

As of: May 1, 2008

FirstEnergy Corp.
2008 Earnings Per Share (EPS)
(Reconciliation of GAAP to Non-GAAP)

	<u>Three Months</u> <u>Ended March 31</u>	<u>Annual</u> <u>Guidance</u>
Basic EPS (GAAP basis)	\$ 0.91	\$4.18 - \$4.38
Gain on Sale of Non-Core Assets	(0.06)	(0.06)
Trust securities impairment	0.03	0.03
Basic EPS (Non-GAAP basis)	<u>\$ 0.88</u>	<u>\$4.15 - \$4.35</u>