

As of: October 30, 2007

<b>FirstEnergy Corp.</b>			
<b>2007 Earnings Per Share (EPS)</b>			
<b>(Reconciliation of GAAP to Non-GAAP)</b>			
	<b>Three Months</b>	<b>Nine Months</b>	<b>Annual</b>
	<b>Ended Sept. 30</b>	<b>Ended Sept. 30</b>	<b>Guidance</b>
<b>Basic EPS (GAAP basis)</b>	\$ 1.36	\$ 3.39	\$4.21 - \$4.31
Excluding Special Items:			
New regulatory asset authorized by PPUC	-	(0.05)	(0.05)
Gain on sale of non-core assets	(0.04)	(0.04)	(0.04)
Trust securities impairment	-	0.03	0.03
<b>Basic EPS (Non-GAAP basis)</b>	<u>\$ 1.32</u>	<u>\$ 3.33</u>	<u>\$4.15 - \$4.25</u>