

As of: August 7, 2007

FirstEnergy Corp.			
2007 Earnings Per Share (EPS)			
(Reconciliation of GAAP to Non-GAAP)			
	Three Months	Six Months	Annual
	Ended June 30	Ended June 30	Guidance
Basic EPS (GAAP basis)	\$ 1.11	\$ 2.03	\$4.11 - \$4.31
Excluding Special Items:			
New regulatory asset authorized by PPUC	-	(0.05)	(0.05)
Gain on sale of non-core assets	-	-	(0.04)
Trust securities impairment	0.02	0.03	0.03
Basic EPS (Non-GAAP basis)	<u>\$ 1.13</u>	<u>\$ 2.01</u>	<u>\$4.05 - \$4.25</u>