

As of: February 20, 2007

FirstEnergy Corp.
2006 Earnings Per Share (EPS)
(Reconciliation of GAAP to Non-GAAP)

	<u>Three Months Ended March 31</u>	<u>Three Months Ended June 30</u>	<u>Three Months Ended Sept. 30</u>	<u>Three Months Ended Dec. 31</u>	<u>Twelve Months Ended Dec. 31*</u>
Basic EPS (GAAP basis)	\$0.67	\$0.92	\$1.41	\$0.85	\$3.84
Excluding Unusual Items:					
Non-Core Asset Sales/Impairments	-	0.03	(0.01)	(0.03)	-
Trust securities impairment	-	-	-	0.02	0.02
PPUC NUG cost reserve for prior year	-	-	0.02	-	0.02
Basic EPS (Non-GAAP basis)	<u>\$0.67</u>	<u>\$0.95</u>	<u>\$1.42</u>	<u>\$0.84</u>	<u>\$3.88</u>

*EPS for each period is separately calculated and the total of the quarterly EPS may not sum to the twelve month EPS.