

FIRSTENERGY CORP
Form U-13-60
April 26, 2005

Form U-13-60
Mutual and Subsidiary Service Companies
Revised February 7, 1980

ANNUAL REPORT

FOR THE PERIOD

Beginning January 1, 2004 and Ending December 31, 2004

TO THE

U.S. SECURITIES AND EXCHANGE COMMISSION

OF

FIRSTENERGY SERVICE COMPANY
(Exact Name of Reporting Company)

A Subsidiary Service Company
("Mutual" or "Subsidiary")

Date of Incorporation October 11, 2001
If not Incorporated, Date of Organization_

State or Sovereign Power under which Incorporated or Organized Ohio

Location of Principal Executive Offices of Reporting Company:

76 S. Main St., Akron, OH 44308

Name, title, and address of officer to whom correspondence concerning this report should be addressed:

H. L. Wagner
(Name)

Vice President & Controller
(Title)

76 South Main Street
Akron, OH 44308
(Address)

Name of Principal Holding Company Whose Subsidiaries are served by Reporting Company:

FIRSTENERGY CORP. (File No. 070-09793)

INSTRUCTIONS FOR USE OF FORM U-13-60

1. Time of Filing. - Rule 94 provides that on or before the first day of May in each calendar year, each mutual service company and each subsidiary service company as to which the Commission shall have made a favorable finding pursuant to Rule 88, and every service company whose application for approval or declaration pursuant to Rule 88 is pending shall file with the Commission an annual report on Form U-13-60 and in accordance with the Instructions for that form.
2. Number of Copies. - Each annual report shall be filed in duplicate. The company should prepare and retain at least one extra copy for itself in case correspondence with reference to the report become necessary.
3. Period Covered by Report. - The first report filed by any company shall cover the period from the date the Uniform System of Accounts was required to be made effective as to that company under Rules 82 and 93 to the end of that calendar year. Subsequent reports should cover a calendar year.
4. Report Format. - Reports shall be submitted on the forms prepared by the Commission. If the space provided on any sheet of such form is inadequate, additional sheets may be inserted of the same size as a sheet of the form or folded to such size.
5. Money Amounts Displayed. - All money amounts required to be shown in financial statements may be expressed in whole dollars, in thousands of dollars or in hundred thousands of dollars, as appropriate and subject to provisions of Regulation S-X (S210.3-01(b)).
6. Deficits Displayed. - Deficits and other like entries shall be indicated by the use of either brackets or a parenthesis with corresponding reference in footnotes. (Regulation S-X, S210.3-01(c))
7. Major Amendments or Corrections. - Any company desiring to amend or correct a major omission or error in a report after it has been filed with the Commission shall submit an amended report including only those pages, schedules, and entries that are to be amended or corrected. A cover letter shall be submitted requesting the Commission to incorporate the amended report changes and shall be signed by a duly authorized officer of the company.
8. Definitions. - Definitions contained in Instruction 01-8 to the Uniform System of Accounts for Mutual Service Companies and Subsidiary Service Companies, Public Utility Holding Company Act of 1935, as amended February 2, 1979 shall be applicable to words or terms used specifically within this Form U-13-60.
9. Organization Chart. - The service company shall submit with each annual report a copy of its current organization chart.
10. Methods of Allocation. - The service company shall submit with each annual report a listing of the currently effective methods of allocation being used by the service company and on file with the Securities and Exchange Commission pursuant to the Public Utility Holding Company Act of 1935.
11. Annual Statement of Compensation for Use of Capital Billed. - The service company shall submit with each annual report a copy of the annual statement supplied to each associate company in support of the amount of compensation for use of capital billed during the calendar year.

 LISTING OF SCHEDULES AND ANALYSIS OF ACCOUNTS

Description of Schedules and Accounts	Schedule or Account Number	Page Number
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Research, Development, Or Demonstration Expenditures	Schedule X	15
Proprietary Capital	Schedule XI	16
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Notes To Financial Statements	Schedule XIV	19-19C
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Analysis Of Billing - Associate Companies	Account 457	21
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Analysis Of Charges For Service - Associate And Nonassociate Companies	Schedule XVI	23
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Outside Services Employed	Account 923	27-27I
Employee Pensions And Benefits	Account 926	28
General Advertising Expenses	Account 930.1	29-29E
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NOTE: Dollar figures in this report are shown in thousands unless otherwise noted.

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYSCHEDULE I - COMPARATIVE BALANCE SHEET

Give balance sheet of the Company as of December 31 of the current and prior year.

<u>ACCOUNT</u>	<u>ASSET AND OTHER DEBITS</u>	As of December 31	
		CURRENT	PRIOR
<u>SERVICE COMPANY PROPERTY</u>			
101	Service company property (Schedule II)	\$ 326,511	\$ 421,403
107	Construction work in progress (Schedule II)	8,438	34,730
	Total Property	334,949	456,133
108	Less accumulated provision for depreciation and amortization of service company property (Schedule III)	165,768	173,297
	Net Service Company Property	169,181	282,836
<u>INVESTMENTS</u>			
123	Investments in associate companies (Schedule IV)	-	-
124	Other investments (Schedule IV)	165,039	152,659
	Total Investments	165,039	152,659
<u>CURRENT AND ACCRUED ASSETS</u>			
131	Cash	-	-
134	Special deposits	416	416
135	Working funds	969	949
136	Temporary cash investments (Schedule IV)	1,212	2,564
141	Notes receivable from associate companies	-	-
143	Accounts receivable	2,819	31,535
144	Accumulated provision for uncollectible Accounts receivable	(1,058)	(533)
145	Notes receivable from associate companies	2,600,492	2,802,133
146	Accounts receivable from associate companies (Schedule V)	302,556	244,049
152	Fuel stock expenses undistributed (Schedule VI)	-	-
154	Materials and supplies	73,939	69,305
163	Stores expenses undistributed (Schedule VII)	-	-
165	Prepayments	93,025	114,572
174	Miscellaneous current and accrued assets (Schedule VIII)	-	-
	Total Current and Accrued Assets	3,074,370	3,264,990
<u>DEFERRED DEBITS</u>			

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181	Unamortized debt expense	-	-
184	Clearing accounts	239	599
186	Miscellaneous deferred debits (Schedule IX)	45,437	42,527
188	Research, development, or demonstration expenditures (Schedule X)	267	-
190	Accumulated deferred income taxes	74,268	94,821
	Total Deferred Debits	120,211	137,947
	TOTAL ASSETS AND OTHER DEBITS	\$ 3,528,801	\$ 3,838,432

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYSCHEDULE I - COMPARATIVE BALANCE SHEET

<u>ACCOUNT</u>	<u>LIABILITIES AND PROPRIETARY CAPITAL</u>	As of December 31	
		<u>CURRENT</u>	<u>PRIOR</u>
<u>PROPRIETARY CAPITAL</u>			
201	Common stock issued (Schedule XI)	\$ 1	\$ 1
211	Miscellaneous paid-in-capital (Schedule XI)	2,028	(78,720)
215	Retained earnings / Accumulated other comprehensive income /(loss) (Schedule XI)	-	-
216	Unappropriated retained earnings (Schedule XI)	2,595	2,595
	Total Proprietary Capital	4,624	(76,124)
 <u>LONG-TERM DEBT</u>			
223	Advances from associate companies (Schedule XII)	116,102	56,448
224	Other long-term debt (Schedule XII)	-	-
225	Unamortized premium on long-term debt	-	-
226	Unamortized discount on long-term debt-debit	-	-
	Total Long-term Debt	116,102	56,448
 <u>CURRENT AND ACCRUED LIABILITIES</u>			
231	Notes payable	-	-
232	Accounts payable	129,962	166,272
233	Notes payable to associate companies (Schedule XIII)	2,224,475	2,356,670
234	Accounts payable to associate companies (Schedule XIII)	366,631	818,107
236	Taxes accrued	129,001	-
237	Interest accrued	663	675
238	Dividends declared	-	-
241	Tax collections payable	-	-
242	Miscellaneous current and accrued liabilities (Schedule XIII)	81,708	68,563
	Total Current and Accrued Liabilities	2,932,440	3,410,287
 <u>DEFERRED CREDITS</u>			
253	Other deferred credits	475,635	447,821
255	Accumulated deferred investment tax credit	-	-

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Total Deferred Credits	475,635	447,821
Accumulated deferred income taxes	-	-
TOTAL LIABILITIES AND PROPRIETARY CAPITAL	\$ 3,528,801	\$ 3,838,432

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY (CONSOLIDATED)For the Year Ended December 31, 2004SCHEDULE II - SERVICE COMPANY PROPERTY

DESCRIPTION	BALANCE AT BEGINNING		RETIREMENTS OR SALES		OTHER CHANGES 1/	BALANCE AT CLOSE OF YEAR
	OF YEAR	ADDITIONS				
<u>SERVICE COMPANY PROPERTY</u>						
<u>Account</u>						
301	Organization	\$ 49	\$ -	\$ -	\$ -	\$ 49
303	Miscellaneous Intangible Plant	189,443	26,368	(18,513)	(101,081)	96,217
304	Land & Land Right	1,007	-	-	-	1,007
305	Structures And Improvements	65,204	701	-	-	65,905
306	Leasehold Improvements	-	-	-	-	-
307	Equipment 2/	41,459	2,482	(561)	(1,561)	41,819
308	Office Furniture And Equipment	124,240	17,999	(8,658)	(12,067)	121,514
309	Automobiles, Other Vehicles And Related Garage Equipment	-	-	-	-	-
310	Aircraft And Airport Equipment	-	-	-	-	-
311	Other Service Company Property 3/	-	-	-	-	-

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	Sub-Total	421,402	47,550	(27,732)	(114,709)	326,511
107	Construction Work In Progress 4/	34,731	21,083	-	(47,376)	8,438
	Total	\$ 456,133	\$ 68,633	\$ (27,732)	\$ (162,085)	\$ 334,949

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY (CONSOLIDATED)For the Year Ended December 31, 2004SCHEDULE II - SERVICE COMPANY PROPERTY (CONTINUED)1/ PROVIDE AN EXPLANATION OF THOSE CHANGES CONSIDERED MATERIAL:

Transfer of SAP Project Evolution assets from FirstEnergy Service Company to Operating Companies in Sept. and Dec. 2004.

2/ SUBACCOUNTS ARE REQUIRED FOR EACH CLASS OF EQUIPMENT OWNED. THE SERVICE COMPANY SHALL PROVIDE A LISTING BY SUBACCOUNT OF EQUIPMENT ADDITIONS DURING THE YEAR AND THE BALANCE AT THE CLOSE OF THE YEAR:

SUBACCOUNT DESCRIPTION	ADDITIONS	BALANCE AT CLOSE OF YEAR
Stores Equipment	\$ 17	\$ 17
Tool Shop, Garage Equipment	-	6
Laboratory Equipment	-	132
Power Operated Equipment	145	145
Communications Equipment	2,301	41,500
Miscellaneous Equipment	19	19
Total	\$ 2,482	\$ 41,819

3/ Describe Other Service Company Property:

N/A

4/ Describe Construction Work In Progress:

Information System Development
General Office Construction

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY (NSOLIDATED)For the Year Ended December 31, 2004

SCHEDULE III
ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF SERVICE COMPANY PROPERTY

DESCRIPTION	BALANCE AT BEGINNING OF YEAR	ADDITIONS CHARGED TO ACCOUNT 403	RETIREMENTS	OTHER CHANGES ADD (DEDUCT)1/	BALANCE AT CLOSE OF YEAR
<u>Account</u>					
301	Organization	\$ -	\$ -	\$ -	\$ -
303	Miscellaneous Intangible Plant	75,195	17,743	(18,513)	(14,038) 60,387
304	Land & Land Rights	-	-	-	-
305	Structures And Improvements	41,485	1,596	-	(126) 42,955
306	Leasehold Improvements	-	-	-	-
307	Equipment	24,529	2,448	(561)	55 26,471
308	Office Furniture and Equipment	32,088	12,949	(8,658)	(424) 35,955
309	Automobiles, Other Vehicle And Related Garage Equipment	-	-	-	-
310	Aircraft And Airport Equipment	-	-	-	-
311	Other Service				

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Company Property	-	-	-	-	-
	\$ 173,297	\$ 34,736	\$(27,732)	\$(14,533)	165,768

1/ PROVIDE AN EXPLANATION OF THOSE CHANGES CONSIDERED MATERIAL:

N/A

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004SCHEDULE IV - INVESTMENTS

INSTRUCTIONS: Complete the following schedule concerning investments.

Under Account 124, "Other Investments", state each investment separately, with description, including, the name of issuing company, number of shares or principal amount, etc.

Under Account 136, "Temporary Cash Investments", list each investment separately.

DESCRIPTION	BALANCE AT BEGINNING OF YEAR	BALANCE AT CLOSE OF YEAR
Account 123 - Investment In Associate Companies		
None		
Account 124 - Other Investments		
Deferred Compensation Plan	\$ 108,597	\$ 132,351
Supplemental Executive Retirement Plan	23,758	24,615
Rabbi Trust	17,201	5,291
Health Care Reserve	2,472	1,318
Voluntary Employee Benefit Trust	500	500
Executive Life Insurance Plan	131	964
Total	\$ 152,659	\$ 165,039
Account 136 - Temporary Cash Investments		
Bank Certificate Of Deposit	\$ 2,464	\$ 1,212
Shore Bank CD	100	-
Total	\$ 2,564	\$ 1,212

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004SCHEDULE V - ACCOUNTS RECEIVABLE FROM ASSOCIATE COMPANIES

INSTRUCTIONS: Complete the following schedule listing accounts receivable from each associate company. Where the service company has provided accommodation or convenience payments for associate companies, a separate listing of total payments for each associate company by subaccount should be provided.

Description	Balance at Beginning of Year	Balance at Close of Year
ACCOUNT 146 - ACCOUNTS RECEIVABLE FROM ASSOCIATE COMPANIES		
American Transmission Systems, Incorporated	\$ 16,210	\$ 5,425
Centerior Funding Company	-	6,267
EI UK Holdings, Inc.	-	269
Fiber Venture Equity, Inc.	1	-
First Communications, LLC	41	44
FirstEnergy Generation Corp.	15,512	-
FirstEnergy Nuclear Operating Company	4,783	-
FirstEnergy Solutions Corp.	25,181	32,431
FirstEnergy Telecom Services, Inc.	-	1,273
FirstEnergy Ventures Corp.	5,482	8,143
GPU Capital, Inc.	106,608	104
GPU Nuclear, Inc.	-	541
GPU Power, Inc.	303	16
JCP&L Transition Funding, LLC	-	164
MARBEL Energy Corporation	212	-
Met-Ed Funding LLC	-	40,304
Met-Ed Preferred Capital II, Inc.	-	82
MYR Group Inc.	4,575	1,430
Nineveh Water Company	-	13
Ohio Edison Company	-	26,712
Penelec Funding LLC	-	14,067
Penelec Preferred Capital II, Inc.	-	55
Penn Power Funding LLC	-	20
Pennsylvania Power Company	-	755
The Cleveland Electric Illuminating Company	3,815	88,720
The Toledo Edison Company	61,326	75,328
Toledo Edison Capital Company	-	307
Warrenton River Terminal, Ltd.	-	86
	\$ 244,049	\$ 302,556

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004SCHEDULE V - ACCOUNTS RECEIVABLE FROM ASSOCIATE COMPANIES

INSTRUCTIONS: Complete the following schedule listing accounts receivable from each associate company. Where the service company has provided accommodation or convenience payments for associate companies, a separate listing of total payments for each associate company by subaccount should be provided.

Analysis of Convenience or Accommodation Payments	Total Payments
<u>Advertising</u>	
FirstEnergy Solutions Corp.	\$ 181
Jersey Central Power & Light Company	223
Metropolitan Edison Company	41
Ohio Edison Company	4
Pennsylvania Electric Company	89
Pennsylvania Power Company	2
The Cleveland Electric Illuminating Company	1
Warrenton River Terminal, Ltd.	5
Total	\$ 546
<u>Bank Fees</u>	
FirstEnergy Corp.	\$ 7,242
FirstEnergy Facilities Services Group, LLC	13
FirstEnergy Generation Corp.	1
FirstEnergy Solutions Corp.	14
FirstEnergy Telecom Services, Inc.	1
Jersey Central Power & Light Company	470
Metropolitan Edison Company	271
Ohio Edison Company	1,580
Pennsylvania Electric Company	217
Pennsylvania Power Company	245
The Cleveland Electric Illuminating Company	195
The Toledo Edison Company	179
Total	\$ 10,428

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004SCHEDULE V - ACCOUNTS RECEIVABLE FROM ASSOCIATE COMPANIES

INSTRUCTIONS: Complete the following schedule listing accounts receivable from each associate company. Where the service company has provided accommodation or convenience payments for associate companies, a separate listing of total payments for each associate company by subaccount should be provided.

Analysis of Convenience or Accommodation Payments:	Total Payments
<u>Corporate Dues and Fees</u>	
FirstEnergy Facilities Services Group, LLC	\$ 2
FirstEnergy Generation Corp.	850
FirstEnergy Solutions Corp.	37
Jersey Central Power & Light Company	52
Metropolitan Edison Company	30
Ohio Edison Company	63
Pennsylvania Electric Company	37
Pennsylvania Power Company	20
The Cleveland Electric Illuminating Company	31
The Toledo Edison Company	139
Total	\$ 1,261
<u>Customer Related Expenses</u>	
FirstEnergy Facilities Services Group, LLC	\$ 136
FirstEnergy Generation Corp.	87
FirstEnergy Solutions Corp.	39,281
FirstEnergy Telecom Services, Inc.	33
FirstEnergy Ventures Corp.	70
Jersey Central Power & Light Company	46,675
Ohio Edison Company	396
Pennsylvania Power Company	7
The Cleveland Electric Illuminating Company	382
The Toledo Edison Company	124
Warrenton River Terminal, Ltd.	140
Total	\$ 87,331

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004SCHEDULE V - ACCOUNTS RECEIVABLE FROM ASSOCIATE COMPANIES

INSTRUCTIONS: Complete the following schedule listing accounts receivable from each associate company. Where the service company has provided accommodation or convenience payments for associate companies, a separate listing of total payments for each associate company by subaccount should be provided.

Analysis of Convenience or Accommodation Payments	Total Payments
<u>Dividends</u>	
Cleveland Electric Financing Trust I	\$ 4,639
FirstEnergy Corp.	492,695
Jersey Central Power & Light Company	500
Ohio Edison Company	2,144
Pennsylvania Power Company	2,848
The Cleveland Electric Illuminating Company	6,541
The Toledo Edison Company	8,845
Total	\$ 518,212
<u>Donations</u>	
FirstEnergy Generation Corp.	\$ 2
Jersey Central Power & Light Company	197
Metropolitan Edison Company	153
Ohio Edison Company	702
Pennsylvania Electric Company	182
Pennsylvania Power Company	150
The Cleveland Electric Illuminating Company	892
The Toledo Edison Company	379
Total	\$ 2,657
<u>Employees Payroll Withholding Payments</u>	
FirstEnergy Generation Corp.	\$ 38,530
FirstEnergy Solutions Corp.	6,525
Jersey Central Power & Light Company	39,824
Metropolitan Edison Company	16,686
Ohio Edison Company	25,088
Pennsylvania Electric Company	20,962

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Pennsylvania Power Company	4,116
The Cleveland Electric Illuminating Company	14,803
The Toledo Edison Company	8,648
Total	\$ 175,182

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004SCHEDULE V - ACCOUNTS RECEIVABLE FROM ASSOCIATE COMPANIES

INSTRUCTIONS: Complete the following schedule listing accounts receivable from each associate company. Where the service company has provided accommodation or convenience payments for associate companies, a separate listing of total payments for each associate company by subaccount should be provided.

Analysis of Convenience or Accommodation Payments	Total Payments
<u>Employee Related Expenses</u>	
FirstEnergy Facilities Services Group, LLC	\$ 4
FirstEnergy Generation Corp.	1,415
FirstEnergy Solutions Corp.	329
FirstEnergy Telecom Services, Inc.	2
Jersey Central Power & Light Company	968
Metropolitan Edison Company	373
Ohio Edison Company	773
Pennsylvania Electric Company	368
Pennsylvania Power Company	53
The Cleveland Electric Illuminating Company	322
The Toledo Edison Company	230
Warrenton River Terminal, Ltd.	75
Total	\$ 4,912
<u>Health Care and Other Benefits Payments</u>	
FirstEnergy Corp.	\$ 134
FirstEnergy Facilities Services Group, LLC	888
FirstEnergy Generation Corp.	25,414
FirstEnergy Solutions Corp.	3,662
Jersey Central Power & Light Company	27,808
Metropolitan Edison Company	10,511
Ohio Edison Company	17,122
Pennsylvania Electric Company	13,194
Pennsylvania Power Company	2,790
The Cleveland Electric Illuminating Company	12,298
The Toledo Edison Company	5,637
Warrenton River Terminal, Ltd.	143
Total	\$ 119,601

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004SCHEDULE V - ACCOUNTS RECEIVABLE FROM ASSOCIATE COMPANIES

INSTRUCTIONS: Complete the following schedule listing accounts receivable from each associate company. Where the service company has provided accommodation or convenience payments for associate companies, a separate listing of total payments for each associate company by subaccount should be provided.

Analysis of Convenience or Accommodation Payments	Total Payments
<u>Income Taxes, Other than Income Tax, and Sales/Use Taxes</u>	
FirstEnergy Generation Corp.	\$ 4,093
FirstEnergy Solutions Corp.	10,527
FirstEnergy Telecom Services, Inc.	234
Jersey Central Power & Light Company	107,018
Metropolitan Edison Company	16,455
Ohio Edison Company	2,979
Pennsylvania Electric Company	15,562
Pennsylvania Power Company	5,438
The Cleveland Electric Illuminating Company	2,437
The Toledo Edison Company	1,041
Total	\$ 165,784
<u>Interest Expenses</u>	
Bay Shore Power Company	\$ 3
FirstEnergy Corp.	288,700
FirstEnergy Generation Corp.	1,131
FirstEnergy Solutions Corp.	67
FirstEnergy Telecom Services, Inc.	4
FirstEnergy Ventures Corp.	20
Jersey Central Power & Light Company	68,619
Met-Ed Funding LLC	2
Metropolitan Edison Company	36,437
OES Capital, Incorporated	15,058
OES Ventures, Incorporated	3
Ohio Edison Company	53,110
Penelec Funding LLC	2
Penn Power Funding LLC	1
Pennsylvania Electric Company	29,722
Pennsylvania Power Company	9,662

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The Cleveland Electric Illuminating Company	150,012
The Toledo Edison Company	38,352
Warrenton River Terminal, Ltd.	19
Total	\$ 690,924

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004SCHEDULE V - ACCOUNTS RECEIVABLE FROM ASSOCIATE COMPANIES

INSTRUCTIONS: Complete the following schedule listing accounts receivable from each associate company. Where the service company has provided accommodation or convenience payments for associate companies, a separate listing of total payments for each associate company by subaccount should be provided.

Analysis of Convenience or Accommodation Payments	Total Payments
<u>Lease/Rental Payments</u>	
FirstEnergy Generation Corp.	\$ 2,575
FirstEnergy Solutions Corp.	29
FirstEnergy Telecom Services, Inc.	23
Jersey Central Power & Light Company	14,390
Met-Ed Funding LLC	5
Metropolitan Edison Company	5,052
Ohio Edison Company	4,156
Penelec Funding LLC	5
Penn Power Funding LLC	5
Pennsylvania Electric Company	4,402
Pennsylvania Power Company	795
The Cleveland Electric Illuminating Company	2,948
The Toledo Edison Company	1,351
Warrenton River Terminal, Ltd.	403
Total	\$ 36,139
<u>Legal Settlement</u>	
FirstEnergy Corp.	\$ 1,150
Jersey Central Power & Light Company	819
Metropolitan Edison Company	172
Pennsylvania Electric Company	133
Total	\$ 2,274

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004SCHEDULE V - ACCOUNTS RECEIVABLE FROM ASSOCIATE COMPANIES

INSTRUCTIONS: Complete the following schedule listing accounts receivable from each associate company. Where the service company has provided accommodation or convenience payments for associate companies, a separate listing of total payments for each associate company by subaccount should be provided.

Analysis of Convenience or Accommodation Payments	Total Payments
<u>Licenses, Permits and Regulations</u>	
FirstEnergy Generation Corp.	\$ 3,738
FirstEnergy Solutions Corp.	927
FirstEnergy Telecom Services, Inc.	10
Jersey Central Power & Light Company	970
Metropolitan Edison Company	192
Ohio Edison Company	307
Pennsylvania Electric Company	266
Pennsylvania Power Company	61
The Cleveland Electric Illuminating Company	186
The Toledo Edison Company	90
York Haven Power Company	59
Total	\$ 6,806
<u>Materials and Supplies</u>	
Centerior Energy Services, Inc.	\$ 1
FirstEnergy Generation Corp.	76,874
FirstEnergy Properties, Inc.	31
FirstEnergy Solutions Corp.	52
FirstEnergy Telecom Services, Inc.	50
Jersey Central Power & Light Company	19,442
Metropolitan Edison Company	9,651
Ohio Edison Company	10,392
Pennsylvania Electric Company	8,436
Pennsylvania Power Company	2,124
The Cleveland Electric Illuminating Company	9,717
The Toledo Edison Company	4,397
Total	\$ 141,167

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004SCHEDULE V - ACCOUNTS RECEIVABLE FROM ASSOCIATE COMPANIES

INSTRUCTIONS: Complete the following schedule listing accounts receivable from each associate company. Where the service company has provided accommodation or convenience payments for associate companies, a separate listing of total payments for each associate company by subaccount should be provided.

Analysis of Convenience or Accommodation Payments	Total Payments
<u>Merger Costs</u>	
FirstEnergy Corp.	\$ 56
Total	\$ 56
 <u>Nuclear Plants Operation and Nuclear Fuels Expenses</u>	
Ohio Edison Company	\$ 152,321
Pennsylvania Power Company	7,494
The Cleveland Electric Illuminating Company	57,704
The Toledo Edison Company	105,773
Total	\$ 323,292
 <u>Office Supplies and Expenses</u>	
Centerior Funding Corporation	\$ 36
FirstEnergy Corp.	49
FirstEnergy Generation Corp.	264
FirstEnergy Solutions Corp.	83
FirstEnergy Telecom Services, Inc.	32
Jersey Central Power & Light Company	608
Metropolitan Edison Company	588
Ohio Edison Company	4,010
Pennsylvania Electric Company	2,062
Pennsylvania Power Company	388
The Cleveland Electric Illuminating Company	1,462
The Toledo Edison Company	860
Total	\$ 10,442

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004SCHEDULE V - ACCOUNTS RECEIVABLE FROM ASSOCIATE COMPANIES

INSTRUCTIONS: Complete the following schedule listing accounts receivable from each associate company. Where the service company has provided accommodation or convenience payments for associate companies, a separate listing of total payments for each associate company by subaccount should be provided.

Analysis of Convenience or Accommodation Payments	Total Payments
<u>Operating Expenses</u>	
FirstEnergy Facilities Services Group, LLC	\$ 3
FirstEnergy Generation Corp.	7,599
FirstEnergy Solutions Corp.	52,812
FirstEnergy Telecom Services, Inc.	1,819
Jersey Central Power & Light Company	28,946
Metropolitan Edison Company	31,866
Ohio Edison Company	121,926
Pennsylvania Electric Company	31,313
Pennsylvania Power Company	16,494
The Cleveland Electric Illuminating Company	82,372
The Toledo Edison Company	38,322
Warrenton River Terminal, Ltd.	753
Total	\$ 414,225
<u>Other Deduction Related Payments</u>	
FirstEnergy Corp.	\$ 2,015
FirstEnergy Generation Corp.	1,188
FirstEnergy Telecom Services, Inc.	9
JCP&L Transition Funding, LLC	5
Jersey Central Power & Light Company	2
Metropolitan Edison Company	5
Ohio Edison Company	355
Pennsylvania Electric Company	957
Pennsylvania Power Company	4
Penelec Preferred Capital II, Inc.	6
The Cleveland Electric Illuminating Company	315
The Toledo Edison Company	96
Total	\$ 4,957

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004SCHEDULE V - ACCOUNTS RECEIVABLE FROM ASSOCIATE COMPANIES

INSTRUCTIONS: Complete the following schedule listing accounts receivable from each associate company. Where the service company has provided accommodation or convenience payments for associate companies, a separate listing of total payments for each associate company by subaccount should be provided.

Analysis of Convenience or Accommodation Payments	Total Payments
<u>Other Investments Related Payments</u>	
Ohio Edison Company	\$ 4,426
Total	\$ 4,426
 <u>Outside Services Employed - Legal Expenses</u>	
FirstEnergy Corp.	\$ 28,492
FirstEnergy Generation Corp.	8,744
FirstEnergy Solutions Corp.	660
FirstEnergy Telecom Services, Inc.	38
FirstEnergy Telecommunications Corp.	22
Jersey Central Power & Light Company	4,897
Met-Ed Funding LLC	128
Metropolitan Edison Company	1,221
OES Capital, Incorporated	101
Ohio Edison Company	1,340
Penelec Funding LLC	115
Penn Power Funding LLC	141
Pennsylvania Electric Company	996
Pennsylvania Power Company	507
The Cleveland Electric Illuminating Company	3,053
The Toledo Edison Company	768
Total	\$ 51,223
 <u>Outside Services Employed - Tree Trimming</u>	
FirstEnergy Generation Corp.	\$ 3
Jersey Central Power & Light Company	31,260
Metropolitan Edison Company	13,655
Ohio Edison Company	14,106

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Pennsylvania Electric Company	13,545
Pennsylvania Power Company	3,045
The Cleveland Electric Illuminating Company	13,047
The Toledo Edison Company	7,695
Total	\$ 96,356

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004SCHEDULE V - ACCOUNTS RECEIVABLE FROM ASSOCIATE COMPANIES

INSTRUCTIONS: Complete the following schedule listing accounts receivable from each associate company. Where the service company has provided accommodation or convenience payments for associate companies, a separate listing of total payments for each associate company by subaccount should be provided.

Analysis of Convenience or Accommodation Payments	Total Payments
<u>Outside Services Employed - Other</u>	
Bay Shore Power Company	\$ 11
Centerior Energy Services, Inc.	10
FirstEnergy Corp.	3,909
FirstEnergy Facilities Services Group, LLC	34
FirstEnergy Generation Corp.	11,451
FirstEnergy Properties, Inc.	274
FirstEnergy Solutions Corp.	3,579
FirstEnergy Telecom Services, Inc.	1,552
FirstEnergy Ventures Corp.	2,010
Jersey Central Power & Light Company	14,108
MARBEL Energy Corporation	230
Met-Ed Funding LLC	22
Metropolitan Edison Company	2,838
OES Capital, Incorporated	18
Ohio Edison Company	1,812
Penelec Funding LLC	34
Penn Power Funding LLC	7
Pennsylvania Electric Company	3,543
Pennsylvania Power Company	1,225
The Cleveland Electric Illuminating Company	1,662
The Toledo Edison Company	782
Warrenton River Terminal, Ltd.	90
York Haven Power Company	17
Total	\$ 49,218
<u>Postage</u>	
FirstEnergy Generation Corp.	\$ 4
Jersey Central Power & Light Company	3,836
Metropolitan Edison Company	1,909

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Ohio Edison Company	3,436
Pennsylvania Electric Company	1,925
Pennsylvania Power Company	534
The Cleveland Electric Illuminating Company	2,595
The Toledo Edison Company	1,093
Total	\$ 15,332

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004SCHEDULE V - ACCOUNTS RECEIVABLE FROM ASSOCIATE COMPANIES

INSTRUCTIONS: Complete the following schedule listing accounts receivable from each associate company. Where the service company has provided accommodation or convenience payments for associate companies, a separate listing of total payments for each associate company by subaccount should be provided.

Analysis of Convenience or Accommodation Payments	Total Payments
<u>Purchased Power and Related Expenses</u>	
FirstEnergy Generation Corp.	\$ 43
Jersey Central Power & Light Company	1,344,372
Metropolitan Edison Company	230,985
Ohio Edison Company	1,891
Pennsylvania Electric Company	285,639
Pennsylvania Power Company	16
The Cleveland Electric Illuminating Company	3,233
The Toledo Edison Company	1,902
Total	\$ 1,868,081
<u>Stockholders Expenses</u>	
FirstEnergy Corp.	\$ 20
Total	\$ 20
<u>Utilities</u>	
FirstEnergy Generation Corp.	\$ 1,370
Jersey Central Power & Light Company	260
Metropolitan Edison Company	640
Ohio Edison Company	98
Pennsylvania Electric Company	86
Pennsylvania Power Company	20
The Cleveland Electric Illuminating Company	312
The Toledo Edison Company	47
Warrenton River Terminal, Ltd.	74
Total	\$ 2,907
GRAND TOTAL	\$ 4,803,759

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2004

SCHEDULE VI - FUEL STOCK EXPENSES UNDISTRIBUTED

INSTRUCTIONS: Report the amount of labor and expenses incurred with respect to fuel stock expenses during the year and indicate amount attributable to each associate company. Under the section headed "Summary" listed below give an overall report of the fuel functions performed by the service company.

DESCRIPTION	LABOR	EXPENSES	TOTAL
Account 152 -Fuel Stock Expenses Undistributed			
None			
TOTAL	\$ -	\$ -	\$ -

Summary:

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2004

SCHEDULE VII - STORES EXPENSE UNDISTRIBUTED

INSTRUCTIONS: Report the amount of labor and expenses incurred with respect to stores expense during the year and indicate amount attributable to each associate company.

DESCRIPTION	LABOR	EXPENSES	TOTAL
Account 163 - Stores Expense Undistributed			
None			
TOTAL	\$ -	\$ -	\$ -

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2004

SCHEDULE VIII

MISCELLANEOUS CURRENT AND ACCRUED ASSETS

INSTRUCTIONS: Provide detail of items in this account. Items less than \$10,000 may be grouped, showing the number of items in each group.

	DESCRIPTION	BALANCE AT BEGINNING OF YEAR	BALANCE AT CLOSE OF YEAR
Account 174 -	Miscellaneous Current And Accrued Assets		
	None		

TOTAL \$ - \$ -

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004SCHEDULE IX - MISCELLANEOUS DEFERRED DEBITS

INSTRUCTIONS: Provide detail of items in this account. Items less than \$10,000 may be grouped by class showing the number of items in each class.

DESCRIPTION	BALANCE AT BEGINNING OF YEAR	BALANCE AT CLOSE OF YEAR
ACCOUNT 186 - Miscellaneous Deferred Debits		
Executive Deferred Compensation Plan	\$ 23,337	\$ 25,268
Qualified Pension Plan	9,645	11,146
Outside Billing	3,189	134
Supplemental Executive Retirement Program	1,835	1,534
Restricted Stock Awards	1,632	642
Acquisition Costs - New Companies	1,614	411
NUG Restructure Costs	300	-
Miscellaneous Billing Adjustment	971	971
Intercompany Balance Adjustments	(12)	-
Non Qualified Pension Plan	-	1,365
Cash Collateral for Midwest ISO	-	3,700
Cash Activities Adjustment	-	256
Other (5 under \$10,000)	16	10
Total	\$ 42,527	\$ 45,437

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004SCHEDULE XRESEARCH, DEVELOPMENT OR DEMONSTRATION EXPENDITURES

INSTRUCTIONS: Provide a description of each material research, development, or demonstration project, which incurred costs by the service corporation during the year.

DESCRIPTION	AMOUNT
ACCOUNT 188 - RESEARCH, DEVELOPMENT, OR DEMONSTRATION EXPENDITURES	
Programs funded within Electric Power Research Institute (EPRI):	
Energy Storage - Electro Energy Project	\$ 13
Fuel Cells	15
TC 8085 T Grid Rel Perf	1
TC 8042 REMLIFE	1
EPRI Membership Program	609
TC 7712 Meteor PD-EMI	16
TC 8106 OH River CWIS	6
TC 8246 PCB Anal Method	12
FET UT Repair	6
TC 8404 Knowledge Capt	9
TC 8244 SNCR 16	11
TC 8476 Coal Fleet	87
TC 8244 SNCR IG	10
TC 6944 Lark - Tripp	7
TC 7339 Elevated Neutral-to-Earth Voltage Project	22
TC 8568 NYC Asthma Panel Study	50
TC 8700 Eastlake B&W Pulverizer Monitoring	25
TC 221199 SUP 316B CMPL	25
TC 8705 Mercury Characterization & Control	10
Aerosol Emissions Control	10
TC 8635 Appleton Paper Power Quality Audit	5
TC TBD Microsensor	40
TC 8702 Tech CO - DEV	37
CEA Technologies Transmission Lines Asset Management Interest Group	10
FirstEnergy Daycor Inspection	8

Billed to FirstEnergy Operating Companies			(778)
	Total	\$	267

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004SCHEDULE XI - PROPRIETARY CAPITAL

ACCOUNT NUMBER	CLASS OF STOCK COMMON STOCK ISSUED	NUMBER OF SHARES AUTHORIZED	PAR OR STATED VALUE PER SHARE	OUTSTANDING CLOSE OF PERIOD NO. OF SHARES	TOTAL AMOUNT
201		850	\$ 0*	1	\$ 1,000*
TOTAL					\$ 1,000*

INSTRUCTIONS: Classify amounts in each account with brief explanation, disclosing the general nature of transactions which gave rise to the reported amounts.

DESCRIPTION	AMOUNT
ACCOUNT 211 - Paid-in-Capital	\$ 108,327
Pension Plan Minimum Liability Recognition	(53,610)
Executive Deferred Compensation Plan Minimum Liability Recognition	(6,183)
Supplemental Executive Retirement Plan Minimum Liability Recognition	(5,504)
Net Unrealized Gain/(Loss) On Equity Compensation Plan	(40,922)
Net Unrealized Gain/(Loss) On Rabbi Trust	(80)
TOTAL	\$ 2,028
ACCOUNT 215 - APPROPRIATED RETAINED EARNINGS	NONE

INSTRUCTIONS: Give particulars concerning net income or (loss) during the year, distinguishing between compensation for the use of capital owed or net loss remaining from servicing nonassociates per the General Instructions of the Uniform System of Accounts. For dividends paid during the year in cash or otherwise, provide rate percentage, amount of dividend, date declared and date paid.

DESCRIPTION	BALANCE AT BEGINNING OF YEAR	NET INCOME OR (LOSS)	DIVIDENDS PAID	BALANCE AT CLOSE OF YEAR
ACCOUNT 216 - UNAPPROPRIATED RETAINED EARNINGS	\$ 2,595	\$ -	\$ -	\$ 2,595
TOTAL	\$ 2,595	\$ -	\$ -	\$ 2,595

* In whole dollars.

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004SCHEDULE XII- LONG-TERM DEBT

INSTRUCTIONS:

Advances from associate companies should be reported separately for advances on notes, and advances on open account. Names of associate companies from which advances were received shall be shown under the class and series of obligation column. For Account 224 - Other long term debt provide the name of creditor company or organization, terms of the obligation, date of maturity, interest rate, and the amount authorized and outstanding.

NAME OF CREDITOR	CLASS & SERIES OF OBLIGATION	TERMS OF INTEREST RATE	AMOUNT AUTHORIZED	BALANCE AT BEGINNING OF YEAR	ADDITIONS	1/ DEDUCTIONS	BALANCE AT CLOSE OF YEAR
ACCOUNT 223 - ADVANCES FROM ASSOCIATE COMPANIES:							
FirstEnergy Corp.		1.9737%	\$ -	\$ -	\$ 55,596	\$ -	\$ 55,596
Jersey Central Power & Light Company		1.9993%		19,579	2,881	(2,024)	20,436
Metropolitan Edison Company		1.9993%		9,892	1,250	(689)	10,453
Ohio Edison Company		1.9993%		5,404	1,697	(742)	6,359
Pennsylvania Electric Company		1.9993%		13,794	1,790	(1,583)	14,001
Pennsylvania Power Company		1.9993%		658	384	(94)	948
The Cleveland Electric Illuminating Company		1.9993%		5,450	1,702	(521)	6,631
The Toledo Edison Company		1.9993%		1,671	756	(749)	1,678
Total			\$ -	\$ 56,448	\$ 66,056	\$ (6,402)	\$ 116,102

* Denotes variable rate issue with December 31, 2004 interest rate shown.

ACCOUNT 224 - OTHER LONG-TERM DEBT:

None

1/ GIVE AN EXPLANATION OF DEDUCTIONS:

Advances from operating companies related to inventory sale. Deductions represent reduction of inventory level on FECO.

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004SCHEDULE XIII - CURRENT AND ACCRUED LIABILITIES

INSTRUCTIONS: Provide balance of notes and accounts payable to each associate company. Give description and amount of miscellaneous current and accrued liabilities. Items less than \$10,000 may be grouped, showing the number of items in each group.

DESCRIPTION	BALANCE AT BEGINNING OF YEAR	BALANCE AT CLOSE OF YEAR
ACCOUNT 233 - NOTES PAYABLE TO ASSOCIATE COMPANIES		
American Transmission Systems, Incorporated	\$ 105,528	\$ 97,965
Centerior Energy Services, Inc.	795	445
FELHC, Inc.	49	44
Fiber Venture Equity, Inc.	32,983	33,305
FirstEnergy Corp.	1,770,761	922,031
FirstEnergy Nuclear Operating Company	53,954	-
FirstEnergy Properties, Inc.	24,203	24,438
FirstEnergy Ventures Corp.	-	17,252
GPU Capital, Inc.	-	234,267
GPU Diversified Holdings LLC	-	1,557
GPU Electric, Inc.	-	166,323
GPU Nuclear, Inc.	-	2,123
GPU Power, Inc.	-	38,255
MARBEL Energy Corporation	27	118,602
Met-Ed Funding LLC	-	5,365
MYR Group Inc.	2,965	4,143
OES Capital, Incorporated	-	16,839
OES Nuclear Company	-	14,843
OES Ventures, Incorporated	-	2,761
Ohio Edison Company	365,205	503,029
Penelec Funding LLC	-	7,352
Toledo Edison Capital Company	-	44
Warrenton River Terminal, Ltd.	200	88
York Haven Power Company	-	13,404
Total	\$ 2,356,670	\$ 2,224,475

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004SCHEDULE XIII - CURRENT AND ACCRUED LIABILITIES

INSTRUCTIONS: Provide balance of notes and accounts payable to each associate company. Give description and amount of miscellaneous current and accrued liabilities. Items less than \$10,000 may be grouped, showing the number of items in each group.

DESCRIPTION	BALANCE AT BEGINNING OF YEAR	BALANCE AT CLOSE OF YEAR
ACCOUNT 234 - ACCOUNTS PAYABLE TO ASSOCIATE COMPANIES		
American Transmission Systems, Incorporated	\$ -	\$ 760
Bay Shore Power Company	-	7,935
Centerior Energy Services, Inc.	1,228	260
Fiber Venture Equity, Inc.	-	252
FirstEnergy Corp.	547,970	41,086
FirstEnergy Facilities Service Group LLC	1,040	394
FirstEnergy Generation Corp.	-	57,474
FirstEnergy Nuclear Operating Company	-	41,497
FirstEnergy Properties, Inc.	90	423
FirstEnergy Telecom Services, Inc.	6,405	-
FirstEnergy Telecommunications Corp.	8	162
GPU Diversified Holdings LLC	638	1,899
GPU Electric, Inc.	-	342
GPU Nuclear, Inc.	6,408	-
JCP&L Preferred Capital, Inc.	-	1,037
Jersey Central Power & Light Company	19,840	42,300
MARBEL Energy Corporation	-	224
Metropolitan Edison Company	14,146	81,642
OES Capital, Incorporated	-	30,286
OES Ventures, Incorporated	-	879
Ohio Edison Company	197,854	-
Pennsylvania Electric Company	21,365	57,557
Pennsylvania Power Company	1,049	-
Warrenton River Terminal, Ltd.	66	-
York Haven Power Company	-	222
Total	\$ 818,107	\$ 366,631

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004SCHEDULE XIII - CURRENT AND ACCRUED LIABILITIES

INSTRUCTIONS: Provide balance of notes and accounts payable to each associate company. Give description and amount of miscellaneous current and accrued liabilities. Items less than \$10,000 may be grouped, showing the number of items in each group.

DESCRIPTION	BALANCE AT BEGINNING OF YEAR	BALANCE AT CLOSE OF YEAR
ACCOUNT 242 - MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES		
Accrued Vacation	\$ 29,594	\$ 32,122
Incentive Compensation	-	23,327
Severance	13,481	1,454
Officers' Deferred Compensation	9,310	11,925
Payroll Accrual	8,457	3,385
Employee Health And Other Benefits	8,188	8,853
Unclaimed Payroll And A/P Payments	260	539
Payroll Withholding	(572)	-
FirstEnergy Stock Options	(215)	108
Workers' Compensation	28	-
Sick Leave	(11)	-
Other	43	(5)
TOTAL	\$ 68,563	\$ 81,708

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2004

SCHEDULE XIV
NOTES TO FINANCIAL STATEMENTS

INSTRUCTIONS: The space below is provided for important notes regarding the financial statements or any account thereof. Furnish particulars as to any significant contingent assets or liabilities existing at the end of the year. Notes relating to financial statements shown elsewhere in this report may be indicated here by reference.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Organization and System of Accounts

FirstEnergy Service Company (the Company or FECO) is a wholly-owned subsidiary of FirstEnergy Corp. (FirstEnergy), a registered public utility holding company under the Public Utility Holding Company Act of 1935 (PUHCA). The company was authorized to conduct business as a service company for FirstEnergy and its various subsidiaries by order of the Securities and Exchange Commission (SEC) dated June 30, 2003. The Company provides certain administrative, management, and support services to associate companies in the FirstEnergy system.

The Company follows the Uniform System of Accounts for Mutual and Subsidiary Service Companies. Certain reclassifications have been made to conform to current period presentation.

The Company has no earnings since it primarily renders services at cost to its parent company, FirstEnergy Corp. and other affiliates.

Use of Estimates

The financial statements are prepared in conformity with accounting principles generally accepted in the United States (GAAP) which requires management to make periodic estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses and the disclosure of contingent assets and liabilities. Actual results could differ from these estimates.

Operating Revenues and Expenses

Services rendered to affiliated companies are provided at cost. The cost of services are determined on a direct charge basis to the extent practicable and where not practicable, on a reasonable basis of allocation for indirect costs.

Property, Equipment and Depreciation

Property and equipment are recorded at cost. Depreciation is provided on a straight-line basis at various rates over the estimated lives of various classes of property. The average depreciation rate for 2004 was 9.6932%.

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004

SCHEDULE XIV
NOTES TO FINANCIAL STATEMENTS

INSTRUCTIONS: The space below is provided for important notes regarding the financial statements or any account thereof. Furnish particulars as to any significant contingent assets or liabilities existing at the end of the year. Notes relating to financial statements shown elsewhere in this report may be indicated here by reference.

Income Taxes

The Company is included in the consolidated federal income tax return with FirstEnergy Corp. and its subsidiaries. The Company records income taxes in accordance with the liability method of accounting. Deferred income taxes reflect the net tax effect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for tax purposes. Deferred income tax liabilities related to tax and accounting basis differences and tax credit carry-forward items are recognized at the statutory income tax rates in effect when the liabilities are expected to be paid. Deferred tax assets are recognized based on income tax rates expected to be in effect when they are settled.

2. SERVICE AGREEMENT

The Company has entered into agreements under which it renders services at cost to FirstEnergy Corp. and its subsidiaries. The Company's services include general executive, administrative services, business development, call center, claims, communications, controllers, corporate and shareholder services, corporate affairs and community involvement, credit management, energy delivery and customer service, economic development, enterprise risk management, governmental affairs, human resources, industrial relations, information services, insurance services, internal audit, investment management, investor relations, legal, performance planning, rates and regulatory affairs, real estate, supply chain, transmission & distribution technical services, treasury and workforce development.

3. PENSION AND OTHER POSTRETIREMENT BENEFIT PLANS

FirstEnergy provides noncontributory defined benefit pension plans that cover substantially all of its employees. The trustee plans provide defined benefits based on years of service and compensation levels. The Company's funding policy is based on actuarial computations using the projected unit credit method. In the third quarter of 2004, FirstEnergy made a \$500 million voluntary contribution to its pension plan. Prior to this contribution, projections indicated that cash contributions of approximately \$600 million would have been required during the 2006 to 2007 time period under minimum funding requirements established by the IRS. The election to pre-fund the plan is expected to eliminate that funding requirement. Since the contribution is deductible for tax purposes, the after-tax cash impact of the voluntary contribution was approximately \$300 million.

FirstEnergy provides a minimum amount of noncontributory life insurance to retired employees in addition to optional contributory insurance. Health care benefits, which include certain employee contributions, deductibles and copayments, are also available to retired employees, their dependents and, under certain circumstances, their survivors. The Company recognizes the expected cost of providing other postretirement benefits to employees and their beneficiaries and covered dependents from the time employees are hired until they become eligible to receive those benefits.

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004

SCHEDULE XIV
NOTES TO FINANCIAL STATEMENTS

INSTRUCTIONS: The space below is provided for important notes regarding the financial statements or any account thereof. Furnish particulars as to any significant contingent assets or liabilities existing at the end of the year. Notes relating to financial statements shown elsewhere in this report may be indicated here by reference.

Pension and OPEB costs are affected by employee demographics (including age, compensation levels, and employment periods), the level of contributions made to the plans and earnings on plan assets. Such factors may be further affected by business combinations which impact employee demographics, plan experience and other factors. Pension and OPEB costs may also be affected by changes in key assumptions, including anticipated rates of return on plan assets, the discount rates and health care trend rates used in determining the projected benefit obligations and pension and OPEB costs. FirstEnergy uses a December 31 measurement date for the majority of its plans.

4. NOTES RECEIVABLE/NOTES PAYABLE

FECO administers the FirstEnergy Utility and Nonutility Money Pools. The Money Pools are reported on FECO with a corresponding intercompany receivable/payable to the appropriate company. The Money Pools' balances on FECO at any point in time primarily represents timing differences between the disbursement of funds from the Money Pools and the funds clearing the bank. An adjustment is not made to the appropriate company until the funds have cleared.

Under the Utility Money Pool agreement, short-term funds are available from the following sources for short-term loans to the Utility Subsidiaries from time to time: (1) surplus funds in the treasuries of the Utility Money Pool participants other than FirstEnergy; (2) surplus funds in the treasury of FirstEnergy; and (3) proceeds from bank borrowings by Utility Money Pool participants or the sale of commercial paper the Utility Subsidiaries for loan to the Utility Money Pool. Utility Money Pool participants that borrow would borrow pro rata from each company that lends, in the proportion that the total amount loaned by each such lending company bears to the total amount then loaned through the Utility Money Pool.

The Nonutility Money Pool is operated on the same terms and conditions as the Utility Money Pool, except that FirstEnergy funds made available to the two pools are made available to the Utility Money Pool first and thereafter to the Nonutility Money Pool.

The interest rate charged for the Utility Money Pool was 1.9993% and 1.6529% at December 31, 2004 and 2003 respectively. The Nonutility Money Pool interest rate was 1.9737% and 1.44162% at December 31, 2004 and 2003 respectively. Rates are calculated as outlined in the June 30, 2003 FirstEnergy Corp. order on intrasystem financing and related transactions. Loan balances under the Money Pool agreement as of December 31, 2004 and 2003 are as follows (dollars in thousands):

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004

SCHEDULE XIV
NOTES TO FINANCIAL STATEMENTS

INSTRUCTIONS: The space below is provided for important notes regarding the financial statements or any account thereof. Furnish particulars as to any significant contingent assets or liabilities existing at the end of the year. Notes relating to financial statements shown elsewhere in this report may be indicated here by reference.

Notes Receivable/(Notes Payable)	2004	2003
American Transmission Systems, Inc.	\$ (97,965)	\$ (105,528)
Centerior Energy Services, Inc.	(445)	0
Centerior Funding Company	3,775	(795)
EI UK Holdings, Inc.	65,921	0
FELHC, Inc.	(44)	(49)
Fiber Venture Equity, Inc.	(33,305)	(32,983)
FirstEnergy Corp.	(922,031)	(1,770,761)
FirstEnergy Facilities Service Group LLC	8,877	11,655
FirstEnergy Generation Corp.	706,545	627,482
FirstEnergy Nuclear Operating Company	58,559	(53,954)
FirstEnergy Properties, Inc.	(24,438)	(24,203)
FirstEnergy Solutions Corp.	245,215	427,977
FirstEnergy Telecom Services, Inc.	26,108	41,161
FirstEnergy Ventures Corp.	(17,252)	6,897
FirstEnergy Telecommunications Corp.	1,128	1,090
GPU Capital, Inc.	(234,267)	852,314
GPU Diversified Holdings LLC	(1,557)	0
GPU Electric, Inc.	(166,323)	0
GPU Nuclear, Inc.	(2,123)	2,863
GPU Power, Inc.	(38,255)	0
Jersey Central Power & Light Company	248,532	230,985
MARBEL Energy Corporation	(118,602)	(27)
Met-Ed Funding LLC	(5,365)	0
Metropolitan Edison Company	80,090	54,868
MYR Group Inc.	(4,143)	(2,965)
OES Capital, Incorporated	(16,839)	0
OES Nuclear Company	(14,843)	0
OES Ventures, Incorporated	(2,761)	0
Ohio Edison Company	(503,029)	(365,205)
Penelec Funding LLC	(7,352)	0
Penn Power Funding LLC	63	11,334

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Pennsylvania Electric Company	241,496	78,510
Pennsylvania Power Company	11,789	0
The Cleveland Electric Illuminating Co.	472,876	169,079
The Toledo Edison Company	429,518	285,918
Toledo Edison Capital Company	(44)	0
Warrenton River Terminal, Ltd.	(88)	(200)
York Haven Power Company	(13,404)	0
TOTAL	\$ 376,017	\$ 445,463

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004SCHEDULE XVSTATEMENT OF INCOME

ACCOUNT	DESCRIPTION	CURRENT YEAR	PRIOR YEAR
<u>INCOME</u>			
457	Services rendered to associate companies	\$ 535,299	\$ 491,591
458	Services rendered to nonassociate Companies	-	-
421	Miscellaneous income or loss	1,793	3,955
	Total Income	\$ 537,092	\$ 495,546
<u>EXPENSE</u>			
920	Salaries and wages	198,179	134,851
921	Office supplies and expenses	43,593	85,546
922	Administrative expense transferred - credit	-	-
923	Outside services employed	107,871	63,331
924	Property insurance	2,079	4,133
925	Injuries and damages	7,974	4,493
926	Employee pensions and benefits	68,535	104,703
928	Regulatory commission expense	-	755
930.1	General advertising expenses	8,213	10,049
930.2	Miscellaneous general expenses	10,788	13,180
931	Rents	14,402	9,064
932	Maintenance of structures and equipment	20,587	19,203
403	Depreciation and amortization expense	34,736	37,570
408	Taxes other than income taxes	17,540	14,660
409	Income taxes	(55,616)	(25,125)
410	Provision for deferred income taxes	54,626	23,011
411	Provision for deferred income taxes - credit	(4,815)	(2,475)
411.5	Investment tax credit	-	-
426.1	Donations	5,150	2,932
426.5	Other deductions	(988)	(6,698)
427	Interest on long-term debt	462	1,447

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430	Interest on debt to associate companies		2,856		1,215
431	Other interest expense		920		(299)
	Total Expense	\$	537,092	\$	495,546
	Net Income or (Loss)	\$	-	\$	-

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004ANALYSIS OF BILLINGASSOCIATE COMPANIES
ACCOUNT 457

NAME OF ASSOCIATE COMPANY	DIRECT COSTS CHARGED 457-1	INDIRECT COSTS CHARGED 457-2	COMPENSATION FOR USE OF CAPITAL 457-3	TOTAL AMOUNT BILLED
Advanced Technologies Development Corporation	\$ 43	\$ -	\$ -	\$ 43
American Transmission Systems, Incorporated	12,776	12,018	-	24,794
Centerior Energy Services, Inc.	17	-	-	17
FELHC, Inc.	1	-	-	1
Fiber Venture Equity, Inc.	6	-	-	6
First Communications, LLC	161	-	-	161
FirstEnergy Corp.	29,155	6,685	-	35,840
FirstEnergy Facilities Service Group LLC	78	62	-	140
FirstEnergy Generation Corp.	22,209	10,175	-	32,384
FirstEnergy Nuclear Operating Company	27,587	7,812	-	35,399
FirstEnergy Properties, Inc.	598	39	-	637
FirstEnergy Solutions Corp.	7,641	2,430	-	10,071
FirstEnergy Telecom Service, Inc.	2,805	92	-	2,897
FirstEnergy Telecommunications Corp.	108	80	-	188
FirstEnergy Ventures Corp.	11	270	-	281
GPU Capital, Inc.	745	-	-	745
GPU Diversified Holdings LLC	43	-	-	43
GPU Nuclear, Inc.	13	-	-	13
GPU Power, Inc.	509	(145)	-	364
Jersey Central Power & Light Company	27,680	68,737	-	96,417
MARBEL Energy Corporation	206	238	-	444
Metropolitan Edison Company	15,281	32,250	-	47,531
MYR Group Inc.	405	2	-	407
Ohio Edison Company	10,829	69,194	-	80,023
Pennsylvania Electric Company	11,206	35,760	-	46,966
Pennsylvania Power Company	2,079	12,990	-	15,069
The Cleveland Electric Illuminating Company	10,290	56,736	-	67,026
The Toledo Edison Company	5,292	32,089	-	37,381

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Warrenton River Terminal, Ltd.	11	-	-	11
TOTAL	\$ 187,785	\$ 347,514	- \$	535,299

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2004

ANALYSIS OF BILLING
NONASSOCIATE COMPANIES
ACCOUNT 458

NAME OF NONASSOCIATE COMPANY	DIRECT	INDIRECT	COMPENSATION	EXCESS	TOTAL	
	COSTS	COSTS	FOR USE	OR	DEFICIENCY	AMOUNT
	CHARGED	CHARGED	OF CAPITAL	TOTAL	458-4	BILLED
	458-1	458-2	458-3	COST		
None						
Total	\$	- \$	- \$	- \$	- \$	- \$

INSTRUCTION: Provide a brief description of the services rendered to each nonassociated company:

N/A

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY
For the Year Ended December 31, 2004

SCHEDULE XVI
ANALYSIS OF CHARGES FOR SERVICE
ASSOCIATE AND NONASSOCIATE COMPANIES

DESCRIPTION OF ITEMS	ASSOCIATE COMPANY		NONASSOCIATE			TOTAL CHARGES FOR	
	CHARGES		COMPANY			SERVICE	
	DIRECT	INDIRECT	DIRECT	INDIRECT	TOTAL COST	DIRECT	INDIRECT
	COST	COST	TOTAL COST	COST	TOTAL COST	COST	TOTAL
920. Salaries And Wages	\$ 79,126	\$ 119,053	\$ 198,179	\$ -	\$ -	\$ -	\$ 198,179
921. Office Supplies And Expenses	24,521	19,072	43,593	-	-	-	43,593
922. Administrative Expense	-	-	-	-	-	-	-
923. Transferred-Credit Outside Services	62,236	45,635	107,871	-	-	-	107,871
924. Property Insurance	-	2,079	2,079	-	-	-	2,079
925. Injuries And Damages	472	7,502	7,974	-	-	-	7,974
926. Employee Pensions And Benefits	83	68,452	68,535	-	-	-	68,535
928. Regulatory Commission Expense	-	-	-	-	-	-	-
930.1. General Advertising Expenses	565	7,648	8,213	-	-	-	8,213
930.2. Misc. General Expenses	7,636	3,152	10,788	-	-	-	10,788
931. Rents	7,408	6,994	14,402	-	-	-	14,402
932. Maintenance Of Structures And Equipment Depreciation And Amortization	1,708	18,879	20,587	-	-	-	20,587
403. Expense	6	34,730	34,736	-	-	-	34,736
408. Taxes Other Than Income Taxes	-	17,540	17,540	-	-	-	17,540
409. Income Taxes Provision For Deferred Income Taxes	-	(55,616)	(55,616)	-	-	-	(55,616)
410. Provision For Deferred Income Taxes	-	54,626	54,626	-	-	-	54,626
411. Provision For Deferred Income Taxes - Credit	-	(4,815)	(4,815)	-	-	-	(4,815)

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	Investment Tax								
411.5	Credit	-	-	-	-	-	-	-	-
426.1	Donations	4,864	286	5,150	-	-	4,864	286	5,150
426.5	Other Deductions	-	(988)	(988)	-	-	-	(988)	(988)
	Interest On Long								
427.	Term Debt	-	462	462	-	-	-	462	462
	Other Interest								
431.	Expense	-	920	920	-	-	-	920	920

INSTRUCTION:

Total cost of service will equal for associate and nonassociate companies the total amount billed under their separate analysis of billing schedules

	Total Expenses	\$ 188,625	\$ 345,611	\$ 534,236	\$ -	\$ -	\$ -	\$ 188,625	\$ 345,611	\$ 534,236
	Compensation For Use Of Equity Capital	-	-	-	-	-	-	-	-	-
430	Interest On Debt To Assoc. Companies	-	2,856	2,856	-	-	-	-	2,856	2,856
	Total Cost Of Service	\$ 188,625	\$ 348,467	\$ 537,092	\$ -	\$ -	\$ -	\$ 188,625	\$ 348,467	\$ 537,092

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004

SCHEDULE XVII
SCHEDULE OF EXPENSE DISTRIBUTION
 BY
DEPARTMENT OR SERVICE FUNCTION

	DESCRIPTION OF ITEMS	DEPARTMENT OR SERVICE FUNCTION				
		TOTAL AMOUNT	CHAIRMAN	CEO	PRESIDENT & COO	EXECUTIVE ENERGY VICE DELIVERY & CUSTOMER SERVICE
920	Salaries And Wages	\$ 198,179	\$ 110	\$ 2,605	\$ 874	\$ 1,088
921	Office Supplies And Expenses	43,593	17	845	49	187
922	Administrative Expense Transferred-Credit	-	-	-	-	-
923	Outside Services	107,871	2,454	874	54	515
924	Property Insurance	2,079	-	-	-	-
925	Injuries And Damages	7,974	-	-	-	-
926	Employee Pensions And Benefits	68,535	-	-	-	-
928	Regulatory Commission Expense	-	-	-	-	-
930.1	General Advertising Expenses	8,213	-	13	-	21
930.2	Misc. General Expenses	10,788	-	3	-	-
931	Rents	14,402	-	2	-	-
932	Maintenance Of Structures And Equipment	20,587	-	-	-	-
403	Depreciation And Amortization Expense	34,736	-	-	-	-
408	Taxes Other Than Income Taxes	17,540	-	-	-	-
409	Income Taxes	(55,616)	-	-	-	-
410	Provision For Deferred Income Taxes	54,626	-	-	-	-
411	Provision For Deferred Income Taxes - Credit	(4,815)	-	-	-	-
411.5	Investment Tax Credit	-	-	-	-	-
426.1	Donations	5,150	-	1	-	-
426.5	Other Deductions	(988)	-	50	-	-
427	Interest On Long Term Debt	462	-	-	-	-
430	Interest On Debt To Assoc. Companies	2,856	-	-	-	-
431	Other Interest Expense	920	-	-	-	-

INSTRUCTION:

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Indicate each department or
service function. (See
Instruction 01-3 General
Structure of Account System:
Uniform System Account)

Total Expenses	\$ 537,092	\$ 2,581	\$ 4,393	\$ 977	\$ 1,811
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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004

SCHEDULE XVII
SCHEDULE OF EXPENSE DISTRIBUTION
 BY
DEPARTMENT OR SERVICE FUNCTION

DESCRIPTION OF ITEM	DEPARTMENT OR SERVICE FUNCTION					
	ENERGY	TRANSMISSION	DELIVERY	REGULATORY	CUSTOMER SERVICE	
	PRESIDENT	INITIATIVE	POLICY	DELIVERY	REGULATORY	
920	Salaries And Wages	\$ 4,670	\$ 49,152	\$ 37,862	\$ 1,944	\$ 233
921	Office Supplies And Expenses	365	1,011	2,993	198	-
	Administrative Expense					
922	Transferred-Credit	-	-	-	-	-
923	Outside Services	55	17,684	4,340	118	-
924	Property Insurance	-	-	-	-	-
925	Injuries And Damages	-	-	-	-	-
926	Employee Pensions And Benefits	-	-	37	-	-
928	Regulatory Commission Expense	-	-	-	-	-
930.1	General Advertising Expenses	185	169	4	-	-
930.2	Misc. General Expenses	44	96	135	405	-
931	Rents	-	3	138	-	-
	Maintenance Of Structures And					
932	Equipment	-	761	155	-	-
	Depreciation And Amortization					
403	Expense	-	-	4,908	-	-
408	Taxes Other Than Income Taxes	-	-	-	-	-
409	Income Taxes	-	-	-	-	-
	Provision For Deferred Income					
410	Taxes	-	-	-	-	-
	Provision For Deferred Income					
411	Taxes - Credit	-	-	-	-	-
411.5	Investment Tax Credit	-	-	-	-	-
426.1	Donations	8	-	-	-	-
426.5	Other Deductions	-	-	-	-	-
427	Interest On Long Term Debt	-	-	-	-	-
	Interest On Debt To Assoc.					
430	Companies	-	-	-	-	-
431	Other Interest Expense	-	-	-	-	-
	INSTRUCTION:					
	Indicate each department or					
	service function. (See					
	Instruction 01-3 General					
	Structure of Account System:					
	Uniform System Account)					
	Total Expenses	\$ 5,327	\$ 68,876	\$ 50,572	\$ 2,665	\$ 233

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004

SCHEDULE XVII
SCHEDULE OF EXPENSE DISTRIBUTION
 BY
DEPARTMENT OR SERVICE FUNCTION

DESCRIPTION OF ITEMS	DEPARTMENT OR SERVICE FUNCTION				
	STRATEGIC OPERATIONS	RATES & REGULATORY AFFAIRS	INFORMATION TECHNOLOGY	SUPPLY CHAIN	BUSINESS DEVELOPMENT & PERFORMANCE
920 Salaries And Wages	\$ 5,233	\$ 18,242	\$ 61,861	\$ 17,784	\$ 5,388
921 Office Supplies And Expenses	201	148	23,153	379	211
Administrative Expense					
922 Transferred-Credit	-	-	-	-	-
923 Outside Services	87	501	7,406	3,041	710
924 Property Insurance	-	-	-	-	-
925 Injuries And Damages	-	-	-	-	-
Employee Pensions And					
926 Benefits	-	-	(370)	-	-
Regulatory Commission					
928 Expense	-	-	-	-	-
930.1 General Advertising Expenses	2	1	3	1	18
930.2 Misc. General Expenses	1	9	40	269	1,349
931 Rents	1	-	678	140	-
Maintenance Of Structures And					
932 Equipment	-	1	19,608	-	38
Depreciation And Amortization					
403 Expense	-	-	22,436	-	-
408 Taxes Other Than Income Taxes	-	-	-	-	-
409 Income Taxes	-	-	-	-	-
Provision For Deferred Income					
410 Taxes	-	-	-	-	-
Provision For Deferred Income					
411 Taxes - Credit	-	-	-	-	-
411.5 Investment Tax Credit	-	-	-	-	-
426.1 Donations	-	-	-	-	-
426.5 Other Deductions	-	-	-	-	-
427 Interest On Long Term Debt	-	-	-	-	-
Interest On Debt To Assoc.					
430 Companies	-	-	-	-	-
431 Other Interest Expense	-	-	-	-	-

INSTRUCTION:

Indicate each department or service function. (See

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Instruction 01-3 General
Structure of Account System:
Uniform System Account)

Total Expenses	\$	5,525	\$	18,902	\$	134,815	\$	21,614	\$	7,714
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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004

SCHEDULE XVII
SCHEDULE OF EXPENSE DISTRIBUTION
 BY
DEPARTMENT OR SERVICE FUNCTION

	DESCRIPTION OF ITEMS	DEPARTMENT OR SERVICE FUNCTION					
		FINANCE			CORPORATE		
		FIRSTENERGY	&	TELECOMPLANNING	CONTROLLER	TREASURY	RISK
920	Salaries And Wages	\$ 2,624	\$	857	\$ (7,516)	(A) \$ 3,064	\$ 2,479
921	Office Supplies And Expenses	88		2,641	899	460	54
	Administrative Expense						
922	Transferred-Credit	-	-	-	-	-	-
923	Outside Services	-		22	1,204	1	30
924	Property Insurance	-	-	-	-	-	2,079
925	Injuries And Damages	-	-	-	(20)	-	5,423
926	Employee Pensions And Benefits	-	-	-	4,925	-	-
928	Regulatory Commission Expense	-	-	-	-	-	-
930.1	General Advertising Expenses	1	-	-	-	-	-
930.2	Misc. General Expenses	-	-	-	12	4	71
931	Rents	1	-	-	(1)	-	-
	Maintenance Of Structures And						
932	Equipment	-	-	-	4	-	-
	Depreciation And Amortization						
403	Expense	-		2,677	-	-	-
408	Taxes Other Than Income Taxes	-	-	-	17,540	-	-
409	Income Taxes	-	-	-	(55,616)	(B)	-
	Provision For Deferred Income						
410	Taxes	-	-	-	54,626	-	-
	Provision For Deferred Income						
411	Taxes - Credit	-	-	-	(3,911)	-	(904)
411.5	Investment Tax Credit	-	-	-	-	-	-
426.1	Donations	-	-	-	-	-	-
426.5	Other Deductions	-	-	-	-	-	-
427	Interest On Long Term Debt	-	-	-	-	-	-
	Interest On Debt To Assoc.						
430	Companies	-	-	-	2,856	-	-
431	Other Interest Expense	-	-	-	(663)	-	-
	INSTRUCTION:						
	Indicate each department or service						
	function. (See						
	Instruction 01-3 General Structure of						
	Account System:						
	Uniform System Account)						
	TOTAL EXPENSES	\$ 2,714	\$	6,197	\$ 14,339	\$ 3,529	\$ 9,232

(A) Includes \$(15,872) of payroll taxes that became part of the payroll overheads, which were applied to all FECO service functions' base payroll.

(B) The income taxes credit was primarily the result of pension contribution deduction taken in 2004.

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004

SCHEDULE XVII
SCHEDULE OF EXPENSE DISTRIBUTION
 BY
DEPARTMENT OR SERVICE FUNCTION

	DESCRIPTION OF ITEMS	DEPARTMENT OR SERVICE FUNCTION			
		RELATIONS	INVESTMENT MANAGEMENT	INTERNAL AUDITING	LEGAL
920	Salaries And Wages	\$ 783	\$ 453	\$ 1,990	\$ 5,031
921	Office Supplies And Expenses	188	(34)	134	609
	Administrative Expense				
922	Transferred-Credit	-	-	-	-
923	Outside Services	138	-	135	53,546
924	Property Insurance	-	-	-	-
925	Injuries And Damages	-	-	-	66
926	Employee Pensions And Benefits	-	-	-	-
928	Regulatory Commission Expense	-	-	-	-
930.1	General Advertising Expenses	-	-	-	4
930.2	Misc. General Expenses	3	-	2	31
931	Rents	-	-	-	1
	Maintenance Of Structures And				
932	Equipment	-	-	-	-
	Depreciation And Amortization				
403	Expense	-	-	-	28
408	Taxes Other Than Income Taxes	-	-	-	-
409	Income Taxes	-	-	-	-
410	Provision For Deferred Income Taxes	-	-	-	-
	Provision For Deferred Income Taxes				
411	- Credit	-	-	-	-
411.5	Investment Tax Credit	-	-	-	-
426.1	Donations	-	-	-	-
426.5	Other Deductions	-	-	-	-
427	Interest On Long Term Debt	-	-	-	-
	Interest On Debt To Assoc.				
430	Companies	-	-	-	-
431	Other Interest Expense	-	-	-	-
	INSTRUCTION:				
	Indicate each department or service				
	function. (See				
	Instruction 01-3 General Structure of				
	Account System:				
	Uniform System Account)				
	Total Expenses	\$ 1,112	\$ 419	\$ 2,261	\$ 59,316

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004

SCHEDULE XVII
SCHEDULE OF EXPENSE DISTRIBUTION
 BY
DEPARTMENT OR SERVICE FUNCTION

	DESCRIPTION OF ITEMS	DEPARTMENT OR SERVICE FUNCTION			
		ADMIN. SERVICES/ CORPORATE /REAL ESTATE	CLAIMS	AFFAIRS INVOLVEMENT	CORPORATE AFFAIRS & COMMUNITY
920	Salaries And Wages	\$ 11,878	\$ 1,263	\$ 392	\$ 1,071
921	Office Supplies And Expenses	6,421	195	16	73
	Administrative Expense				
922	Transferred-Credit	-	-	-	-
923	Outside Services	10,456	76	-	3
924	Property Insurance	-	-	-	-
925	Injuries And Damages	-	6	-	-
926	Employee Pensions And Benefits	1	-	-	-
928	Regulatory Commission Expense	-	-	-	-
930.1	General Advertising Expenses	-	-	-	1
930.2	Misc. General Expenses	2,501	687	34	4,743
931	Rents	13,427	-	-	1
	Maintenance Of Structures And				
932	Equipment	20	-	-	-
	Depreciation And Amortization				
403	Expense	-	-	-	4,681
408	Taxes Other Than Income Taxes	-	-	-	-
409	Income Taxes	-	-	-	-
	Provision For Deferred Income				
410	Taxes	-	-	-	-
	Provision For Deferred Income				
411	Taxes - Credit	-	-	-	-
411.5	Investment Tax Credit	-	-	-	-
426.1	Donations	-	-	-	5,141
426.5	Other Deductions	-	-	-	361
427	Interest On Long Term Debt	-	-	-	-
	Interest On Debt To Assoc.				
430	Companies	-	-	-	-
431	Other Interest Expense	-	-	-	-

INSTRUCTION:

Indicate each department or service function. (See

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Instruction 01-3 General Structure
of Account System:
Uniform System Account)

Total Expenses	\$	44,704	\$	2,227	\$	442	\$	16,075
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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004

SCHEDULE XVII
SCHEDULE OF EXPENSE DISTRIBUTION
 BY
DEPARTMENT OR SERVICE FUNCTION

	DESCRIPTION OF ITEMS	DEPARTMENT OR SERVICE FUNCTION		
		GOVERNMENTAL AFFAIRS	COMMUNICATIONS	HUMAN RESOURCES
920	Salaries And Wages	\$ 1,937	\$ 3,302	\$ (38,475) (C)
921	Office Supplies And Expenses	755	826	511
922	Administrative Expense Transferred-Credit	-	-	-
923	Outside Services	2,129	65	2,227
924	Property Insurance	-	-	-
925	Injuries And Damages	-	-	2,499
926	Employee Pensions And Benefits	-	26	63,916
928	Regulatory Commission Expense	-	-	-
930.1	General Advertising Expenses	181	7,493	116
930.2	Misc. General Expenses	47	251	51
931	Rents	-	1	10
932	Maintenance Of Structures And Equipment	-	-	-
403	Depreciation And Amortization Expense	6	-	-
408	Taxes Other Than Income Taxes	-	-	-
409	Income Taxes	-	-	-
410	Provision For Deferred Income Taxes	-	-	-
411	Provision For Deferred Income Taxes - Credit	-	-	-
411.5	Investment Tax Credit	-	-	-
426.1	Donations	-	-	-
426.5	Other Deductions	-	-	(1,399)
427	Interest On Long Term Debt	-	-	462
430	Interest On Debt To Assoc. Companies	-	-	-
431	Other Interest Expense	-	-	1,583
	INSTRUCTION: Indicate each department or service function. (See Instruction 01-3 General Structure of Account System: Uniform System Account)			
	Total Expenses	\$ 5,055	\$ 11,964	\$ 31,501

(C) Includes \$(55,248) of employee pensions and benefits that became part of the payroll overheads, which were applied to all FECO service functions' base payroll.

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004DEPARTMENTAL ANALYSIS OF SALARIES

ACCOUNT 920

NAME OF DEPARTMENT	DEPARTMENTAL SALARY EXPENSE INCLUDED IN AMOUNTS BILLED				NUMBER PERSONNEL END OF YEAR
	TOTAL AMOUNT	PARENT COMPANY	OTHER ASSOCIATES	NON ASSOCIATES	
Chairman	\$ 110	\$ 101	\$ 9	\$ -	2
President & CEO	2,605	1,173	1,432	-	4
Executive Vice President & COO	874	26	848	-	1
Energy Delivery & Customer Service	1,088	-	1,088	-	3
Region Presidents	4,670	-	4,670	-	20
Customer Services	49,152	-	49,152	-	680
Energy Delivery	37,862	-	37,862	-	349
Energy Delivery Policy	1,944	-	1,944	-	12
Transmission Initiative	233	-	233	-	3
Strategic Operations	5,233	1,713	3,520	-	49
Rates & Regulatory Affairs	18,242	-	18,242	-	51
Information Technology	61,861	1,288	60,573	-	634
Supply Chain	17,784	4	17,780	-	171
Business Development & Performance	5,388	163	5,225	-	38
FirstEnergy Telecom	2,624	-	2,624	-	14
Finance & Planning	858	52	806	-	10
Controller (A)	(7,517)	(514)	(7,003)	-	115
Treasury	3,064	148	2,916	-	21
Corporate Risk	2,479	108	2,371	-	16
Investor Relations	784	784	-	-	4
Investment Management	453	-	453	-	3
Internal Auditing	1,990	55	1,935	-	23
Legal	5,031	168	4,863	-	29
Admin Services/Corp/Real Estate	11,878	1,938	9,940	-	140
Claims	1,263	32	1,231	-	14
External Affairs	392	19	373	-	2
	1,071	2	1,069	-	8

Corporate Affairs & Community
Involvement

Governmental Affairs	1,937	1,937	-	-	11
Communications	3,302	71	3,231	-	25
Human Resources (B)	(38,476)	(2,443)	(36,033)	-	128
Total	\$ 198,179	\$ 6,825	\$ 191,354	\$ -	2,580

(A) Includes \$(15,872) of payroll taxes that became part of the payroll overheads, which were applied to all FECO service functions' base payroll.

(B) Includes \$(55,248) of employee pensions and benefits that became part of the payroll overheads, which were applied to all FECO service functions' base payroll.

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004OUTSIDE SERVICES EMPLOYED

ACCOUNT 923

INSTRUCTIONS: Provide a breakdown by subaccount of outside services employed. If the aggregate amounts paid to any one payee and included within one subaccount is less than \$100,000, only the aggregate number and amount of all such payments included within the subaccount need be shown. Provide a subtotal for each type of service.

FROM WHOM PURCHASED	TYPE OF SERVICE/LARGEST INVOICE	RELATIONSHIP "A"= ASSOCIATE "NA"= NON ASSOCIATE	AMOUNT
<u>Legal</u>			
Akin Gump Strauss Hauer & Feld LLP	Legal services related to August 14 Blackout, shareholder class action lawsuit, Davis Besse case, Midwest ISO-FERC.	NA	\$ 12,848
Arent Fox Kintner Plotkin & Kahn	Legal services related to Froberg v. GPU Energy, Inc.	NA	215
Babst Calland Clements and Zomnir	Legal services related to Little Blue Run Matter.	NA	250
Baker & Hostetler LLP	Legal Services related to Federal Criminal Investigation.	NA	196
Baker and Lancianese Law Offices	Legal Services related to Asbestos-Related Personal Injury Litigation.	NA	394
Balch & Bingham LLP	Legal Services related to Grandfathered Agreements, August 14 Blackout.	NA	892
Booz Allen Hamilton	Legal Services related to Derivative Claim Review.	NA	1,310

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Brouse McDowell	Legal Services related to Ohio Edison/WCI Steel Chapter 11.	NA	255
Calfee, Halter & Griswold LLP	Legal Services related to various system wide issues.	NA	1,760
Daniel F.Sahin, P.C.	Legal Services related to various outage claims lawsuits.	NA	102
Dilworth Paxson LLP	Legal Services related to Shareholder Derivative Claim Review.	NA	1,926
Genova Burns & Vernoia	Legal Services related to General Labor & Employment Law Counsel.	NA	468
Gordon And Ermer	Legal Services related to the grand jury investigation of Davis Besse.	NA	134
Hoagland, Longo, Moran, Dunst & Doukas, LLP	Legal Services related to various outage claims lawsuits.	NA	253

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004OUTSIDE SERVICES EMPLOYED

ACCOUNT 923

INSTRUCTIONS: Provide a breakdown by subaccount of outside services employed. If the aggregate amounts paid to any one payee and included within one subaccount is less than \$100,000, only the aggregate number and amount of all such payments included within the subaccount need be shown. Provide a subtotal for each type of service.

FROM WHOM PURCHASED	TYPE OF SERVICE/LARGEST INVOICE	RELATIONSHIP "A"= ASSOCIATE "NA"= NON ASSOCIATE	AMOUNT
<u>Legal (continued)</u>			
Hunton & Williams	Legal Services related to NSR Legal Resources Group.	NA	\$ 163
ICF Resources Incorporated	Legal Services related to NSR Litigation Support.	NA	106
Jones Day Reavis & Pogue	Legal Services related to Rate Stabilization Plan.	NA	1,668
Kirkland and Ellis LLP	Legal Services related to United States v. Ohio Edison.	NA	102
Kirkpatrick & Lockhart LLP	Legal Services related to D. L. Resources/FirstEnergy Solution.	NA	480
Knox, McLaughlin, Gornall & Sennett	Legal Services related to Ulysses Lumber Company v. Pennsylvania Electric Company.	NA	115
Lowenstein Sandler PC	Legal Services related to Muise & Tzanneakis v. JCP&L.	NA	251
Messerman & Messerman Company	Legal Services related to FirstEnergy Nuclear Operating Company matters.	NA	360

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LPA			
Morgan Lewis and Bockius LLP	Legal Services related to Davis-Besse Grand Jury Subpoena.	NA	2,729
Ogletree Deakins Nash Smoak and Stewart, P.C.	Legal Services related to Somerville v. GPU Energy.	NA	128
Pillsbury Winthrop LLP	Legal Services related to Proxy Statement, Form 10-Q Filings.	NA	332
Porter Wright Morris & Arthur LLP	Legal Services related to NSR Enforcement Initiative.	NA	1,661
Reed Smith LLP	Legal Services related to Finch v. FirstEnergy Nuclear Operating Company.	NA	278
Roetzel & Andress	Legal Services related to General Workers Compensation.	NA	1,663
Roland & Schlegel P C	Legal Services related to Bender v. GPU Energy.	NA	118

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004OUTSIDE SERVICES EMPLOYED

ACCOUNT 923

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FROM WHOM PURCHASED	TYPE OF SERVICE/LARGEST INVOICE	RELATIONSHIP "A"= ASSOCIATE "NA"= NON ASSOCIATE	AMOUNT
<u>Legal (Continued)</u>			
Ruprecht, Hart & Weeks, LLP	Legal Services related to various litigations with GPU Energy.	NA	\$ 212
Ryan Russell Ogden & Seltzer LLP	Legal Services related to general regulatory matters.	NA	1,717
Stevens & Lee	Legal Services related to Gonzalez v. GPU Energy.	NA	261
Swidler Berlin LLP	Legal Services related to Transmission Rate Filing, LDV Contract Modification.	NA	272
Thelen Reid & Priest LLP	Legal Services related to 2003 Seaside Outages, Securitization and Transition Bonds.	NA	2,446
Thompson Hine LLP	Legal Services related to NSR.	NA	404
Ulmer & Berne LLP	Legal Services related to Shareholder Derivative Litigation.	NA	103
Weiner Lesniak LLP	Legal Services related to Smith v. JCP&L.	NA	580

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Wilkerson and Associates Co LPA	Legal Services related to Pacific Indemnity Insurance Company v. CEI.	NA	104
Willkie Farr and Gallagher	Legal Services related to Clean Air Act, NSR.	NA	648
180 Various Payees (Under \$100,000)		NA	6,553
Sub-Total		\$	44,457

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004OUTSIDE SERVICES EMPLOYED

ACCOUNT 923

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FROM WHOM PURCHASED	TYPE OF SERVICE/LARGEST INVOICE	RELATIONSHIP "A"= ASSOCIATE "NA"= NON ASSOCIATE	AMOUNT
<u>Other Professional Services</u>			
Adecco Employment Services	Temporary staffing services.	NA	\$ 2,564
ADP Investor Communication	Processing fee for shareowner positions of FirstEnergy Annual Meeting.	NA	146
Allguard Security Inc	Security services.	NA	316
Allianceone	Collection services.	NA	342
American Payment Systems Inc	Payment services for remittance center.	NA	344
Andalex International Incorporated	Telelanguage services.	NA	207
Animators At Law Incorporated	Visual communications consulting, computer animation and graphics design services.	NA	185
Aon Consulting	Consulting services related to benefits & compliance, health & absence management.	NA	408
Areva T&D Incorporated	IT services for FirstEnergy Unix Migration Project.	NA	1,820
Associated Compensation Resources	Workers' compensation claims services.	NA	132

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Balch & Bingham LLP	Consulting services related to governmental affairs.	NA	281
Bearing Point	Consulting services related to High Performance Finance Project.	NA	160
Boehm Kurtz and Lowry	Consulting services related to FirstEnergy's RSP filing.	NA	150
Booth and Associates Incorporated	Audit related to NJBPU Docket No. EX02120950.	NA	328
Booz Allen Hamilton	Professional services related to Shareholder Derivative Claim Review Committee.	NA	173
Calfee, Halter & Griswold LLP	Consulting services related to governmental affairs.	NA	106
Capital Recovery Service	Collection services.	NA	112

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004OUTSIDE SERVICES EMPLOYED

ACCOUNT 923

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FROM WHOM PURCHASED	TYPE OF SERVICE/LARGEST INVOICE	RELATIONSHIP "A"= ASSOCIATE "NA"= NON ASSOCIATE	AMOUNT
<u>Other Professional Services</u> (continued)			
Career Connections	IT contractors related to Davis-Besse support and various site support.	NA	\$ 200
Charles River Associated Inc	Consulting services related to formation and operation of GridAmerica.	NA	130
Chris Talarico & Associates, Inc.	Temporary staffing services.	NA	1,890
Citibank	Procurement card services.	NA	100
Complete Payroll Management Inc	Temporary staffing services.	NA	881
Complete Personnel Logistics	Temporary staffing services.	NA	1,158
Compucharts	Provide on-site laser printer and PC maintenance.	NA	345
Computer Task Group Inc	IT contractors for various projects.	NA	934
Conger & Elsea Inc	Consulting services related to August 14 Blackout.	NA	570
Credit Bureau Collection Serv Inc	Collection services.	NA	108

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CSI International Inc	Provide facility services.	NA	364
D J Wurdack Inc	Placement services.	NA	206
Davey Resource Group	Provide contract foresters.	NA	620
David B Woods	Consulting services related to SAP System.	NA	274
Deloitte & Touche	Consulting services related to EMDERSA.	NA	105
Dublin Maintenance Contractors	Provide janitorial services.	NA	138
E Technologies Ltd	Consulting services related to upgrading UPS system, battery monitor system.	NA	423
Environmental Conditioning	Provide HVAC services.	NA	551

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004OUTSIDE SERVICES EMPLOYED

ACCOUNT 923

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FROM WHOM PURCHASED	TYPE OF SERVICE/LARGEST INVOICE	RELATIONSHIP "A"= ASSOCIATE "NA"= NON ASSOCIATE	AMOUNT
<u>Other Professional Services</u> (continued)			
Environmental Resources Mgmt Inc	Expert witness related to environmental case.	NA	\$ 116
Equifax Credit Info Services, Inc.	Credit information services.	NA	191
Filenet Corporation	Information compliance services.	NA	102
Four Dimentional Solutions	Consulting services related to workforce developments.	NA	199
Gabel Associates	Consulting services related to BPU Investigation.	NA	145
GE Energy Management Services Inc.	Consulting services related to Poweron implementation, on-site support.	NA	624
GE Power Systems	Consulting services related to FirstEnergy Reliability Study.	NA	140
Greater Akron Chamber	Next generation consulting.	NA	114
Greater Cleveland Partnership	Economic development program.	NA	1,035

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Guy Lammert & Towne	Collection services.	NA	109
H S Grace & Company Inc	Consulting services related to Derivatives Litigation.	NA	273
Halls Exclusive Courier Service	Courier services.	NA	814
Harrison Clark	Consulting services related to August 14 Blackout.	NA	132
Heavyweights Incorporated	Regulatory consulting services.	NA	225
Herman Miller Workplace Resource	Furnish office furniture.	NA	468
Hewitt Associates LLC	Consulting services related to talent alignment, retiree medical reform.	NA	341

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004OUTSIDE SERVICES EMPLOYED

ACCOUNT 923

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FROM WHOM PURCHASED	TYPE OF SERVICE/LARGEST INVOICE	RELATIONSHIP "A"= ASSOCIATE "NA"= NON ASSOCIATE	AMOUNT
<u>Other Professional Services</u> (continued)			
Holland & Knight LLP	Consulting services related to Clean Air Regulation	NA	\$ 171
Honeywell DMC Services Inc.	Consulting services related to Clean Air Program.	NA	134
Hurst Landscaping	Landscaping services.	NA	221
HWH Architects Engineers Planners	Consulting services related to transmission reliability improvement study.	NA	237
IEU Ohio	Provide Ohio natural and electricity issues.	NA	500
IKON Document Services	Provide copying services.	NA	136
IKON Office Solutions	Provide document strategy services.	NA	188
Iron Mountain/National Underground	Provide record management services.	NA	396
J W Didado Electric Inc	Provide electrical contracting services.	NA	712

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Jersey Shore University Medical	Provide medical services for JCP&L lawsuit.	NA	340
John R Santee	Provide MAC labor.	NA	839
KPMG LLP	Professional tax services.	NA	179
L&K International Videotraining	Provide transmission system operator training, meter technology training.	NA	221
Market Reach Strategies LLC	Provide market research.	NA	255
Maxcom Inc	Provide MAC labor.	NA	596

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004OUTSIDE SERVICES EMPLOYED

ACCOUNT 923

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FROM WHOM PURCHASED	TYPE OF SERVICE/LARGEST INVOICE	RELATIONSHIP	AMOUNT
		"A"= ASSOCIATE "NA"= NON ASSOCIATE	
<u>Other Professional Services</u> (continued)			
McDonald Investments	Advisory services related to divestiture of Great Lakes Energy Partners, LLC.	NA	\$ 3,001
McKinsey & Company	Consulting services related to OTL and capital productivity study.	NA	1,446
McManus and Miles Incorporated	Financial advisory related to Parlin and Newark PPAs.	NA	1,250
Murtech Consulting LLC	Consulting services related to software modification to SAP FERC software module.	NA	235
NCO Financial Systems	Provide accounts receivable management services.	NA	182
New York Stock Exchange Inc	Fee for listing FirstEnergy common stock.	NA	322
Nextiraone LLC	Maintenance services related to PBX/VM.	NA	636

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Nexus Energy Software	Implementation services related to NEXUS energy software.	NA	106
OSI Outsourcing Services, Inc.	Collection services.	NA	9,670
PA Consulting Group	Consulting services related to shareholder litigation.	NA	373
Pantellos Group Limited	Provide supply chain services.	NA	2,083
Parsons E&C	Engineering consulting services.	NA	595
PJ Downes Associates LLC	Professional services related to BPU Docket No. EX03070503.	NA	228
Princeton Ecom Corporation	Professional services related to ELS transactions.	NA	147
Rappleyea Lobbying Group Inc	Lobbying services.	NA	100
RHI Management Resources	Financial staffing services.	NA	200
Right Management Consultants Inc	Professional services related to career transition and organizational consulting.	NA	100

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004OUTSIDE SERVICES EMPLOYED

ACCOUNT 923

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FROM WHOM PURCHASED	TYPE OF SERVICE/LARGEST INVOICE	RELATIONSHIP "A"= ASSOCIATE "NA"= NON ASSOCIATE	AMOUNT
<u>Other Professional Services</u> (continued)			
Rockwell First Point Contact	Maintenance services related to FirstPoint Enterprise System.	NA	\$ 187
Roetzel & Andress	Consulting services.	NA	123
Ron Outen Associates LLC	Consulting services related to Clean Air Act NSR enforcement case.	NA	165
Roth Bros	HVAC services.	A	128
Russell Reynolds Associates	Consulting services related to executive recruitment.	NA	396
SAP America Inc	Services related to SAP onsite training.	NA	219
SBC Global Services Inc	Advanced business telephone services.	NA	199
Schaad Detective Agency, Inc.	Security guard services.	NA	193
		NA	141

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Scheeser Buckley Mayfield Inc	Engineering and design services.		
Sciences International Incorporated	Consulting services related to NSR.	NA	134
Seese Sveda Construction Company	Construction services.	NA	334
SSC Service Solutions	Provide facilities support.	NA	165
Sungard Availability Services	Provide uninterrupted access to critical data.	NA	106
Sungard CSS	Remote processing services.	NA	219
Thompson Electric Inc	Provide electrical contracting services.	NA	347
Thomson Financial Investor	Provide capital markets information and advisory services.	NA	101
Towers Perrin	Consulting services related to executive compensation.	NA	199
Triad Research Group	Provide customized research.	NA	264

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004OUTSIDE SERVICES EMPLOYED

ACCOUNT 923

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FROM WHOM PURCHASED	TYPE OF SERVICE/LARGEST INVOICE	RELATIONSHIP "A"= ASSOCIATE "NA"= NON ASSOCIATE	AMOUNT
<u>Other Professional Services</u> (continued)			
Tri-County Tower , Inc.	Provide tower inspection services.	NA	\$ 128
Twenty-First Century Communications	Professional services related to High Volume Call Answering System.	NA	497
Unisys Corporation	IT services related to remittance center.	NA	189
Utility Collections Ltd	Collection services.	NA	313
Vivid Learning Systems Inc	Training EWT web & custom lessons.	NA	111
Wanda A Wallace	Consulting services related to Shareholder Derivative Claim Review Committee.	NA	106
Warko Roofing Company Incorporated	HVAC services.	NA	421
Wass Consulting Group		NA	1,205
			108

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	Consulting services related to Shareholder Derivative Claim Review Committee.		
Watson Wyatt & Company	Consulting services related to benefits enrollment.	NA	203
Williams & Jensen	Consulting services related to government affairs.	NA	117
Xerox Corporation	Maintenance services.	NA	108
956 Various Payees (Under \$100,000)			8,798
Sub-total		\$	63,414
Grand Total		\$	107,871

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004EMPLOYEE PENSIONS AND BENEFITSACCOUNT 926

INSTRUCTIONS: Provide a listing of each pension plan and benefit program provided by the service company. Such listing should be limited to \$25,000.

DESCRIPTION	AMOUNT
Accrued Vacation	\$ 4,883
Educational Assistance	418
Employee Savings Plan	(1,410)
Employee Stock Option Plan	6,420
Executive Deferred Compensation Plan	2,756
Executive Incentive Compensation Plan	246
Life Insurance	349
Long-term Disability	(1,276)
Medical, Prescription, and Dental Insurance	32,735
Pensions	19,080
Relocation	1,297
Severance	14
Supplemental Executive Retirement Plan	2,214
Other Benefits	809

TOTAL

\$ 68,535

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004GENERAL ADVERTISING EXPENSESACCOUNT 930.1

Provide a listing of the amount included in Account 930.1, "General Advertising Expenses", classifying the items according to the nature of the advertising and as defined in the account definition. If a particular class includes an amount in excess of \$3,000 applicable to a single payee, show separately the name of the payee and the aggregate amount applicable thereto.

INSTRUCTIONS:

DESCRIPTION	NAME OF PAYEE	AMOUNT
Public Relations To Promote Goodwill and Image	Dope Open Incorporated	\$ 10
	Monster.Com	10
	The International	10
	Erie Regional Chamber And Growth	8
	Lake Erie Speedway	7
	New Jersey Utilities Association	5
	Ladacin Network	5
	Pro Football Hall Of Fame	5
	Rossmoor Charity Pro-Member	5
	United Way Of Morris County	5
	New Jersey Alliance For Action	4
	Ambassador Banquet & Conference	3
	Erie Philharmonic	3
	109 Various Payees Under \$3,000	95
General Advertising Includes Advertising In Newspapers, Periodicals, Radio, TV Etc.	Fox Ohio	136
	Plain Dealer	97
	WKYC TV	55
	Clear Channel Broadcasting Inc	50
	Directory Advertising & Marketing	47
	TMP Worldwide	46
	WKBN Broadcasting	43
	Clear Channel Communications	37
	Crain Communications Incorporation	34
	Akron Beacon Journal	32
	Toledo Blade Company	29
	PR Newswire	26
	WDOK	23
	The Vindicator	22

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Millennium Radio Group	20
Life Media	20
Newspaper Network Of Central Ohio	19
City Business Journals Network	18
National Black Review Incorporated	17
York Newspaper Company	16
The Blade	15
The Bottomline Incorporated	15
Gannett NJ Newspapers	14
The Star-Ledger	14

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004GENERAL ADVERTISING EXPENSESACCOUNT 930.1

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INSTRUCTIONS:

DESCRIPTION	NAME OF PAYEE	AMOUNT
General Advertising	City Business Journal	\$ 13
Includes Advertising	WNWV Radio	12
In Newspapers,	Springfield Newspapers Inc	12
Periodicals, Radio, TV Etc.	North Jersey Media Group	12
	Morning Call	12
	Clear Channel Radio	12
	Baker Publishing Incorporated	11
	WRTY-FM Clear Channel	11
	The Recorder Publishing Company Inc	11
	Mendio Publishing Service	10
	The Progressive Woman	10
	The Veteran Journal Incorporated	10
	WYSE Advertising Inc	10
	Radio One / WZAK-FM	10
	News-Herald	9
	Erie Times News	9
	Renard Communications Inc	9
	Cleveland Orchestra Program	9
	Greater Media Newspapers	8
	Cox Ohio Advertising - Springfield	8
	Call and Post	8
	Visionaries Of Humanity	7
	Kaleidoscope Magazine	7
	WQXK Cumulus Broadcasting	7
	Tribune Chronicle	7
	Verizon	7
	WMJI-FM	7
	Artists Inc.	7
	WYF Cumulus Broadcasting	6

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The Times	6
WKKO Cumulus Broadcasting-Toledo	6
Reading Eagle Company	6
The Tribune-Democrat	6
Beaver County Times	6
WNCX	6
The Morning Journal	6
WTOL-TV Toledo	6

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004GENERAL ADVERTISING EXPENSESACCOUNT 930.1

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DESCRIPTION	NAME OF PAYEE	AMOUNT
General Advertising	WQMX FM	\$ 6
Includes Advertising	Sun Newspapers	6
In Newspapers,	News Herald	5
Periodicals, Radio, TV		
Etc.	Vantage Industries	5
	Halcyon Business Publication Inc	5
	Office Building Magazine	5
	Live Publishing Co	5
	Newswatch Cleveland Inc	5
	WKNR Radio	5
	Citibank	5
	WQAL-FM	5
	Berks County Chamber Of Commerce	5
	CNHI	5
	Lebanon Daily News	5
	The Courier News	5
	WONE-FM	5
	Sprint	5
	WMVX-FM	5
	Morning Journal	5
	Conway Data, Inc.	5
	Sandusky Register	5
	National Society Of Black Engineers	4
	Media-Com Inc	4
	Daily Record	4
	Salem Communications	4
	NACE	4
	WCPX FM - Clear Channel	4

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Producer's Associates Inc	4
1480 WHBC	4
Mix 94.1 WHBC-FM	4
City News Newspaper	4
The Independent	4
Altoona Mirror	4
Sponsorships	4
Sharon Herald Co	4

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004GENERAL ADVERTISING EXPENSESACCOUNT 930.1

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DESCRIPTION	NAME OF PAYEE	AMOUNT
General Advertising	NAS Recruitment Communications	\$ 4
Includes Advertising	WRVF FM	4
In Newspapers,	WGAR Radio FM	4
Periodicals, Radio, TV		
Etc.	Easton Publishing Co	4
	The Patriot-News Company	4
	WIOT FM	4
	WKFM Radio	4
	Buckeye Review Publishing Ltd	4
	Great Lakes Publishing Inc	3
	Toledo Journal	3
	Pittsburgh Magazine	3
	Susquehanna Radio Corp	3
	WEOL Radio	3
	The International	3
	Brown Publishing Company	3
	Raycom Media/WOIO-TV	3
	Record Publishing Company LLC	3
	Forever Of PA Inc	3
	Frasernet	3
	Leapfrog	3
	243 Various Payees Under \$3,000	237
Sponsorships	Cleveland Browns	1,714
	Cleveland Indians Baseball	1,276
	Cleveland Cavaliers	935
	Reading Phillies	250
	University Of Akron	174

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Playhouse Square Foundation	122
Team NEO	100
Akron Civic Theatre	75
State University Of New Jersey	50
The Akron Marathon Corporation	50
Edison Electric Institute	40
The Delay Foundation For Kids	25
Kent State University	25
Akron Aeros	18
Playhouse Square Center	16
The University Of Toledo	12

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004GENERAL ADVERTISING EXPENSESACCOUNT 930.1

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DESCRIPTION	NAME OF PAYEE	AMOUNT
Sponsorships	Dan Hipsher	\$ 12
	New Jersey Cardinals	11
	Hope Street Kids	10
	The Philadelphia Foundation	10
	County Corner Company	9
	Youngstown State University	7
	Restaurant Associates	6
	Toledo Storm Hockey	6
	Anderson Graphics Incorporated	5
	Altoona Curve Baseball	5
	Congressional Black Caucus	5
	National Democratic Club	5
	RBC Sports	5
	World Trade Center Cleveland	5
	Economic Development Research & Training Center	4
	Artists Inc.	4
	Lehigh Valley Economic Development	4
	City Of Akron Recreation Bureau	3
	49 Various Payees Under \$3,000	33
	Fees And Expenses Of Advertising Agencies And Commercial Artists.	IMR Strategic Marketing Services
Triad Research Group		191
Bob Gold Advertising		115
WYSE Advertising Inc		108
Sawyer Miller Advertising		82
Downing Exhibits & Pop Displays		38
Cook Graphic Consulting		26
Parker & Partners Marketing	18	

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Artists Inc.	18
Rick Zaidan Photography	17
I M R Interactive Marketing	16
Cochran Public Relations	10
Downing Enterprises Inc	9
Consolidated Graphics Group Inc	9
Artists Incorporated	6
Kent State University	5
13 Various Payees Under \$3,000	14

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004GENERAL ADVERTISING EXPENSESACCOUNT 930.1

Provide a listing of the amount included in Account 930.1, "General Advertising Expenses", classifying the items according to the nature of the advertising and as defined in the account definition. If a particular class includes an amount in excess of \$3,000 applicable to a single payee, show separately the name of the payee and the aggregate amount applicable thereto.

INSTRUCTIONS:

DESCRIPTION	NAME OF PAYEE	AMOUNT
Printing, Supplies And Expenses In Preparing Advertising Materials	S Group Inc	\$ 91
	Producers Associates	57
	American Printing Inc	54
	Artists Inc.	43
	Bergdorf Company Inc	34
	Firestone Country Club	27
	WYSE Advertising Inc	21
	The Pannier Corporation	16
	Northeast Projections Inc	14
	Precision Printing	14
	Newswatch Cleveland Inc	13
	SP Mount	10
	Bark At The Moon Graphics Studio	8
	Crain Communications Incorporation	8
	Proline Equipment	6
	Mid-Eastern Advertising	6
	Mike Wilkes Studio	6
	Rick Zaidan Photography	6
	Wixted Pope Nora Thomson & Assoc	6
	Replay News	5
	Star Printing Company Inc	5
PR Newswire	4	
Go Cal Incorporated	4	
Schwelik Studios	3	
21 Various Payees Under \$3,000	21	
Total	\$ 8,213	

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004MISCELLANEOUS GENERAL EXPENSESACCOUNT 930.2

INSTRUCTIONS: Provide a listing of the amount included in Account 930.2, "Miscellaneous General Expenses", classifying such expenses according to their nature. Payments and expenses permitted by Section 321 (b) (2) of the Federal Election Campaign Act, as amended by Public Law 94-283 in 1976 (2 U.S.C.S. 441 (b) (2) shall be separately classified.

DESCRIPTION	AMOUNT
Directors' Fees and Expenses	\$ 2,479
Dues and Memberships	6,890
Legal Settlement	706
Licenses, Permits and Regulations	503
Shareholder Communication Expenses	210
Total	\$ 10,788

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004RENTSACCOUNT 931

INSTRUCTIONS:

Provide a listing of the amount included in Account 931, "Rents", classifying such expenses by major groupings of property, as defined in the account definition of the Uniform System of Accounts.

TYPE OF PROPERTY	AMOUNT
Office Building	\$ 11,065
Office Equipment	2,440
Automobile	234
Telecommunication Equipment	663
Total	\$ 14,402

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004TAXES OTHER THAN INCOME TAXESACCOUNT 408

INSTRUCTION: Provide an analysis of Account 408, "Taxes Other Than Income Taxes".
Separate the analysis into two groups: (1) other than U.S. Government taxes,
and (2) U.S. Government taxes. Specify each of the various kinds of taxes and
show the amounts thereof Provide a subtotal for each class of tax.

	T Y P E O F T A X	A M O U N T
(1)	<u>Other Than U.S. Government Taxes</u>	
	Local Real & Personal Property	\$ 879
	Unemployment Insurance	
	- New Jersey	92
	- Pennsylvania	951
	- Ohio	534
	- Washington, DC	1
	Sales & Use	
	- New Jersey	5
	- Pennsylvania	33
	Pennsylvania Capital Stock	1
	Sub Total	\$ 2,496
(2)	<u>Taxes - U.S. Government</u>	
	FICA	\$ 14,869
	Federal Unemployment Insurance	175
	Sub Total	\$ 15,044
	Total	\$ 17,540

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004DONATIONSACCOUNT 426.1

INSTRUCTION: Provide a listing of the amount included in Account 426.1, "Donations", classifying such expenses by its purpose. The aggregate number and amount of all items of less than \$3,000 may be shown in lieu of details.

NAME OF RECIPIENT	PURPOSE OF DONATION	AMOUNT
Ohio Partners For Affordable Energy	Community Services	\$ 4,568
American Red Cross	Community Services	9
Boy Scouts Of America	Community Services	9
NAACP	Community Services	8
New Jersey Alliance For Action	Community Services	7
Moore Syndication, Incorporated	Community Services	7
Akron Community Foundation	Community Services	7
Johnstown Area Regional Chamber	Community Services	7
Toledo Area Chamber Of Commerce	Community Services	6
Catholic Diocese Of Cleveland	Community Services	6
Executive Leadership Council	Community Services	5
Urban League Of Greater Cleveland	Community Services	5
Youngstown Warren Regional Chamber	Community Services	5
BPACF BLACK Professional Association	Community Services	4
Cook Graphic Consulting	Community Services	3
Blair County Chamber Of Commerce	Community Services	3
Hunterdon Economic Partnerships	Community Services	3
Twenty Under Forty	Community Services	3
United Black Fund Of Greater Cleveland Inc.	Community Services	3
308 Various Organizations Under \$3,000	Community Services	205
University Of Akron	Education	50
Repros Inc.	Education	27
Apogee Interactive Inc.	Education	19
Davis Printing Company	Education	9
The Writing Toolbox	Education	7
Akron General Women's Board	Education	5
Nuclear Energy Institute	Education	5
Monmouth University	Education	4

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Monmouth Conservation	Education	4
Culver Company Incorporated	Education	4
Channing L Bete Co Inc	Education	4
Lourdes College	Education	3
68 Various Organizations Under \$3,000	Education	37

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004DONATIONSACCOUNT 426.1

Provide a listing of the amount included in Account 426.1, "Donations", classifying such expenses by its purpose. The aggregate number and amount of all items of less than \$3,000 may

INSTRUCTION: be shown in lieu of details.

NAME OF RECIPIENT	PURPOSE OF DONATION	AMOUNT
Chack,Dennis M*	Health Services	\$ 5
National Multiple Sclerosis	Health Services	4
Marymount Hospital	Health Services	3
29 Various Organizations Under \$3,000	Health Services	19
Rock and Roll Hall Of Fame And Museum	Culture Development	10
Stranahan Theater Trust	Culture Development	8
Citifest Incorporate	Culture Development	6
Marion Popcorn Festival	Culture Development	5
Center For Italian & Italian-American Culture Inc.	Culture Development	5
National Black Caucus Of Local Cleveland	Culture Development	5
Stan Hywet Hall And Gardens	Culture Development	4
Cleveland Sport Stars Foundation	Culture Development	4
Toledo Zoo	Culture Development	3
18 Various Organizations Under \$3,000	Culture Development	18
Total		\$ 5,150

* Board required annual contribution by Dennis Chack to American Red Cross.

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYFor the Year Ended December 31, 2004OTHER DEDUCTIONSACCOUNT 426.5

INSTRUCTIONS: Provide a listing of the amount included in Account 426.5, "Other Deductions", classifying such expenses according to their nature.

DESCRIPTION	NAME OF PAYEE	AMOUNT
Company-Owned Life Insurance	Employee-Related Expenses	\$ (1,399)
Lobbying Expenses	Primary Employee Wages And Expenses	411
	TOTAL	\$ (988)

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2004

SCHEDULE XVIII

NOTES TO STATEMENT OF INCOME

INSTRUCTIONS:

The space below is provided for important notes regarding the statement of income or any account thereof. Furnish particulars as to any significant increase in services rendered or expenses incurred during the year. Notes relating to financial statements shown elsewhere in this report may be indicated here by reference.

See notes to Financial Statements on page 19.

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2004

ORGANIZATION CHART

Chairman of the Board			
President & CEO, FirstEnergy Service Company			
	Executive Vice President & COO, FirstEnergy Service Company		
		Senior Vice President, Energy Delivery & Customer Service	
			Region Presidents
			Senior Vice President, Customer Services
			Vice Presidents, Energy Delivery
			Vice President, Energy Delivery Policy
		Vice President, Transmission Initiative	
	Senior Vice President, Strategic Operations		
		Vice President, Rates & Regulatory Affairs	
		Vice President, Chief Information Officer	
		Vice President & Chief Procurement Officer	
		Senior Vice President, Business Development & Performance	
		Director, FirstEnergy Telecom	
	Senior Vice President, Chief Financial Officer		
		Vice President & Controller	
		Treasurer	
		Vice President, Corporate Risk & Chief Risk Officer	
		Vice President, Investor Relations	
		Director, Investment Management	
		Director, Internal Auditing	
	Senior Vice President & General Counsel		
	Vice President, Admin Services/Corp/Real Estate		
	Director, Claims		
Senior Vice President, External Affairs			
	Vice President, Corporate Affairs & Community Involvement		
	Vice President, Governmental Affairs		
	Vice President, Communications		
Vice President, Human Resources			
Senior Vice President, Chairman & CEO's Administration			

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2004

METHODS OF ALLOCATION

1. Multiple Factor - All

- A. FirstEnergy will bear 5% of these Indirect Allocations. The remaining Indirect Allocations will be allocated among the Utility and the Non-Utility Subsidiaries based on FirstEnergy's equity investment in respective groups.
- B. A subsequent allocation step will then occur. Among the Utility Subsidiaries, allocations will be based upon the "Multiple Factor - Utility" method. Among the Non-Utility Subsidiaries, allocations will be based upon the "Multiple Factor - Non-Utility" method.

2. Multiple Factor - Utility

Based on the sum of the weighted averages of the following factors:

- A. Gross transmission and/or distribution plant
- B. Operating and maintenance expense excluding purchase power and fuel costs
- C. Transmission and/or distribution revenues, excluding transactions with affiliates

3. Multiple Factor - Non-Utility

Based upon the total assets of each Non-Utility Subsidiary, including the generating assets under operating leases from the Utility Subsidiaries.

4. Multiple Factor - Utility and Non-Utility

- A. First assigned a distribution ratio that is in proportion to the Indirect Costs based on FirstEnergy's equity investment in the respective groups.
- B. Among the Utility Subsidiaries, allocations will be based upon the "Multiple Factor - Utility" method. Among the Non-Utility Subsidiaries, allocations will be based upon the "Multiple Factor - Non-Utility" method.

5. Direct Charge Ratio

The ratio of direct charges for a particular product or service to an individual Subsidiary as a percentage of the total direct charges for a particular product or service to all Subsidiaries benefiting from such services. Indirect Costs are then allocated to each Subsidiary based on the calculated ratios.

6. Number of Customers Ratio

Based on the number of Utility customers for the respective Utility Subsidiary receiving the product or service divided by the total number of Utility customers.

7. Number of Shopping Customers Ratio

Based on the number of shopping customers for the respective Utility Subsidiary receiving the product or service divided by the total number of shopping customers.

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2004

METHODS OF ALLOCATION

8. Number of Participating Employees - General

Based on the number of participating employees for the respective Subsidiary receiving the product or service divided by the total number of participating employees.

9. Number of Participating Employees - Utility and Non-Utility

A. First assigned a distribution ratio that is in proportion to the Indirect Costs based on FirstEnergy's equity investment in the respective groups.

B. Costs are further allocated by using the number of participating employees for the respective Subsidiary divided by the total number of participating FirstEnergy employees.

10. Gigabytes Used Ratio

Based on the number of gigabytes utilized by a Subsidiary receiving the product or service divided by the total number of gigabytes used by the FirstEnergy system companies applicable to that respective product or service.

11. Number of Computer Workstations Ratio

Based on the number of computer workstations utilized by a Subsidiary receiving the product or service divided by the total number of computer workstations in use by the FirstEnergy system companies applicable to that respective product or service.

12. Number of Billing Inserts Ratio

Based on the number of billing inserts performed for a Subsidiary receiving the product or service divided by the total number of billing inserts performed for the FirstEnergy system companies applicable to that respective product or service.

13. Number of Invoices Ratio

Based on the number of invoices processed for a Subsidiary receiving the product or service divided by the total number of invoices processed for the FirstEnergy system companies applicable to that respective product or service. (Not currently in use.)

14. Number of Payments Ratio

Based on the number of monthly payments processed for a Subsidiary divided by the total monthly number of payments processed for the FirstEnergy system companies applicable to that respective product or service. (Not currently in use.)

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2004

METHODS OF ALLOCATION

15. Daily Print Volume

Based on the average daily print volume performed for a Subsidiary receiving the service divided by the total average daily print volume performed for the entire FirstEnergy system.

16. Number of Intel Servers

Bases on the number of Intel servers utilized by a Subsidiary receiving the product or service divided by the total number of Intel servers utilized by the FirstEnergy system.

17. Application Development Ratio

Based on the number of application development hours budgeted for a Subsidiary receiving the service divided by the total number of budgeted application development hours for the year.

18. Server Support Composite

Based on the average ratio of unix gigabytes, SAP gigabytes and Intel number of servers for a Subsidiary receiving the service.

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2004

ANNUAL STATEMENT OF COMPENSATION FOR USE OF CAPITAL BILLED

NONE

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2004

SIGNATURE CLAUSE

Pursuant to the requirements of the Public Utility Holding Company Act of 1935 and the rules and regulations of the Securities and Exchange Commission issued thereunder, the undersigned Company has duly caused this report to be signed on its behalf by the undersigned officer thereunto duly authorized.

FIRSTENERGY
SERVICE COMPANY
(Name of Reporting
Company)

By: /s/ H. L. Wagner
(Signature of Signing
Officer)

H. L. Wagner, Vice
President & Controller
(Printed Name and Title
of Signing Officer)

Date: April 26, 2005

