

As of: February 24, 2009

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

	Three Months Ended				Twelve
	March 31	June 30	September 30	December 31	months ended December 31
Basic EPS (GAAP basis)	\$0.91	\$0.86	\$1.55	\$1.09	\$4.41
Excluding Special Items:					
Gain on sale of non-core assets	(0.06)	-	-	-	(0.06)
Litigation Settlement	-	(0.03)	-	-	(0.03)
Trust Securities Impairment	0.03	0.04	0.05	0.12	0.25
Basic EPS (Non-GAAP basis)	<u>\$0.88</u>	<u>\$0.87</u>	<u>\$1.60</u>	<u>\$1.21</u>	<u>\$4.57</u>