

As of: February 20, 2007

<b>FirstEnergy Corp.</b>		
<b>2006 Earnings Per Share (EPS)</b>		
<b>(Reconciliation of GAAP to Non-GAAP)</b>		
	<b>Three Months Ended Dec. 31</b>	<b>Twelve Months Ended Dec. 31</b>
<b>Basic EPS (GAAP basis)</b>	\$0.85	\$3.84
Excluding Unusual Items:		
Non-Core Asset Sales/Impairments	(0.03)	-
Trust securities impairment	0.02	0.02
PPUC NUG cost reserve for prior year	-	0.02
<b>Basic EPS (Non-GAAP basis)</b>	<b>\$0.84</b>	<b>\$3.88</b>