinafter collectively referred to as the "Parties".

WITNESSETH:

WHEREAS, Rule 4901-1-30 of the Ohio Administrative Code provides that any two or more parties to a proceeding may enter into a written stipulation concerning the issues presented in such proceeding;

WHEREAS, the Company filed an application on or about March 17, 1994, pursuant to Order of the Public Utilities Commission of Ohio (hereinafter the "Commission") in Case No. 88-1115-GE-PIP, et al., dated December 2, 1993.

WHEREAS, this Stipulation and Recommendation is not binding upon the Commission but is supported by sufficient and adequate data, information and evidence and is entitled to careful consideration.

NOW, THEREFORE, the Parties hereby stipulate and recommend, and request the Commission to approve the following provisions:

1. The Company's PIPP surcharge shall range between .03472¢/kWh and .10461¢/kWh (hereinafter the "Surcharge Range"). The lower end is Ohio Edison's current PIPP surcharge and the upper end of the range is calculated consistent with the Commission's Order in Case No. 88-1115-GE-PIP, et al., dated December 2, 1993, using arrearages as of March 31, 1994 amortized over a three year period. Said calculation of the upper range is set forth on attached Exhibit A.

2. The Surcharge Range shall be in effect for three (3) years, commencing on July 1, 1994, and terminating on June 30, 1997 (hereinafter the "Surcharge Period"). This Surcharge Period in no way implies that any PIPP arrearage shall be fully collected from any given customer class by the end of the Surcharge Period. If any balance remains on an individual class basis at the end of the Surcharge Period, no other class will be made responsible to pay such balance existing for another class. Notwithstanding, subsequent recovery of any remaining balance at the end of the Surcharge Period shall be provided for in future filings.

3. During the Surcharge Period, the Company shall have the right to adjust the PIPP surcharge not more than twice annually, coincident with changes in the EFC factor. Such adjustments may be made within the Surcharge Range without further Commission approval and that said surcharge may, at the Company's option, vary among the various rate classes, provided the Company provides the Staff and the OCC with notice of any such change in accordance with the procedures set forth in Paragraph 4 of the Company's application.

4. The PIPP surcharge that will be in effect during the period July 1, 1994 through December 31, 1994 shall be .078¢/kWh for all customer classes. The aforesaid uniform surcharge during this initial period of the Surcharge Period shall in no way preclude the Company from invoking the flexibility granted herein to charge different surcharges among rate classes during subsequent periods within the Surcharge Period, provided any such surcharge is within the Surcharge Range, and further provided that no one class pays more than its proportionate share of PIPP costs as calculated on Exhibit B, attached hereto. It is expressly agreed that during the Surcharge Period any ongoing PIPP costs will be allocated among the customer classes as set forth on Exhibit B.

5. There shall be no cross-subsidization of any PIPP costs among rate classes based upon the allocation factors shown on Exhibit B. The Company agrees that if it waives, forgives or forgoes collection of any PIPP costs due and owing by any given rate class, it shall provide a similar proportionate benefit to ~~the residential~~ ALL OTHER RATE CLASSES ~~class~~ of customers through a PIPP base rate rider mechanism, or its equivalent. FOR STAFF J.L.C.

6. The Company, upon express written approval by the Commission, shall, effective July 1, 1994, commence billing and collecting thirteen (13), as opposed to fifteen (15) percent of income from all-electric PIPP customers whose incomes are at or below fifty percent (50%) of the Federal Poverty Level. for O.E. F.W.D. by phone approval J.L.C.

7. The fifteen (15) day notification period set forth in Paragraph 4 of the Company's application is waived for the initial period and that said notification provision shall become effective for the Company's next surcharge change (if any) made during the Surcharge Period.

8. The Company will maintain adequate and detailed records and documentation to support the amounts collected from each customer class and to support any outstanding balances of the same.

9. The parties agree that any working capital implications arising under this Stipulation and Recommendation will be addressed in the Company's next base rate case proceeding.

10. If the Company changes the PIPP surcharge for any customer class during the Surcharge Period, the Company will provide adequate notice to the customers within said class(es) at the time any new PIPP surcharge takes effect.

11. The Office of Consumers' Counsel has reviewed the terms of this Stipulation and Recommendation and, while not a signatory party hereto, has represented that it will neither oppose nor object to the approval of said Stipulation and Recommendation.

12. It is understood by the Parties hereto that, while this Stipulation and Recommendation is not binding upon the Commission, it represents an agreement among the Parties. It is the position of the Parties that this Stipulation and Recommendation is reasonable and supported by the evidence of record and is, under these circumstances, entitled to careful consideration by the Commission. In Re: Application of Cincinnati Gas & Electric Company, Case No. 75-304-EL-AIR (May 7, 1977).

13. The Parties hereto recognize that the Commission is not bound by this Stipulation and Recommendation in its consideration of the issues related hereto. This Stipulation and Recommendation is made for the purposes of this case only. This proposed Stipulation and Recommendation should not be understood by the Commission to represent the positions that the Parties would have taken if the issues had been fully litigated in the Proceeding nor as a waiver of any positions the parties may have taken respecting the matters herein resolved.

14. The Parties further agree and stipulate that if this Stipulation and Recommendation is approved by the Commission through issuance of an Entry without addition or modification, each of them will waive further procedural steps and all rights to seek administrative or judicial review of this Stipulation and Recommendation, or to otherwise challenge or contest the validity of the Entry approving this Stipulation and Recommendation.

15. The Parties further agree that, in the event the Commission does not accept this proposal without modification for inclusion in the Commission's Order in this proceeding, this Stipulation and Recommendation will be deemed withdrawn, null, and void. In such event, all withdrawn objections to the issues will be deemed filed with the Commission as of their original dates, and this Stipulation and Recommendation will not be used for any purpose whatsoever by any party in this or any other proceeding.

16. In the event that the Commission rejects all or part of this Stipulation and Recommendation and the Parties cannot reach a mutually agreed amended Stipulation and Recommendations acceptable to the Commission, the Parties recommend that the Commission set aside additional time for public hearings to fully litigate the issues resolved herein, provided, however, that such does not delay the effective date of the Opinion and Order in this proceeding.

IN WITNESS WHEREOF, the Staff and the Company have executed this Stipulation and Recommendation on the date set forth below.

STAFF OF THE PUBLIC UTILITIES COMMISSION OF OHIO	OHIO EDISON COMPANY
By: [signature]	By: James W. Burk
Its: Assistant Attorney General	Its: Attorney
On: June 30, 1994	On: June 28, 1994

[18394]

Exhibit A

Ohio Edison Company
Case No. 94-525-EL-PIP
Calculation of Stipulated PIPP Rider Revision

WPE-4 A 7

		Costs (a)	Eligible Rider Recovery Cost (b)	Stipulated Rate/Kwh (c) = (b)/1993 Kwh*
	ONGOING COSTS			
	PIPP Balances >12 mo. old			
(1)	1993 transfers	$ 9,830,357		
(2)	1992 transfers	8,740,383		
(3)	24 month total transfers (1)+(2)	18,570,740		
(4)	Annual average transfers (3)/2		$ 9,285,370	$ 0.0004242
	PIPP Balances <12 mo. & >2 mo. old			
(5)	Balance @ 12/31/93	23,169,149		
(6)	Balance @ 12/31/91	21,785,793		
(7)	Increase 1991 to 1993 (5)-(6)	1,383,356		
(8)	Annual average increase (7)/2		691,678	0.0000316
	Pre-PIPP Balances			
(9)	Balance @ 12/31/93	7,850,862		
(10)	Balance @ 12/31/91	4,838,569		
(11)	Increase 1991 to 1993 (9)-(10)	3,012,293		
(12)	Annual average increase (11)/2		1,506,147	0.0000688
	3% Payment Option			
(13)	Incremental Revenue Reduction		931,031	0.0000425
(14)	Total Ongoing (4)+(8)+(12)+(13)		$ 12,414,226	$ 0.0005672
	AMORTIZATION OF DEFERRED BALANCES			
	PIPP Balances >12 mo. old			
(15)	Balance @ 3/31/94	$ 15,362,989		
(16)	3 year Amortization (15)/3		$ 5,120,996	$ 0.0002340
	PIPP Balances <12 mo. & >2 mo. old			
(17)	Balance @ 3/31/94	24,299,000		
(18)	3 year Amortization (17)/3		8,099,667	0.0003700
	Pre-PIPP Balances			
(19)	Balance @ 3/31/94	8,200,619		
(20)	3 year Amortization (19)/3		2,733,540	0.0001249
(21)	Total Amortization (16)+(18)+(20)	$ 47,862,608	15,954,203	0.0007289
(22)	Total PIPP Costs (14)+(21)		28,368,429	0.0012961
(23)	Working Capital Impact (f)		(5,471,412)	(0.0002500)
(24)	Net PIPP Rider (22)+(23)		$ 22,897,017	$ 0.0010461
			ongoing	‹ .0005672›
			prior	.0004789

* 1993 Kwh sales subject to PIPP Rider = 21,888,277,000

EXHIBIT B

Based upon 1993 Total Retail Sales of 21,770,631,000 kWHs, and an Existing Balance of $47,862,608 from Exhibit A.

Class	kWH Sales by Class	Percent of Total Sales	Class Responsibility
Residential Including but not limited to Rate Schedules 10 through 19	7,075,229,000	32.50	$15,555,348
General Service - Secondary Voltages Including but not limited to Rate Schedules 21, 22, 30.1 through 30.5, 31, 32 and 33	5,542,454,000	25.46	$12,185,819
General Service - Large Including but not limited to Rate Schedules 23 and 24	9,152,948,000	42.04	$20,121,441

Ongoing costs during the term of this Agreement shall be allocated based upon the percent of total sales as stated above.

Kilowatt Hours
Data Base
Actual Billing Units
12 Months Ended June 1999

DATA: Rate 17 with 5 KW Minimum Demand
Rate 18 is based on 12m end 6/92 actual distributions
Billing Units based on - See Cell A126
Some Rates developed from 5% Data Base

	January 1999-Actual	February 1999-Actual	March 1999-Actual	April 1999-Actual	May 1999-Actual	June 1999-Actual	July 1998-Actual	August 1998-Actual	September 1998-Actual	October 1998-Actual	November 1998-Actual	December 1998-Actual	Total	Winter	Summer
RATE 10 Residential															
Bills	646,947	646,749	650,027	651,273	651,196	652,124	649,375	649,420	649,800	649,913	649,912	649,224	7,795,960	5,195,241	2,600,719
WH Bills	12,378	12,673	12,925	13,276	13,408	13,662	12,333	12,560	12,829	12,020	12,217	12,432	152,613	101,229	51,384
1st 500 KWH	272,536,910	260,495,080	263,475,034	253,574,677	236,265,089	257,140,767	269,842,628	268,758,624	267,379,476	251,208,860	241,518,593	251,587,517	3,093,783,255	2,030,661,760	1,063,121,495
Over 500 KWH	132,906,558	100,330,419	95,244,489	74,264,028	47,153,991	92,257,987	153,348,882	151,858,455	138,015,811	81,297,244	58,203,369	77,543,722	1,202,424,955	666,943,820	535,481,135
Waterheating KWH	3,877,611	3,780,355	3,913,852	3,853,684	3,586,919	3,821,467	3,689,034	3,678,517	3,743,828	3,388,322	3,403,189	3,611,023	44,347,801	29,414,955	14,932,846
Total	409,321,079	364,605,854	362,633,375	331,692,389	287,005,999	353,220,221	426,880,544	424,295,596	409,139,115	335,894,426	303,125,151	332,742,262	4,340,556,011	2,732,317,005	1,616,187,579

Rate 11 Residential

	January 1999-Actual	February 1999-Actual	March 1999-Actual	April 1999-Actual	May 1999-Actual	June 1999-Actual	July 1998-Actual	August 1998-Actual	September 1998-Actual	October 1998-Actual	November 1998-Actual	December 1998-Actual	Total	Winter	Summer
Rate 11															
Bills	27,078	27,656	28,040	28,421	28,726	29,162	28,226	28,694	28,565	27,255	27,554	27,843	337,220		
1st 900 KWH	37,944,880	38,183,357	38,794,831	38,040,275	34,875,690	33,419,142	32,269,123	32,120,325	32,270,007	31,370,255	34,261,477	36,413,083	419,962,445	289,883,848	130,078,597
Balance of KWH															
Summer	0	0	0	0	0	15,878,252	17,740,264	16,181,956	15,855,690	0	0	0	65,656,162	0	65,656,162
Winter	107,267,487	100,759,858	96,975,039	62,656,156	24,344,639	0	0	0	0	14,065,708	28,634,237	47,719,639	482,402,763	482,402,763	0
Special Water Heating Provision															
Bills	29,673	29,942	29,896	29,893	29,644	29,381	27,487	27,241	27,655	29,022	29,012	28,899	347,745	235,981	111,764
551-900 KWH	9,616,793	9,598,016	9,735,534	9,532,766	8,532,599	7,787,211	7,374,398	7,178,675	7,268,747	7,486,634	8,494,123	9,077,049	101,682,545	72,073,514	29,609,031
Total	154,829,160	148,841,231	145,505,404	110,229,197	67,752,928	57,084,605	57,383,785	55,480,956	55,394,444	52,902,597	71,389,837	93,209,771	1,069,703,915	844,596,106	225,455,554

	January 1999-Actual	February 1999-Actual	March 1999-Actual	April 1999-Actual	May 1999-Actual	June 1999-Actual	July 1998-Actual	August 1998-Actual	September 1998-Actual	October 1998-Actual	November 1998-Actual	December 1998-Actual	Total	Winter	Summer
RATE 12 Residential															
Bills	360	415	384	389	351	403	398	403	411	397	388	404	4,703		
All KW	3,494	3,859	3,244	3,244	2,594	3,226	3,108	3,176	3,203	2,930	3,068	3,318	38,464	25,751	12,713
All KWH	1,259,899	1,423,905	1,195,881	1,037,708	592,511	658,104	733,918	729,257	743,372	635,354	703,668	919,961	10,633,538	7,768,887	2,864,651
Total	1,259,899	1,423,905	1,195,881	1,037,708	592,511	658,104	733,918	729,257	743,372	635,354	703,668	919,961	10,633,538	7,794,638	2,877,364

	January 1999-Actual	February 1999-Actual	March 1999-Actual	April 1999-Actual	May 1999-Actual	June 1999-Actual	July 1998-Actual	August 1998-Actual	September 1998-Actual	October 1998-Actual	November 1998-Actual	December 1998-Actual	Total	Winter	Summer
RIDER 14 Residential															
Bills	21,433	20,383	21,576	21,584	21,708	21,798	21,126	21,107	20,993	21,346	21,449	21,418	255,921		
1st 250 KWH	6,172,746	4,703,791	5,544,960	5,409,759	5,378,254	5,400,231	5,470,560	5,444,387	5,263,268	5,381,220	5,437,519	5,456,853	65,063,548	43,485,102	21,578,446
Next 250 KWH	6,116,715	4,627,506	5,476,574	5,321,641	5,252,518	5,285,572	5,398,705	5,357,739	5,181,717	5,282,360	5,348,702	5,387,802	64,039,551	42,815,818	21,223,733
Bal to 125 HU	6,362,981	5,050,311	5,176,583	4,669,634	4,026,045	6,195,511	7,733,130	7,573,389	7,365,691	5,876,212	4,753,287	5,095,631	69,878,405	41,010,684	28,867,721
Over 125 HU	24,542,979	25,043,552	23,240,935	20,024,652	13,815,259	13,912,340	15,578,164	14,904,391	15,270,494	12,797,679	15,042,397	18,842,741	213,015,583	153,350,194	59,665,389
Total	43,197,421	39,425,159	39,439,053	35,425,686	28,472,076	30,793,654	34,180,559	33,279,906	33,081,170	29,337,471	30,581,904	34,783,027	411,997,086	260,661,798	131,335,289

	January 1999-Actual	February 1999-Actual	March 1999-Actual	April 1999-Actual	May 1999-Actual	June 1999-Actual	July 1998-Actual	August 1998-Actual	September 1998-Actual	October 1998-Actual	November 1998-Actual	December 1998-Actual	Total	Winter	Summer
RATE 17 Residential															
Bills	141,031	137,126	141,572	141,901	142,051	142,502	140,496	139,700	140,428	141,167	141,171	141,385	1,690,530		
1st 250 KWH	35,170,830	34,027,723	34,729,127	34,779,354	34,729,426	34,835,319	33,733,730	33,787,978	33,702,827	33,925,544	33,505,910	33,545,679	410,473,447	274,413,593	136,059,854
Next 250 KWH	34,341,233	32,667,649	33,443,814	33,026,498	31,694,600	32,800,232	32,708,372	32,601,021	32,523,977	32,231,870	31,508,512	32,212,777	391,760,555	261,126,953	130,633,602
Bal to 125 HU	48,440,476	45,062,054	42,550,795	39,177,765	32,888,296	46,370,289	55,980,087	56,070,339	54,781,993	45,389,155	37,505,396	41,808,670	546,025,315	332,822,607	213,202,708
Over 125 HU	67,559,276	59,554,732	54,808,026	39,725,450	22,341,520	35,549,534	60,923,465	61,630,915	56,674,841	31,930,335	28,500,396	38,828,853	558,027,343	343,248,588	214,778,755
Total	185,511,816	171,312,158	165,531,763	146,709,067	121,653,843	149,555,374	183,345,653	184,090,254	177,683,638	143,476,905	131,020,214	146,395,979	1,906,286,664	1,211,611,741	694,674,919

	January 1999-Actual	February 1999-Actual	March 1999-Actual	April 1999-Actual	May 1999-Actual	June 1999-Actual	July 1998-Actual	August 1998-Actual	September 1998-Actual	October 1998-Actual	November 1998-Actual	December 1998-Actual	Total	Winter	Summer
RATE 18 Residential															
Bills	2,744	2,703	2,728	2,700	2,688	2,665	2,867	2,844	2,820	2,804	2,775	2,765	33,100		
1st 50 KWH	129,404	133,379	110,997	124,395	112,746	109,517	117,923	110,270	103,998	106,188	110,159	116,320	1,385,296	943,588	441,708
Over 50 KWH	460,751	474,907	395,212	442,916	401,438	389,945	419,874	392,624	370,291	378,088	392,227	414,166	4,932,439	3,359,705	1,572,734
Total	590,155	608,286	506,209	567,311	514,184	499,462	537,797	502,894	474,289	484,276	502,386	530,486	6,317,735	4,303,293	2,014,442

	January 1999-Actual	February 1999-Actual	March 1999-Actual	April 1999-Actual	May 1999-Actual	June 1999-Actual	July 1998-Actual	August 1998-Actual	September 1998-Actual	October 1998-Actual	November 1998-Actual	December 1998-Actual	Total	Winter	Summer
Rate 19 Residential															
Bills	2,172	2,197	2,198	2,242	2,201	2,279	2,240	2,249	2,229	2,204	2,214	2,199	26,624		
1st 350 KWH	698,626	540,179	627,380	707,847	607,145	661,736	589,473	434,375	532,744	486,190	589,048	700,266	7,175,009	4,956,681	2,218,328
Next 750 KWH	1,326,948	981,136	1,134,638	860,736	363,989	356,516	420,889	301,931	319,176	231,438	509,407	887,406	7,694,130	6,295,618	1,398,512
Over 1100 KWH	824,874	1,000,777	764,988	148,535	102,150	16,786	163,712	414,199	221,495	234,090	203,153	77,536	4,172,295	3,356,103	816,192
Total	2,850,448	2,522,092	2,527,006	1,717,118	1,073,205	1,035,037	1,174,074	1,150,505	1,073,415	951,718	1,301,608	1,665,208	19,041,434	14,608,402	4,433,032

Ohio Edison Company
Incorporate PIP & Fuel into Rates
Rate 10

Rate Block	Billing Units	Rate	PIP	Fuel	Rate Including PIP & Fuel
Customer Charge					
Standard Rate	7,795,960	$ 4.05	$ -	$ -	$ 4.05
With Water Heating	152,613	$ 7.05	$ -	$ -	$ 7.05
Energy Charges					
Winter					
First 500 kWh (First 350 kWh WH)	2,030,661,760	$ 0.09778	$ 0.0010500	$ 0.013570	$ 0.11240
351-700 kWh (WH Only)	29,414,955	$ 0.02500	$ 0.0010500	$ 0.013570	$ 0.03962
Over 500 kWh (Over 700 kWh WH)	666,943,820	$ 0.09778	$ 0.0010500	$ 0.013570	$ 0.11240
Summer					
First 500 kWh (First 350 kWh WH)	1,063,121,495	$ 0.09889	$ 0.0010500	$ 0.013570	$ 0.11351
351-700 kWh (WH Only)	14,932,846	$ 0.02500	$ 0.0010500	$ 0.013570	$ 0.03962
Over 500 kWh (Over 700 kWh WH)	535,481,135	$ 0.10808	$ 0.0010500	$ 0.013570	$ 0.12270
KWH	4,340,556,011				

Ohio Edison Company
Incorporate PIP & Fuel into Tariffed Rates
Rate 12

Rate Block	Billing Units	Rate	PIP	Fuel	Rate Including PIP and Fuel
Customer Charge	4,703	$ 9.89	$ -	$ -	$ 9.89
Capacity Charges					
Per kW	38,464	$ 10.80	$ -	$ -	$ 10.80
Energy Charges					
All kWh	10,633,538	$ 0.01600	$ 0.00105	$ 0.01357	$ 0.03062
Total KWH	10,633,538				

Ohio Edison Company
Incorporate PIP & Fuel into Rates
Rate 17 & Rider 14

Rate Block	Billing Units	Rate	PIP	Fuel	Rate Including PIP & Fuel
Customer Charge					
Rate 17	1,690,530	6.05	$ -	$ -	$ 6.05
Rider 14	225,921	9.05	$ -	$ -	$ 9.05
Energy Charges					
Winter					
First 250 kWh	317,898,695	$ 0.10578	$ 0.00105	$0.01357	$ 0.12040
Next 250 kWh	303,942,771	$ 0.09778	$ 0.00105	$0.01357	$ 0.11240
Balance to 125 Hours Use	373,833,291	$ 0.09778	$ 0.00105	$0.01357	$ 0.11240
Excess of 125 Hours Use	496,598,782	$ 0.01600	$ 0.00105	$0.01357	$ 0.03062
Summer					
First 250 kWh	157,638,300	$ 0.10699	$ 0.00105	$0.01357	$ 0.12161
Next 250 kWh	151,857,335	$ 0.09899	$ 0.00105	$0.01357	$ 0.11361
Balance to 125 Hours Use	242,070,429	$ 0.10808	$ 0.00105	$0.01357	$ 0.12270
Excess of 125 Hours Use	274,444,144	$ 0.01600	$ 0.00105	$0.01357	$ 0.03062
Total KWh	2,318,283,747				

14	17	Total
43,485,102	274,413,593	317,898,695
42,815,818	261,126,953	303,942,771
41,010,684	332,822,607	373,833,291
153,350,194	343,248,588	496,598,782
5		
21,578,446	136,059,854	157,638,300
21,223,733	130,633,602	151,857,335
28,867,721	213,202,708	242,070,429
59,665,389	214,778,755	274,444,144
		2,318,283,747

Ohio Edison Company
Incorporate PIP & Fuel into Tariffed Rates
Rate 18

Rate Block	Billing Units	Rate	PIP	Fuel	Rate Including PIP & Fuel
Customer Charge	33,100	$ 5.00			$ 5.00
Energy Charges					
First 50 kWh	1,385,296	0.22511	0.001046	0.013567	0.23972
Over 50 kWh	4,932,439	0.02033	0.001046	0.013567	0.03494
Total	6,317,735				

Ohio Edison Company
Incorporate PIP & Fuel into Rates
Rate 19

	Billing Units	Rate	PIP	Fuel	Rate Including PIP & Fuel
Rate Block					
Customer Charge	26,624	$ 4.05	$ -	$ -	$ 4.05
<u>Energy Charges</u>					
Winter					
First 350 kWh	4,956,681	$ 0.10349	$ 0.00105	$ 0.01357	$ 0.11811
Next 750 kWh	6,295,618	$ 0.02500	$ 0.00105	$ 0.01357	$ 0.03962
Over 1100 kWh	3,356,103	$ 0.09778	$ 0.00105	$ 0.01357	$ 0.11240
Summer					
First 350 kWh	2,218,328	$ 0.10470	$ 0.00105	$ 0.01357	$ 0.11932
Next 750 kWh	1,398,512	$ 0.10808	$ 0.00105	$ 0.01357	$ 0.12270
Over 1100 kWh	816,192	$ 0.10808	$ 0.00105	$ 0.01357	$ 0.12270
Total	19,041,434				

Ohio Edison Company
Incorporate PIP & Fuel into Rates
Rate 21

Rate Block	1999 Billing Units	Rate	PIP	Fuel	Rate Including PIP & Fuel
Customer Charge					
Rate 21	1,171,544	$ 15.88	$ -	$ -	$ 15.88
Rider 22	28,595	$ 7.00	$ -	$ -	$ 7.00
Energy Charges					
Rider 22 - Seasonal	22,339,377	$ 0.02300	$ 0.0010461	$ 0.01357	$ 0.03762
Rider 22 - Controlled	150,226,361	$ 0.02090	$ 0.0010461	$ 0.01357	$ 0.03552
First 500 kWh	430,928,986	$ 0.13690	$ 0.0010461	$ 0.01357	$ 0.15152
Balance to 165 Hours Use	2,660,474,648	$ 0.15050	$ 0.0010461	$ 0.01357	$ 0.16512
Next 85 Hours Use	1,199,159,959	$ 0.02610	$ 0.0010461	$ 0.01357	$ 0.04072
Excess of 250 Hours Use	1,824,690,210	$ 0.01010	$ 0.0010461	$ 0.01357	$ 0.02472
Total	6,287,819,541				

Rate 21 Commercial & Industrial Distributions
12 Months Ended ~~December~~ June 1999

	July 1998	August 1998	September 1998	October 1998	November 1998	December 1998	January 1999	February 1999	March 1999	April 1999	May 1999	June 1999	Total July-June
RATE 21 Industrial													
Rider 22 Bills	28	32	30	30	30	29	30	28	31	30	30	29	357
Minimum Bills	43	46	50	50	44	40	50	46	25	45	41	46	526
Balance Bills	3,516	3,511	3,520	3,543	3,539	3,539	3,508	3,497	3,553	3,539	3,558	3,567	42,390
Total	3,587	3,589	3,600	3,623	3,613	3,608	3,588	3,571	3,609	3,614	3,629	3,642	43,273
Minimum KW	2,384	5,476	2,854	2,045	2,488	2,898	4,766	2,727	1,732	3,912	1,975	2,813	36,070
RATE 21 Industrial													
Rider 22 Controlled	372,274	677,703	496,794	322,760	182,701	206,823	230,538	291,193	281,110	242,402	221,760	277,061	3,803,119
Rider 22 Seasonal	-	-	-	-	-	-	0	0	0	0	0	0	-
Minimum KWH	33,245	102,335	56,489	36,007	46,251	63,006	115,644	65,266	24,966	96,426	45,988	40,864	726,487
First 500 KWH	1,366,087	1,399,868	1,390,600	1,354,900	1,367,444	1,384,850	1,404,575	1,476,029	1,430,416	1,404,388	1,396,275	1,370,747	16,746,179
Bal to 165 HU KWH	37,848,308	39,001,733	38,481,031	37,030,265	36,054,835	35,790,993	35,074,382	37,023,380	35,670,792	35,562,179	36,403,438	36,806,982	440,748,316
Next 85 HU KWH	15,822,053	16,336,503	16,293,431	15,518,837	15,023,025	14,909,517	14,663,617	15,967,886	15,654,433	15,549,883	15,140,060	15,299,365	186,378,610
Over 250 HU KWH	22,322,132	23,717,250	25,130,418	23,614,877	22,335,175	22,227,379	21,472,864	24,083,559	27,466,927	25,666,969	21,853,603	23,420,373	283,311,526
Total	*77,764,099*	*81,235,392*	*81,848,763*	*77,877,848*	*75,009,431*	74,582,568	72,961,620	78,907,313	80,728,644	78,522,247	75,061,124	77,215,392	931,714,239

RATE 21	Total *C & I*
Rider 22 Bills	28,595 ✓
Minimum Bills	6,816
Balance Bills	1,171,544 ✓
Total	1,206,955
Minimum KW	231,235
RATE 21	
Rider 22 Controlled	22,339,377 ✓
Rider 22 Seasonal	150,226,361 ✓
Minimum KWH	4,310,157
First 500 KWH	430,928,986 ✓
Bal to 165 HU KWH	*2,660,474,648* ✓
Next 85 HU KWH	1,199,159,959 ✓
Over 250 HU KWH	1,824,690,210 ✓
Total	6,292,129,698

OHIO EDISON Company
Incorporate PIP & Fuel into Tariffed Rates
Rate 23

Rate Block	1999 Billing Units	Rate	PIP	Fuel	Rate Including PIP & Fuel
Demand Charges					
First 2,000 kVA	8,557,112	$ 18.360			$ 18.360
Next 2,000 kVA	953,170	$ 18.360			$ 18.360
Excess of 4,000 kVA	560,733	$ 14.450			$ 14.450
Energy Charges					
First 250 Hours Use	2,465,963,827	$ 0.02560	$ 0.00105	$ 0.01390	$ 0.04055
Over 250 Hours Use	2,067,548,318	$ 0.00920	$ 0.00105	$ 0.01390	$ 0.02415
kWh	4,533,512,145				

Ohio Edison Company
General Service Large Distributions - Rate 23 & Rate 28 Including SAED non-Incremental
Less Special Contracts
Bumped up to Book
12 Months Ended 6/ 1999

Commercial Rate 23 Primary	Total	Industrial Rate 23 Primary	Total	Total C & I
TOTAL BILLS	2,024	TOTAL BILLS	5,221	7,246
RATE 23 1ST 2000 KVA (KVA)	1,557,075	RATE 23 1ST 2000 KVA (KVA)	3,220,013	4,777,088
RATE 23 NEXT 2000 KVA (KVA)	69,112	RATE 23 NEXT 2000 KVA (KVA)	114,028	183,140
RATE 23 OVER 4000 KVA (KVA)	29,863	RATE 23 OVER 4000 KVA (KVA)	5,418	35,281
	1,656,051		3,339,459	4,995,510
RATE 23 1ST 250 HRS USE (KWH)	407,550,789	RATE 23 1ST 250 HRS USE (KWH)	808,017,691	1,215,568,480
RATE 23 OVER 250 HRS USE (KWH)	331,185,637	RATE 23 OVER 250 HRS USE (KWH)	563,929,941	895,115,578
TOTAL KWH	738,736,426	TOTAL KWH	1,371,947,633	2,110,684,058

Commercial Rate 23 23 & 34.5KV	Total	Industrial Rate 23 23 & 34.5KV	Total	
TOTAL BILLS	839	TOTAL BILLS	1,211	2,050
RATE 23 1ST 2000 KVA (KVA)	264,267	RATE 23 1ST 2000 KVA (KVA)	1,187,080	1,451,347
RATE 23 NEXT 2000 KVA (KVA)	140,736	RATE 23 NEXT 2000 KVA (KVA)	174,229	314,965
RATE 23 OVER 4000 KVA (KVA)	154,947	RATE 23 OVER 4000 KVA (KVA)	96,554	251,500
	559,950		1,457,863	2,017,812
RATE 23 1ST 250 HRS USE (KWH)	139,912,488	RATE 23 1ST 250 HRS USE (KWH)	359,278,446	499,190,934
RATE 23 OVER 250 HRS USE (KWH)	153,206,932	RATE 23 OVER 250 HRS USE (KWH)	288,938,999	442,145,932
TOTAL KWH	293,119,420	TOTAL KWH	648,217,446	941,336,866

Commercial Rate 23 69KV	Total	Industrial Rate 23 69KV	Total	
TOTAL BILLS	112	TOTAL BILLS	1,531	1,643
RATE 23 1ST 2000 KVA (KVA)	225,666	RATE 23 1ST 2000 KVA (KVA)	2,013,584	2,239,250
RATE 23 NEXT 2000 KVA (KVA)	62,447	RATE 23 NEXT 2000 KVA (KVA)	320,078	382,525
RATE 23 OVER 4000 KVA (KVA)	88,233	RATE 23 OVER 4000 KVA (KVA)	51,434	139,667
	376,346		2,385,096	2,761,442
RATE 23 1ST 250 HRS USE (KWH)	93,806,379	RATE 23 1ST 250 HRS USE (KWH)	583,823,101	677,629,479
RATE 23 OVER 250 HRS USE (KWH)	99,516,441	RATE 23 OVER 250 HRS USE (KWH)	552,667,462	652,183,903
TOTAL KWH	193,322,820	TOTAL KWH	1,136,490,563	1,329,813,383

Industrial Rate 23 138KV	Total	
TOTAL BILLS	61	61
RATE 23 1ST 2000 KVA (KVA)	89,427	89,427
RATE 23 NEXT 2000 KVA (KVA)	72,540	72,540
RATE 23 OVER 4000 KVA (KVA)	134,285	134,285
	296,252	296,252
RATE 23 1ST 250 HRS USE (KWH)	73,574,934	73,574,934
RATE 23 OVER 250 HRS USE (KWH)	78,102,905	78,102,905
TOTAL KWH	151,677,839	151,677,839

Total Rate 23 Commercial	Total	Total Rate 23 Industrial	Total	
TOTAL BILLS	2,976	TOTAL BILLS	8,024	11,000
RATE 23 1ST 2000 KVA (KVA)	2,047,009	RATE 23 1ST 2000 KVA (KVA)	6,510,104	8,557,113 ✓
RATE 23 NEXT 2000 KVA (KVA)	272,295	RATE 23 NEXT 2000 KVA (KVA)	680,875	953,170 ✓
RATE 23 OVER 4000 KVA (KVA)	273,043	RATE 23 OVER 4000 KVA (KVA)	287,691	560,733 ✓
	2,592,346		7,478,670	10,071,016
RATE 23 1ST 250 HRS USE (KWH)	641,269,656	RATE 23 1ST 250 HRS USE (KWH)	1,824,694,172	2,465,963,828 ✓
RATE 23 OVER 250 HRS USE (KWH)	583,909,010	RATE 23 OVER 250 HRS USE (KWH)	1,483,639,308	2,067,548,318 ✓
TOTAL KWH	1,225,178,666	TOTAL KWH	3,308,333,480	4,533,512,146 ✓

Industrial Rate 28 Primary	Total
TOTAL BILLS	12

Ohio Edison Company
Incorporate PIP & Fuel Into Rates
Rate 28

Rate Block	1999 Billing Units	Rate	PIP	Fuel	Rate Including PIP & Fuel
Demand Charges					
First 8,000 kVA	1,078,629	$ 17.110	$ -	$ -	$ 17.11
Next 16,000 kVA	486,388	$ 13.500	$ -	$ -	$ 13.50
Over 24,000 kVA	177,792	$ 10.000	$ -	$ -	$ 10.00
Energy Charges					
All KWH	957,329,297	$ 0.00920	$ 0.00105	$ 0.01441	$ 0.02466
Total KWH	957,329,297				

Industrial Rate 28 Primary	Total
TOTAL BILLS	12
RATE 28 1ST 8000 KVA (KVA)	22,194
RATE 28 NEXT 16000 KVA (KVA)	-
RATE 28 OVER 24000 KVA (KVA)	-
	22,194
ALL KWH	10,024,200

Industrial Rate 28 23 & 34.5KV	Total
TOTAL BILLS	84
RATE 28 1ST 8000 KVA (KVA)	364,976
RATE 28 NEXT 16000 KVA (KVA)	24,000
RATE 28 OVER 24000 KVA (KVA)	-
	388,976
ALL KWH	212,138,860

Industrial Rate 28 69KV	Total
TOTAL BILLS	60
RATE 28 1ST 8000 KVA (KVA)	312,647
RATE 28 NEXT 16000 KVA (KVA)	69,478
RATE 28 OVER 24000 KVA (KVA)	-
	382,124
ALL KWH	212,162,696

Industrial Rate 28 138KV	Total
TOTAL BILLS	48
RATE 28 1ST 8000 KVA (KVA)	378,812
RATE 28 NEXT 16000 KVA (KVA)	392,910
RATE 28 OVER 24000 KVA (KVA)	177,792
	949,514
ALL KWH	523,003,541

Total Industrial Rate 28 Excluding Speci	Total
TOTAL BILLS	204
RATE 28 1ST 8000 KVA (KVA)	1,078,628
RATE 28 NEXT 16000 KVA (KVA)	486,388
RATE 28 OVER 24000 KVA (KVA)	177,792
	1,742,808
ALL KWH	957,329,298

Ohio Edison Company
Incorporate PIP, Fuel, Rate Plan Reductions into Rates
Traffic Lighting

Rate Block	Billing Units	Rate	PIP	Fuel	Rate Including PIP & Fuel
Customer Charge	55,741	$ 2.00	$ -	$ -	$ 2.00
Energy Charges					
All KWH	23,200,644	$ 0.03060	$ 0.00105	$ 0.01357	$ 0.04522
Total KWH	23,200,644				

KWH TAX DISTRIBUTION

Ohio Edison Company
kWh Tax by Rate

	RATE_10 Distribution		¢/kWh	Revenue	RATE_17 Distribution	¢/kWh	Revenue
First 2,000 kWh	4,321,544,376	99.562%	0.00465	$ 20,095,181.35	2,095,594,871	0.00465	9,744,516.15
Next 13,000 kWh	14,454,052	0.333%	0.00419	$ 60,562.48	211,359,863	0.00419	885,597.82
Over 15,000 kWh	4,557,584	0.105%	0.00363	$ 16,544.03	11,329,013	0.00363	41,124.32
Total kWh	4,340,556,011	100.00%		$ 20,172,287.85	2,318,283,747		10,671,238.29

	RATE_11 Distribution		¢/kWh	Revenue	RATE_12 Distribution	¢/kWh	Revenue
First 2,000 kWh	880,956,295	82.36%	0.00465	4,096,446.77	7,861,529	0.00465	36,556.11
Next 13,000 kWh	187,039,144	17.49%	0.00419	783,694.01	2,489,295	0.00419	10,430.15
Over 15,000 kWh	1,708,476	0.16%	0.00363	6,201.77	282,714	0.00363	1,026.25
Total kWh	1,069,703,915	100.00%		4,886,342.55	10,633,538		48,012.51

	RATE_18 Distribution		¢/kWh	Revenue	RATE_19 Distribution	¢/kWh	Revenue
First 2,000 kWh	6,317,735	100.00%	0.00465	29,377.47	18,739,395	0.00465	87,138.19
Next 13,000 kWh	-	0.00%	0.00419	-	103,404	0.00419	433.26
Over 15,000 kWh	-	0.00%	0.00363	-	198,635	0.00363	721.05
Total kWh	6,317,735	100.00%		29,377.47	19,041,434		88,292.49

	RATE_21 Distribution		¢/kWh	Revenue	RATE_23 Distribution	¢/kWh	Revenue
First 2,000 kWh	1,205,953,101	19.18%	0.00465	5,607,681.92	19,381,894	0.00465	90,125.81
Next 13,000 kWh	2,152,450,233	34.23%	0.00419	9,018,766.48	124,649,868	0.00419	522,282.95
Over 15,000 kWh	2,929,416,207	46.59%	0.00363	10,633,780.83	4,389,480,383	0.00363	15,933,813.79
Total kWh	6,287,819,541	100.00%		25,260,229.23	4,533,512,145		16,546,222.54

	RATE_28 Distribution		¢/kWh	Revenue	Interruptible Piece Distribution	¢/kWh	Revenue
First 2,000 kWh	4,092,821	0.43%	0.00465	19,031.62	1,371,443	0.00465	6,377.21
Next 13,000 kWh	26,321,970	2.75%	0.00419	110,289.05	8,794,928	0.00419	36,850.75
Over 15,000 kWh	926,914,506	96.82%	0.00363	3,364,699.66	1,308,219,897	0.00363	4,748,838.23
Total kWh	957,329,297	100.00%		3,494,020.33	1,318,386,269		4,792,066.19

	POL Distribution	¢/kWh	Revenue	Street Lighting Distribution	¢/kWh	Revenue
First 2,000 kWh	31,546,959	0.00465	146,693.36	121,357,822	0.00465	564,313.87
Next 13,000 kWh	-	0.00419	-	-	0.00419	-
Over 15,000 kWh	-	0.00363	-	-	0.00363	-
Total kWh	31,546,959		146,693.36	121,357,822		564,313.87

	Traffict Lighting Distribution	¢/kWh	Revenue
First 2,000 kWh	23,200,644	0.00465	107,882.99
Next 13,000 kWh	-	0.00419	-
Over 15,000 kWh	-	0.00363	-
Total kWh	23,200,644		107,882.99

Regulatory Transition Charge (RTC)

Revenue Requirements and RTC Rates	OEC	CEI	TE	OHIO
Revenue Requirement - Rate Case	$ 273,710,911	$ 234,138,924	$ 114,854,278	$ 622,704,113
Jurisdictional Sales - Rate Case	19,856,790,000	19,193,549,000	8,271,983,000	47,322,322,000
RTC Rate - $/KWh	**$ 0.013784**	**$ 0.012199**	**$ 0.013885**	**$ 0.013159**
NPV Future Revenue Requirements	$ 1,488,405,703	$1,750,812,751	$844,709,126	$ 4,083,927,580
Rate of Return	14.59%	12.67%	12.66%	
NPV Discount Rate	9.53%	8.16%	8.16%	
Years needed to recover at frozen RTC Rate	5 - 6	10+	7 - 8	

RTC Balances - Jurisdictionalized	OEC	CEI	TE	OHIO
Regulatory Assets	1,029,293,862	741,537,329	526,849,876	2,297,681,067
Nuclear Safety	95,278,198	184,822,847	80,349,014	360,450,059
Decommissioning	120,731,167	119,867,331	116,129,240	356,727,738
Nuclear Disposal	51,716,000	70,202,000	53,342,000	175,260,000
PIP Uncollectibles	0	44,744,000	14,238,000	58,982,000
BV2 Interco	0	619,737,000	0	619,737,000
Nuclear Safety - Leases	108,877,201	0	48,644,208	157,521,410
Deferred GRT	95,380,000	82,700,000	38,490,000	216,570,000
Restructuring	23,281,856	17,936,014	7,244,330	48,462,200
Total Pre-tax Balances	**1,524,558,284**	**1,881,546,521**	**885,286,669**	**4,291,391,474**
Deferred Taxes - RTC	(510,204,510)	(458,519,024)	(281,692,803)	(1,250,416,337)
Total After-tax Balances	**1,014,353,774**	**1,423,027,496**	**603,593,866**	**3,040,975,136**

RTC Allocation for OE

Rate No.	Rate Descrip.	COS Code	Rate Case Kwhr	Loss Factor	Rate Case Kwh at Gen	%	Allocated RTC $	¢/KWH	Current kWh	Recovery
			(A)	(B)	(C)	(D)	(E)			(E)
RTC Values										
Jurisdictional Total			19,979,494,411				$ 281,011,183	$ 0.01406	24,823,187,560	
Specific Assignments:										
1. Firm Contracts			273,460,154				$ 3,844,850	$ 0.01406	779,129,401	$ 10,954,559
2. Interruptible Contracts (Interruptible Piece Only)			819,687,082				$ 2,885,299	$ 0.00352	1,318,386,269	$ 4,640,720
Total Available for Allocation to Firm Customers			18,886,347,175				$ 274,281,034		22,725,671,890	
Allocation to Firm Customers										
10	Residential	Rate - 10	3,000,182,106	11.47%	3,344,180,969	16.264%	$ 44,610,340	[redacted]	4,340,556,011	[redacted]
11	Residential	Rate - 11	152,378,430	11.47%	169,850,038	0.826%	$ 2,265,747	[redacted]	1,069,703,915	[redacted]
12	Residential	Rate - 12	19,384,463	11.47%	21,607,072	0.105%	$ 288,232	[redacted]	10,633,538	[redacted]
17	Residential	Rate - 17	3,332,934,412	11.47%	3,715,086,431	18.068%	$ 49,558,104	[redacted]	2,318,283,747	[redacted]
18	Residential	Rate - 18	20,401,587	11.47%	22,740,819	0.111%	$ 303,355	[redacted]	6,317,735	[redacted]
19	Residential	Rate - 19	15,452,250	11.47%	17,223,995	0.084%	$ 229,763	[redacted]	19,041,434	[redacted]
21	General Service Secondary	Rate - 21	5,427,721,009	10.86%	6,017,171,511	29.265%	$ 80,267,208	[redacted]	6,287,819,541	[redacted]
23/28	GS Large	Rate - 23	5,035,679,841	4.90%	5,282,428,153	25.691%	$ 70,465,959	[redacted]	-	[redacted]
23	GS Large	Rate - 23						[redacted]	4,533,512,145	[redacted]
28								[redacted]	957,329,297	[redacted]
	Traffic Lighting	Traffic	21,767,822	11.47%	24,263,706	0.118%	$ 323,670	[redacted]	23,200,644	[redacted]
	Street Lighting	Ltg	113,863,022	11.47%	126,918,480	0.617%	$ 1,693,053	[redacted]	121,357,822	[redacted]
	Private Outdoor Lighting	POL	10,074,964	11.47%	11,230,153	0.055%	$ 149,807	[redacted]	31,546,959	[redacted]
	Standard Tariff Contracts		1,736,507,269	4.15%	1,808,572,321	8.796%	$ 24,125,796	[redacted]	3,006,369,102	[redacted]
Total Allocation to Firm Customers			18,886,347,175		20,561,273,647	100.00%	$ 274,281,034		22,725,671,890	$ 329,649,534
Firm Contracts		Contracts	273,460,154	3.90%	284,125,100		$ 3,844,850		779,129,401	$ 10,954,559
Interruptible Contracts - Interruptible Piece		Contracts	819,687,082	3.07%	844,851,475		$ 2,885,299		1,318,386,269	$ 4,640,720
Grand Total			19,979,494,411	7.89%	21,690,250,222		$ 281,011,183		24,823,187,560	$ 345,244,813

Ohio Edison Company

	Property	Income	
Retail Delta Production Taxes	(20,997,317)	22,270,586	
RTC Allocation			
Rate Case (Retail)			
Nuclear Safety and Radiation Control Facilities	260,720,152		
Total Production Plant	3,715,992,229		
Ratio	0.07016165		
Net Regulatory Asset Balance		1,257,694,357	
Total Production Rate Base		3,192,529,573	
Ratio		0.39394916	
RTC Retail Delta Production Taxes	(1,473,206)	8,773,479	7,300,272

Ohio Edison Company
Rate Case 99-xxxx-EL-xxx
UPDATE
Workpaper RTC / GTC Based on Case 89-1001-EL-AIR
Rate 23 SAED Incremental Firm Special Contract

Incremental Usage 273,460,154 ✓

	Amounts	¢/kWh
Total Revenue	$16,036,436	5.86
Transmission	$787,801	0.29
Distribution	$878,922	0.32
RTC	$4,260,354	1.56 > 1.406¢
GTC	$5,611,186	2.05
G	$4,498,173	1.64

Company-wide average RTC = 1.406¢/KWH

273,460,154 * .01406¢ = $\boxed{\$3,844,850}$

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OHIO EDISON COMPANY
Energy Allocation Factor
Case 89-1001-EL-AIR
Type of Filing: _ Original X Update _ Revised
12 Months Ending December 31, 1989

WPE-4 B 5

BDE - Rates
22-Sep-89
FILE: LOSS_STD

Line No.	Description	Customer Level kwh	Generation Level kwh	Loss Factor	Losses
(A)	(B)	(O)	(P)	(Q)	(R)
1	Transmission Service				
2	138 kv level				
3	GS Large (Rate 23)	1,301,013,263	1,340,043,661		39,030,398
4	Special Contracts Excluding SAED Incremental	2,437,921,086	2,511,058,719		73,137,633
5	SAED Incremental	61,016,000	62,846,480		1,830,480
6	AMP-Ohio (Ohio Edison Supplied)	64,950,258	66,898,766		1,948,508
7	Total	3,864,900,607	3,980,847,626	3.00%	115,947,019
8					
9	Subtransmission Service				
10	69 kv level				
11	GS Large (Rate 23)	1,523,399,818	1,599,569,809		76,169,991
12	Special Contracts Excluding SAED Incremental	211,532,204	222,108,814		10,576,610
13	SAED Incremental	80,384,471	84,403,695		4,019,224
14	AMP-Ohio (Ohio Edison Supplied)	206,272,685	216,586,319		10,313,634
15	Buckeye - REC	406,289,000	426,603,450		20,314,450
16	Total	2,427,878,178	2,549,272,087	5.00%	121,393,909
17					
18	23 & 34.5 kv level				
19	GS Large (Rate 23)	1,388,767,360	1,458,205,728		69,438,368
20	Special Contracts Excluding SAED Incremental	129,343,124	135,810,280		6,467,156
21	SAED Incremental	64,904,676	68,149,910		3,245,234
22	AMP-Ohio (Ohio Edison Supplied)	94,851,619	99,594,200		4,742,581
23	Buckeye - REC	24,436,000	25,657,800		1,221,800
24	Total	1,702,302,779	1,787,417,918	5.00%	85,115,139
25					
26	Primary Service				
27	GS Large (Rate 23)	1,468,944,875	1,571,771,016		102,826,141
28	Special Contracts Excluding SAED Incremental	50,858,092	54,418,158		3,560,066
29	SAED Incremental	67,155,007	71,855,857		4,700,850
30	AMP-Ohio (Ohio Edison Supplied)	4,211,823	4,506,651		294,828
31	Buckeye - REC	8,718,000	9,328,260		610,260
32	Total	1,599,887,797	1,711,879,942	7.00%	111,992,145
33					
34	Secondary Service Level				
35	General Service Secondary				
36	Rate 21	4,745,784,709	5,289,933,193		544,148,484
37	Rider 22 Controlled	10,816,051	12,056,212		1,240,161
38	Rider 22 Seasonal	37,601,269	41,912,605		4,311,336
39	Private Outdoor Lighting	8,342,571	9,299,125		956,554
40	Total	4,802,544,600	5,353,201,135		550,656,535
41	Residential				
42	Rate 10	6,333,116,518	7,059,267,399		726,150,881
43	Rate 11	152,378,430	169,850,038		17,471,608
44	Rate 12	19,384,463	21,607,072		2,222,609
45	Rate 18	20,401,587	22,740,819		2,339,232
46	Rate 19	15,452,250	17,223,995		1,771,745
47	Private Outdoor Lighting	1,732,393	1,931,028		198,635
48	Total	6,542,465,641	7,292,620,351		750,154,710
49	Street Lighting	116,166,806	129,486,414		13,319,608
50	Traffic Lighting	19,464,038	21,695,772		2,231,734
51	Total	11,480,641,085	12,797,003,672	11.47%	1,316,362,587
52					
53	Total	21,075,610,446	22,826,421,245		1,750,810,799
54					
55	Off-System Sales				
56	Firm Sales	2,411,426,000	2,411,426,000		
57	Non-Firm Sales	3,926,728,000	3,926,728,000		
58	Total	6,338,154,000	6,338,154,000		
59					
60	Total Sales	27,413,764,446	29,164,575,245		1,750,810,799
61					
62	AMP-Ohio (Third Party Supplied Delivery Level)				
63	138 kv	174,733,981	179,976,000	3.00%	5,242,019
64	69 kv	547,427,620	574,799,001	5.00%	27,371,381
65	23&34.5 kv	243,594,286	255,774,000	5.00%	12,179,714
66	Primary	10,656,077	11,402,002	7.00%	745,925
67	Total	976,411,964	1,021,951,003		45,539,039
68	AMP-Ohio Adjustment for Over Schedule	335,550	335,550		
69					
70	Losses	1,796,349,838	-		1,796,349,838
71					
72	Total Power Supply	30,186,861,798	30,186,861,798		

ATSI System Loss Factors
(Model: Year 2000 Base Case @ 85% Peak Load)

[illegible] Company	Voltage Class (kV)	Load & Losses by KV Class		Peak Loads as Percent of Total Load (by KV Class)	Portion of 345/138 KV Losses by KV Class (MW)	Total Losses (MW)	Average Loss Factor
		Load (MW)	Losses (MW)				
ATSI	Bulk Transmission 345 kV & 138 kV	4,821	211.6	45.2%	95.7	95.7	2.0%
	Area Transmission 69 kV	3,646	50.8	34.2%	72.4	123.1	3.4%
	Bulk/Area Transmission Composite	8,467	262.3	—	—	218.8	2.6%
	Distribution 34.5 kV	1,519	25.0	14.3%	30.2	55.2	3.6%
	Distribution 23 kV	674	8.9	6.3%	13.4	22.3	3.3%
ATSI SYSTEM TOTAL		10,660	296.3	100.0%	—	296.3	2.8%

Note: 1) Transformer losses are reflected to the respective low voltage system.
2) MW Average Loss Factors are Total MW Losses/Total MW Load percentages.

Distribution Loss Factor:

Transmission System Composite	2.6%
Distribution Transformer Composite (LV <23kV)	0.7%
Distribution Primary System Composite (<23kV)	2.9%
Distribution Level Cumulative Loss Factor (<23kV)	6.2%

WPE-4 C 1

Generation Transition Charge (GTC)

Generation Transition Charge (GTC)	OE	CEI	TE	OHIO
Transition Cost - Jurisdictionalized	1,516,564,007	1,576,926,417	766,336,485	3,859,826,909
5-year amortization	303,312,801	315,385,283	153,267,297	771,965,382
Rate of return	14.59%	12.67%	12.66%	
Levelized rev reqmt	448,030,748	444,738,666	216,075,963	1,108,845,378
2000 kwhr sales	24,370,300,000	20,109,800,000	10,339,700,000	54,819,800,000
$/kwhr: amtzn only	0.012446	0.015683	0.014823	0.014082
GTC Rate - $/kwhr	0.018384	0.022116	0.020898	0.020227
Rate of return - Adjusted for Taxes	**15.47%**	**13.42%**	**13.35%**	
Levelized rev reqmt	**457,459,436**	**452,946,528**	**219,744,269**	**1,130,150,233**
GTC Rate - $/kwhr	**0.018771**	**0.022524**	**0.021252**	**0.020616**

GTC Balances - Jurisdictionalized				
Net Plant	1,617,763,988	2,056,417,658	829,577,054	4,503,758,700
Nuclear Safety	239,202,803	184,822,847	135,404,362	559,430,012
In-Core Nuclear Fuel	43,335,135	65,650,000	52,872,180	161,857,315
Nuclear Safety	(239,202,803)	(184,822,847)	(135,404,362)	(559,430,012)
BV2 Interco PP Contract	-	-	(619,737,000)	(619,737,000)
Leases	1,399,510,126	737,029,000	1,084,010,315	3,220,549,441
Subtotal	3,060,609,248	2,859,096,658	1,346,722,550	7,266,428,456
Less: FMV Valuation	1,276,812,075	975,000,000	465,846,779	2,717,658,854
Total Pre-tax Balances	**1,783,797,173**	**1,884,096,658**	**880,875,771**	**4,548,769,602**
Deferred Taxes - GTC	(267,233,167)	(307,170,241)	(114,539,286)	(688,942,693)
Total After-tax Balances	**1,516,564,007**	**1,576,926,417**	**766,336,485**	**3,859,826,909**

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GTC Allocation for OE

Rate No.	Rate Descrip.	COS Code	Current kWh	Loss Factor	Current Kwh at Gen	%	Allocated GTC $	¢/KWH	Current kWh	Recovery
				(B)	(C)	(D)	(E)			(E)
C Values										
Jurisdictional Total			24,823,187,560				$ 443,292,483	$ 0.01786	24,823,187,560	
Specific Assignments:										
1. Firm Contracts			779,129,401				$ 13,915,251	$ 0.01786	779,129,401	$ 13,915,251
2. Interruptible Contracts (Interruptible Piece Only)			1,318,386,269				$ 5,893,187	$ 0.00447	1,318,386,269	$ 5,893,187
Total Available for Allocation to Firm Customers			22,725,671,890				$ 423,484,045		22,725,671,890	
location to Firm Customers										
10	Residential	Rate - 10	4,340,556,011	11.47%	4,838,241,245	19.578%	$ 82,909,135	$ 0.01910	4,340,556,011	$ 82,904,820
11	Residential	Rate - 11	1,069,703,915	11.47%	1,192,355,447	4.825%	$ 20,432,458	$ 0.01910	1,069,703,915	$ 20,431,345
12	Residential	Rate - 12	10,633,538	11.47%	11,852,772	0.048%	$ 203,112	$ 0.01910	10,633,538	$ 203,101
17	Residential	Rate - 17	2,318,283,747	11.47%	2,584,096,603	10.457%	$ 44,281,631	$ 0.01910	2,318,283,747	$ 44,279,220
18	Residential	Rate - 18	6,317,735	11.47%	7,042,122	0.028%	$ 120,675	$ 0.01910	6,317,735	$ 120,669
19	Residential	Rate - 19	19,041,434	11.47%	21,224,712	0.086%	$ 363,711	$ 0.01910	19,041,434	$ 363,681
21	General Service Secondary	Rate - 21	6,287,819,541	10.86%	6,970,676,743	28.207%	$ 119,451,005	$ 0.01900	6,287,819,541	$ 119,468,571
23/28	GS Large	Rate - 23	5,490,841,442	4.90%	5,759,892,673	23.307%	$ 98,702,751	$ 0.01798		[illegible]
23	GS Large	Rate - 23	-					[illegible]	4,533,512,145	$ 81,512,648
28			-					[illegible]	957,329,297	$ 17,212,781
	Traffic Lighting	Traffic	23,200,644	11.47%	25,860,814	0.105%	$ 443,156	$ 0.01910	23,200,644	$ 443,132
	Street Lighting	Ltg	121,357,822	11.47%	135,272,628	0.547%	$ 2,318,061	$ 0.01910	121,357,822	$ 2,317,934
	Private Outdoor Lighting	POL	31,546,959	11.47%	35,164,112	0.142%	$ 602,580	$ 0.01910	31,546,959	$ 602,547
	Standard Tariff Contracts		3,006,369,102	4.15%	3,131,133,420	12.670%	$ 53,655,771	$ 0.01785	3,006,369,102	$ 53,663,888
tal Allocation to Firm Customers			22,725,671,890		24,712,813,291	100.00%	$ 423,484,045		22,725,671,890	$ 423,523,847
rm Contracts		Contracts	779,129,401	3.90%	809,515,448		$ 13,915,251		779,129,401	$ 13,915,251
terruptible Contracts - Interruptible Piece		Contracts	1,318,386,269	3.07%	1,358,860,727		$ 5,893,187		1,318,386,269	$ 5,893,187
and Total			24,823,187,560	7.66%	26,881,189,466		$ 443,292,483		24,823,187,560	$ 443,332,285

WPE-4 C 2

FirstEnergy
Development of GTC Revenue Requirement

Ohio Edison

Rate of Return	15.47%		
Transition Cost - Jurisdictionalized	$ 1,516,564,007		
PV of KWH (2001-2005) at Rate of Return	84,921,146,083		
Revenue per KWH	$0.01786	24,823,187,560	$443,292,483

Year	KWH Forecast *	Annual Revenues
2001	24,854,900,000	$ 443,871,150
2002	25,298,500,000	$ 451,793,179
2003	25,710,800,000	$ 459,156,237
2004	26,123,000,000	$ 466,517,509
2005	26,744,600,000	$ 477,618,351

GTC Proof

Year	Beginning Balance	GTC Revenues	Carrying charges	Unamortized
2001	$ 1,516,564,007	$ 443,871,150	$ 234,612,452	$ 1,307,305,309
2002	$ 1,307,305,309	$ 451,793,179	$ 202,240,131	$ 1,057,752,262
2003	$ 1,057,752,262	$ 459,156,237	$ 163,634,275	$ 762,230,300
2004	$ 762,230,300	$ 466,517,509	$ 117,917,027	$ 413,629,818
2005	$ 413,629,818	$ 477,618,351	$ 63,988,533	$ (0)
Total		$ 2,298,956,425	$ 782,392,418	

* Company's Long-Term Forecast Report

Ohio Edison Company
Case 99-xxxx-EL-xxx

Workpaper RTC / GTC Based on Current Data
Rate 23 SAED Incremental Firm Special Contract

Incremental Usage 779,129,401

	Amounts	¢/kWh	
Incremental Revenue	$36,151,604	4.64	
Transmission	$2,244,565	0.29	
Distribution	$2,504,183	0.32	
RTC	$9,405,666	1.21	
GTC	✓ $15,346,087	1.97	> 1.786
G	$6,651,103	0.85	

Use 1.786

1.786¢ x 779,129,401 = $\boxed{\$13,915,251}$

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OHIO EDISON COMPANY
CASE NO. 89-1001-EL-AIR
COMMISSION OPINION & ORDER WORKPAPERS

O&O

08/15/90 SCHEDULE 1

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Proforma Operating Income Statement
For The Twelve Months Ending December 31, 1989

(000's Omitted)

	STAFF			APPLICANT
	ADJUSTED REVENUES & EXPENSES	PROFORMA ADJUSTMENTS	PROFORMA REVENUES & EXPENSES	PROFORMA REVENUES & EXPENSES
	(a)	(b)	(c)	(d)
Operating Revenues				
Base Revenues	$ 1,360,209	$ 141,378	$ 1,501,587	$ 1,566,679
Fuel Cost Revenues	262,915		262,915	262,915
Other Operating Revenues	42,930	998	43,928	37,621
Total Operating Revenues	1,666,054	142,376	1,808,430	1,867,215
Operating Expenses				
Operation and Maintenance	855,447	368	855,815	878,938
Depreciation	163,646		163,646	165,047
Taxes, Other Than Income	162,923	6,890	169,813	178,279
Income Taxes	119,187	46,861	166,048	167,160
Total Operating Expenses	1,301,203	54,119	1,355,322	1,389,424
Net Operating Income	$ 364,851	$ 88,257	$ 453,108	$ 477,791
Rate Base (e)	$ 4,045,603		$ 4,045,603	$ 4,139,538
Rate of Return (f)	9.02%		11.20%	11.54%

(a) Staff's Schedule 2
(b) Staff's Schedule 5
(c) Columns (a) + (b)
(d) Applicant's Schedule C-1
(e) Staff's Schedule 7
(f) Net Operating Income / Rate Base

O&O 08/15/90 SCHEDULE 2

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Adjusted Test Year Operating Income

(000's Omitted)

	APPLICANT			STAFF	
	TEST YEAR REVENUES & EXPENSES	ADJUSTMENTS	ADJUSTED REVENUES & EXPENSES	INCREMENTAL ADJUSTMENTS	ADJUSTED REVENUES & EXPENSES
	(a)	(b)	(c)	(d)	(e)
Operating Revenues					
Base Revenues	$ 1,344,237 $	7,176 $	1,351,413 $	8,796 $	1,360,209
Fuel Cost Revenues	257,200	5,715	262,915	0	262,915
Other Operating Revenues	40,764	-4,223	36,541	6,389	42,930
Total Operating Revenues	1,642,201	8,668	1,650,869	15,185	1,666,054
Operating Expenses					
Fuel and Purchased Power	314,148	-14,325	299,823	-8,705	291,118
Other Operation and Maintenance	553,347	25,208	578,555	-14,226	564,329
Total Operation and Maintenance	867,495	10,883	878,378	-22,931	855,447
Depreciation & Amortization	151,277	13,770	165,047	-1,401	163,646
Taxes, Other Than Income	167,071	984	168,055	-5,132	162,923
Income Taxes	93,444	2,425	95,869	23,318	119,187
Total Operating Expenses	1,279,287	28,062	1,307,349	-6,146	1,301,203
Net Operating Income	$ 362,914 $	-19,394 $	343,520 $	21,331 $	364,851

(a) Applicant's Schedules C-2 and C-2.1
(b) Applicant's Schedule C-3
(c) Columns (a) + (b)
(d) Staff's Schedule 3
(e) Columns (c) + (d)

O&O

08/15/90 SCHEDULE 3
Page 1 of 2

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Summary of Staff's Adjustments

(000's Omitted)

		STAFF'S ADJUSTMENTS (a)	APPLICANT'S ADJUSTMENTS (b)	STAFF'S INCREMENTAL ADJUSTMENTS (c)
	Operating Revenues			
	Base Revenue Adjustments:			
3.1	Base Revenue Adjustment	$ 15,972	$ 7,176	$ 8,796
	Total Base Revenue Adjustments	15,972	7,176	8,796
	Fuel Revenue Adjustments:			
3.2	Fuel Revenue Adjustment	5,715	5,715	0
	Total Fuel Revenue Adjustments	5,715	5,715	0
	Other Revenue Adjustments:			
3.3	Late Payment Revenue Adjustment	41	22	19
3.4	PEPCO Sale Adjustment	-2,828	-4,478	1,650
3.5	Unauthorized Use Investigation Adjustment	222	233	-11
3.D	Adder Revenue	4,731	0	4,731
	Total Other Revenue Adjustments	2,166	-4,223	6,389
	Total Revenue Adjustments	$ 23,853	$ 8,668	$ 15,185
	Operating Expenses			
3.6	Fuel Expense Adjustment	$ -101	$ 4,772	$ -4,873
3.7	Perry 68 MW Adjustment	-22,929	-19,097	-3,832
	Total Fuel and Purchased Power Adjustments	-23,030	-14,325	-8,705
	Other O&M Expenses:			
3.5	Unauthorized Use Investigation Adjustment	222	233	-11
3.8	Ohio Coal R&D Adjustment	-545	-545	0
3.9	Wage Annualization	-7,406	1,404	-8,810
3.10	Employee Benefits Adjustment	-417	0	-417
3.11	Pension Expense Adjustment	-1,174	0	-1,174

C&O

08/15/90 SCHEDULE 3
Page 2 of 2

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Summary of Staff's Adjustments

(000's Omitted)

	STAFF'S ADJUSTMENTS (a)	APPLICANT'S ADJUSTMENTS (b)	INCREMENTAL ADJUSTMENTS (c)
3.12 Uncollectible Expense Adjustment	$ 6,543	$ 6,520	$ 23
3.13 Reclassification of Miscellaneous Tax	-2,500	0	-2,500
3.14 BV, BM & PY Wage Adjustment	765	764	1
3.15 Advertising Expense Adjustment	-2,857	0	-2,857
3.16 Customer Service Expense Adjustment	-781	0	-781
3.17 Rate Case Expense Adjustment	134	7	127
3.18 Nuclear Fuel Disposal Adjustment	1,046	1,046	0
3.19 E.E.I. Expense Adjustment	-395	0	-395
3.20 Nuclear Refueling Outage	0	0	0
3.21 Interest on Customers Deposits	68	457	-389
3.22 O & M Depreciation Reclassification	-1,569	0	-1,569
3.23 West Lorain Station Expense Adjustment	-586	0	-586
3.24 Demonstrating and Selling Expense Adjustment	-103	0	-103
3.25 Amort. of Perry 1 Deferred O&M Expense	1,941	2,313	-372
3.26 Amort. of Beaver Valley 2 Deferred O&M Expense	8,235	11,598	-3,363
3.27 Beaver Valley A&G Rebilling Expense Adjustment	-5,000	0	-5,000
3.28 Perry Budget Expense Adjustment	0	0	0
3.29 Reorganization Expense Adjustment	1,091	0	1,091
3.30 Sale of Accounts Receivable Adjustment	11,109	0	11,109
3.31 Amort. of Beaver Valley Book Loss	1,411	1,411	0
3.32 Bruce Mansfield A&G Expense Adjustment	0	0	0
3.33 Perry Prudency Expense Adjustment	791	0	791
3.A Akron Area Corporate Challenge	-12	0	-12
3.B PY Sale Leaseback Expense	185	0	185
3.C BV Sale Leaseback Expense	213	0	213
3.E Employee Membership	-35	0	-35
3.F Research and Development	-436	0	-436
3.G Injuries and Damages	-1,091	0	-1,091
3.H Non-Fuel Production Expense	2,135	0	2,135
Total Other O & M Expenses	10,982	25,208	-14,226
3.34 Depreciation	12,369	13,770	-1,401
3.35 Taxes, Other Than Income	-4,148	984	-5,132
3.36 Income Taxes	25,743	2,425	23,318
Total Expense Adjustments	$ 21,916	$ 28,062	$ -6,146

(a) Staff's Schedules 3.1 through 3.36
(b) Applicant's Schedule C-3
(c) Column (a) - (b)

O&O 08/15/90 SCHEDULE 3.1

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Base Revenue Annualization

(1)	Annualized Base Rate Revenue (a)	$ 1,339,710,374
(2)	Annualized PIP Revenue (a)	6,971,674
(3)	Annualized S.A.E.D. Revenue (b)	11,400,775
(4)	Economic Incentive S.A.E.D. Rates Discount (c)	2,126,023
(5)	Total Annualized Base Revenue (1) Thru (4)	1,360,208,846
(6)	Test Year Base Rate Revenue (d)	1,344,237,000
(7)	Base Revenue Adjustment (5) - (6)	$ 15,971,846

(a) Applicant's Schedule E-4 ($1,334,333,276 + $5,377,098)
(b) Derived from Staff's Data Request 56 and Applicant's Schedule C-4 ($13,346,088 x 85.42409704%)
(c) Derived from Staff's Data Request 144 and Applicant's Schedule C-4 ($4,977,571 X 50% X 85.42409704%)
(d) Staff's Schedule 2

OHIO EDISON COMPANY
CASE NO. 89-1001-EL-AIR
PROPOSED & CURRENT
CLASS AND SCHEDULE REVENUE SUMMARY

DATA: 6 MONTHS ACTUAL & 6 MONTHS ESTIMATED
TYPE OF FILING: ORIGINAL & UPDATED REVISED
WORKPAPER REFERENCE NO.(S).: WPE.4.1a1a through WPE.4.1a1v, Schedules C-2.1, C-3.3

SCHEDULE E-4
PAGE 2 OF 2
WITNESS RESPONSIBLE:
K.L. NORRIS

CLASS - TOTAL JURISDICTIONAL

LINE NO.	DESCRIPTION (A)	CUSTOMER BILLS (B)	KWH SALES (C)	PROPOSED ANNUALIZED: PROPOSED RATE (D)	PROPOSED REVENUE LESS FUEL (E)	% OF TOTAL EXCL. FUEL (F)	ANNUALIZED FUEL COST $0.0130870 (G)	PROPOSED REVENUE TOTAL (H)	CURRENT ANNUALIZED: MOST CURRENT RATE (I)	REVENUE LESS [redacted] (J)	% OF TOTAL EXCL. FUEL (K)	CURRENT REVENUE TOTAL (L)	INCREASE LESS FUEL COST: AMOUNT (E)-(J) -(M)	PERCENT (M)/(J) (N)	TOTAL REVENUE % INCR. (O)
1	STANDARD INTERRUPTIBLE (138KV)	84	1,771,189,086	$0.0403	$71,296,382	4.6%	$23,179,552	$94,475,934	$0.0347	$61,468,507	4.5%	$84,648,099	$9,827,835	16.0%	11.6%
2	TOTAL JURIS. RATE REVENUE														
3	EXCLUDING SAED INCREMENTAL	10,751,175	19,856,790,083	$0.0783	$1,554,698,762		$259,865,808	$1,814,564,570	$0.0675	$1,341,304,950		$1,601,170,758	$213,393,812	15.9%	13.3%
4	SAED INCREMENTAL		273,460,134	$0.0438	$11,980,400	0.8%	$3,049,135	$15,029,535	$0.0370	$10,107,263	0.7%	$13,156,398	$1,873,137	18.5%	14.2%
5	TOTAL JURIS. RATE REVENUE	10,751,175	20,130,250,217	$0.0778	$1,566,679,162		$262,914,913	$1,829,594,105	$0.0671	$1,351,412,213		$1,614,327,156	$215,266,949	15.9%	13.3%
6	NON-ASSOCIATED SALES	-	-	-	-	-	-	$17,753,125	-	-		$17,753,125	$0	-	0.0%
7	OTHER REVENUE														
8	LATE PAYMENT CHARGE	-	-	-	-	-	-	$3,825,059	-	-		$3,374,921	$450,138	-	13.3%
9	MISC. SVCE. REVENUE	-	-	-	-	-	-	1,042,654	-	-	-	803,565	239,089	-	29.8%
10	RENT FROM ELEC. PROP.	-	-	-	-	-	-	12,426,485	-	-	-	12,088,955	337,530	-	2.8%
11	OTHER ELEC. REVENUE	-	-	-	-	-	-	2,373,307	-	-	-	2,320,991	52,316	-	2.1%
12	TOTAL OTHER REVENUE	-	-	-	-	-	-	$19,667,505	-	-	-	$18,588,432	$1,079,073	-	5.7%
13	TOTAL OPERATING REVENUE	-	-	-	-	-	-	$1,867,214,735	-	-	-	$1,650,868,713	$216,346,022	-	13.1%

NOTES:

COLUMN (E) INCLUDES ($6,236,690) REFLECTING THE CWIP ADJUSTMENT RIDER FOR RESIDENTIAL AND GENERAL SERVICE.

COLUMNS (E) AND (J) INCLUDE ($6,971,678) REFLECTING THE PIP ADJUSTMENT RIDER FOR RESIDENTIAL AND GENERAL SERVICE.

COLUMN (J) INCLUDES [redacted]

Fuel

10,107,263 + 3,048,135 = 13,156,398

10,031,983 + 2,978,717 = 13,010,700

Adj 75,280 70,418 115,698

WPE-7 A 7

ATTACHED SCHEDULE 3-1 (2/3)

ATTACHED
SCHEDULE 3.1
(3/3)

Exhibit ___ (BRB-2)
Schedule C-2
Page 1 of 1

IEC - B. BARBER

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Twelve Months Ended December 31, 1989
Mirror CWIP Rider Revenues

WPE-7 A 8

		Factor	Amount
Total Revenues from CWIP Rider (Rider 56)			5,377,098
Less: Uncollectibles		0.258716%	13,911
Revenues net of uncollectibles			5,363,187
Gross Receipts Taxes			
	- 4%	3.989600%	213,970
	-.75%	0.748050%	40,119
Total Gross Receipts Taxes			254,089
Net Income for Income Tax			5,109,098
State and Federal Income Tax		34.681186%	1,771,896
Impact on Net Operating Income			3,337,202

O&O 08/15/90 SCHEDULE 3.2

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Fuel Cost Revenue Annualization

(1)	Test Year Jurisdictional KWH Sales (a)	20,089,779,727
(2)	Electric Fuel Component Rate (b)	$ 0.013087
(3)	Annualized Fuel Revenue (1) x (2)	262,914,947
(4)	Test Year Fuel Revenue (c)	257,200,000
(5)	Fuel Cost Revenue Adjustment (3) - (4)	$ 5,714,947

(a) Derived from Applicant's Schedules C-3.2 (19,856,790,064 + (273,460,154 x .8520058924))
(b) Case No. 89-04-EL-EFC, Effective July 1, 1989
(c) Staff's Schedule 2

O&O 08/15/90 SCHEDULE 3.3

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Late Payment Revenue Adjustment

(1)	Annualized Base and Fuel Revenue (a)	$ 1,623,124,000
(2)	Late Payment Ratio (b)	0.2090605%
(3)	Annualized Late Payment Revenue (1) x (2)	3,393,311
(4)	Test Year Late Payment Revenue (c)	3,352,322
(5)	Late Payment Revenue Adjustment (3) - (4)	$ 40,989

(a) Staff's Schedule 1
(b) Applicant's Schedule C-3.3
(c) Applicant's Schedule C-2.1

O&O 08/15/90 SCHEDULE 3.4

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Exclusion of PEPCO Non-Firm Revenue

		TOTAL COMPANY	JURISDICTION ALLOCATION	JURISDICTION AMOUNT	
		(a)	(b)	(c)	
(1)	Exclusion of Test Year PEPCO Non-Firm Demand Revenue	$ -3,115,886	0.854535475	$ -2,662,635	(1)
(2)	Exclusion of Test Year PEPCO Non-Firm Energy Revenue	-194,645	0.852005892	-165,839	(2)
(3)	Jurisdictional Adjustment (1) + (2)			$ -2,828,474	

(a) Applicant's Schedule C-3.4
(b) Applicant's Schedule C-4
(c) Column (a) X (b)

(a)

08/15/90 SCHEDULE 3.5

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Unauthorized Use Investigation Adjustment

justment		
and Theft Revenue (a)	$	222,125
justment		
and Theft Expense (a)	$	222,125

's Schedule C-3.22

O&O 08/15/90 SCHEDULE 3.0

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Adder Revenue Adjustment

			From 3.4	Total
(1) Test Year GPU Adder Revenue (a)		$ 2,667,000		
(2) Test Year Short/Limited Term Adder Revenue (a)		2,886,000		
(3) Total Test Year Adder Revenue (1) + (2)		5,553,000		
(4) Jurisdictional Allocation (a)		85.20058924%		
(5) Jurisdictional Adjustment (3) X (4)	Energy	$ 4,731,189	339,120	50703
			1310690	13104
	Demand		1649810	63809

(a) OCC's Witness Mrs. K. Hagans

OCC- K. Hagans ~~Attached~~ Schedule 3 D OK
(1/1)

SCHEDULE KH-1

OHIO EDISON COMPANY
ADDER REVENUE

WPE-7 A 14

(1)	Test Year GPU Adder (a)	$ 2,667,000
(2)	Test Year Short/Limited Term Adder (a)	2,886,000
(3)	Total Test Year Adder Revenue	$ 5,553,000
(4)	Jurisdictional Allocation (a)	85.20058924%
(5)	OCC Adjustment (3) x (4)	$ 4,731,189

(a) Applicant's Schedule WPC-2.1a9a.

O&O 08/15/90 SCHEDULE 3.6

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Fuel and Purchased Power Expense Adjustment

(1)	Test Year Jurisdictional KWH Sales (a)	20,089,779,727
(2)	Company Use and Line Loss KWH (b)	1,321,412,701
(3)	Total KWH (1) + (2)	21,411,192,428
(4)	Electric Fuel Component Rate (c)	$ 0.013087
(5)	Adjusted Fuel Expense (3) x (4)	280,208,275
(6)	Other Purchased Power Not Recoverable thru EFC Rate (d)	33,838,552
(7)	Adjusted Fuel and Purchased Power Expense (5) + (6)	314,046,827
(8)	Test Year Fuel and Purchased Power Expense (e)	314,148,000
(9)	Fuel Expense Adjustment (7) - (8)	$ -101,173

(a) Staff's Schedule 3.2
(b) Derived from Applicant's Schedule C-3.5 (1,682,017,608 + (13,795,788 x .8520058924) - 372,359,000
(c) Case No. 89-04-EL-EFC, Effective July 1, 1989
(d) Applicant's Schedule C-2
(e) Staff's Schedule 2

ATTACHED
SCHEDULE 3.6
(2/3)

OCC - D. Effron

WPE-7 A 16

classifications are fixed, all of this adjustment flows to secondary service. Second I have calculated that assuming a loss factor of 3% for off-system sales results in a reduction of 190,145 mwh of losses assigned to secondary service. Thus, the total reduction to losses for the secondary service classification is 376,811 mwh. After allocating a portion of these losses to street and traffic lighting, [redacted]

Q. What is the effect of this adjustment to jurisdictional losses in developing pro forma test year fuel expense?

A. Using an electric fuel component rate of $0.013087, the adjustment to the fuel expense reflected in the Staff Report is $4,873,000. I recommend that pro forma test year fuel and purchased power expense be reduced by this amount to reflect the lower jurisdictional company use and line losses which I am proposing.

Attached
Schedule 3.6
(3/3)

OCC - D. Effron

Schedule DJE-6

OHIO EDISON COMPANY
COMPANY USE AND LINE LOSSES

WPE-7 A 17

Losses 12 Mos. Ended 6/30/89	(A)	1,686,995
Customer Level MWH	(A)	29,754,076
Losses as a % of Sales		5.6698%
Customer Level MWH, 12 Mos. Ended 12/31/89	(B)	28,390,512
Losses		1,609,684
Losses, per Company	(B)	1,796,350
Adj. to Total Losses, Assigned to Secondary Service		(186,666)
Losses Assigned to Off-System Sales	(C)	(190,145)
Total Adjustment to Losses, Secondary Service		(376,811)
Allocated to Street and Traffic Lighting	(D)	(4,452)
Adjustment to Jurisdictional Losses		[redacted]
EFC Rate	(E)	$0.01309
Adjustment to Staff Fuel Expense ($000)		($4,873)

Sources:
(A) Company Workpaper WPB-6.3k6, (31,441,071 - 1,686,995)
(B) Company Workpaper WPC-4.1a3, (30,186,862 - 1,796,350)
(C) Company Workpaper WPC-4.1a3, 3% * 6,338,154
(D) Company Workpaper WPC-4.1a3, (116,166+19,464)/11,480,641
(E) Staff Report, Schedule 3.6

O&O 08/15/90 SCHEDULE 3.7

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Exclusion of Perry 68 MW Purchase Power

(1)	Exclusion of Test Year Perry Purchase Power Demand Charge (a)	$ -22,346,695
(2)	Exclusion of Test Year Perry Purchase Power Energy Charge (a)	-4,485,301
(3)	Total Test Year Perry Purchase Power Expense (1) + (2)	-26,831,996
(4)	Jurisdictional Allocation (b)	85.45354746%
(5)	Jurisdictional Adjustment (3) X (4)	$ -22,928,892

(a) Staff's Data Request 86
(b) Applicant's Schedule C-4

O&O 08/15/90 SCHEDULE 3.8

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Ohio Coal Research And Development Expense Adjustment

(1)	Exclusion of Test Year OCRD Expense (a)	$ -638,240
(2)	Jurisdictional Allocation (b)	85.45354746%
(3)	Jurisdictional Adjustment (1) x (2)	$ -545,399

(a) Applicant's Schedule 3.7
(b) Applicant's Schedule C-4

O&O 08/15/90 SCHEDULE 3.9

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Wage Annualization Adjustment

(1)	Management and Office Group Wages Annualization (a)	$ 107,220,226
(2)	General Group Wages Annualization (b)	82,787,668
(3)	Total Annualized Wages (1) + (2)	190,007,894
(4)	O&M Ratio (c)	73.56%
(5)	Total Annualized O&M Labor (3) X (4)	139,769,807
(6)	Test Year O&M Labor (d)	147,959,444
(7)	Total Labor Adjustment (5) - (6)	-8,189,637
(8)	Jurisdictional Allocation (e)	90.43354443%
(9)	Jurisdictional Adjustment (7) X (8)	$ -7,406,179

(a) Staff's Schedule 3.9a, ($106,767,882 +$334,226 + $118,118)
(b) Staff's Schedule 3.9b, ($32,388,503 + $28,574,158 + $15,798,731 + $879,013 + $5,147,263)
(c) Staff's Data Request 119
(d) Applicant's Schedule C-10
(e) Applicant's Schedule C-4

O&O 08/15/90 SCHEDULE 3.9a

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Management and Office Group Wage Annualization

	Mgt & Off. Full Time	Mgt. & Off. Part Time	Admin. & Off. Part Time
(1) Number of Employees at 11/1/1989 (a)	2,731	34	13
(2) Straight Time Working Hours (a)	2,080	1,026	1,117
(3) Total Straight Time Working Hours (1) X (2)	5,680,480	34,884	14,521
(4) Rate Per Hour (a)	$ 18.305	$ 9.331	$ 7.922
(5) Straight Time Labor (3) X (4)	103,981,186	325,503	115,035
(6) Over Time Ratio (b)	2.680%	2.680%	2.680%
(7) Over Time Labor (5) X (6)	2,786,696	8,723	3,083
(8) Total Annualized Labor (5) + (7)	$ 106,767,882	$ 334,226	$ 118,118

(a) Staff's Data Request 119
(b) Derived from Staff's Data Request 119
($2,615,738 / $ 97,540,391)

O&O 08/15/90 SCHEDULE 3.9b

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
General Group Wage Annualization

	U.W.U.A. Plants	U.W.U.A. Divisions	I.B.E.W. Union	Coal Strip. Union	Non-Unit Physical
(1) No.of Regular Employees (a)	924	863	440	25	150
(2) St. Time Working Hours (a)	2,080	2,080	2,080	2,080	2,080
(3) Total St.Time Hours (1)X(2)	1,921,920	1,795,040	915,200	52,000	312,000
(4) Rate Per Hours (a) $	14.758 $	15.189 $	16.369 $	16.243 $	15.294
(5) St. Time Labor (3) X (4)	28,363,695	27,264,863	14,980,909	844,636	4,771,728
(6) No.of P.Time Employees (a)	0	5	2	0	0
(7) St. Time Working Hours (b)	0	1,085	354	0	0
(8) Total St.Time Hours (6)X(7)	0	5,425	708	0	0
(9) Rate Per Hours (a) $	0 $	10.675 $	9.855 $	0 $	0
(10) St. Time Labor (8) X (9)	0	57,912	6,977	0	0
(11) Total St.Time Labor(5)+(10)	28,363,695	27,322,775	14,987,886	844,636	4,771,728
(12) Over Time Ratio (b)	14.19%	4.58%	5.41%	4.07%	7.87%
(13) Over Time Labor (11)X(12)	4,024,808	1,251,383	810,845	34,377	375,535
(14) Total Annual.Labor(11)+(13)$	32,388,503 $	28,574,158 $	15,798,731 $	879,013 $	5,147,263

(a) Staff's Data Request 119
(b) Derived from Staff's Data Request 119

O&O 08/15/90 SCHEDULE 3.10

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Employee Benefits Expense Adjustment

(1)	Reduction of Employee Benefits Expense (a)	$ -627,043
(2)	O&M Ratio (b)	73.56%
(3)	Total Adjustment (1) X (2)	-461,253
(4)	Jurisdictional Allocation (c)	90.46400809%
(5)	Jurisdictional Adjustment (3) X (4)	$ -417,268

(a) Staff's Data Request 120
(b) Staff's Data Request 119
(c) Applicant's Schedule C-4

O&O 08/15/90 SCHEDULE 3.11

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Pension Expense Adjustment

(1)	Adjusted Pension Expense (a)	$ -9,728,152
(2)	Test Year Pension Expense (b)	-7,963,614
(3)	Total Expense Adjustment (1) - (2)	-1,764,538
(4)	O&M Ratio (c)	73.56%
(5)	O&M Expense Adjustment (3) X (4)	-1,297,994
(6)	Jurisdictional Allocation (d)	90.46400809%
(7)	Jurisdictional Adjustment (5) x (6)	$ -1,174,217

(a) Staff's Data Request 118
(b) Applicant's Schedule WPC-10.1g
(c) Staff's Data Request 119
(d) Applicant's Schedule C-4

O&O 08/15/90 SCHEDULE 3.12

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Uncollectible Expense Adjustment

(1)	Annualized Base, Fuel and Late Payment Revenues (a)	$ 1,626,517,104
(2)	Uncollectible Expense Ratio (b)	0.2587164%
(3)	Adjusted Uncollectible Accounts Expense (1) x (2)	4,208,066
(4)	Annualized PIP Tariff Rider Expense (c)	6,971,674
(5)	Total Uncollectible Accounts Expense (3) + (4)	11,179,740
(6)	Test Year Uncollectible Accounts Expense (d)	4,636,466
(7)	Uncollectible Accounts Expense Adjustment (5) - (6)	$ 6,543,274

(a) Staff's Schedules 3.1, 3.2 & 3.3
(b) Applicant's Schedule C-3.12
(c) Staff's Schedule 3.1
(d) Applicant's Schedule C-2.1

O&O 08/15/90 SCHEDULE 3.13

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Reclassification of Miscellaneous Taxes

(1)	PUCO Maintenance Fund Charged to O&M Expense (a)	$ -1,860,101
(2)	OCC Fund Tax Charged to O&M Expense (a)	-508,317
(3)	DOE Fee Charged to O&M Expense (a)	-131,150
(4)	Total Miscellaneous Taxes (1) thru (3)	$ -2,499,568

(a) Applicant's Schedule C-2.1

O&O 08/15/90 SCHEDULE 3.14

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Beaver Valley, Bruce Mansfield & Perry Wage Adjustment

	Beaver Valley	Bruce Mansfield	Perry
	(a)	(b)	(c)
(1) Wage Increases	$ 286,666	$ 166,294	$ 201,398
(2) Labor Additives Ratio (d)	22.09%	20.70%	26.00%
(3) Labor Additives (1) X (2)	63,325	34,423	52,363
(4) A&G Base (1) + (3)	349,991	200,717	253,761
(5) A&G Ratio (d)	11.89%	4.71%	12.67%
(6) A&G Expense (4) X (5)	41,614	9,454	32,152
(7) Working Capital Base (4) + (6)	391,605	210,171	285,913
(8) Working Capital Ratio (d)	1.31%	0.00%	1.24%
(9) Working Capital Expense (7) X (8)	5,130	0	3,545
(10) Total Wage Increase (1) + (3) + (6) + (9)	396,735	210,171	289,458
(11) Jurisdictional Allocation (e)	85.36743399%	85.36743399%	85.36743399%
(12) Jurisdictional Adjustment (10) X (11)	$ 338,682	$ 179,418	$ 247,103

(a) Applicant's Schedule WPC-3.11c1
(b) Applicant's Schedule WPC-3.11a1
(c) Applicant's Schedule WPC-3.11b1
(d) Applicant's Schedule WPC-3.11a1 and
Staff's Data Requests 107 and 122
(e) Applicant's Schedule C-4

O&O 08/15/90 SCHEDULE 3.15

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Advertising Expense Adjustment

(1)	Elimination of Account 909 Advertising - Other Than Labor (a)	$ -732,578
(2)	Elimination of Account 909 Advertising - Labor (a)	-219,863
(3)	Total Account 909 Elimination (1) + (2)	-952,441
(4)	Elimination of Account 913 Advertising (a)	-1,247,498
(5)	Total Accounts 909 and 913 Elimination (3) + (4)	-2,199,939
(6)	Jurisdictional Allocation (b)	99.30856979%
(7)	Jurisdictional Accounts 909 and 913 Elimination (5) x (6)	-2,184,728
(8)	Elimination of Account 930.1 Advertising (a)	-768,567
(9)	Jurisdictional Allocation (b)	87.41719865%
(10)	Jurisdictional Account 930.1 Elimination (8) x (9)	-671,860
(11)	Total Jurisdictional Advertising Expense Elimination (7) + (10)	$ -2,856,588

(a) Derived from Applicant's Schedule WPC-8
(b) Applicant's Schedule C-4

ATTACHED
SCHEDULE 3.15
(2/5)

SCHEDULE RWB-1

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Advertising Expense Adjustment

WPE-7 A 29

		STAFF (a)	OCC RECOMMENDATION (b)	TOTAL (c)
1	Elimination of Account 909 Advertising - Other than Labor	(145,639)	(589,451)	< 732,578 > ~~$(735,090)~~
2	Elimination of Account 909 Advertising - Labor	(43,705)	(176,896)	<219,863> ~~(220,601)~~
3	Total Account 909 Elimination (1) + (2)	(189,344)	(766,347)	<952,441> ~~(955,691)~~
4	Elimination of Account 913 Advertising	(460,007)	(787,491)	(1,247,498)
5	Total Accounts 909 and 913 Elimination (3) + (4)	(649,351)	(1,553,838)	<2,199,939> ~~(2,203,189)~~
6	Jurisdictional Allocation (d)	99.30856171%	99.30856979%	99.30856979%
7	Jurisdictional Accounts 909 and 913 Elimination (5) x (6)	(649,351)	(1,553,838)	<2,184,728> (2,187,955)
8	Elimination of Account 930.1 Advertising	(861,935)	(0)	< 768,567 > ~~(861,935)~~
9	Jurisdictional Allocation (d)	87.41719865%	87.41719865%	87.41719865%
10	Jurisdictional Account 930.1 Elimination (8) x (9)	(753,479)	(0)	< 671,860 > ~~(753,479)~~
11	Total Jurisdictional Advertising Expense Elimination (7) + (10)	$(1,398,340)	$(1,543,094)	~~$(2,941,434)~~ <2,856,588>

(a) Staff Report, Schedule 3.15
(b) (c) - (a)
(c) OCC Workpaper WP RWB-1
(d) Company's Schedule C-4

Ad page 425

735,090
< 2,512 >
732,578

Ad page 703

861,867
< 172 >
861,695

EEI

< 93,128 >
768,567

PAGE 62

ATTACHED SCHEDULE 3.15
(3/5)

EXHIBIT MH-1a

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Summary of the Staff's Advertising Exclusions

WPE-7 A 30

	Budget No.		Actual Jan - Jun 1989 (a)	Budget Jul - Dec 1989 (b)	Total Test Year (c)	Exclusion % (d)	Amount Excluded (e)
	A/C 909						
01	9256	NSP-Adv-Space	$ 14,064	$ 117,649	$ 131,713	0	$ 0
02	9257	NSP-Adv-Prod.	8,433	619	9,052	0	0
03	9259	Adv-National Pub.	11,671	15,545	27,216	0	0
04	9263	TV Advertising	107,003	92,174	199,177	8.52%	(16,970)
05	9281	NSP Adv-Inf.	197,480	94,837	292,317	92.88	(271,504)
06	9262	Direct Mail	1,309	5,305	6,614	0	0
07	9282	BDCST Adv.-Info.	32,975	69,440	102,415	98.78	(101,165)
08		Total A/C 909	$ 372,935	$ 395,569	$ 768,504	95.33 ~~50.70~~%(f)	(732,572) $ ~~(389,639)~~
	A/C 913						
09	9247	NSP Adv-Space	$ 196,936	$ 195,906	$ 392,842	26.70%	$ (104,889)
10	9248	NSP Adv-Produc.	12,308	11,181	23,489	0	0
11	9249	TV Adv Mkt/Radio Adv Mkt	307,586	250,277	557,863	13.75	(76,706)
12	9285	PR Merchandise	0	1,025	1,025	100.00	(1,025)
13		Subtotal	$ 516,830	$ 458,389	$ 975,219	18.73%(f)	$ (182,620)
14	9250	Res. Dealer Allowance	143,452	133,935	277,387	100.00	(277,387)
15		Total A/C 913	$ 660,282	$ 592,324	$ 1,252,606	36.72%(f)	$ (460,007)
	A/C 930.1						
16	9272	PR Newspaper	$ 14,689	$ 120,215	$ 134,904	99.87 ~~100.00~~	$ (134,732) ~~(134,904)~~
17	9273	PR Broadcast	197,204	393,967	591,171	100.00	(591,171)
18	9276	OEUI	0	21,678	21,678	100.00	(21,678)
19	9279	Reddy Communic.	11,364	9,172	20,536	100.00	(20,536)
20	9274	PR Info. Services	0	450	450	100.00	(450)
21	~~9283~~	~~EEI~~	~~0~~	~~93,128~~	~~93,128~~	~~100.00~~	~~(93,128)~~
22		Total A/C 930.1	$ 223,257	$ 638,610	$ 861,867	99.98 ~~100.00~~%(f)	( ) $ ~~(861,867)~~
23	OTL	Total Advertising (g)	$ 1,256,474	$ 1,626,503	$ 2,882,977	50.90%(f)	$ (1,467,513)
	A/C 909						
24	9255	Labor	$ 113,003	$ 117,631	$ 230,634	95.33 ~~50.70~~	(219,813) $ ~~(116,931)~~
25		OTL	372,935	395,569	768,504	95.33 ~~50.70~~	(732,578) ~~(389,639)~~
26		TOTAL	$ 485,938	$ 513,200	$ 999,138	50.70%	$ ~~(506,570)~~ (952,441)
27	Grand Total-Adv. (h)		$ 1,369,477	$ 1,744,134	$ 3,113,611	58.72%(f)	$ ~~(1,828,444)~~

(a), (b) = Applicant's WPC-8(b)
(c) = (a) + (b)
(d) = Staff's Workpapers Derived from Applicant's WPC-8(c) thru WPC-8(t)
(e) = (c) x (d)
(f) = (e) ÷ (c)
(g) = Line 8 + Line 15 + Line 22
(h) = Line 8 + Line 15 + Line 22 + Line 24

update WPE-8(2)
(3)

ATTACHED
SCHEDULE 3.1
(4 of 5)

WPE-7 A 31

Something Your Computer May Not Tell You About Richland County, Ohio

3/10 [redacted] 1285068
Jan '89

[redacted]

Its central location is less than 100 miles from four of Ohio's largest cities.

If you've considered a site in Ohio, but don't want to be tied to a large city, consider the substantial advantages of Richland County.

Superb transportation network...with eight major highways, two railway systems, 32 motor-freight carriers and a fine airport. As well as outstanding distribution and warehousing opportunities.

Eight great industrial parks...a broad selection of affordable, existing buildings with ample space or attractive sites for new construction.

Friendly communities...with superior schools, affordable housing and excellent recreational facilities in the rolling hills of North Central Ohio.

Pro-business attitudes and ordinances...an ideal climate for your company to build and grow in. That's why companies like Gorman Rupp, Artesian, Therm-O-Disc and United Telephone have made their headquarters here. And that's why the chief executive officers of these and seventeen other fine companies have joined three mayors, a county commissioner, four bank presidents and a newspaper publisher on the board of trustees of REDeC, the Richland Economic Development Corporation.

REDeC can furnish you with complete information on taxes, finances, utility services and more. Call Herman Stine, REDeC President at 419-522-7332, or write him at 24 West Third Street, Mansfield, Ohio 44902.

Ohio Edison minutemen

The Ohio Edison Company provides electric service to 35 of Ohio's 88 counties and our active Minutemen Program maintains close ties with local officials and business leaders. Our purpose is to provide information and make special arrangements for new and expanding businesses. Find out how we can help you.

Call Ohio Edison's Area Development Group at 216-384-5829 or write us at 76 South Main Street, Akron, Ohio 44308.

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Circle 272 on Executive Inquiry Card

ATTACHED SCHEDULE 3.15 (5/5)

(13)

Venture Capitals.

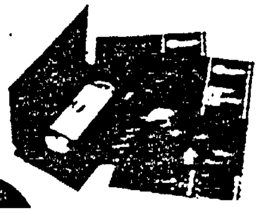
WPE-7 A 32

...cities, towns and villages of Ohio Edison country offer you ...ing you need for a successful business venture. Our large, skilled ...force, excellent transportation network, convenient access to major ...s and abundant natural resources are ready to work for you.

...d Ohio Edison can help. We have a full-time staff that knows the ...a, knows how to coordinate your relocation or expansion plans, ...w to put you in touch with local leaders who can con... business' profit.

...ll for our new videotape or brochure. And find out why Ohio ... country is an area for your business concern.

...lectric Institute Member



OHIOEDISON
The Energy Makers

Business Development Section
Ohio Edison
Akron, Ohio 44308

O&O 08/15/90 SCHEDULE 3.16

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Customer Service Expense Adjustment

(1)	Exclusion of Account 908 - Customer Service Expense (a)	$ -786,362
(2)	Jurisdictional Allocation (b)	99.30856979%
(3)	Jurisdictional Adjustment (1) x (2)	$ -780,925

(a) Derived from Staff's Data Request 74
(b) Applicant's Schedule C-4

O&O 08/15/90 SCHEDULE 3.17

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Rate Case Expense Adjustment

(1)	Estimated Rate Case Expense (a)	$ 520,000
(2)	Amortization of Rate Case Expense (1) / 3 yrs	173,333
(3)	Test Year Rate Case Expense (b)	39,800
(4)	Rate Case Expense Adjustment (2) - (3)	$ 133,533

(a) Applicant's Schedule C-9
(b) Applicant's Schedule C-2.1

O&O 08/15/90 SCHEDULE 3.18

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Nuclear Fuel Disposal Cost Adjustment

(1)	Beaver Valley # 1 Net Generation - MWH (a)	2,034,109
(2)	Beaver Valley # 2 Net Generation - MWH (a)	2,295,688
(3)	Perry # 1 Net Generation - MWH (b)	2,273,562
(4)	Total Net Nuclear Generation - MWH (1) Thru (3)	6,603,359
(5)	Annualized Disposal Costs (4) x $1.00/MWH (c)	$ 6,603,359
(6)	Test Year Nuclear Fuel Disposal Costs (d)	5,376,219
(7)	Total Adjustment (5) - (6)	1,227,140
(8)	Jurisdictional Allocation (d)	85.20058924%
(9)	Jurisdictional Adjustment (7) x (8)	$ 1,045,531

(a) Applicant's Schedule C-3.6
(b) Staff Workpapers
(c) Nuclear Waste Policy Act of 1982
(d) Applicant's Schedule C-2.1
(e) Applicant's Schedule C-4

O&O 08/15/90 SCHEDULE 3.19

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
EEI Expense Adjustment

		EEI PAYMENTS	EXCLUSION PERCENTAGE	TOTAL EXCLUSION
		(a)	(b)	(c)
(1)	Edison Electric Institute (EEI) Dues	$ 303,282	17.71%	$ -53,711
(2)	Utility Solid Waste Activities	32,553	0.36%	-118
(3)	Utility Air Regulatory Group	65,492	0.00%	0
(4)	Media Communication Fund	93,128	77.88%	-72,531
(5)	Three Mile Island Clean Up	325,197	100.00%	-325,197
(6)	Total Adjustment (1) thru (5)			-451,557
(7)	Jurisdictional Allocation (d)			87.41719865%
(8)	Jurisdictional Adjustment (6) x (7)			$ -394,738

(a) Staff's Data Request 47
(b) Derived from 1986 Report of the Committee on EEI Oversight
(c) Column (a) x (b)
(d) Applicant's Schedule C-4

O&O 08/15/90 SCHEDULE 3.20

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Nuclear Refueling Outage Expense Adjustment

	TOTAL EXPENSE	OWNERSHIP PERCENTAGE	APPLICANT EXPENSE
	(a)	(b)	(c)
(1) Perry # 1 Nuclear Refueling Outage Expense	$ 47,152,140	30.00%	$ 14,145,642
(2) Beaver Valley # 1 Nuclear Refueling Outage Expense	32,691,314	35.00%	11,441,960
(3) Beaver Valley # 2 Nuclear Refueling Outage Expense	26,609,776	41.88%	11,144,174
(4) Total Nuclear Refueling Outage Expense (1) Thru (3)	106,453,230		36,731,776
(5) Monthly Nuclear Refueling Outage Expense (4) / 18			2,040,654
(6) Annual Nuclear Refueling Outage Expense (5) X 12			24,487,848
(7) Test Year Nuclear Refueling Outage Expense (a)			35,511,405
(8) Total Adjustment (6) - (7)			-11,023,557
(9) Jurisdictional Allocation (d)			0.00000000%
(10) Jurisdictional Adjustment (8) X (9)			$ 0

(a) Staff's Data Request 48
(b) Applicant's Ownership Percentage
(c) Column (a) X (b)
(d) Derived from Applicant's Schedule C-2.1; Composite Rate of Nuclear Accounts Excluding Fuel and Rents ($90,322,304 / $105,806,920)

O&O 08/15/90 SCHEDULE 3.21

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Reclassification of Interest on Customers Deposits

(1)	PIP Customer Deposits Balance at 11/30/1989 (a)	$ 1,127,811
(2)	Interest Rate (b)	6.00%
(3)	Interest on Customers Deposits (1) X (2)	$ 67,669

(a) Staff's Data Request 146
(b) Applicant's Schedule C-3.13

O&O

08/15/90 SCHEDULE 3.22

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Reclassification of Depreciation Expense

(1)	Account 391 - Depreciation Expense Charged to O&M Expense (a)	$ -744,808
(2)	Account 392 - Depreciation Expense Charged to O&M Expense (a)	-990,568
(3)	Account 396 - Depreciation Expense Charged to O&M Expense (a)	-77,896
(4)	Total Depreciation Expense Charged to O&M (1) thru (3)	-1,813,272
(5)	Jurisdictional Allocation (b)	86.52367899%
(6)	Jurisdictional Adjustment (4) X (5)	$ -1,568,910

(a) Applicant's Schedule WPC-2.1(n)
(b) Applicant's Schedule C-4

O&O 08/15/90 SCHEDULE 3.23

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Exclusion of West Lorain Station Expense

(1)	Account 548 - Generation Expense (a)	$ -152,518
(2)	Account 549 - Misc Other Power Generation Expense (a)	-32,823
(3)	Account 552 - Maintenance of Structures (a)	-500,600
(4)	Total Test Year Expense (1) thru (3)	-685,941
(5)	Jurisdictional Allocation (b)	85.45354746%
(6)	Jurisdictional Adjustment (4) X (5)	$ -586,161

(a) Staff's Data Request 37
(b) Applicant's Schedule C-4

O&O 08/15/90 SCHEDULE 3.24

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Exclusion of Demonstrating and Selling Expense

(1)	Test Year Account 912 - Demonstrating and Selling Expense (a)	$ -103,518
(2)	Jurisdictional Allocation (b)	99.30856979%
(3)	Jurisdictional Sales Expense Adjustment (1) x (2)	$ -102,802

(a) Applicant's Schedule C-8
(b) Applicant's Schedule C-4

O&O 08/15/90 SCHEDULE 3.25

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Deferred Perry O&M Expense Adjustment

(1)	Deferred Perry O&M Expense from 6/1/87 to 2/1/88 (a)	$ 60,829,039
(2)	Deferred Carrying Charges from 6/1/87 to12/31/89 (a)	8,962,995
(3)	Total Deferred Expense (1) + (2)	69,792,034
(4)	Annual Amortization of Deferred Expenses (3) / 429 Month X 12 (b)	1,952,225
(5)	Jurisdictional Allocation (c)	99.42604128%
(6)	Jurisdictional Adjustment (4) X (5)	$ 1,941,020

(a) Applicant's Schedule WPC-3.15
(b) Remaining Service Life of the Unit
(c) Derived from Applicant's Schedule C-2.1; Composite Rate of Nuclear Accounts Excluding Fuel ($198,022,092 / $231,840,059)

ATTACHED Schedule 3.25
(1/3)

STAFF Prepared Testimony: Rodger L. McDonald / STAFF Exhibit # 11

that involves the matching of test year expenses to the rate base exclusion of not used and useful plant and equipment.

12. Q. In its Objection 30, the Applicant objects to the understatement of the amortization for deferred Perry operation and maintenance expenses resulting from the failure to use a 30 year amortization period and the application of an inaccurate jurisdictional allocation factor to the annual amortization expense (Schedule 3.25). Will you respond to both parts of this objection?

A. No. I will be responding to the second part of this objection as it concerns the application of the jurisdictional allocation factor to the annual Perry amortization expense. Staff witness Meridith will respond to the amortization period used by the Staff to calculate the total annual Perry amortization expense.

In review of the Post Staff Report testimonies of Messers. William A. Daniels and Thomas A. Flower, the Applicant's witnesses supporting this objection, and upon further review, the Staff is in agreement that the Applicant's deferral of the Perry O&M expenses for the period ending December 1988 had been determined on a PUCO jurisdictional basis. Consequently, the Staff recommends the use of a jurisdictional allocation factor of 99.42604128% to allocate the annual Perry amortization expense instead of the allocation factor of 85.41323396% as shown on Schedule 3.25 of the Staff Report. The dollar effect of this change will increase jurisdictional operating expenses by ~~$273,455,~~ 273,561

Attached Schedule 3.25
(2/3)

reflecting the revision to Schedule 3.25 from the Staff Report amount of ~~$1,677,159~~ 1,669,459 to ~~$1,940,911~~.

13. Q. In its Objection 31, the Applicant objects to the understatement of the amortization expense for Beaver Valley 2 deferred operation and maintenance expenses resulting from: (a) elimination of post in-service carrying charges from the total deferred expenses; (b) failure to use a 30 year amortization period; and (c) application of an inaccurate jurisdictional allocation factor to the annual amortization (Schedule 3.26). Will you respond to this multipart objection?

A. Yes, in part. I will be responding to part (c) of this objection as it concerns the application of the jurisdictional allocation factor to the annual Beaver Valley 2 amortization expense. Staff witness Soliman and Meridith, will respond to parts (a) and (b) as they relate to Staff's elimination of post in-service carrying charges and the amortization period used by the Staff to calculate the total annual Beaver Valley 2 amortization expense.

As a result of reviewing the Post Staff Report testimonies of Messers. William A. Daniels and Thomas A. Flower, the Applicant's witnesses supporting this objection, the Staff agrees in part that the Applicant correctly deferred the portion of the Beaver Valley O&M expenses for the period ending December 1989 on a PUCO jurisdictional basis. However, and as addressed later in my testimony in response to OCC Objections 3 and 4, the Staff recommends the Applicant's calculated dollar portion of the Beaver Valley 2 O&M expenses being deferred for of $5,240 as stated on a retail basis.

The second correction as shown on Revised Exhibit RM-2, Page 2 of 2, is the elimination of the calculated dollar effect of the change to the date certain depreciation reserve.

This revision was necessitated in light of the fact that the Applicant has never booked its Beaver Valley No. 2 post-in-service AFUDC depreciation accruals into Account 108, accumulated provision for depreciation of electric plants.

Q. Mr. McDonald, would you identify the corrections to your prefiled testimony, Staff Exhibit 11, that result from the revisions to your Attachments RM-1 and RM -- Revised RM-1 and Revised RM-2, that you have described?

A. Yes. Turning to Page 5 of my prefiled testimony, on Line 26, the dollar amount of $273,455 should read 274,561.

Turning to Page 6, Line 2, the respective dollar amounts of 1,677,459, and 1 million 94- -- -914 should read 1,667,459, and [redacted]

Turning to Page 13, on Line 9, the dollar amount of $945,050 should read $926,953.

On the same Page, moving down to Line 13, the negative dollar amount of $7,060,000 should read

O&O 08/15/90 SCHEDULE 3.26

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Deferred Beaver Valley O&M Expense Adjustment

(1)	Deferred Beaver Valley O&M Expense from 11/17/87 to 12/31/89 (a)	$ 221,558,395
(2)	Deferred Carrying Charges Expense from 11/17/87 to 12/31/89 (a)	19,780,871
(3)	Deferred Depreciation Expense from 11/17/87 to 12/31/89 (a)	64,432,320
(4)	Total Deferred Expenses (1) Thru (3)	305,771,586
(5)	Annual Amortization of Deferred Expenses (4) / 443 Months X 12 (b)	8,282,752
(6)	Jurisdictional Allocation (c)	99.42604128%
(7)	Jurisdictional Adjustment (5) X (6)	$ 8,235,212

(a) Applicant's Schedule WPC-3.15
(b) Remaining Service Life of the Unit
(c) Derived from Applicant's Schedule C-2.1; Composite Rate of Nuclear Accounts Excluding Fuel ($198,022,092 / $231,840.059)

ATTACHED SCHEDULE 3.26
(1/3)

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STAFF Prepared Testimony:
Rodger L. McDonald

REVISED
Exhibit RM-1
Page 1 of 3

STAFF Exhibit 11-A

OHIO EDISON COMPANY
CASE NO. 89-1001-EL-AIR
DEFERRED BEAVER VALLEY NO. 2 O&M EXPENSE ADJUSTMENT

(1)	Deferred Beaver Valley O&M Expense from 11/17/87 to 12/31/89 (a)	$ 221,558,398
(2)	Deferred Carrying Charges from 11/17/87 to 12/31/89 (a)	19,780,870
(3)	Deferred Depreciation Expense from 11/17/87 to 12/31/89 (a)	64,432,320
(4)	Total Deferred Expenses (1) + (2) + (3)	305,771,588
(5)	Annual Amortization of Deferred Expenses (4)/443 Months x 12 (b)	8,282,752
(6)	Jurisdictional Allocation (c)	99.42604128%
(7)	Revised Jurisdictional Adjustment (5) x (6)	[redacted]
(8)	Staff Report Jurisdictional Adjustment (d)	7,308,359
(9)	Staff Revision to Staff Report (7) - (8)	$ 926,853

(a) Applicant's Schedule WPC-3.15, adjusted to reflect change in retail allocation factor from 92.4% to 86.2% as shown in Attached Exhibit RM-1, page 2 of 3
(b) Remaining NRC Licensing Period of the Unit
(c) Applicant's Jurisdictional Allocation Factor E-2A, per Post Staff Report Testimony of T. Flowers
(d) Staff Report Schedule 3.26

ATTACHED SCHEDULE 3.26
(2/3)

OHIO EDISON COMPANY
CASE NO. 89-1001-EL-AIR
UNAMORTIZED BEAVER VALLEY NO.2 OPERATION AND MAINTENANCE EXPENSE
AS ADJUSTED
FOR USE IN WORKING CAPITAL CALCULATIONS

REVISED
Exhibit RM-1
Page 2 of 3

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Month	BCM Balance	----Changes During Month----				EOM Balance
		O&M	Interest	Depreciation	Deferred Taxes	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)=2+3+4+5-6
Nov. 1987	$0	$3,160,730	$5,803	$1,361,087	$1,645,357	$2,882,263
Dec.	2,882,263	7,898,084	55,327	3,177,280	4,061,481	9,951,474
Jan. 1988	9,951,474	8,742,359	118,865	3,287,088	3,767,247	18,332,539
Feb.	18,332,539	6,391,443	178,274	3,182,112	2,959,438	25,124,930
Mar.	25,124,930	8,504,286	236,410	3,062,582	3,477,453	33,450,755
Apr.	33,450,755	6,994,284	294,192	2,450,527	2,998,561	40,191,196
May	40,191,196	8,531,937	350,053	2,336,340	3,505,889	47,903,637
Jun.	47,903,637	7,318,654	406,840	2,462,751	3,301,812	54,790,070
Jul.	54,790,070	7,783,548	462,176	2,557,516	3,297,493	62,295,817
Aug.	62,295,817	9,697,014	524,328	2,562,559	3,963,048	71,116,670
Sep.	71,116,670	10,506,421	593,904	2,534,433	3,498,406	81,253,022
Oct.	81,253,022	8,770,333	660,620	2,449,192	4,354,043	88,779,124
Nov.	88,779,124	8,574,363	721,886	2,484,378	3,476,689	97,083,062
Dec.	97,083,062	10,205,500	787,721	2,675,716	4,027,925	106,724,074
Jan. 89*	106,724,074	6,894,182	848,923	2,480,222	2,970,713	113,976,687
Feb.*	113,976,687	7,724,331	902,547	2,400,675	3,240,445	121,763,795
Mar.*	121,763,795	9,568,926	963,156	2,345,579	3,868,092	130,773,365
Apr.*	130,773,365	11,076,553	1,032,531	2,236,497	4,366,180	140,752,766
May*	140,752,766	10,694,662	1,104,405	2,128,226	4,208,396	150,471,662
Jun.*	150,471,662	9,283,797	1,171,358	2,239,678	3,744,456	159,422,039
Jul.*	159,422,039	10,870,327	1,239,332	2,324,065	4,314,948	169,540,816
Aug.*	169,540,816	8,435,325	1,305,323	2,366,925	3,479,459	178,168,931
Sep.*	178,168,931	8,348,572	1,364,419	2,338,749	3,442,782	186,777,888
Oct.*	186,777,888	8,947,977	1,424,616	2,254,431	3,631,287	195,773,625
Nov.*	195,773,625	8,309,165	1,484,549	2,282,538	3,416,023	204,433,853
Dec.*	204,433,853	8,325,621	1,543,313	2,451,174	3,460,967	213,292,994
TOTALS		[redacted]	[redacted]	[redacted]	$92,478,591	

December 1989 EOM Balance	$213,292,994
Juridictional Allocation (a)	X 99.42604128%
Revised Jurisdictional Unamortized B.V. #2 O&M Expense (b)	212,068,780
Staff Report Working Capital Allowance (c)	219,626,000
Staff Revision to Staff Report (d)	($7,557,220)

* Represents Adjusted O&M and Depreciation at 86.2% Jurisdictional Allocation Factor
(3) - (5) Staff Exhibit RM-1, Page 3 of 3
(6) Nov. 1987 - Dec. 1988:Staff Data Request No. 72
Jan. 1989 - Dec. 1989:Calculated as follows:(O&M*.347211)+((Depreciation*.67)*.347211))
(a) Applicant's Jurisdictional Allocation Factor E-2A
(b) December EOM Balance * (a)
(c) Staff Report Schedule 11
(d) (b)-(c)

ATTACHED SCHEDULE 3.26
(3/3)

OHIO EDISON COMPANY
CASE NO. 89-1001-EL-AIR
BEAVER VALLEY #2 CARRYING CHARGE CALCULATION

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REVISED
Exhibit RM-1

	O&M (1)	Depreciation (2)	Total (3)	Cumulative O&M (4)	Cumulative Depreciation (5)	Cumulative Total (6)	x 1/2 (7)	Current Month Interest Base (8)	Monthly Interest (9)	Cumulative Interest (10)
30-Nov-87	$3,160,730	$1,361,087	$4,521,817	$3,160,730	$1,361,087	$4,521,817	$2,260,909	$2,260,909	$5,803	$5,803
31-Dec-87	7,898,085	3,177,280	11,075,365	11,058,816	4,538,367	15,597,183	5,537,683	10,059,500	55,327	61,130
31-Jan-88	8,742,358	3,287,088	12,029,447	19,801,174	7,825,456	27,626,630	6,014,723	21,611,906	118,865	179,996
29-Feb-88	6,391,443	3,182,112	9,573,555	26,192,617	11,007,568	37,200,184	4,786,777	32,413,407	178,274	358,269
31-Mar-88	8,504,286	3,062,582	11,566,868	34,696,903	14,070,150	48,767,053	5,783,434	42,983,619	236,410	594,679
30-Apr-88	6,994,284	2,450,527	9,444,810	41,691,187	16,520,676	58,211,863	4,722,405	53,489,458	294,192	888,871
31-May-88	8,531,937	2,336,340	10,868,277	50,223,124	18,857,016	69,080,140	5,434,138	63,646,002	350,053	1,238,924
30-Jun-88	7,318,655	2,462,751	9,781,406	57,541,779	21,319,767	78,861,546	4,890,703	73,970,843	406,840	1,645,764
31-Jul-88	7,783,548	2,557,516	10,341,064	65,325,327	23,877,283	89,202,610	5,170,532	84,032,078	462,176	2,107,940
31-Aug-88	9,697,014	2,562,559	12,259,573	75,022,341	26,439,841	101,462,183	6,129,787	95,332,396	524,328	2,632,269
30-Sep-88	10,506,422	2,534,433	13,040,855	85,528,763	28,974,274	114,503,038	6,520,427	107,982,610	593,904	3,226,173
31-Oct-88	8,770,333	2,449,192	11,219,525	94,299,097	31,423,467	125,722,563	5,609,763	120,112,800	660,620	3,886,793
30-Nov-88	8,574,364	2,484,378	11,058,742	102,873,460	33,907,845	136,781,305	5,529,371	131,251,934	721,886	4,608,679
31-Dec-88	10,205,500	2,675,716	12,881,216	113,078,960	36,583,560	149,662,520	6,440,608	143,221,913	787,721	5,396,400
31-Jan-89 *	6,894,182	2,480,222	9,374,404	119,973,142	39,063,782	159,036,924	4,687,202	154,349,722	848,923	6,245,323
28-Feb-89 *	7,724,331	2,400,675	10,125,005	127,697,473	41,464,457	169,161,930	5,062,503	164,099,427	902,547	7,147,870
31-Mar-89 *	9,568,926	2,345,579	11,914,506	137,266,399	43,810,036	181,076,435	5,957,253	175,119,183	963,156	8,111,025
30-Apr-89 *	11,076,553	2,236,497	13,313,050	148,342,952	46,046,533	194,389,486	6,656,525	187,732,961	1,032,531	9,143,557
31-May-89 *	10,694,662	2,128,226	12,822,888	159,037,614	48,174,760	207,212,374	6,411,444	200,800,930	1,104,405	10,247,962
30-Jun-89 *	9,283,797	2,239,678	11,523,475	168,321,411	50,414,437	218,735,848	5,761,737	212,974,111	1,171,358	11,419,319
31-Jul-89 *	10,870,327	2,324,065	13,194,392	179,191,738	52,738,503	231,930,241	6,597,196	225,333,045	1,239,332	12,658,651
31-Aug-89 *	8,435,325	2,366,925	10,802,250	187,627,063	55,105,428	242,732,491	5,401,125	237,331,366	1,305,323	13,963,974
30-Sep-89 *	8,348,572	2,338,749	10,687,320	195,975,635	57,444,176	253,419,811	5,343,660	248,076,151	1,364,419	15,328,392
31-Oct-89 *	8,947,977	2,254,431	11,202,408	204,923,612	59,698,608	264,622,219	5,601,204	259,021,015	1,424,616	16,753,008
30-Nov-89 *	8,309,165	2,282,538	10,591,703	213,232,777	61,981,145	275,213,922	5,295,851	269,918,071	1,484,549	18,237,557
31-Dec-89 *	8,325,621	2,451,174	10,776,796	221,558,398	64,432,320	285,990,718	5,388,398	280,602,320	1,543,313	[redacted]
TOTAL	[redacted]		285,990,718							

* REPRESENTS ADJUSTED O&M AND DEPRECIATION AT 86.2% JURISDICTIONAL ALLOCATION FACTOR
(1) & (2) Applicant's Schedule WPC-3.16 and Staff's Data Request No. 72
(3) (1)+(2)
(4) Cumulative Colum (1) Monthly Totals
(5) Cumulative Colum (2) Monthly Totals
(6) (4)+(5)
(7) 1/2 (.50) * Colum (3)
(8) Nov. 1987: 1/2 (.50) * Colum (3):[Present Months Balance]
Dec. 1987 - Dec. 1989:1/2(.50) * Colum (3):[Present & Previous Months Balance] + Colum (8):[Previous Months Balance]
(9) Nov. 1987:[Colum (8) * 6.6%]/12 * 14/30
Dec. 1987 - Dec. 1989:[Colum (8) * 6.6%]/12
(10) Cumulative Colum (9) Monthly Totals

O&O 08/15/90 SCHEDULE 3.27

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Beaver Valley A&G Rebilling Expense Adjustment

(1)	Test Year Beaver Valley A&G Rebilling Expense (b)	-5,719,593
(2)	Jurisdicational Allocation (c)	87.41719865%
(3)	Jurisdicational Adjustment (1) X (2)	$ -4,999,908

(a) Staff's Data Request 107
(b) Staff's Data Request 147
(c) Applicant's Schedule C-4

ATTACHED
Schedule 3.27
(2/2)

Schedule BEH-5

WPE-7 A 51

OHIO EDISON
BEAVER VALLEY A&G REBILLING EXPENSE
($000)

Elimination of Beaver Valley A&G Rebilling Expense (a)	[redacted]
Jurisdictional Allocation	87.41719865%
Adjustment to test year expenses	[redacted]
Staff Adjustment per Schedule 3.27	(1,550,787)
Adjustment to Staff Report Expenses	($3,449,121)

(a) OCC Interrogatory No. 937 and Document Request No. 134

1,906,531
3) 5719,593
1,906,531
(3,813,062)

1,367,600
3) 4,102,800

O&O

08/15/90 SCHEDULE 3.28

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Perry Budget Expense Adjustment

(1)	Perry # 1 Final Operating Budget from July to December 1989 (a)	$ 0
(2)	Perry # 1 Preliminary Operating Budget from July to December 1989 (b)	0
(3)	Total Adjustment (1) - (2)	0
(4)	Jurisdictional Allocation (c)	85.36521430%
(5)	Jurisdictional Adjustment (3) x (4)	$ 0

(a) Derived from Applicant's Schedule WPC-3.11b8; Excluding A/C 525 - Rents ($58,860,842 X 30%)
(b) Derived from Staff's Data Request 148; Excluding A/C 525 - Rents ($72,827,429 X 30%)
(c) Derived from Applicant's Schedule C-2.1; Composite Rate of Nuclear Accounts Excluding Fuel and Rents ($90,322,304 / $105,806,920)

O&O 08/15/90 SCHEDULE 3.29

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Reorganization Expense Adjustment

(1)	Severance Pay (a)	$ 417,335
(2)	Retraining Cost (a)	160,000
(3)	Outplacement Cost (a)	151,646
(4)	Health Care Cost (a)	37,800
(5)	Annuity Cost (a)	366,993
(6)	Temple, Barker & Sloane Cost (b)	329,470
(7)	Total Reorganization Costs (1) Thru (6)	1,463,244
(8)	Annual Amortization of Reorganization Costs (7) / 1 yrs	1,463,244
(9)	Annual Reduction of Outside Contractor Fees (a)	-111,425
(10)	Net Reorganization Costs	1,351,819
(11)	Test Year Expense (b)	119,356
(12)	Total Adjustment (10) - (11)	1,232,463
(13)	Jurisdictional Allocation (c)	88.49131960%
(14)	Jurisdictional Adjustment (12) X (13)	$ 1,090,623

(a) General Office Work Force Analysis Project Report
(b) Text and Staff's Data Request 106
(c) Applicant's Schedule C-2.1; Total Administrative & General Expense Ratio
($106,595,549 / $120,458,719)

ATTACHED SCHEDULE 3.29 (2/5)

WPE-7 A 54

positions were eliminated, a reduction of $80,908 in test year expenses is necessary. We have three basic objections to this action: failure to recognize 1 specific Temple, Barker and Sloane (TBS) costs, exclusion of work force termination costs, and 2 removal of capital related contractor costs. 3

The Staff states no basis for its proposed exclusion of $119,356 of expenses. In fact, the Company believes that its entire share of the fees paid to Temple, Barker and Sloane of $329,470 should be allowed as a test year expense. The reorganization study and work force reduction effort has resulted in substantial cost savings to the Company. Accordingly, it is inappropriate to disallow the costs associated with achieving these cost savings.

Q. Aren't these consultant costs nonrecurring in nature?

A. No. The nature of the Company's operating environment requires that the Company employ consultants on an ongoing basis. The specialization of the consultants would obviously vary from year to year, but over time, the same general level of overall consultant expense will be incurred. Therefore, it does not seem prudent for the Staff to remove expenses related to one specific type of consultant just because that type of consultant is not used every year. Surely the Staff understands that using consultants, as required, enables the Company to accomplish specific, specialized work tasks without incurring the expense of full-time staffs to accomplish these objectives, reducing overall total costs.

We believe that the reorganization cost, which was incurred to make the Company more productive, should be allowed in total. We also do not agree with the Staff's total reorganization cost of $1,133,774, as all of the Ohio Edison share of TB&S' fee of [redacted] was excluded from this total. The total reorganization costs should be $1,463,244.

The Staff also reduced the total cost by $350,000 of outside contractor fees that were saved by the performance of in-house electrical design engineering. Without necessarily agreeing with this adjustment, most (68%) of those costs were for work that was applicable to construction projects, not operation and maintenance expense. Based upon these figures, the total reorganization costs should be reduced only by [redacted], resulting in net reorganization costs $1,351,819, instead of the

ATTACHED SCHEDULE 3.29 (4/5)

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$27,925 determined by the staff. As the Company had only $119,356 included in the test year, the total adjustment should be an increase of $1,232,463, not the $91,431 decrease determined by the Staff. The Company believes the total jurisdictional adjustment should be an increase of [redacted] not the decrease of $80,908 computed by the Staff.

PAYROLL RELATED TAX ADJUSTMENTS

Q. What is your objection to the Staff's adjustment to taxes other than income taxes shown on Schedule 3.35?

A. The Staff's adjustments include FICA tax, Federal Unemployment Tax and State Unemployment Tax which have been adjusted to reflect the Company's work force reduction. Once again, the Staff's calculation of these taxes is based on November 1, 1989 employment levels. As I stated earlier, using this method understates test year expense.

Q. What adjustments do you recommend to the Staff's proposed level of FICA tax?

A. To accurately determine the effect of the reorganization and workforce reduction on these taxes, the calculation must be based on the total salaries and number of positions eliminated. Using

ATTACHED
SCHEDULE 3.29
(5/5)

PUCO DATA REQUEST

OHIO EDISON COMPANY

Case Number 89-1001-EL-AIR

No. 106
Page 1 of 1

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Rec'd: 11/15/89

Due: 11/22/89

Sent: (X) All
( ) Part
( ) Last

Request:

1) Please provide the total amount paid to Temple, Barker & Sloane for the reorganization.
2) Of this total, how much is included in the Test Year (6&6)?

Response:

1) The total amount paid to Temple, Barker & Sloane applicable to the Company was [redacted]
2) $119,356

O&O

SCHEDULE 3.30

08/15/90

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Sale of Accounts Receivable Expense Adjustment

	TOTAL COMPANY	JURISDICTION ALLOCATION	JURISDICTION AMOUNT
(1) 13 Months Average of Net CIS Accounts Receivable (a)	$ 110,549,077		
(2) Advanced by OES Capital (1) / 1.105756	99,976,014		
(3) Discount Rate (b)	10.5756%	Unadjusted Rev	
(4) Discount Expense (2) X (3)	10,573,063	98.40%	$ 10,403,894
(5) 13 Months Average of GPU Accounts Receivable (a)	2,508,462		
(6) Advanced by OES Capital (1) / 1.059107	2,368,468		
(7) Discount Rate (b)	5.9107%		
(8) Discount Expense (6) X (7)	139,994	85.30% U-1	119,415
(9) 13 Months Average of APS Accounts Receivable (a)	4,507,231		
(10) Advanced by OES Capital (1) / 1.024338	4,400,139		
(11 Discount Rate (b)	2.4338%		
(12) Discount Expense (10) X (11)	107,092	85.30% U-1	91,349
(13) 13 Months Average of Other Accounts Receivable (a)	1,444,462		
(14) Advanced by OES Capital (1) / 1.052154	1,372,862		
(15) Discount Rate (b)	5.2154%		
(16) Discount Expense (14) X (15)	71,600	85.30% U-1	61,075
(17) Total Discount Expense (4)+(8)+(12)+(16)	10,891,749		10,675,733
(18) Annual Administrative Expense (a)	805,250	90.30% L-1	727,141
(19) Bad Debts Expense (a)	-293,578	100.00%	-293,578
(20) Juridictional Annual Expenses of A/R Sale (17) Thru (19)	11,403,421	97.42073015	$ 11,109,296

÷ .9991173373 (C-1)

11,119,110

(a) Company's Witness Mr. Flower, Attacement B
(b) Derived from Staff's Data Request 146 and recommended 12.50% return on equity
[(8.3506% X 81.82%) + ((12.84% / (1 - 39.8935%)) X 18.18%)]

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Sale of Accounts Receivable Expense Adjustment

		NET CIS	GPU	APS	OTHER
(1)	Discount Period (Days) (a)	365	204	84	180
	Customer Deposits Cost	.06000	.06000	.06000	.06000
(2)	Debt Cost (a)	0.083506	0.083506	0.083506	0.083506
		~~.135~~ .1321	~~.135~~ .1321	~~.135~~ .1321	~~.135~~ .1321
(3)	Equity Cost (b)	~~0.138000~~	~~0.138000~~	~~0.138000~~	~~0.138000~~
	Customer Deposits percent	.0523	.0523	.0523	.0523
(4)	Debt Percent (c)	.7754 ~~0.818200~~	.7754 ~~0.818200~~	.7754 ~~0.818200~~	.7754 ~~0.818200~~
(5)	Equity Percent (c)	.1723 ~~0.181800~~	.1723 ~~0.181800~~	.1723 ~~0.181800~~	.1723 ~~0.181800~~
(6)	Tax Rate (a)	0.398935	0.398935	0.398935	0.398935
(7)	Discount Rate (d)	~~0.110065~~	~~0.061516~~	~~0.025330~~	~~0.054278~~
		~~[illegible]~~	~~[illegible]~~	~~[illegible]~~	~~[illegible]~~
		.105756	.059107	.024338	.052154

(a) Mr. Flower's Post Staff Report Testimony, Attachment 8, page2
(b) Return on Equity Authorized in Case No. 87-689-EL-AIR
(c) Staff's Data Request 146
(d) ~~[(.83506 X .8182) + ((.138 / (1 - .398935) X .1818)]~~
[(.0600 X .0523) + (.083506 X .7754) + ((.~~135~~ / (1 - .398935) X .1723)]
.1321

ATTACHED
SCHEDULE 3.30
(3/4)

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Schedule DJE-5
Page 2

OHIO EDISON COMPANY
DISCOUNT RATE - A/R SALE
($000)

		Amount	Percent of Total	Cost Rate	Weighted Cost
Customer Deposits	(A)	$6,219	~~5.82%~~ 5.23	6.00%	0.35%
Debt	(B)	~~82,344~~ 92,285	~~77.06%~~ 77.54	8.35%	6.43%
Equity	(C)	~~18,297~~ 20,505	~~17.12%~~ 17.23	19.22%	3.29%
Total		$~~106,860~~ 119,009			10.07%

Sources:
(A) Response to Staff DR 146
(B) Staff Report, Schedule 3.30, 81.82%*(~~106,860~~ 119,009 -6,219)
(C) Staff Report, Schedule 3.30, 18.18%*(~~106,860~~ 119,009 -6,219)
Cost Rate = 11.55%/(1-.3989)

13 Mos	CIS	A/R	110,549,077
13 Mos	GPU	A/R	2,508,462
3 Mos	APS	A/R	4,507,231
3 Mos	other	A/R	1,444,462
Month average Bal. of A/R			$119,009,232

Attached
Schedule 3.30
(4/4)

WPE-7A 61

Schedule DJE-5
Page 1

OHIO EDISON COMPANY
EXPENSE OF ACCOUNTS RECEIVABLE SALE
($000)

Retail Revenue from Sales	(A)	$1,617,747
Revenue per Day		4,432
Reduction in Lag from A/R Sale	(B)	24.11
Reduction to Revenue Lag Dollars		106,860
1 + Discount Rate	(C)	1.1007
Advanced by OES Capital		97,080
Discount Rate	(C)	10.07%
Discount Expense		9,780
Jurisdictional Administrative Expense	(D)	690
Total Jurisdictional Expenses		10,470
Staff Jurisdictional Expenses	(D)	14,792
Adjustment to Staff Expenses		($4,322)

Sources:
(A) Staff Report Schedule 11.2
(B) Staff Workpapers
(C) Schedule DJE-5, page 2
(D) Staff Report Schedule 3.30, (.8833 * 781)

O&O 08/15/90 SCHEDULE 3.31

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Amortization of Beaver Valley Book Loss

(1)	Book Loss on Sale of Beaver Valley Unit 2 (a)	$ 47,654,399
(2)	Annual Amortization (1) X 12/344 Months (a)	1,662,363
(3)	Jurisdictional Allocation (b)	84.86219367%
(4)	Jurisdictional Adjustment (3) X (4)	$ 1,410,718

(a) Applicant's Schedule WPC-3.17
(b) Applicant's Schedule C-4

O&O 08/15/90 SCHEDULE 3.32

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Bruce Mansfield A&G Expense Adjustment

(1)	Test Year Operation and Maintenance Expense (a)	$ 43,214,595
(2)	Test Year Labor Additives (a)	3,314,050
(3)	Total Test Year Expense (1) + (2)	46,528,645
(4)	A&G Rate Reduction (a)	0.0%
(5)	A&G Expense Reduction (3) X (4)	0
(6)	Jurisdictional Allocation (b)	85.29877393%
(7)	Jurisdictional Adjustment (5) X (6)	$ 0

(a) Derived from Staff's Data Request 150
(b) Derived from Applicant's C-2.1; Composite Rate of Steam Production Expenses Excluding Fuel and Rents ($116,183,313 / $136,207,483)

O&O 08/15/90 SCHEDULE 3.33

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Perry Prudancy Audit Expense Adjustment

(1)	Perry Prudency Audit Expense (a)	$ 2,798,049
(2)	Annual Amortization of Audit Expense (1) / 3 Yrs	932,683
(3)	Jurisdictional Allocation (b)	84.86219367%
(4)	Jurisdictional Adjustment (2) X (3)	$ 791,495

(a) Text and Staff's Data Request 38
(b) Applicant's Schedule C-4

O&O

08/15/90 SCHEDULE 3.34

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Depreciation and Amortization Expense Adjustment

(1)	Staff's Adjusted Depreciation Expense (a)	$ 160,206,575
(2)	Amortization of ACRS Tax Benefits (b)	-814,974
(3)	Amortization of Electric Plant Acquisition (c)	304,487
(4)	Decommissioning Costs (d)	3,950,369
(5)	Staff's Adjusted Expenses (1) Thru (4)	163,646,457
(6)	Test Year Expenses (e)	151,277,000
(7)	Adjustment (5) - (6)	$ 12,369,457

(a) Staff's Schedule 9.3
(b) Applicant's Schedule C-3.21
(c) Applicant's Schedule C-2.1
(d) Staff's Schedule 3.34a
(e) Staff's Schedule 2 and Applicant's Schedule C-2, ($150,972,916 + $304,487)

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O&O

08/15/90 SCHEDULE 3.34a

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Nuclear Plant Decommissioning Cost

(1)	Perry Unit No. 1 (a)	$	1,283,196
(2)	Beaver Valley Unit No. 1 (a)		1,691,688
(3)	Beaver Valley Unit No. 2 (a)		1,680,156
(4)	Total Decommissioning Cost (1) Thru (3)		4,655,040
(5)	Jurisdictional Allocation (b)		84.86219367%
(6)	Jurisdictional Decommissioning Cost (4) X (5)	$	3,950,369

(a) Staff's Workpaper 3.34a
(b) Applicant's Schedule C-4

C. Kotting

ATTACHED
SCHEDULE 3.34a
(2/2)

Attachment CK-7
SCHEDULE 3.34a

ISED

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Nuclear Plant Decommissioning Cost

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(1)	Perry Unit No. 1 (a)	$ 1,283,196
(2)	Beaver Valley Unit No. 1 (a)	1,691,688
(3)	Beaver Valley Unit No. 2 (a)	1,680,156
(4)	Total Decommissioning Cost (1) Thru (3)	4,655,040
(5)	Jurisdictional Allocation (b)	84.86219367%
(6)	Jurisdictional Decommissioning Cost (4) X (5)	$ 3,950,369

(a) Staff's Workpaper 3.34a
(b) Applicant's Schedule C-4

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Summary of Taxes Other Than Income Adjustments

	SCHEDULE REFERENCE	ADJUSTED TAXES
(1) Property Tax	3.35a	$ 68,811,776
(2) Ohio Gross Receipts Tax	3.35b	76,634,640
(3) FICA Tax	3.35c	9,336,192
(4) Federal Unemployment Tax	3.35d	193,230
(5) State Unemployment Tax	3.35e	552,087
(6) PUCO and OCC Maintenance Assessment	3.35f	2,591,762
(7) Environmental Tax	3.35g	442,627
(8) Miscellaneous Tax	3.35h	4,360,947
(9) Total Taxes Other Than Income (1) thru (8)		162,923,261
(10) Test Year Taxes Other Than Income (a)		167,071,000
(11) Taxes Other Than Income Adjustment (9) - (10)		$ -4,147,739

(a) Staff's Schedule 2

O&O

08/15/90 SCHEDULE 3.35a

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Property Tax Calculation

(1) Plant in Service Balance at 6/30/89 in 000's (a)	$ 6,025,148
(2) Ohio Valuation Ratio (b)	0.200782
(3) Ohio Assessed Valuation (1) x (2)	1,209,741
(4) Ohio Tax Rate (b)	58.57
(5) Ohio Property Tax (3) x (4)	70,854,530
(6) Pennsylvania Valuation Ratio (b)	0.0512
(7) Pennsylvania Assessed Valuation (1) x (6)	308,488
(8) Pennsylvania Tax Rate (b)	30
(9) Pennsylvania Property Tax (7) x (8)	9,254,640
(10) Pennsylvania Local Realty Tax (c)	690,660
(11) S.B. 156 Property Tax Reduction (b)	-978,000
(12) Total Ohio and Pennsylvania Property Tax (5) + (9) thru (11)	79,821,830
(13) Jurisdictional Allocation (d)	86.20671300%
(14) Jurisdictional Property Tax (12) x (13)	$ 68,811,776

(a) Applicant's Schedule B-2
(b) Staff's Data Request 110
(c) Applicant's Schedule WPC-5.2d
(d) Derived from Staff's Schedule 8 and Applicant's Schedule B-2
($5194081657 / $6025147550)

O&O 08/15/90 SCHEDULE 3.35b

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Calculation of Ohio Gross Receipts Tax

	ADJUSTED OPERATING INCOME	PROFORMA OPERATING INCOME
(1) Operating Revenues (a)	$ 1,666,054,000	$ 1,808,430,000
(2) Sales For Resale (b)	19,402,935	19,402,935
(3) Other Non-Taxable Revenues (c)	13,513,827	13,513,827
(4) Non-Taxable Receipts (1) x .26% (d)	4,331,740	4,701,918
(5) Uncollectible Accounts (1) x 0.2587164% (e)	4,310,355	4,678,705
(6) Discount Expense (f)	11,109,296	11,109,296
(7) Statutory Exemption	25,000	25,000
(8) Taxable Receipts (1) - [(2) thru (7)]	1,613,360,847	1,754,998,319
(9) Tax Rate	4.75%	4.75%
(10) Ohio Gross Receipts Tax (8) x (9)	$ 76,634,640	$ 83,362,420

(a) Staff's Schedule 1
(b) Applicant's Schedule C-2 and Staff's Schedule 3.4 ($22,231,409 - $2,828,474)
(c) Applicant's Schedule C-2.1
(d) Applicant's Schedule WPC-5.1c
(e) Staff's Schedule 3.12
(f) Staff's Schedule 3.30

O&O 08/15/90 SCHEDULE 3.35c

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
F.I.C.A. Tax Calculation

(1)	Staff's Adjusted O & M Labor (a)	$ 126,398,791
(2)	Account 909 Labor Exclusion (b)	-218,343
(3)	Total Adjusted O & M Labor (1) + (2)	126,180,448
(4)	F.I.C.A. Taxable Percent (c)	96.72%
(5)	F.I.C.A. Taxable Wages (3) x (4)	122,041,729
(6)	F.I.C.A. Tax Rate	7.65%
(7)	F.I.C.A. Tax (5) x (6)	$ 9,336,192

(a) Staff's Schedule 3.9 ($139,769,807 X 90.43354443%)
(b) Staff's Schedule 3.15 (-$219,863 X 99.30856979%)
(c) Staff's Data Request 153

O&O 08/15/90 SCHEDULE 3.35d

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
F.U.T.A. Tax Calculation

(1)	Number of Employees as of 11/1/1989 (a)	5,187
(2)	F.U.T.A. Wage Base	$ 7,000
(3)	Taxable Wages (1) x (2)	36,309,000
(4)	Contribution Rate (b)	0.80%
(5)	F.U.T.A. Tax (3) x (4)	290,472
(6)	O & M Ratio (c)	73.56%
(7)	O & M F.U.T.A. Tax (5) x (6)	213,671
(8)	Jurisdictional Allocation (d)	90.43354443%
(9)	Jurisdictional F.U.T.A. Tax (7) x (8)	$ 193,230

(a) Staff's Schedules 3.9a and 3.9b
(2778 + 924 + 150 + 868 + 442 + 25)
(b) Applicant's Schedule C-3.18d
(c) Staff's Data Request 119
(d) Applicant's Schedule C-4

O&O 08/15/90 SCHEDULE 3.35e

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
S.U.T.A. Tax Calculation

(1)	Number of Employees as of 11/1/1989 (a)	5,187
(2)	S.U.T.A. Wage Base	$ 8,000
(3)	Taxable Wages (1) x (2)	41,496,000
(4)	Contribution Rate (b)	2.00%
(5)	S.U.T.A. Tax (3) x (4)	829,920
(6)	O & M Ratio (c)	73.56%
(7)	O & M S.U.T.A. Tax (5) x (6)	610,489
(8)	Jurisdictional Allocation (d)	90.43354443%
(9)	Jurisdictional S.U.T.A. Tax (7) x (8)	$ 552,087

(a) Staff's Schedules 3.9a and 3.9b
(2778 + 924 + 150 + 868 + 442 + 25)
(b) Applicant's Schedule C-3.18a
(c) Staff's Data Request 119
(d) Applicant's Schedule C-4

O&O 08/15/90 SCHEDULE 3.35f

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
PUCO and OCC Maintenance Assessments

(1)	PUCO Maintenance Assessment (a)	$ 2,046,998
(2)	OCC Maintenance Assessment (a)	570,152
(3)	Total Assessments (1) + (2)	2,617,150
(4)	Jurisdictional Allocation (b)	99.02992257%
(5)	Jurisdictional PUCO & OCC Assessments (3) X (4)	$ 2,591,762

(a) Latest Known Assessments
(b) Applicant's Schedule C-4

O&O 08/15/90 SCHEDULE 3.35g

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Calculation of Environmental Tax

(1)	Regular Taxable Operating Income (a)	$ 250,930,627
(2)	Excess of Regular Over Alternative Tax Depreciation (b)	5,762,025
(3)	Alternative Minimum Taxable Income (1) + (2)	256,692,652
(4)	Pre-Tax Operating Income (a)	484,480,627
(5)	Taxable Excess of Pretax Operating Income Over AMTI [(4) - (3)] x .5	113,893,988
(6)	Alternative Minimum Taxable Income (3) + (5)	370,586,640
(7)	Exemption (c)	0
(8)	Net Alternative Minimum Taxable Income (6) - (7)	370,586,640
(9)	Environmental Tax Exemption (d)	1,730,474
(10)	Tax Base (8) - (9)	368,856,166
(11)	Tax Rate	0.0012
(12)	Environmental Tax (10) x (11)	$ 442,627

(a) Staff's Schedules 4 and 3.35g
(b) Staff's Data Request 64
(c) $40,000 reduced by 1/4 of AMTI > $150,000
(d) $2,000,000 X 86.52367899%

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Miscellaneous Tax Calculation

(1)	Miscellaneous Taxes (a)	$ 5,040,177
(2)	Jurisdictional Allocation (b)	86.52367899%
(3)	Jurisdictional Miscellaneous Taxes (1) x (2)	$ 4,360,947

(a) Applicant's Schedule C-3.18f
(b) Applicant's Schedule C-4

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O&O 08/15/90 SCHEDULE 3.36

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Income Tax Adjustment

(1)	Staff's Adjusted Income Tax (a)	$ 119,187,000
(2)	Test Year Income Tax (b)	93,444,000
(3)	Income Tax Adjustment (1) - (2)	$ 25,743,000

(a) Staff's Schedule 4
(b) Staff's Schedule 2

O&O

08/15/90 SCHEDULE 3.A

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Akron Area Corporate Challenge

(1)	Akron Area Corporate Challenge Expense (a)	$ -14,000
(2)	Jurisdictional Allocation (b)	87.41719865%
(3)	Jurisdictional Adjustment (1) X (2)	$ -12,238

(a) OCC's Witness Mr. Chan Testimony
(b) Applicant's Schedule C-4

O&O 08/15/90 SCHEDULE 3.B

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Perry Sale Leaseback Expense Adjustment

(1)	Pre In-Service Perry Capitalized Sale Leaseback Payments (a)	$ 7,731,256
(2)	Annual Amortization (1) / 429 Months X 12 (b)	216,259
(3)	Jurisdictional Allocation (c)	85.42523586%
(4)	Jurisdictional Adjustment (2) X (3)	$ 184,740

(a) Staff Workpapers and Data Request 83
(b) 429 Months = Remaining Licence Term in Months
(c) Applicant's Schedule C-4

ATTACHED
SCHEDULE 3 B
(3/4)

SCHEDULE 8.1
Page 2 of 5

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OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Calculation of Jurisdictional Plant in Service

Acct. No.	Description		Unadjusted Total Company (a)	Staff's Adjustments (b)	Staff's Adjusted Total Company (c)	Alloca. Factor (%) (d)	Staff's Adjusted Jurisdictional (e)
	Production Plant (Con't)						
	Beaver Valley Unit 2						
320	Land & Rights -	Unseg.	$ 525,600	$	$ 525,600	85.45237306%	$ 449,138
320		-PUCO	51,997		51,997	99.44967069%	51,711
321	Structures& Imp-	Unseg	233,309,230		233,309,230	85.41918970%	199,290,854
321		-PUCO	13,524,898		13,524,898	99.57267966%	13,467,103
322	Reactor	- Unseg	467,630,393	(9,210,175)	458,420,218	85.42523586%	391,606,552
322		-PUCO	27,058,397		27,058,397	99.48105040%	26,917,978
323	Turbogenerator -	Unseg	116,601,855		116,601,855	85.38489589%	99,560,372
323		-PUCO	6,744,057		6,744,057	101.48239867%	6,844,031
324	Accessory	- Unseg	217,225,861		217,225,861	85.45123185%	185,622,174
324		-PUCO	12,567,564		12,567,564	99.46464556%	12,500,283
325	Misc	- Unseg	21,886,832		21,886,832	85.40669560%	18,692,820
325		-PUCO	1,268,634		1,268,634	99.45053304%	1,261,663
	Total Beaver Valley 2		1,118,395,318	(9,210,175)	1,109,185,143		956,264,679
	Perry Unit 1						
320	Land & Rights	- Unseg	4,051,659		4,051,659	85.45237306%	3,462,239
320		-PUCO	329,411		329,411	99.44967069%	327,598
320		- FERC	16,930		16,930	0.00000000%	0
321	Structures& Imp	- Unseg	194,240,231		194,240,231	85.41918970%	165,918,431
321		-PUCO	(19,405,732)		(19,405,732)	99.57267966%	(19,322,807)
321		- FERC	1,239,514		1,239,514	0.00000000%	0
322	Reactor	- Unseg	740,086,276	[redacted]	729,556,971	[redacted]	623,225,763
322		-PUCO	(73,938,865)		(73,938,865)	99.48105040%	(73,555,160)
322		- FERC	4,722,031		4,722,031	0.00000000%	0
323	Turbogenerator	- Unseg	70,697,654		70,697,654	85.38489589%	60,365,118
323		-PUCO	(7,063,067)		(7,063,067)	101.48239867%	(7,167,770)
323		- FERC	450,733		450,733	0.00000000%	0
324	Accessory	- Unseg	152,094,729		152,094,729	85.45123185%	129,966,820
324		-PUCO	(15,195,169)		(15,195,169)	99.46464556%	(15,113,821)
324		- FERC	970,750		970,750	0.00000000%	0
325	Misc	- Unseg	36,163,183		36,163,183	85.40669560%	30,885,780
325		-PUCO	(3,612,906)		(3,612,906)	99.45053304%	(3,593,054)
325		- FERC	230,695		230,695	0.00000000%	0
	Total Perry Unit 1		$ 1,086,078,057	$(10,529,305)	$ 1,075,548,752		$ 895,399,137

ATTACHED SCHEDULE 3B
(4/4)

SCHEDULE 8.2

WPE-7 A 81

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Summary of Staff Adjustments to Plant in Service

Acct. No.	Account Description	Adjustment
	Nuclear Production	
	Perry Unit # 1	
322	Reactor Equipment (a) Capitalized sale - leaseback payment	$ [redacted]
322	Reactor Equipment (b) Capitalized Perry prudency audit cost	(2,798,049)
	Total Perry	[redacted]
	Beaver Valley Unit # 2	
322	Reactor Equipment (c) Capitalized sale - leaseback payment	(9,210,175)
	Total Production	(19,739,480)
	Transmission Plant	
350	Land and Land Rights, Not Used and Useful (d)	(1,417)
355	Poles and Fixture, Not Used and Useful (c)	(68,293)
	Total Transmission	(69,710)
	Distribution Plant	
360	Land and Land Rights, Not Used and Useful (d)	(5,095)
	General Plant	
397	Communication Equipment, Unrecorded Retirement (c)	(3,531)
	Total Adjustments	$ (19,817,816)

(a) Staff's Workpapers and Data Request 83
(b) Staff's Workpapers and Data Request 38
(c) Staff's Workpapers
(d) Staff's Schedule 8.2a

O&O 08/15/90 SCHEDULE 3.C

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Beaver Valley Sale Leaseback Expense Adjustment

(1)	Pre In-Service Beaver Valley Capitalized Sale Leaseback Payments (a)	$ 9,210,175
(2)	Annual Amortization (1) / 443 Months X 12 (b)	249,486
(3)	Jurisdictional Allocation (c)	85.425235868%
(4)	Jurisdictional Adjustment (2) X (3)	$ 213,124

(a) Staff Workpapers
(b) 443 Months = Remaining Licence Term in Months
(c) Applicant's Schedule C-4

ATTACHED SCHEDULE 3 C (2/4)

C. Kotting

Attachment CK-10
Schedule 3.26a

WPE-7 A 83

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Beaver Valley Sale-Leaseback Expense Adjustment

(1)	Pre In-Service Beaver Valley Capit. Sale-Leaseback Payments (a)	$	9,210,175
(2)	Annual Amortization of Pre In-Service Capitalized Sale-Leaseback Payments (1)/443 Months x 12 (b)		249,486
(3)	Jurisdictional Allocation (c)		99.42604128%
(4)	Jurisdictional Adjustment (2) x (3)	$	248,054

? Wrong

(a) Staff Workpapers
(b) 443 Months = Remaining License Term in Months
(c) Applicant's Jurisdictional Allocation Factor E-2A, per Post Staff Report Testimony of T. Flowers.

ATTACHED
SCHEDULE 3 C
(3/4)

SCHEDULE 8.1
Page 2 of 5

WPE-7 A 84

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Calculation of Jurisdictional Plant in Service

Acct. No.	Description		Unadjusted Total Company (a)	Staff's Adjustments (b)	Staff's Adjusted Total Company (c)	Allocs. Factor (%) (d)	Staff's Adjusted Jurisdictional (e)
	Production Plant (Con't)						
	Beaver Valley Unit 2						
320	Land & Rights -	Unseg.	$ 525,600	$	$ 525,600	85.45237306%	$ 449,138
320		-PUCO	51,997		51,997	99.449670069%	51,711
321	Structures& Imp-	Unseg	233,309,230		233,309,230	85.41918970%	199,290,854
321		-PUCO	13,524,898		13,524,898	99.572679966%	13,467,103
322	Reactor	- Unseg	467,630,393	[redacted]	458,420,218	[redacted]	391,606,552
322		-PUCO	27,058,397		27,058,397	99.481050040%	26,917,978
323	Turbogenerator -	Unseg	116,601,855		116,601,855	85.38489589%	99,560,372
323		-PUCO	6,744,057		6,744,057	101.482398867%	6,844,031
324	Accessory	- Unseg	217,225,861		217,225,861	85.45123185%	185,622,174
324		-PUCO	12,567,564		12,567,564	99.464645556%	12,500,283
325	Misc	- Unseg	21,886,832		21,886,832	85.40669560%	18,692,820
325		-PUCO	1,268,634		1,268,634	99.450533304%	1,261,663
	Total Beaver Valley 2		1,118,395,318	(9,210,175)	1,109,185,143		956,264,679
	Perry Unit 1						
320	Land & Rights	- Unseg	4,051,659		4,051,659	85.45237306%	3,462,239
320		-PUCO	329,411		329,411	99.449670069%	327,598
320		- FERC	16,930		16,930	0.00000000%	0
321	Structures& Imp	- Unseg	194,240,231		194,240,231	85.41918970%	165,918,431
321		-PUCO	(19,405,732)		(19,405,732)	99.572679966%	(19,322,807)
321		- FERC	1,239,514		1,239,514	0.00000000%	0
322	Reactor	- Unseg	740,086,276	-10,529,305	729,556,971	85.42523586%	623,225,763
322		-PUCO	(73,938,865)		(73,938,865)	99.481050040%	(73,555,160)
322.		- FERC	4,722,031		4,722,031	0.00000000%	0
323	Turbogenerator	- Unseg	70,697,654		70,697,654	85.38489589%	60,365,118
323		-PUCO	(7,063,067)		(7,063,067)	101.482398867%	(7,167,770)
323		- FERC	450,733		450,733	0.00000000%	0
324	Accessory	- Unseg	152,094,729		152,094,729	85.45123185%	129,966,820
324		-PUCO	(15,195,169)		(15,195,169)	99.464645556%	(15,113,821)
324		- FERC	970,750		970,750	0.00000000%	0
325	Misc	- Unseg	36,163,183		36,163,183	85.40669560%	30,885,780
325		-PUCO	(3,612,906)		(3,612,906)	99.450533304%	(3,593,054)
325		- FERC	230,695		230,695	0.00000000%	0
	Total Perry Unit 1		$ 1,086,078,057	$(10,529,305)	$ 1,075,548,752		$ 895,399,137

ATTACHED
SCHEDULE 3C
(4/4)

SCHEDULE 8.2

WPE-7 A 85

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Summary of Staff Adjustments to Plant in Service

Acct. No.	Account Description	Adjustment
	Nuclear Production	
	Perry Unit # 1	
322	Reactor Equipment (a) Capitalized sale - leaseback payment	$ (7,731,256)
322	Reactor Equipment (b) Capitalized Perry prudency audit cost	(2,798,049)
	Total Perry	(10,529,305)
	Beaver Valley Unit # 2	
322	Reactor Equipment (c) Capitalized sale - leaseback payment	[redacted]
	Total Production	(19,739,480)
	Transmission Plant	
350	Land and Land Rights, Not Used and Useful (d)	(1,417)
355	Poles and Fixture, Not Used and Useful (c)	(68,293)
	Total Transmission	(69,710)
	Distribution Plant	
360	Land and Land Rights, Not Used and Useful (d)	(5,095)
	General Plant	
397	Communication Equipment, Unrecorded Retirement (c)	(3,531)
	Total Adjustments	$ (19,817,816)

(a) Staff's Workpapers and Data Request 83
(b) Staff's Workpapers and Data Request 38
(c) Staff's Workpapers
(d) Staff's Schedule 8.2a

O&O 08/15/90 SCHEDULE 3.D

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Adder Revenue Adjustment

(1)	Test Year GPU Adder Revenue (a)	$ 2,667,000
(2)	Test Year Short/Limited Term Adder Revenue (a)	2,886,000
(3)	Total Test Year Adder Revenue (1) + (2)	5,553,000
(4)	Jurisdictional Allocation (a)	85.20058924%
(5)	Jurisdictional Adjustment (3) X (4)	$ 4,731,189

(a) OCC's Witness Mrs. K. Hagans

OCC- K. Hagans ~~Attached~~ Schedule 3D (1/1) OK

SCHEDULE KH-1

OHIO EDISON COMPANY
ADDER REVENUE

WPE-7 A 87

(1)	Test Year GPU Adder (a)	$ 2,667,000
(2)	Test Year Short/Limited Term Adder (a)	2,886,000
(3)	Total Test Year Adder Revenue	$ 5,553,000
(4)	Jurisdictional Allocation (a)	85.20058924%
(5)	OCC Adjustment (3) x (4)	$ 4,731,189

(a) Applicant's Schedule WPC-2.1a9a.

O&O 08/15/90 SCHEDULE 3.E

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Employee Membership Expense Adjustment

(1)	Employee Membership Dues - A/C 930.2 (a)	$ -1,526
(2)	Jurisdictional Allocation (a)	87.41719865%
(3)	Jurisdictional Adjustment (1) X (2)	-1,334
(4)	Employee Club Benefits - A/C 926.50 (a)	-37,000
(5)	Jurisdictional Allocation (a)	90.46400809%
(6)	Jurisdictional Adjustment (4) X (5)	-33,472
(7)	Total Adjustment (3) + (6)	$ -34,806

(a) OCC's Witness Mr. Chan

OCC - Mr. Chan

ATTACHED
SCHEDULE 3-E
(1/1)

SCHEDULE 3-E

OHIO EDISON COMPANY
CASE NO. 89-1001-EL-AIR
EMPLOYEE MEMBERSHIP

RKC-4

WPE-7 A 89

A. Employee Membership Dues for: (a)

Legal Group:

a. Akron Chapter of Public Relations Society of America	$20
b. Akron Press Club	70
c. National Speakers Association	110
d. Public Relations Society of America	170
e. Restaurant Association-Akron & Ohio	90

Other Groups:

a. Ohio Restaurant Association-Mahoning Valley Chapter	90
b. Akron Area Restaurant Association	90
c. Ohio State Restaurant Association	75
d. Akron Crime Clinic, Inc.	12
e. Cascade Club	624
f. Harvard Bus. School Club-Cleveland Chapter	35
g. Richwood Business Assoc.	40
h. Downtown Springfield Assoc.	100

Total Employee Membership Dues (A/C 930.2) To Be Excluded	(1,526)	87.41719865 %
B. Employee Club Benefits (A/C 926.50) (b)	(37,000)	90.46400809 %
Total Exclusion	$ (38,526)	

(a) Company's response to OCC Interrogatory No. 20
(b) Company's response to OCC Interrogatory No. 26

O&O 08/15/90 SCHEDULE 3.F

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Research and Development Expense Adjustment

(1) Research & Development Expense (a)	$ 5,108,747
(2) Test Year R&D Expense (a)	5,607,230
(3) Total Adjustment (1) - (2)	-498,483
(4) Jurisdictional Allocation (a)	87.41719865%
(5) Jurisdictional Adjustment (3) X (4)	$ -435,760

(a) OCC's Witness Ms. Hixon

OCC - Ms. Hixon

ATTACHED SCHEDULE 3-F (1/1)

ok

Schedule ~~BEH-3~~ F

WPE-7 A 91

OHIO EDISON
RESEARCH AND DEVELOPMENT EXPENSE

Research & Development Expense (a)	$5,108,747
Test Year Research & Development Expense (b)	5,607,230
Total Company Adjustment	(498,483)
Jurisdictional Allocation (c)	87.41719865%
Adjustment to Test Year Expenses	($435,760)

(a) OCC Interrogatory No. 1100 - Attachment 3
(b) OCC Interrogatory No. 926 - Attachment 2
(c) Company Update Schedule C-2.1, page 8

O&O 08/15/90 SCHEDULE 3.G

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Injuries and Damages Expense Adjustment

(1)	Injuries and Damages Expense (a)	$ 4,098,668
(2)	Test Year Injuries & Damages Expense (a)	5,346,493
(3)	Total Adjustment (1) - (2)	-1,247,825
(4)	Jurisdictional Allocation (a)	87.41719865%
(5)	Juridictional Adjustment (3) X (4)	$ -1,090,814

(a) OCC's Witness Ms. Hixon

OCC - ;!: ; ; Xon

ATTACHED SCHEDULE 3-G (1/1)

CK

Schedule ~~BEH-4~~ G

OHIO EDISON
INJURIES AND DAMAGES EXPENSE

WPE-7 A 93

Injuries & Damages Expense (a)	$4,098,668
Test Year Injuries & Damages Expense (b)	5,346,493
Total Company Adjustment	(1,247,825)
Jurisdictional Allocation (c)	87.41719865%
Adjustment to Test Year Expenses	($1,090,814)

(a) Company Update WPC-2.1a, p. 4 and OCC Interrogatory Nos. 879, 1105
(b) Company Update WPC-2.1a, p. 4
(c) Company Update Schedule C-2.1, page 8.

O&O 08/15/90 SCHEDULE 3.H

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Non-Fuel Production Expense Adjustment

(1)	Perry 68 MW Replacement Cost (a)	$ 380,558
(2)	Short Term Sales Expense (b)	1,230,481
(3)	SAED Expense (c)	523,767
(4)	Total Jurisdictional Adjustment (1) Thru (3)	$ 2,134,806

(a) Company's Witness Mr. Hall Testimony Page 22
(b) Compnay's Witness Mr. Hall Testimony Page 43
(339,018 mwh X $4.26 cost per mwh) X 85.20058924%
(c) Company's Witness Mr. Norris Testimony Attachment 8

ATTACHED SCHEDULE 3-H (2/6)

WPE-7 A 95

Q. Can you explain the calculation used to arrive at this estimate?

A. Yes. We determined that 86.6% of the 73,737 MWh would be replaced with steam generation at a cost of $15.83/MWh. The remaining generation would be purchased at a cost of $34.53/MWh.

Q. What adjustment do you recommend to reflect the additional replacement power cost in test year expenses?

A. If the Staff's adjustment on Schedule 3.7 is accepted, test year expenses should be increased by $445,339 on a total Company basis and $380,558 on a jurisdictional basis.

WAGE ANNUALIZATION ADJUSTMENT

Q. What is your objection to the wage annualization adjustment shown on Staff's Schedule 3.9?

A. The method employed by the Staff to reduce total Company wages is not consistent with the intent of the Staff's labor adjustment.

Q. Would you explain why the Staff's method is inconsistent with their intent to reflect the effect

OTHER SHORT TERM SALES REDUCTION

Q. Do you agree with the approach used by the Staff on Schedule 3.4 in making the adjustment to other operating revenues to reflect the termination of nonfirm sales to PEPCO and the proposed reduction to Other Short Term Sales?

A. No, definitely not. The Staff's adjustment does not recognize a reduction to Other Short Term Sales based on their belief that the PEPCO firm and AMP-Ohio sales increases should not "effectuate a concurrent reduction" to other short term sales. (Staff Report, p. 5 and Schedule 3.4).

Q. Why do you disagree with the Staff's approach?

A. The Staff totally ignores a basic tenet that the supply of MWh of electricity does not come out of thin air, it must either be purchased or generated. The Staff's adjustment assumes that the Company can generate an additional $1.6 million of off-system sales without incurring an increase in expenses. This obviously is not the case. At a minimum, test year expenses should be increased to reflect the [redacted] of operating expenses necessary to generate the additional kWh sales reflected in the Staff's adjustment.

ATTACHED SCHEDULE 3-H (4/6)

EDISON COMPANY
NO. 89-1001-EL-AIR (6/6)
OPERATION AND MAINTENANCE EXPENSE BY ACCOUNTS
PRODUCTION ENERGY NON FUEL
12 MONTHS ENDING DECEMBER 31, 1989

WPE-7 A 97

Line	Account Title (B)	Unadjusted Total Utility (C)	Reference (D)
1	OPERATION & MAINTENANCE EXPENSES		
2	POWER PRODUCTION EXPENSES		
3	STEAM POWER GENERATION		
4	OPERATION		
5	(500)SUPERVISION & ENGINEERING	$220,507	Schedule C-2.1 Page 2 & relationship on WPC-4.1e1.
6	(501)FUEL		
7	COAL (EXCLUDING HANDLING)		
8	COAL HANDLING	9,708,344	Schedule C-2.1 Page 2
9	LIGHT-OFF OIL		
10	RESIDUAL DISPOSAL	7,801,508	Schedule C-2.1 Page 2
11	RULE 21		
12			
13	(501)TOTAL	17,509,852	
14	(502)STEAM EXPENSES	18,830,179	WPC-4.1e1
15	(505)ELECTRIC EXPENSES	452,715	WPC-4.1e1
16	(506)MISC. STEAM POWER EXPENSES	0	
17	(507)RENTS	0	
18	TOTAL STEAM OPERATION	$37,013,253	
19	MAINTENANCE		
20	(510)SUPERVISION & ENGINEERING	$5,955,766	Schedule C-2.1 Page 2 & relationship on WPC-4.1e1.
21	(511)STRUCTURES	0	
22	(512)BOILER PLANT	45,098,015	Schedule C-2.1 Page 2
23	(513)ELECTRIC PLANT	8,901,037	Schedule C-2.1 Page 2
24	(514)MISC. STEAM PLANT	3,881,589	Schedule C-2.1 Page 2
25	TOTAL STEAM MAINTENANCE	$63,836,407	
26	TOTAL STEAM PRODUCTION EXPENSES	$100,849,660	
27	OTHER POWER GENERATION		
28	OPERATION		
29	(546)SUPERVISION & ENGINEERING	$0	
30	(547)FUEL	0	
31	(548)GENERATION EXPENSES	0	
32	(549)MISC. OTHER POWER GENERATION EXPENSES	0	
33	(550)RENTS	0	
34	TOTAL OTHER OPERATION	$0	
35	MAINTENANCE		
36	(551)SUPERVISION & ENGINEERING	$60,910	Schedule C-2.1 Page 4 & relationship on WPC-4.1e2.
37	(552)STRUCTURES	0	
38	(553)GENERATING & ELECTRIC PLANT	158,953	Schedule C-2.1 Page 4
39	(554)MISC. OTHER POWER GENERATION PLANT	270	Schedule C-2.1 Page 4
40	TOTAL OTHER MAINTENANCE	$220,133	
41	TOTAL OTHER PRODUCTION EXPENSES	$220,133	
42	TOTAL STEAM AND OTHER PRODUCTION EXPENSES	$101,069,793	Line 26 + Line 41
43	TOTAL GENERATION FOR FOSSIL FUEL (MWH)	23,700,788	
44	AVERAGE PRODUCTION ENERGY COST (NON FUEL)	$4.26	Line 42 / Line 43

been required to generate these additional kWh. If the Staff wants the Commission to recognize the revenue associated with this phantom kWh, then the associated expenses should be recognized as well.

Q. Did you calculate by what amount expenses should be increased to reflect these additional kWh sales?

A. Yes, I did. The 144,306,623 additional kWh have associated additional expenses of [redacted] The details of these calculations are shown on Attachment B of my testimony. As an aside and as a further indication of the absurdness of the Staff using future revenue dollars to calculate the "delta revenue", this cost figure should actually be inflated to reflect "future costs" as they relate to future revenue.

<u>POLE ATTACHMENT TARIFF</u>

Q. The Staff has recommended a maximum annual pole attachment rate of $4.49. Is this level proper?

A. No. The charge they recommend is simply incorrect. The Staff indicated on page 91 of the Staff Report that in accordance with a Commission Order, they have calculated the pole attachment rate using the FCC formula and its assumptions. However, in attempting to employ the FCC formula they have erred both in the

ATTACHED
SCHEDULE 3-H
(6/6)

Attachment B
Page 1 of 1

OHIO EDISON COMPANY
Staff Report SAID — Annualization Effect on Expenses

WPE-7 A 99

		Total SAID				
		(6/6) (kWh) (A)	Annualized PUCO DR 144 & 56 (kWh) (B)	Difference Sales Level (kWh) (C)	Loss Factor (D)	Difference Gen. Level (kWh) (E)
1	Primary	110,278,059	146,054,559	35,776,500	1.07	38,280,855
2	23 & 34.5 kV	156,096,800	218,201,200	62,104,400	1.05	65,209,620
3	69 kV	178,301,225	205,099,400	26,798,175	1.05	28,138,084
4	138 kV	61,016,000	73,324,800	12,308,800	1.03	12,678,064
5	Total	505,692,084	642,679,959	136,987,875		144,306,623 1+2+3+4

6	$/kWH NON-FUEL PRODUCTION ENERGY EXPENSE	0.00426 *	
7	$ Adjustment to Expenses	$614,746.21	6*5
8	U-1	0.8520058924	
9	Jurisdictional $ Adjustment to Expenses	[redacted]	7*8

* See T. A. Flower Attachment F page 1 of 2

O&O 08/15/90 SCHEDULE 4

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Calculation of Federal and State Income Taxes

(000's Omitted)

		ADJUSTED OPERATING INCOME	PROFORMA OPERATING INCOME
(1)	Operating Income Before FIT	$ 484,038	$ 619,156
	Reconciling Items:		
(2)	Interest Charges	194,594	194,594
(3)	Excess of Tax Over Book Depreciation	47,567	47,567
(4)	Other Reconciling Items	-11,223	-11,223
(5)	Total Reconciling Items (2) Thru (4)	230,938	230,938
(6)	State Taxable Income (1) - (5)	253,100	388,218
(7)	State Tax (6) x the Rate of 1.0321%	2,612	4,007
(8)	Federal Taxable Income (6) - (7)	250,488	384,211
	Federal Income Taxes		
(9)	$50 x 15%	8	8
(10)	$25 x 25%	6	6
(11)	Excess Over $75 x 34%	85,140	130,606
(12)	Excess Over $100 x 5% to a Maximum of 12	12	12
(13)	Federal Income Taxes (9) through (12)	85,166	130,632
(14)	Investment Tax Credit Utilized	15,997	15,997
(15)	State and Federal Income Taxes - Current [(13) - (14)] + (7)	71,781	118,642
	Deferred Income Taxes		
(16)	Excess of Tax Accelerated over Tax S/L Depreciation	39,625	39,625
(17)	Investment Tax Credit Utilized	15,997	15,997
(18)	Other Deferred Items	-8,216	-8,216
(19)	Total Deferred Taxes (16) through (18)	47,406	47,406
(20)	Total State and Federal Income Taxes (15) + (19)	Sched. 2 $ 119,187	Sched. $ 166,048

O&O | 08/15/90 SCHEDULE 4.1
Page 1 of 2

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Supporting Calculation of Federal Income Taxes

(000's Omitted)

		TOTAL UTILITY	JURIS-DICTIONAL ALLOCATION	CURRENT RECONCILING ITEMS	DEFERRED AMOUNT
	Interest Expense:				
(1)	Rate Base			$ 4,045,603	
(2)	Weighted Cost of Debt			4.81%	
(3)	Interest Charge (1) x (2)			$ 194,594	
	Excess of Tax Over Book Depreciation:				
(4)	Applicant's Tax Accelerated Depreciation $	242,141	86.52367899%$	209,509	
(5)	Staff's Adjusted Book Depreciation			160,207	
(6)	Beaver Valley 2 Deferred Depreciation	1,745	99.449591524%	1,735	
(7)	Excess of Tax Over Book Depreciation (4)-(5)-(6)			$ 47,567	
	Deferred Taxes on Accelerated Depreciation:				
(8)	Excess of Accel. Over S/L Tax Depre. $	46,541	86.52367899%		$ 40,269
(9)	Amortization of Prior Years Def. Tax	-744	86.52367899%		-644
(10)	Total Deferred Tax Depreciation (8) + (9)				$ 39,625
	Other Reconciling Items:				
(11)	AFUDC	2,324	86.52367899%	2,011	
(12)	Interest Capitalized	-2,795	86.52367899%	-2,418	-839
(13)	Taxes Capitalized	25	86.52367899%	22	8
(14)	Pension Costs Capitalized	0	0	0	-80
(15)	Perferred Dividends Paid	564	86.52367899%	488	
(16)	Cost of Removal	5,761	86.52367899%	4,985	1,729
(17)	Ohio & Pa. Excess Property Tax	1162	86.52367899%	1,006	349
(18)	Nuclear Fuel Carry Chg.- Prelease	-3,178	85.20058924%	-2,708	-939
(19)	Nuclear Fuel Carry Chg.-OE Fuel Corp.	-5,912	85.20058924%	-5,037	-1,747
(20)	Amort. of PY 1 & BV 2 Def. Carrying Chg.	-797	99.449591524%	-793	
(21)	Nuclear Fuel Disposal	-4,723	85.20058924%	-4,024	-1,396
(22)	TBT - Lease Expense	27,393	86.52367899%	23,701	8,220
(23)	TBT - Interest Income	-25,167	86.52367899%	-21,775	-7,552

Co. S. Tarz

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Ohio Personal Property & PURTA Taxes

Attachment 5

ATTACHED SCHEDULE 4.1 - Pg. 1 of 2

(2/2)

WPE-7 A 102

	Date Certain 6/30/89	End of Test Year 12/31/89
(1) Plant in Service (a)	6,025,147,550	6,112,850,527
(2) Ohio Valuation Ratio (b)	0.200782	0.200782
(3) Ohio Assessed Valuation (1) x (2)	1,209,741,175	1,227,350,355
(4) Ohio Tax Rate (b)	0.05857	0.05857
(5) Ohio Property Tax (3) x (4)	70,854,541	71,885,910
(6) Pennsylvania Valuation Ratio (b)	0.0512	0.0512
(7) Pennsylvania Assessed Valuation (1) x (6)	308,487,555	312,977,947
(8) Pennsylvania Tax Rate (b)	0.030	0.030
(9) Pennsylvania Property Tax (7) x (8)	9,254,627	9,389,338
(10) Pennsylvania Local Realty Tax (c)	690,660	690,660
(11) S.B. 156 Property Tax Reduction (b)	(1,956,000)	(1,956,000)
(12) Total Ohio and Pennsylvania Property Tax (5) + (9) thru (11)	78,843,828	80,009,908
(13) Jurisdictional Allocation (d)	86.242727%	86.242727%
(14) Jurisdictional Property Tax (12) x (13)	67,997,067	69,002,727

Total Taxes:

	JURIS.
End of Test Year	69,002,727
Date Certain	67,997,067
Difference	[redacted]

Recon. Item
TOTAL CO.
80,009,908
- 78,843,828
1,166,080

Sch. 4.1 (Pg. 1 of 2) JURIS. ✓

Deferred Taxes @ 34%:

End of Test Year	23,460,927
Date Certain	23,119,003
Difference	341,924
Plus: One Time Deferral - 1959 (e)	4,554,000
Total Deferred Tax	4,895,924

RB Deduction
4,554,000
+350
4,904,000

(a) Company's Update Filing Schedule WPC-5.2u.
(b) Staff Data Request 110.
(c) Company's Update Filing Schedule WPC-5.2d.
(d) Staff's Schedule 3.35a.
(e) 1959 Property Tax Deduction 9,900,000
Tax Rate 46%

4,554,000

O&O

08/15/90 SCHEDULE 4.1
Page 2 of 2

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Supporting Calculation of Federal Income Taxes

(000's Omitted)

	TOTAL UTILITY	JURIS-DICTIONAL ALLOCATION	CURRENT RECONCILING ITEMS	DEFERRED AMOUNT
(24) TBT - Book Depreciation	$ -5,148	86.52367899%$	-4,454	$ -1,545
(25) AFUDC Amortization	-306	99.30298637%	-304	
(26) TBT - ACRS Amortization	942	86.52367899%	815	
(27) Contributions in Aid of Construction	-513	90.60371417%	-465	-161
(28) Pension Expense	8,550	90.46400809%	7,735	2,683
(29) Deferred Compensation	-1,397	90.46400809%	-1,264	-438
(30) Loss on Bonds Retirement	690	86.52367899%	597	207
(31) Banked Vacation	-124	90.43354443%	-112	-39
(32) Provision on Unclassified Expense	-109	85.20058924%	-93	-32
(33) Amort. of Deferred BV 2 O&M Expense	-7,645	99.42604128%	-7,601	-2,636
(34) Amort. of Deferred PY 1 O&M Expense	-2,028	99.42604128%	-2,016	-699
(35) PY 1 ITC Pass - Thru	-679	84.86219367%	-576	-138
(36) BV 2 ITC Pass - Thru	-980	84.86219367%	-832	-201
(37) Est. Liability for Indemnity Payments	-115	86.52367899%	-100	
(38) ITC Lease Expense	-1,060	85.20058924%	-903	-127
(39) Nuclear Fuel Interest - Feedback	-2,049	85.20058924%	-1,746	-606
(40) Meal Allowances	-162	90.46400809%	-147	
(41) Decommissioning Costs	-902	84.86219367%	-765	-265
(42) Decommissioning Interest Income	-28	84.86219367%	-24	-8
(43) Bad Debts	-3,911	99.02992257%	-3,873	-1,163
(44) Fuel Trust - CAET - Provision	-11,035	85.20058924%	-9,402	-3,261
(45) Fuel Trust - CAET - Def. Gain	18,530	85.20058924%	15,788	5,476
(46) Injuries and Damages	263	87.41719865%	230	80
(47) Training Costs	3,205	90.46400809%	2,899	1,005
(48) Customer Deposits	-68	100.00000000%	-68	
(49) Amortization of Prior Years ITC	-8,855	86.52367899%		-7,662
(50) BV 2 Pre-Operation Cost	-31	84.86219367%		-26
(51) PY 1 Pre-Operation Cost	-187	84.86219367%		-159
(52) PY 1 Lease Expense Amort.	-43	84.86219367%		-36
(53) BV 2 Lease Expense Amort.	-100	84.86219367%		-85
(54) PY 1 Amort. of Def. Tax on Gain	1,633	84.86219367%		1,386
(55) BV 2 Amort. of Def. Tax on Gain	3,088	84.86219367%		2,621
(56) Amortization of Training Costs	-155	90.46400809%		-140
(57) Total Other Reconciling Items (11)thru(56)			$ -11,223	
(58) Total Other Deferred Items (11) thru (56)				$ -8,216

ATTACHED SCHEDULE 4.1
PAGE 2 of 2
(4/5)
SOLIMAN

35. Q. Have you revised the Staff's recommended calculation of the discount expense for the sale of accounts receivable?

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A. Yes. Attachment ISS-1, page 1, shows the revised calculation of the sale of the accounts receivable expense adjustment.

Federal Income Taxes

36. Q. By its Objection 38, the Applicant objects to the Staff's calculation of deferred taxes on Perry 1 Investment Tax Credit (ITC) Pass-Thru, Beaver Valley 2 ITC Pass-Thru, and Bad Debts on Schedule 4.1. Will you respond?

A. The Staff agrees with the Applicant that the Staff picked up the wrong amount on Schedule 4.1 for deferred taxes on Perry 1 ITC Pass-Thru, Beaver Valley 2 ITC Pass-Thru, and Bad Debts. The correct jurisdictional deferred taxes for these three items should be as follows:

Line	Deferred Tax
[redacted]	

37. Q. By its Objection 39, the Applicant has objected to the Staff's calculation of deferred taxes on ITC Lease Expense on Schedule 4.1, line (38). Will you respond?

A. The Staff agrees with the Applicant that the Staff used the wrong number to calculate deferred taxes on [redacted].

38. Q. The Applicant's Objection 12 concerns the portion of deferred taxes associated with deferred Beaver Valley 2 depreciation expense. The Applicant alleges that this amount has been accounted for twice as a rate base deduction on Schedules 11 and 12 in the Staff Report. Will you respond?

A. As Applicant's witness Flower explains in his Post Staff Report Testimony, the working capital allowance associated with Beaver Valley 2 deferred expenses, including depreciation expense, are all stated on a net of tax basis. Mr. Flower points out that these deferred expenses include an offset of deferred taxes on tax straight line depreciation for Beaver Valley 2 of $10,072,780. Mr. Flower goes on to explain that the Staff has also included deferred taxes on accelerated depreciation of $10,072,780 in Staff's Schedule 12 for Beaver Valley 2.

The Staff believes that there may be a double deduction for deferred taxes on Beaver Valley depreciation. The Staff can verify that the balance on Schedule 11 is net of tax and that the rate base is reduced by the $10,072,780 as explained by Mr. Flower. However, the Staff can not verify that the deferred taxes for this item exist on Staff's Schedule 12. The Staff does not have a detailed analysis of the total balance on Schedule 12.

O&O | 08/15/90 SCHEDULE 5

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Proforma Adjustments

(000's Omitted)

(1) Proposed Revenue Increase (a)	$	141,378
(2) Proposed Other Revenue Increase (b)		701
(3) Gross Proposed Revenue Increase (1) + (2)		142,079
(4) Late Payment Revenue (3) x 0.2090605% (c)		297
(5) Total Proposed Revenue Increase (3) + (4)	$	142,376
(6) Uncollectible Accounts Expense (5) x 0.2587164% (d)	$	368
(7) Ohio Gross Receipts Tax (e)	$	6,728
(8) Environmental Tax [(5) - (6) - (7)] x .12%		162
(9) Total Taxes Other (7) + (8)	$	6,890
(10) State and Federal Income Tax (f)	$	46,861

(a) Applicant's Schedule E-4
(b) Applicant's Schedule E-4 and Staff's Data Request 125
($239,089 + $337,530 + $52,316 + $71,849)
(c) Staff's Schedule 3.3
(d) Staff's Schedule 3.12
(e) Staff's Schedule 3.35b
(f) Staff's Schedule 4

OHIO EDISON COMPANY
Case No. 89-1001-EL-AIR
Revenue Requirements

(000's Omitted)

	APPLICANT (a)	STAFF LOWER BOUND	STAFF UPPER BOUND
(1) Rate Base (b)	$ 4,139,538	$ 4,045,603	$ 4,045,603
(2) Adjusted Operating Income (c)	343,520	364,851	364,851
(3) Rate of Return Earned (2) / (1)	8.30%	9.02%	9.02%
(4) Rate of Return Recommended (d)	11.83%	11.20%	11.20%
(5) Required Operating Income (1) x (4)	489,707	453,108	453,108
(6) Income Deficiency (5) - (2)	146,187	88,257	88,257
(7) Gross Revenue Conversion Factor (e)	1.611259	1.613197	1.613197
(8) Revenue Increase Required (6) x (7)	235,545	142,376	142,376
(9) Total Revenue Increase Requested - Step 2	216,346	142,376	142,376
(10) Discount Revenue	93,687	0	0
(11) Revenue Increase Requested - Step 1 (9) - (10)	122,659	142,376	142,376
(12) Adjusted Operating Revenue (c)	1,650,869	1,666,054	1,666,054
(13) Revenue Requirements - Step 1 (11) + (12)	$ 1,773,528	$ 1,808,430	$ 1,808,430
(14) Revenue Requirements - Step 2 (9) + (12)	$ 1,867,215	$ 1,808,430	$ 1,808,430

(a) Applicant's Schedules A-1 and C-1
(b) Staff's Schedule 7
(c) Staff's Schedule 2
(d) Refer to Rate of Return Section
(e) Staff's Schedule 6.1