

As of: February 25, 2008

FirstEnergy Corp.
2007 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)	\$0.92	\$1.11	\$1.36	\$0.88	\$4.27
Excluding Special Items:					
New Regulatory Asset Authorized by PPUC	(0.05)	-	-	-	(0.05)
Gain on sale of non-core assets	-	-	(0.04)	-	(0.04)
Trust Securities Impairment	0.01	0.02	-	0.02	0.05
Basic EPS (Non-GAAP basis)	<u><u>\$0.88</u></u>	<u><u>\$1.13</u></u>	<u><u>\$1.32</u></u>	<u><u>\$0.90</u></u>	<u><u>\$4.23</u></u>