

As of: August 1, 2008

<b>FirstEnergy Corp.</b>			
<b>2008 Earnings Per Share (EPS)</b>			
<b>(Reconciliation of GAAP to Non-GAAP)</b>			
	<b>Three Months</b>	<b>Six Months</b>	<b>Guidance for</b>
	<b>Ended June 30</b>	<b>Ended June 30</b>	<b>Year 2008</b>
<b>Basic EPS (GAAP basis)</b>	\$ 0.86	\$ 1.77	\$4.27 - \$4.37
Gain on sale of non-core assets	-	(0.06)	(0.06)
Litigation settlement	(0.03)	(0.03)	(0.03)
Trust securities impairment	0.04	0.07	0.07
<b>Basic EPS (Non-GAAP basis)</b>	<b>\$ 0.87</b>	<b>\$ 1.75</b>	<b>\$4.25 - \$4.35</b>