



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

Mail Stop: 3628

July 10, 2017

**Via E-mail**

Steven R. Staub  
Vice President and Treasurer  
The Cleveland Electric Illuminating Company  
Ohio Edison Company  
The Toledo Edison Company  
c/o FirstEnergy Ohio PIRB Special Purpose Trust 2013  
76 South Main Street  
Akron, Ohio 44308

**Re: FirstEnergy Ohio PIRB Special Purpose Trust 2013  
Form 10-K for the Fiscal Year Ended December 31, 2016  
Response dated June 30, 2017  
File No. 333-187692-06**

Dear Mr. Staub:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Katherine Hsu

Katherine Hsu  
Office Chief  
Office of Structured Finance

cc: Gina K. Gunning, Esq., FirstEnergy Service Company  
Jon Taylor, FirstEnergy Service Company