

As of: May 3, 2007

FirstEnergy Corp.
2007 Earnings Per Share (EPS)
(Reconciliation of GAAP to Non-GAAP)

	Three Months Ended March 31
Basic EPS (GAAP basis)	\$ 0.92
Excluding Special Items:	
New Regulatory Asset Authorized by PPUC	(0.05)
Trust securities impairment	0.01
Basic EPS (Non-GAAP basis)	<u><u>\$ 0.88</u></u>