

As of: October 30, 2007

FirstEnergy Corp.			
2007 Earnings Per Share (EPS)			
(Reconciliation of GAAP to Non-GAAP)			
	Three Months	Nine Months	Annual
	Ended Sept. 30	Ended Sept. 30	Guidance
Basic EPS (GAAP basis)	\$ 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
Basic EPS (Non-GAAP basis)	<u>\$ 1.32</u>	<u>\$ 3.33</u>	<u>\$4.15 - \$4.25</u>