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FIRSTENERGY CORP
Form U-13-60
April 30, 2003

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

ANNUAL REPORT

FOR THE PERIOD

Beginning January 1, 2002 and Ending December 31, 2002

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:

P. R. Chatman	Assistant Controller	300 Madison Avenue Morristown, NJ 07962
-----	-----	-----
(Name)	(Title)	(Address)

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

FIRSTENERGY CORP. (File No. 070-09793)

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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.

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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

 COMPARATIVE BALANCE SHEET

Schedule I

SERVICE COMPANY PROPERTY

Schedule II

ACCUMULATED PROVISION FOR DEPRECIATION AND

AMORTIZATION OF SERVICE COMPANY PROPERTY

Schedule III

INVESTMENTS

Schedule IV

ACCOUNTS RECEIVABLE FROM ASSOCIATE

COMPANIES

Schedule V

FUEL STOCK EXPENSES UNDISTRIBUTED

Schedule VI

STORES EXPENSE UNDISTRIBUTED

Schedule VII

MISCELLANEOUS CURRENT AND ACCRUED ASSETS

Schedule VIII

MISCELLANEOUS DEFERRED DEBITS

Schedule IX

RESEARCH, DEVELOPMENT, OR DEMONSTRATION

EXPENDITURES

Schedule X

PROPRIETARY CAPITAL

Schedule XI

LONG-TERM DEBT

Schedule XII

CURRENT AND ACCRUED LIABILITIES

Schedule XIII

NOTES TO FINANCIAL STATEMENTS

Schedule XIV

 COMPARATIVE INCOME STATEMENT

Schedule XV

ANALYSIS OF BILLING - ASSOCIATE COMPANIES

Account 457

ANALYSIS OF BILLING - NONASSOCIATE COMPANIES

Account 458

ANALYSIS OF CHARGES FOR SERVICE - ASSOCIATE

AND NONASSOCIATE COMPANIES

Schedule XVI

SCHEDULE OF EXPENSE BY DEPARTMENT OR

SERVICE FUNCTION

Schedule XVII

DEPARTMENTAL ANALYSIS OF SALARIES

Account 920

OUTSIDE SERVICES EMPLOYED

Account 923

EMPLOYEE PENSIONS AND BENEFITS

Account 926

GENERAL ADVERTISING EXPENSES

Account 930.1

MISCELLANEOUS GENERAL EXPENSES

Account 930.2

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RENTS	Account 931
TAXES OTHER THAN INCOME TAXES	Account 408
DONATIONS	Account 426.1
OTHER DEDUCTIONS	Account 426.5
NOTES TO STATEMENT OF INCOME	Schedule XVIII

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LISTING OF INSTRUCTIONAL FILING REQUIREMENTS	Page
-----	Number

Description of Reports or Statements

ORGANIZATION CHART	36

METHODS OF ALLOCATION	37

ANNUAL STATEMENT OF COMPENSATION FOR USE	38

OF CAPITAL BILLED	

NOTE: Dollar figures in this report are shown in thousands unless otherwise noted.

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

SCHEDULE I - COMPARATIVE BALANCE SHEET

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

ACCOUNT	ASSETS AND OTHER DEBITS	As of Decemb
-----	-----	-----
		CURRENT

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SERVICE COMPANY PROPERTY		
101	Service Company property (Schedule II)	\$ 207,739
107	Construction work in progress (Schedule II)	115,050
	Total Property	322,789
108	Less accumulated provision for depreciation and amortization of service company property (Schedule III)	92,077
	Net Service Company Property	230,712
INVESTMENTS		
123	Investments in associate companies (Schedule IV)	-
124	Other investments (Schedule IV)	275,093
	Total Investments	275,093
CURRENT AND ACCRUED ASSETS		
131	Cash	(320,577)
134	Special deposits	-
135	Working funds	203
136	Temporary cash investments (Schedule IV)	5,790
141	Notes receivable from associate companies	204
143	Accounts Receivable	12,987
144	Accumulated Provision For Uncollectible Accounts receivable	(797)
146	Accounts receivable from associate companies (Schedule V)	552,400
152	Fuel stock expenses undistributed (Schedule VI)	-
154	Materials and supplies	-
163	Stores expenses undistributed (Schedule VII)	-
165	Prepayments	10,588
171	Interest Receivable	1,206
174	Miscellaneous current and accrued assets (Schedule VIII)	-
	Total Current and Accrued Assets	262,004
DEFERRED DEBITS		
181	Umamortized debt expense	-
184	Clearing accounts	224
186	Miscellaneous deferred debits (Schedule IX)	43,244
188	Research, development, or demonstration expenditures (Schedule X)	-
190	Accumulated deferred income taxes	-
	Total Deferred Debits	43,468
	TOTAL ASSETS AND OTHER DEBITS	\$811,277

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

SCHEDULE I - COMPARATIVE BALANCE SHEET

ACCOUNT	LIABILITIES AND PROPRIETARY CAPITAL	As of December 31	
		CURRENT	PRIOR
PROPRIETARY CAPITAL			
201	Common stock issued (Schedule XI)	\$ 1	\$ 1
211	Miscellaneous paid-in-capital (Schedule XI)	10,515	28,815
215	Retained earnings / Accumulated other comprehensive income / (loss) (Schedule XI)	-	-
216	Unappropriated retained earnings (Schedule XI)	2,595	2,595
	Total Proprietary Capital	13,111	31,411
LONG-TERM DEBT			
223	Advances from associate companies (Schedule XII)	-	-
224	Other long-term debt (Schedule XII)	36,297	33,865
225	Unamortized premium on long-term debt	-	-
226	Unamortized discount on long-term debt-debit	-	-
	Total Long-term Debt	36,297	33,865
CURRENT AND ACCRUED LIABILITIES			
231	Notes payable	-	-
232	Accounts payable	45,782	35,498
233	Notes payable to associate companies (Schedule XIII)	88,769	50,972
234	Accounts payable to associate companies (Schedule XIII)	479,273	603,791
236	Taxes accrued	(62,158)	(51,657)
237	Interest accrued	629	376
238	Dividends declared	-	-
241	Tax collections payable	(995)	70
242	Miscellaneous current and accrued liabilities (Schedule XIII)	17,503	25,400
	Total Current and Accrued Liabilities	568,803	664,450
DEFERRED CREDITS			

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253	Other deferred credits	228,059	92,979
255	Accumulated deferred investment tax credit	-	-
	Total Deferred Credits	228,059	92,979

282	ACCUMULATED DEFERRED INCOME TAXES	(34,993)	29,197

	TOTAL LIABILITIES AND PROPRIETARY	\$811,277	\$851,902
	CAPITAL	=====	=====

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For the Year Ended December 31, 2002

SCHEDULE II - SERVICE COMPANY PROPERTY

DESCRIPTION		BALANCE AT BEGINNING OF YEAR	ADDITIONS	RETIREMENTS OR SALES	OTHER CHANGES 1/ -	B

SERVICE COMPANY PROPERTY						

Account						

301	ORGANIZATION	\$ -	\$ -	\$ -	\$ -	\$
303	MISCELLANEOUS INTANGIBLE PLANT	65,481	8,658	(5)	-	
304	LAND & LAND RIGHT	686	-	-	-	
305	STRUCTURES AND IMPROVEMENTS	18,243	61	(29)	-	
306	LEASEHOLD IMPROVEMENTS	-	-	-	-	
307	EQUIPMENT 2/ -	41,548	83	(951)	(2)	
308	OFFICE FURNITURE					

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	AND EQUIPMENT	81,390	1,508	(7,272)	(1,660)
309	AUTOMOBILES, OTHER VEHICLES AND RELATED GARAGE EQUIPMENT	-	1,875	(1,875)	-
310	AIRCRAFT AND AIRPORT EQUIPMENT	-	-	-	-
311	OTHER SERVICE COMPANY PROPERTY 3/ -	-	-	-	-
	SUB-TOTAL	207,348	12,185	(10,132)	(1,662)
107	CONSTRUCTION WORK IN PROGRESS 4/ -	28,989	89,402	-	(3,341)
	TOTAL	\$236,337	\$101,587	\$ (10,132)	\$ 5,003)

SCHEDULE II - CONTINUED

1/ PROVIDE AN EXPLANATION OF THOSE CHANGES CONSIDERED MATERIAL:

-

N/A

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
COMMUNICATIONS EQUIPMENT (MICROWAVE & TELEPHONE)	\$ 83
TOTAL	----- \$ 83 =====

3/ DESCRIBE OTHER SERVICE COMPANY PROPERTY:

-

N/A

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4/ DESCRIBE CONSTRUCTION WORK IN PROGRESS:
 - GENERAL BUILDING
 SAP SYSTEM

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For the Year Ended December 31, 2002

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/ -
Account				
301 ORGANIZATION	-	-	-	-
303 MISCELLANEOUS INTANGIBLE PLANT	26,924	23,354	(5)	66
304 LAND& LAND RIGHTS	-	-	-	-
305 STRUCTURES AND IMPROVEMENTS	5,097	389	(29)	(77)
306 LEASEHOLD IMPROVEMENTS	-	-	-	-
307 EQUIPMENT	21,368	2,443	(951)	(252)
308 OFFICE FURNITURE AND FIXTURES	13,421	7,944	(7,272)	(343)
309 AUTOMOBILES, OTHER VEHICLE AND RELATED GARAGE EQUIPMENT	-	-	(1,875)	1,875
310 AIRCRAFT AND				

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	AIRPORT EQUIPMENT	-	-	-	-
311	OTHER SERVICE COMPANY PROPERTY	-	-	-	-
		\$66,810	\$34,130	\$ (10,132)	\$1,269

1/ PROVIDE AN EXPLANATION OF THOSE CHANGES CONSIDERED MATERIAL:

-
N/A

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For the Year Ended December 31, 2002

SCHEDULE 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		
INVESTMENTS HELD IN TRUST - DEFERRED COMPENSATION PLAN	\$174,940	\$196,816
EMPLOYEE STOCK OPTION PLAN	97,227	78,277
PENSIONS	17,608	-
TOTAL	\$289,775	\$275,093

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	=====	=====
ACCOUNT 136 - TEMPORARY CASH INVESTMENTS		
BANK CERTIFICATE OF DEPOSIT	\$11,865	\$ 5,690
SHORE BANK CD	100	100
	-----	-----
TOTAL	\$11,965	\$ 5,790
	=====	=====

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For the Year Ended December 31, 2002

SCHEDULE 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		
ADVANCED TECHNOLOGIES DEVELOPMENT CORP.	\$ 448	\$ 187
AMERICAN TRANSMISSION SYST	-	7,010
BAY SHORE POWER COMPANY	30	-
CENTERIOR ENERGY SERVICES, INC.	35	148
CLEVELAND ELECTRIC ILLIUMINATING COMPAN	2,151	18,230
FELHC, INC.	23	-
FIBER VENTURE EQUITY, INC.	9	2
FIRSTENERGY CORP.	637,915	439,651
FIRSTENERGY FACILITIES SERVICES GROUP, LLC	199	-
FIRSTENERGY GENERATION CORP.	13,105	11,764
FIRSTENERGY NUCLEAR OPERATING CO	7,113	23,460
FIRSTENERGY PROPERTIES, INC.	419	68
FIRSTENERGY SOLUTIONS CORP.	8,077	8,501
FIRSTENERGY TELECOMMUNICATIONS CORP.	519	715
FIRSTENERGY VENTURES CORP.	152	373
GPU SERVICE, INC.	-	10,706
GPU TELCOM SERVICES, INC.	-	5,910
MARBEL ENERGY CORP.	10,648	105
PENN POWER ENERGY, INC.	2	-
PENNSYLVANIA POWER COMPANY	-	1,591

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TOLEDO EDISON COMPANY	1,929	23,920
WARRENTON RIVER TERMINAL, LTD.	18	59
	-----	-----
TOTAL	\$682,792	\$552,400
	=====	=====

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2002

SCHEDULE 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

ADVANCED TECHNOLOGIES DEVELOPMENT CORP.	\$ 5,892
AMERICAN TRANSMISSION SYSTEMS, INC.	176,671
BAY SHORE POWER COMPANY	431
CENTERIOR ENERGY SERVICES, INC.	26,944
CENTERIOR FUNDING CORP.	1,217
CLEVELAND ELECTRIC ILLIUMINATING COMPANY	2,109,993
FELHC, INC.	29
FIBER VENTURE EQUITY, INC.	5,217
FIRSTENERGY CORP.	1,058,631
FIRSTENERGY FACILITIES SERVICES GROUP, LLC	15,830
FIRSTENERGY GENERATION CORP.	1,540,094
FIRSTENERGY NUCLEAR OPERATING CO.	793,131
FIRSTENERGY PROPERTIES, INC.	3,178
FIRSTENERGY SOLUTIONS CORP.	3,316,764
FIRSTENERGY TELECOMMUNICATIONS CORP.	257
FIRSTENERGY VENTURES CORP.	474
GPU ADVANCED RESOURCES, INC.	614
GPU TELCOM SERVICES, INC.	47,053
OHIO EDISON COMPANY	2,560,949
PENN POWER ENERGY, INC.	2
PENNSYLVANIA POWER COMPANY	556,673
OES CAPITAL, INC.	115,940
OES FINANCE, INC.	403
OES FUEL, INC.	157,908
OES NUCLEAR, INC.	15,182

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OES VENTURES, INC.	257
TOLEDO EDISON CAPITAL CORP.	14
TOLEDO EDISON COMPANY	1,317,596
WARRENTON RIVER TERMINAL, LTD	1,864

TOTAL PAYMENTS	\$13,829,208
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For the Year Ended December 31, 2002

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:

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For the Year Ended December 31, 2002

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	\$ -	\$ -	\$ -

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2002

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	BALANCE AT CLOSE OF
-------------	----------------------	---------------------

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OF YEAR

YEAR

ACCOUNT 174 - MISCELLANEOUS CURRENT AND ACCRUED
ASSETS

NONE

TOTAL

\$ -
=====

\$ -
=====

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For the Year Ended December 31, 2002

SCHEDULE 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

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class.

DESCRIPTION	BALANCE AT BEGINNING OF YEAR	BALANCE AT CLOSE OF YEAR
ACCOUNT 186 - MISCELLANEOUS DEFERRED DEBITS		
EXECUTIVE DEFERRED COMPENSATION PLAN	\$ 9,943	\$23,426
QUALIFIED PENSION PLAN	-	9,942
RESTRICTED STOCK AWARDS	3,673	3,127
SUPPLEMENTAL EXECUTIVE RETIREMENT PROGRAM	2,984	2,494
DISTRIBUTED OVERHEADS	904	1,424
OTHER DEFERRED DEBITS	851	1,027
DEFERRED EXPENSES FROM SALE OF ASSETS	168	855
ACQUISITION COSTS - NEW COMPANIES	4,691	532
NEW VENTURE DEVELOPMENT	(413)	(388)
CONTRACT WORK & ENGINEERING	(31)	285
MAINTENANCE ACTIVITIES & VEHICLES	201	206
SYSTEM CAPACITY DESIGN	-	164
MANAGEMENT ACTIVITIES	1	51
TECHNICAL SUPPORT	-	48
COMMUNICATION SERVICES	2	13
OTHER (19 under \$10,000)	38	38
TOTAL	\$23,012	\$43,244

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For the Year Ended December 31, 2002

SCHEDULE X

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RESEARCH, 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):	
- FUNDAMENTAL DISTRIBUTED RESOURCES TECHNOLOGY ASSESSMENTS	\$44
- DISTRIBUTED RESOURCES PREMIUM POWER SOLUTIONS	67
- MICROTURBINES AND MINI-STORAGE	80
- FUEL CELLS	80
- DISTRIBUTED RESOURCES INTERCONNECTION HARDWARE	53
- DISTRIBUTED RESOURCES DEPLOYMENT	44
- DISTRIBUTED RESOURCES IN ELECTRIC DISTRIBUTION SYSTEMS	44
- OTHER DISTRIBUTED RESOURCES PROJECTS	49
MICROTURBINE DEMONSTRATION PROJECT & DEVELOPMENT OF NEW STORAGE TECHNOLOGY (CO-FUNDED WITH EPRI)	17
MICROTURBINE DEVELOPMENT / DEMONSTRATION PROJECTS FOR USE AT FIRSTENERGY FACILITY SITES	45
BILLED TO OPERATING COMPANIES	(523)
TOTAL	\$ -
	=====

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For the Year Ended December 31, 2002

 SCHEDULE XI - PROPRIETARY CAPITAL

ACCOUNT NUMBER	CLASS OF STOCK	NUMBER OF SHARES AUTHORIZED	PAR OR STATED VALUE PER SHARE

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201

COMMON STOCK ISSUED

850

\$ 0*

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

DESCRIPTION

ACCOUNT 211 - MISCELLANEOUS PAID-IN CAPITAL
 EXECUTIVE DEFERRED COMPENSATION PLAN
 EMPLOYEE STOCK OPTION PLAN
 EQUITY COMPENSATION PLAN
 QUALIFIED PENSION PLAN
 SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN
 TAXES

ACCOUNT 215 - RETAINED EARNINGS /ACCUMULATED OTHER COMPREHENSIVE INCOME/(LOSS):

INSTRUCTIONS: Give particulars concerning net income or (loss) during the year, distinguish use of capital owed or net loss remaining from servicing nonassociates per Uniform System of Accounts. For dividends paid during the year in percentage, amount of dividend, date declared and date paid.

D E S C R I P T I O N	BALANCE AT BEGINNING OF YEAR	NET INCO OR (LOSS)
ACCOUNT 216 - UNAPPROPRIATED RETAINED EARNINGS NONE	2,595	-
TOTAL	----- \$2,595 =====	----- \$ - =====

* In whole dollars.

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SCHEDULE XII- LONG-TERM DEBT

 INSTRUCTIONS: Advances from associate companies should be reported separately for advances account. Names of associate companies from which advances were received shall be shown in the description of obligation column. For Account 224 - Other long term debt provide the name of organization, terms of the obligation, date of maturity, interest rate, and amount outstanding.

NAME OF CREDITOR	TERMS OF OBLIG CLASS & SERIES OF OBLIGATION	DATE OF MATURITY	INTEREST RATE	AMOUNT AUTHORIZED	BALANCE AT BEGINNING OF YEAR	A
------------------	---	------------------------	------------------	----------------------	------------------------------------	---

ACCOUNT 223 - ADVANCES FROM ASSOCIATE COMPANIES:

NONE

ACCOUNT 224 - OTHER LONG-TERM DEBT:

EMPLOYEE DEFERRED COMPENSATION PROGRAM					\$26,676	
SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN					7,189	

	TOTAL				\$33,865	
					=====	

1/ GIVE AN EXPLANATION OF DEDUCTIONS:

NONE

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2002

 SCHEDULE 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,

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showing the number of items in each group.

DESCRIPTION	BALANCE AT BEGINNING OF YEAR	BALANCE AT CLOSE OF OF YEAR
ACCOUNT 233 - NOTES PAYABLE TO ASSOCIATE COMPANIES		
FIRSTENERGY CORP.	\$ -	\$34,271
FIRSTENERGY NUCLEAR OPERATING CO.	1,985	8,650
FIRSTENERGY PROPERTIES, INC.	23,932	24,420
FIRSTENERGY VENTURES CORP.	25,055	21,428
	-----	-----
TOTAL	\$50,972	\$88,769
	=====	=====

ACCOUNT 234 - ACCOUNTS PAYABLE TO ASSOCIATE COMPANIES

AMERICAN TRANSMISSION SYSTEMS, INC.	\$ 7,038	\$ -
CENTERIOR FUNDING CORP.	-	571
FELHC, INC.	-	73
FIRSTENERGY FACILITIES SERVICES GROUP, LLC	- 787	-
GPU SERVICE, INC.	593	-
OHIO EDISON COMPANY	594,442	477,816
PENNSYLVANIA POWER COMPANY	1,678	-
TOLEDO EDISON CAPITAL CORP.	40	26
	-----	-----
TOTAL	\$603,791	\$479,273
	=====	=====

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For the Year Ended December 31, 2002

SCHEDULE 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
-------------	------------------------------------	--------------------------------

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ACCOUNT 242 - MISCELLANEOUS CURRENT AND ACCRUED
LIABILITIES

DISTRIBUTED PAYROLL ACCRUAL	\$ 2	\$ -
FIRSTENERGY STOCK OPTIONS	9	-
MSG CUSTOMER DEPOSITS	250	250
OTHER CURRENT LIABILITIES	9,198	(586)
PAYROLL DEDUCTIONS	(31)	(189)
PROVISION FOR ESTIMATED COST OF VACATION	5,972	18,030
TELECOM-ADVANCED BILLING AND PAYMENT	-	(2)
	-----	-----
TOTAL	\$25,400	\$17,503
	=====	=====

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2002

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.

On November 7, 2001, FirstEnergy Corp. (FirstEnergy), merged with GPU, Inc., a registered holding company under the Public Utility Holding Company Act of 1935 (the 1935 Act). FirstEnergy is the surviving company in the merger. On November 7, 2001, upon completion of the merger, FirstEnergy filed with the SEC a Notification of Registration on Form U-5A, thereby registering as a holding company pursuant to the provisions of Section 5(a) under the 1935 Act.

As part of the Merger Order, FirstEnergy was granted interim approval to provide services to all its affiliates after the Merger under FirstEnergy Service Company. The Merger Order further required a separate application seeking authorization to consolidate the functions performed by FirstEnergy Service Company and GPU Service Company. On October 15, 2002, FirstEnergy filed with the SEC requesting authorization to consolidate all common corporate services under FirstEnergy Service Company, not later than June 1, 2003. Full compliance by FirstEnergy Service Company under section 13 of the Act and the rules under the Act will be required upon consolidation.

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2002

SCHEDULE XV

STATEMENT OF INCOME

ACCOUNT	DESCRIPTION	CURRENT YEAR	PRIOR YEAR
INCOME			
457	Services rendered to associate companies	\$665,800	-
458	Services rendered to nonassociate companies	-	-
421	Miscellaneous income or loss	1,942	-
	Total Income	\$667,742	-
EXPENSE			
920	Salaries and wages	128,585	-
921	Office supplies and expenses	240,178	-
922	Administrative expense transferred - credit	-	-
923	Outside services employed	32,106	-
924	Property insurance	408	-
925	Injuries and damages	2,043	-
926	Employee pensions and benefits	178,371	-
928	Regulatory commission expense	2,728	-
930.1	General advertising expenses	1,634	-
930.2	Miscellaneous general expenses	13,193	-
931	Rents	8,801	-
932	Maintenance of structures and equipment	-	-
403	Depreciation and amortization expense	34,154	-
408	Taxes other than income taxes	11,370	-
409	Income taxes	(3,726)	-
410	Provision for deferred income taxes	(2,402)	-
411	Provision for deferred income taxes - credit	-	-
411.5	Investment tax credit	-	-
426.1	Donations	2,627	-
426.5	Other deductions	9,862	-
427	Interest on long-term debt	2,783	-
430	Interest on debt to associate companies	2,391	-
431	Other interest expense	2,636	-
	Total Expense	\$667,742	-

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Net Income or (Loss) \$ - \$ -
===== =====

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2002

ANALYSIS OF BILLING

ASSOCIATE COMPANIES
ACCOUNT 457

NAME OF ASSOCIATE COMPANY	DIRECT	INDIRECT	COMPENSATION	
	COSTS	COSTS	FOR USE	
	CHARGED	CHARGED	OF CAPITAL	
	457-1	457-2	457-3	
ADVANCED TECHNOLOGIES DEVELOPMENT CORP.	\$ -	\$ 1,886	\$ -	\$ -
AMERICAN TRANSMISSION SYSTEMS, INC.	3,131	16,499	-	
BAY SHORE POWER COMPANY	-	575	-	
CLEVELAND ELECTRIC ILLUMINATING COMPANY	57	74,025	-	
FIBER VENTURE EQUITY, INC.	-	266	-	
FIRSTENERGY CORP.	44,483	40,837	-	
FIRSTENERGY FACILITIES SERVICES GROUP, LLC	-	1,886	-	
FIRSTENERGY GENERATION CORP.	160	60,290	-	
FIRSTENERGY NUCLEAR OPERATING CO.	688	92,323	-	
FIRSTENERGY PROPERTIES, INC.	-	835	-	
FIRSTENERGY SOLUTIONS CORP.	60	65,602	-	
FIRSTENERGY TELECOMMUNICATIONS CORP.	-	379	-	
FIRSTENERGY VENTURES CORP.	-	681	-	
GPU DIVERSIFIED HOLDINGS, LLC	-	10	-	
GPU POWER, INC.	-	38	-	
GPU SERVICE, INC.	-	24,630	-	
GPU TELCOM SERVICES, INC.	-	21,145	-	
MARBEL ENERGY CORP.	-	844	-	
MYR GROUP, INC.	-	28	-	
OHIO EDISON COMPANY	220	165,748	-	1
PENN POWER ENERGY, INC.	-	(9)	-	
PENNSYLVANIA POWER COMPANY	7	11,922	-	
TOLEDO EDISON COMPANY	68	36,448	-	
WARRENTON RIVER TERMINAL, LTD.	-	38	-	
	-----	-----	----	----
TOTAL	\$48,874	\$616,926	\$ -	\$6
	=====	=====	=====	=====

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2002

ANALYSIS OF BILLING

NONASSOCIATE COMPANIES
ACCOUNT 458

NAME OF NONASSOCIATE COMPANY	DIRECT COSTS CHARGED	INDIRECT COSTS CHARGED	COMPENSATION FOR USE OF CAPITAL	TOTAL COST	EXCESS OR DEFICIENCY
	458-1	458-2	458-3		458-4
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, 2002

SCHEDULE XVI
ANALYSIS OF CHARGES FOR SERVICE
ASSOCIATE AND NONASSOCIATE COMPANIES

ASSOCIATE COMPANY CHARGES		NONASSOCIATE COMPANY CHARGES
DIRECT	INDIRECT	DIRECT

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DESCRIPTION OF ITEMS	COST	COST	TOTAL	COS
920 SALARIES AND WAGES	\$ 39,063	\$ 89,522	\$128,585	
921 OFFICE SUPPLIES & EXPENSES	18	240,160	240,178	
922 ADMINISTRATIVE EXPENSE TRANSFERRED - CREDIT				
923 OUTSIDE SERVICES EMPLOYED		32,106	32,106	
924 PROPERTY INSURANCE		408	408	
925 INJURIES AND DAMAGES		2,043	2,043	
926 EMPLOYEE PENSIONS AND BENEFITS		178,371	178,371	
928 REGULATORY COMMISSION EXPENSE	2,728		2,728	
930.1 GENERAL ADVERTISING EXPENSES		1,634	1,634	
930.2 MISCELLANEOUS GENERAL EXPENSES	13,193		13,193	
931 RENTS		8,801	8,801	
932 MAINTENANCE OF STRUCTURES AND EQUIPMENT				
403 DEPRECIATION AND AMORTIZATION EXPENSE		34,154	34,154	
408 TAXES OTHER THAN INCOME TAXES		11,370	11,370	
409 INCOME TAXES	(3,726)		(3,726)	
410 PROVISION FOR DEFERRED INCOME TAXES	(2,402)		(2,402)	
411 PROVISION FOR DEFERRED INCOME TAXES - CREDIT				
426.1 DONATIONS		2,627	2,627	
426.5 OTHER DEDUCTIONS		9,862	9,862	
427 INTEREST ON LONG-TERM DEBT		2,783	2,783	
430 INTEREST ON DEBT TO ASSOCIATE COMPANIES		2,391	2,391	
431 OTHER INTEREST EXPENSE		2,636	2,636	

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	48,874	618,868	667,742
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COMPENSATION FOR USE OF EQUITY CAPITAL

430 INTEREST ON DEBT TO ASSOC CO	-	-	-
----------------------------------	---	---	---

TOTAL COST OF SERVICE	\$ 48,874	\$618,868	\$667,742
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TOTAL CHARGES FOR SERVICE

DESCRIPTION OF ITEMS	DIRECT COST	INDIRECT COST	TOTAL
920 SALARIES AND WAGES	\$ 39,063	\$ 89,522	\$128,585
921 OFFICE SUPPLIES & EXPENSES	18	240,160	240,178
922 ADMINISTRATIVE EXPENSE TRANSFERRED - CREDIT			
923 OUTSIDE SERVICES EMPLOYED		32,106	32,106
924 PROPERTY INSURANCE		408	408

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925	INJURIES AND DAMAGES		2,043	2,043
926	EMPLOYEE PENSIONS AND BENEFITS		178,371	178,371
928	REGULATORY COMMISSION EXPENSE	2,728		2,728
930.1	GENERAL ADVERTISING EXPENSES		1,634	1,634
930.2	MISCELLANEOUS GENERAL EXPENSES	13,193		13,193
931	RENTS		8,801	8,801
932	MAINTENANCE OF STRUCTURES AND EQUIPMENT			
403	DEPRECIATION AND AMORTIZATION EXPENSE		34,154	34,154
408	TAXES OTHER THAN INCOME TAXES		11,370	11,370
409	INCOME TAXES	(3,726)		(3,726)
410	PROVISION FOR DEFERRED INCOME TAXES	(2,402)		(2,402)
411	PROVISION FOR DEFERRED INCOME TAXES - CREDIT			
426.1	DONATIONS		2,627	2,627
426.5	OTHER DEDUCTIONS		9,862	9,862
427	INTEREST ON LONG-TERM DEBT		2,783	2,783
430	INTEREST ON DEBT TO ASSOCIATE COMPANIES		2,391	2,391
431	OTHER INTEREST EXPENSE		2,636	2,636

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		48,874	618,868	667,742
COMPENSATION FOR USE OF EQUITY CAPITAL				
430 INTEREST ON DEBT TO ASSOC CO		-	-	-
TOTAL COST OF SERVICE		\$ 48,874	\$618,868	\$667,742

=====

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2002

SCHEDULE XVII

SCHEDULE OF EXPENSE DISTRIBUTION
BY
DEPARTMENT OR SERVICE FUNCTION

DEPARTMENT OR

BUSINESS

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DESCRIPTION OF ITEMS	CEO & COO	DEVELOPMENT
920 SALARIES AND WAGES	\$ 2,394	\$ 1,165
921 OFFICE SUPPLIES AND EXPENSES	28,862	1,011
922 ADMINISTRATIVE EXPENSE TRANSFERRED - CREDIT		
923 OUTSIDE SERVICES EMPLOYED	513	
924 PROPERTY INSURANCE	97	
925 INJURIES AND DAMAGES	(1)	
926 EMPLOYEE PENSIONS AND BENEFITS	(135)	(15)
928 REGULATORY COMMISSION EXPENSE	2	1
930.1 GENERAL ADVERTISING EXPENSES		
930.2 MISCELLANEOUS GENERAL EXPENSES	11	6
931 RENTS		
932 MAINTENANCE OF STRUCTURES AND EQUIPMENT		
403 DEPRECIATION AND AMORTIZATION EXPENSE		
408 TAXES OTHER THAN INCOME TAXES	2	(6)
409 INCOME TAXES		
410 PROVISION FOR DEFERRED INCOME TAXES		
411 PROVISION FOR DEFERRED INCOME TAXES - CREDIT		
426.1 DONATIONS		
426.5 OTHER DEDUCTIONS	38	4
427 INTEREST ON LONG-TERM DEBT		
430 INTEREST ON DEBT TO ASSOCIATE COMPANIES		
431 OTHER INTEREST EXPENSE	(34)	(17)
INSTRUCTION: Indicate each department or service function. (See Instruction 01-3 General Structure of Account System: Uniform System Account)		
TOTAL EXPENSES	\$ 31,749	\$ 2,149

DESCRIPTION OF ITEMS	DEPARTMENT OF SERVICE FUNCTION	
	FEDERAL GOVERNMENTAL AFFAIRS	FINANCE
920 SALARIES AND WAGES	\$ 61	\$16,356
921 OFFICE SUPPLIES AND EXPENSES	188	12,448
922 ADMINISTRATIVE EXPENSE TRANSFERRED - CREDIT		
923 OUTSIDE SERVICES EMPLOYED	717	2,278
924 PROPERTY INSURANCE		311
925 INJURIES AND DAMAGES		(2,771)
926 EMPLOYEE PENSIONS AND BENEFITS	1	200
928 REGULATORY COMMISSION EXPENSE		17
930.1 GENERAL ADVERTISING EXPENSES		
930.2 MISCELLANEOUS GENERAL EXPENSES	1	377
931 RENTS		
932 MAINTENANCE OF STRUCTURES AND EQUIPMENT		
403 DEPRECIATION AND AMORTIZATION EXPENSE		34,153
408 TAXES OTHER THAN INCOME TAXES		11,270
409 INCOME TAXES		(3,726)

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410	PROVISION FOR DEFERRED INCOME TAXES		(2,402)
411	PROVISION FOR DEFERRED INCOME TAXES - CREDIT		
426.1	DONATIONS		
426.5	OTHER DEDUCTIONS	1,221	18,704
427	INTEREST ON LONG-TERM DEBT		
430	INTEREST ON DEBT TO ASSOCIATE COMPANIES		2,365
431	OTHER INTEREST EXPENSE	(4)	(238)

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

TOTAL EXPENSES

 \$ 2,185 \$89,342
 =====

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2002

 SCHEDULE XVII

SCHEDULE OF EXPENSE DISTRIBUTION
 BY
 DEPARTMENT OR SERVICE FUNCTION

DESCRIPTION OF ITEMS	DEPARTMENT OR SERVICE FUNCTION	
	HR, COMM, CORP AFFAIRS, COMMUNITY, ADMIN SVCS	INFORMATION SERVICES DEPARTMENT
920 SALARIES AND WAGES	\$ 23,136	\$ 29,648
921 OFFICE SUPPLIES AND EXPENSES	32,804	63,860
922 ADMINISTRATIVE EXPENSE TRANSFERRED - CREDIT		
923 OUTSIDE SERVICES EMPLOYED	6	10
924 PROPERTY INSURANCE		
925 INJURIES AND DAMAGES	3,499	32
926 EMPLOYEE PENSIONS AND BENEFITS	177,445	578
928 REGULATORY COMMISSION EXPENSE	175	130
930.1 GENERAL ADVERTISING EXPENSES	1,634	
930.2 MISCELLANEOUS GENERAL EXPENSES	9,739	619
931 RENTS	8,801	
932 MAINTENANCE OF STRUCTURES AND EQUIPMENT		
403 DEPRECIATION AND AMORTIZATION EXPENSE		
408 TAXES OTHER THAN INCOME TAXES	14	38

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409	INCOME TAXES		
410	PROVISION FOR DEFERRED INCOME TAXES		
411	PROVISION FOR DEFERRED INCOME TAXES - CREDIT		
426.1	DONATIONS	2,627	
426.5	OTHER DEDUCTIONS	(11,417)	1
427	INTEREST ON LONG-TERM DEBT	2,783	
430	INTEREST ON DEBT TO ASSOCIATE COMPANIES	4	10
431	OTHER INTEREST EXPENSE	4,660	(739)

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

TOTAL EXPENSES

 \$ 255,910 \$ 94,187
 =====

DESCRIPTION OF ITEMS	DEPARTMENT OR SERVICE FUNCTION	
	STATE GOVERNMENTAL AFFAIRS	TECHNOLOGY SUPPORT SERVICES
920 SALARIES AND WAGES	\$ 53	\$ 913
921 OFFICE SUPPLIES AND EXPENSES	409	3,362
922 ADMINISTRATIVE EXPENSE TRANSFERRED - CREDIT		
923 OUTSIDE SERVICES EMPLOYED	1,119	
924 PROPERTY INSURANCE		
925 INJURIES AND DAMAGES		1
926 EMPLOYEE PENSIONS AND BENEFITS	1	5
928 REGULATORY COMMISSION EXPENSE	1	1
930.1 GENERAL ADVERTISING EXPENSES		
930.2 MISCELLANEOUS GENERAL EXPENSES	1	164
931 RENTS		
932 MAINTENANCE OF STRUCTURES AND EQUIPMENT		
403 DEPRECIATION AND AMORTIZATION EXPENSE		
408 TAXES OTHER THAN INCOME TAXES		1
409 INCOME TAXES		
410 PROVISION FOR DEFERRED INCOME TAXES		
411 PROVISION FOR DEFERRED INCOME TAXES - CREDIT		
426.1 DONATIONS		
426.5 OTHER DEDUCTIONS	730	510
427 INTEREST ON LONG-TERM DEBT		
430 INTEREST ON DEBT TO ASSOCIATE COMPANIES		
431 OTHER INTEREST EXPENSE	(5)	(15)

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

TOTAL EXPENSES

 \$ 2,309 \$ 4,942
 =====

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2002

DEPARTMENTAL ANALYSIS OF SALARIES

ACCOUNT 920

NAME OF DEPARTMENT ----- Indicate each department or service function.	DEPARTMENTAL SALARY EXPENSE NUMBER			
	TOTAL AMOUNT	PARENT COMPANY	OTHER ASSOCIATES	N ASSO
CEO & COO	\$ 2,394	\$1,111	\$ 1,283	\$
Business Development	1,165	-	1,165	
Energy Delivery & Customer Service	43,747	752	42,995	
FirstEnergy Technologies	661	-	661	
Federal Governmental Affairs	61	-	61	
Finance	16,356	280	16,076	
Human Resources, Communications, Corporate Affairs and Community Involvement, Corporate, Real Estate, and Administrative Services	23,136	68	23,068	
Information Services Department	29,648	2,052	27,596	
Legal	2,103	-	2,103	
Supply Chain	8,348	120	8,228	
State Governmental Affairs	53	-	53	
Technology Support Services	913	-	913	
TOTAL	----- \$128,585 =====	----- \$4,383 =====	----- \$124,202 =====	\$

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For the Year Ended December 31, 2002

OUTSIDE SERVICES EMPLOYED

ACCOUNT 923

INSTRUCTIONS: Provide a breakdown by subaccount of outside services employed. If the aggregate amount and included within one subaccount is less than \$100,000, only the aggregate net payments included within the subaccount need be shown. Provide a subtotal for each

FROM WHOM PURCHASED	TYPE OF SERVICE/LARGEST INVOICE
Legal -----	
Akin, Gump, Strauss, Hauer & Feld LLP	Legal services related to Davis Besse Nozzle Besse Matter - NRC
Babst, Calland, Clements and Zomnir	Legal Services related to Chenot Litigation
Bailey, Riley, Buch, & Harman	Legal services related to the West Virginia Asbestos Litigation
Balch & Bingham LLP	Legal services related to FERC Notice Of Proposed Rulemakings and other FERC Matters.
Barley, Snyder, Senft & Colen LLC	Legal services related to Pennsylvania Sales and Use Tax Matters.
Black McCuskey Souers & Arbaugh	Legal services related to the review of New Venture Projects.
Brattle Group	Legal services related to the New Source Review litigation.
Brouse & McDowell	Legal services related to Facility

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	Services / Emcor / Project Ivy For Real Estate
Brown Raysman Millstein	Legal services related to R. A. Katz Technology Licensing Litigation.
Calfee Halter & Griswold	Legal services related to the Bayshore Power Company Issues
Carter Ledyard & Milburn	Legal services related to the FirstEnergy and GPU Merger Issues
CPM Technical Solutions Inc	Legal services related to the Foster Wheeler Claim Support Services
Holland & Knight LLP	Legal services related to the Clean Air Act Regulatory Matter
Hunton & Williams	Legal services related to the Joint Defense Work Assessment for the New Source Review Litigation.

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2002

OUTSIDE SERVICES EMPLOYED

ACCOUNT 923

INSTRUCTIONS: Provide a breakdown by subaccount of outside services employed. If the aggregate amount included within one subaccount is less than \$100,000, only the aggregate net payments included within the subaccount need be shown. Provide a subtotal for each

FROM WHOM PURCHASED TYPE OF SERVICE/LARGEST INVOICE

Legal (continued)

Ikon Office Solutions	Services related to the Bayshore
-----------------------	----------------------------------

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	Power Company Issues.
Jones Day Reavis & Pogue	Legal services related to Ohio Regulatory Commission Line Extensions Program
Kirkpatrick & Lockhart LLP	Legal services related to Real Estate Tax Assessment Appeals
Lowenstein Sandler PC	Legal services related to the Muise & Tzannetakis vs. JCP&L Litigation
Maxey Flatts Site IRP LLC	Legal services related to the Maxie Flatts Site Assessment
Morgan Lewis & Bockius LLP	Legal services related to the Davis Besse Reactor Nozzle Issues - NRC
Pa Consulting Group	Consulting services related to the New Source Review Litigation
Pillsbury Winthrop LLP	Legal services related to Corporate Finances
Porter Wright Morris & Arthur	Legal services related to the New Source Review Litigation
Reed Smith Shaw & McClay	Legal services related to the Weaver vs. GPU Litigation.
Riker, Danzig, Scherer, Hyland & Perretti LLP	Legal services related to the representation of JCP&L in the matter of Verizon New Jersey Inc., Public Service Electric & Gas, and United Water New Jersey vs. Borough of Hillsdale
Roderick Linton	Legal services related to the Mitcham vs. CEI Litigation.
Roetzel & Andress	Legal services related to the Johnston Pump Inc. Litigation
Ruprecht Hart & Weeks LLP	Legal services related to the Reep Inc. vs JCP&L Litigation

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2002

OUTSIDE SERVICES EMPLOYED

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ACCOUNT 923

INSTRUCTIONS: Provide a breakdown by subaccount of outside services employed. If the aggregate amount and included within one subaccount is less than \$100,000, only the aggregate net payments included within the subaccount need be shown. Provide a subtotal for each

FROM WHOM PURCHASED TYPE OF SERVICE/LARGEST INVOICE

Legal (continued)

Ryan Russell Ogden & Seltzer	Legal services related to the PJM Capacity Investigation
Saul Ewing	Legal services related to the Rochester Gas & Electric Litigation
Shaw Pittman Potts	Legal services related to Nuclear Waste Claims.
Squire Sanders & Dempsey LLP	Legal services related to SAP agreements
Stanton Hughes Dianna Cerra	Legal services related to Labor Matters
Stevens & Lee	Legal services related to Labor Matters - Race Discrimination Class Action Litigation
Swidler Berlin Shereff Fried	Legal services related to the PJM Capacity Investigation
Thelen Reid & Priest LLP	Legal services related to the JCP&L Base Rate Case
Thompson Hine & Flory LLP	Legal Services for Federal Appeals Protest
Weiner Lesniak	Legal services related to New Jersey State Regulatory Matters.
Wilkerson and Associates Co.	Legal services related to the Robert Ranallo v FirstEnergy Corp. Litigation
148 Others (Under \$100,000)	
Sub-total	

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2002

OUTSIDE SERVICES EMPLOYED

ACCOUNT 923

INSTRUCTIONS: Provide a breakdown by subaccount of outside services employed. If the aggregate amount and included within one subaccount is less than \$100,000, only the aggregate net payments included within the subaccount need be shown. Provide a subtotal for each

FROM WHOM PURCHASED TYPE OF SERVICE/LARGEST INVOICE

Other Professional Services

#1 Media	Community and Neighborhood Outreach Program
Arthur Andersen LLP	PUHCA Compliance Project
AUS Consultants	Professional Services/Reviews Of FERC and State Regulatory Proposals
BearingPoint, Inc.	Professional Fees and Services Related To The Budgeting and Forecasting Improvement Project
Blank Rome Comisky & McCauley	Consulting services related to New Jersey Regulatory Matters
Deloitte & Touche LLP	Overhead Cost Analysis Project
Gradient Corporation	Consulting services related to the Rochester Gas MGP Matter.
Integrated Economic Solutions	Consulting service related to the environmental insurance recovery
Market Reach Strategies LLC	Consulting Service to Acquire

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McKinsey & Company	& Retain Customers For Expanded Services
Rosemary Chiavetta Esq.	Strategic Planning Diagnosis
	Consulting services related to Pennsylvania regulatory matters

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For the Year Ended December 31, 2002

OUTSIDE SERVICES EMPLOYED

ACCOUNT 923

INSTRUCTIONS: Provide a breakdown by subaccount of outside services employed. If the aggregate amount and included within one subaccount is less than \$100,000, only the aggregate net payments included within the subaccount need be shown. Provide a subtotal for each

FROM WHOM PURCHASED TYPE OF SERVICE/LARGEST INVOICE

Other Professional Services (continued)

Stone & Webster	Tax Consulting for Perry Station Real Property Protest
Williams & Jensen	Consulting services related to Federal Regulatory Matters
64 Others (Under \$100,000)	

Sub-total

Grand Total

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For the Year Ended December 31, 2002

EMPLOYEE PENSIONS AND BENEFITS

ACCOUNT 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
EDUCATIONAL ASSISTANCE	\$ 254
EMPLOYEE SAVINGS PLAN	(7,302)
EMPLOYEE STOCK OPTION PLAN	30,207
GROUP LIFE INSURANCE	5,940
HEALTH, SURGICAL, MEDICAL, & DENTAL INSURANCE	127,883
INCENTIVE COMPENSATION	835
LONG TERM DISABILITY	1,386
PENSION PLANS	9,672
SEVERANCE	3,346
UNPRODUCTIVE TIME	320
OTHER BENEFITS	5,830
TOTAL	\$178,371

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2002

GENERAL ADVERTISING EXPENSES

ACCOUNT 930.1

INSTRUCTIONS: 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.

DESCRIPTION	NAME OF PAYEE	AMOUNT
NEWSPAPERS, PERIODICALS, BILLBOARDS, RADIO, ETC.	AMERICAN PRINTING INC	\$ 61
	NORTH JERSEY MEDIA GROUP	24
	ROHRICH CORP.	22
	GANNETT NJ NEWSPAPERS	19
	WYSE ADVERTISING INC	17
	THE STAR-LEDGER	17
	#1 MEDIA	15
	MORNING CALL	12
	CUMULUS BROADCASTING INC	11
	LEBHAR-FRIEDMAN INC	9
	THE TIMES	8
	TRADE PRESS PUBLISHING CORP	8
	REED BUSINESS INFORMATION	8
	PETER LI EDUCATION GROUP	7
	BURLINGTON COUNTY TIMES	7
	GROUP C COMMUNICATIONS INC.	7
	YORK NEWSPAPER COMPANY	7
	THE MERCURY	7
	BUSINESS NEWS PUBLISHING COMPANY	6
	NEWS HERALD*WILLOUGHBY, OH	5
	PATRIOT NEWS COMPANY	5
	DAILY RECORD INC	5
	LIVE PUBLISHING CO	5
WEWS TV	5	
UTILITY WORKERS UNION OF AMERICA	5	
EASTON PUBLISHING COMPANY	5	
CRAIN COMMUNICATIONS INC	5	
FOREVER BROADCASTING NWPA	4	
CLEAR CHANNEL BROADCASTING	4	

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READING EAGLE COMPANY 4
 MIKE WILKES PHOTOGRAPHY INC 4

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2002

GENERAL ADVERTISING EXPENSES

ACCOUNT 930.1

INSTRUCTIONS: 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.

DESCRIPTION	NAME OF PAYEE	AMOUNT
	THE NETWORK OF CITY BUSINESS JOURNALS	4
	INTELLIGENCER RECORD	4
	DAILY LOCAL NEWS	4
	WXKR-FM*CUMULUS BROADCASTING	3
	OTHER (61 payees under \$3,000)	64
FEES AND EXPENSES OF ADVERTISING AGENCIES AND COMMERCIAL ARTISTS	WASHINGTON SQUARE FILMS	229
	ARTISTS INC.	37
	BOB GOLD ADVERTISING	35
	AMERICAN PRINTING INC	26
	TRIAD RESEARCH GROUP	25
	IMR STRATEGIC MARKETING SERVICES	20
	IMR INC	17
	WYSE ADVERTISING INC	13
	NJN FOUNDATION	10
	RIS PAPER COMPANY	8
	ROHRICH CORP	8
	OTHER (9 payees under \$3,000)	7
SPONSORSHIPS	LAKWOOD BLUECLAWS	400
	GPU STADIUM	250
	CLEVELAND CAVALIERS	105
	CLEVELAND INDIANS BASEBALL	12
	THE UNIVERSITY OF TOLEDO	10

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WAPS 91.3FM	5
KENT STATE UNIVERSITY-ATHLETIC	4
UNIVERSITY OF AKRON	4
OTHERS (2 payees under \$3,000)	2

TOTAL	\$1,634
	=====

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2002

MISCELLANEOUS GENERAL EXPENSES

ACCOUNT 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
DUES AND EXPENSES	\$ 6,589
LOCAL AREA DEVELOPMENT	1,326
TRUSTEE & TRANSFER AGENT FEES & EXPENSES	1,301
MAINTENANCE - LEASED STRUCTURES	1,085
MAINTENANCE - OWNED STRUCTURES	1,052
RESEARCH AND EXPERIMENTAL WORK	1,026
MAINTENANCE OF COMMUNICATION EQUIPMENT	590
DIRECTORS' FEES & EXPENSES	181
MAINTENANCE OF OFFICE FURNITURE & EQUIPMENT	43

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TOTAL

\$13,193
=====

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2002

RENTS

ACCOUNT 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

BUILDINGS	\$8,477
PENNSYLVANIA WAREHOUSE	240
SERVICE BUILDINGS	84

TOTAL

\$8,801
=====

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2002

TAXES OTHER THAN INCOME TAXES

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ACCOUNT 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	AMOUNT

(1) OTHER THAN U.S. GOVERNMENT TAXES	
PROPERTY TAXES	
- OHIO	\$ 2,363
UNEMPLOYMENT INSURANCE	
- OHIO	204
- PENNSYLVANIA	20
FRANCHISE TAXES	
- OHIO	104

SUB TOTAL	2,691

(2) TAXES - U.S. GOVERNMENT	
FEDERAL UNEMPLOYMENT INSURANCE	106
FICA	8,573

SUB TOTAL	8,679

TOTAL	\$11,370
	=====

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2002

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DONATIONS

ACCOUNT 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
CLEVELAND HOUSING NETWORK	COMMUNITY CHARITIES	\$ 473
SALVATION ARMY	COMMUNITY CHARITIES	236
OHIO EDISON PROJECT REACH	COMMUNITY CHARITIES	199
ASHTABULA COUNTY COMMUNITY	COMMUNITY CHARITIES	186
EAST AKRON NEIGHBORHOOD DEV	COMMUNITY CHARITIES	173
GROUND LEVEL SOLUTIONS INC	COMMUNITY CHARITIES	120
NEIGHBORHOOD HOUSING SERVICES	COMMUNITY CHARITIES	104
YOUNGSTOWN AREA COMMUNITY	COMMUNITY CHARITIES	97
WSOS COMMUNITY ACTION COMMISSION	COMMUNITY CHARITIES	85
OHIO ENERGY PROJECT	COMMUNITY CHARITIES	65
UNIVERSITY OF AKRON	EDUCATION	51
ST VINCENT DEPAUL SOCIETY	COMMUNITY CHARITIES	49
TRUMBULL COUNTY COMMUNITY ACTION	COMMUNITY CHARITIES	24
MRM TOAP INC	COMMUNITY CHARITIES	21
LORAIN COUNTY COMMUNITY ACTION	COMMUNITY CHARITIES	21
CLINTON COUNTY COMMUNITY ACTION	COMMUNITY CHARITIES	19
MANSFIELD RICHLAND MORROW TOTAL	COMMUNITY CHARITIES	18
KENT STATE UNIVERSITY FOUNDATION	EDUCATION	17
SUMMIT COUNTY DEPT OF COMMUNITY	COMMUNITY CHARITIES	15
MARCH OF DIMES	COMMUNITY CHARITIES	12
OHIO HEARTLAND COMMUNITY ACTION	COMMUNITY CHARITIES	11
NAACP	COMMUNITY CHARITIES	11
TRUMBULL COMMUNITY ACTION PROGRAM	COMMUNITY CHARITIES	11
COMMUNITY ACTION COUNCIL-PORTAGE	COMMUNITY CHARITIES	10
AFFORDABLE COMFORT INC	COMMUNITY CHARITIES	10
CANCER RESEARCH FOUNDATION	COMMUNITY CHARITIES	10
CATHOLIC DIOCESE OF CLEVELAND FDN	COMMUNITY CHARITIES	10
EXECUTIVE LEADERSHIP COUNCIL	COMMUNITY CHARITIES	10
FREEDOM HOUSE FOUNDATION INC	COMMUNITY CHARITIES	10
SUMMA HEALTH SYSTEM FOUNDATION	HEALTH SERVICES/HOSPITALS	10
AMERICAN PRINTING INC	COMMUNITY CHARITIES	9
NEW JERSEY CONFERENCE OF MAYORS	COMMUNITY CHARITIES	8
URBAN LEAGUE	COMMUNITY CHARITIES	8
AMERICAN RED CROSS	COMMUNITY CHARITIES	8
NORTHWEST OHIO COMMUNITY ACTION	COMMUNITY CHARITIES	8
CARON FOUNDATION	COMMUNITY CHARITIES	8
COLLEGE FUND/UNCF	COMMUNITY CHARITIES	8
READING BERKS EMERGENCY SHELTER	COMMUNITY CHARITIES	8
JUNIOR ACHIEVEMENT	COMMUNITY CHARITIES	7
UNITED WAY	COMMUNITY CHARITIES	7
TOLEDO AREA CHAMBER OF COMMERCE	COMMUNITY CHARITIES	6
BOY SCOUTS OF AMERICA	COMMUNITY CHARITIES	6
180	COMMUNITY CHARITIES	6
FAMILY SERVICES	COMMUNITY CHARITIES	5

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2002

DONATIONS

ACCOUNT 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
OCEAN COUNTY COLLEGE FOUNDATION	EDUCATION	5
JERSEY BATTERED WOMEN'S SERVICE	COMMUNITY CHARITIES	5
CUYAHOGA COMMUNITY COLLEGE	EDUCATION	5
MARION POPCORN FESTIVAL	COMMUNITY CHARITIES	5
YWCA	COMMUNITY CHARITIES	5
AKRON GENERAL WOMEN'S BOARD	COMMUNITY CHARITIES	5
COMMUNITY THEATRE	COMMUNITY CHARITIES	5
COUNCIL ON CHEMICAL ABUSE	COMMUNITY CHARITIES	5
GREATER CLEVELAND SPORTS COMM	COMMUNITY CHARITIES	5
HEART TO HEART COMMUNICATIONS	COMMUNITY CHARITIES	5
INTERNATIONAL SERVICES CENTER	COMMUNITY CHARITIES	5
REBUILDING TOGETHER WITH CHRISTMAS	COMMUNITY CHARITIES	5
ROCK AND ROLL HALL OF FAME	COMMUNITY CHARITIES	5
SENECA VALLEY SCHOOL DISTRICT	EDUCATION	5
VISITING HEALTH SERVICE OF MORRIS	COMMUNITY CHARITIES	5
NATIONAL MULTIPLE SCLEROSIS	HEALTH SERVICES/HOSPITALS	5
S GROUP INC.	COMMUNITY CHARITIES	4
STAN HYWET HALL AND GARDENS	COMMUNITY CHARITIES	4
GREAT LAKES SCIENCE CENTER	EDUCATION	4
YORK COUNTY CHAMBER OF COMMERCE	COMMUNITY CHARITIES	4
AMERICAN CANCER SOCIETY	HEALTH SERVICES/HOSPITALS	4
GIRL SCOUTS	COMMUNITY CHARITIES	4
BRITE HOUSE ELECTRICIANS	COMMUNITY CHARITIES	4
MONMOUTH UNIVERSITY	EDUCATION	4
YOUNGSTOWN STATE UNIVERSITY	EDUCATION	4
AMERICAN HEART ASSOCIATION	HEALTH SERVICES/HOSPITALS	4
ANTI-DEFAMATION LEAGUE	COMMUNITY CHARITIES	4
CLEVELAND SPORTS STARS FOUNDATION	COMMUNITY CHARITIES	4
COLUMBIANA COUNTY COMM ACTION	COMMUNITY CHARITIES	3
COUNTY CORNER	COMMUNITY CHARITIES	3
MONMOUTH CONSERVATION FOUNDATION	COMMUNITY CHARITIES	3
AKRON AREA COOKS & CHEFS ASSOC	COMMUNITY CHARITIES	3
CHILDRENS HOME OF EASTON	COMMUNITY CHARITIES	3
FAIRLEIGH DICKINSON UNIVERSITY	EDUCATION	3
MID-ATLANTIC AIR MUSEUM	COMMUNITY CHARITIES	3
PORT CLINTON PERFORMING ARTS CTR	COMMUNITY CHARITIES	3

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SOMERSET COUNTY CHAMBER OF COMM	COMMUNITY CHARITIES	3
TOLEDO SYMPHONY ORCHESTRA	COMMUNITY CHARITIES	3
TOLEDO ZOO	COMMUNITY CHARITIES	3
TWENTY UNDER 40	COMMUNITY CHARITIES	3
UNITED BLACK FUND OF GRTR CLEVE	COMMUNITY CHARITIES	3
VARIOUS ORGANIZATIONS (UNDER \$3,000)	COMMUNITY CHARITIES, EDUCATION, & HEALTH SERVICES	270
	TOTAL	----- \$2,627 =====

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2002

OTHER DEDUCTIONS

ACCOUNT 426.5

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

D E S C R I P T I O N	N A M E O F P A Y E E	A M O U N T
INSURANCE COMPANY-OWNED LIFE	EMPLOYEE-RELATED EXPENSES	\$ 6,948
LOBBYING EXPENSES	PRIMARILY EMPLOYEE WAGES AND EXPENSES	2,224
EMPLOYEE DUES & ASSESSMENTS	EMPLOYEE-RELATED EXPENSES	190
MISCELLANEOUS	VARIOUS	500
	TOTAL	----- \$9,862 =====

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2002

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.

On November 7, 2001, FirstEnergy Corp. (FirstEnergy), merged with GPU, Inc., a registered holding company under the Public Utility Holding Company Act of 1935 (the 1935 Act). FirstEnergy is the surviving company in the merger. On November 7, 2001, upon completion of the merger, FirstEnergy filed with the SEC a Notification of Registration on Form U-5A, thereby registering as a holding company pursuant to the provisions of Section 5(a) under the 1935 Act.

As part of the Merger Order, FirstEnergy was granted interim approval to provide services to all its affiliates after the Merger under FirstEnergy Service Company. The Merger Order further required a separate application seeking authorization to consolidate the functions performed by FirstEnergy Service Company and GPU Service Company. On October 15, 2002, FirstEnergy filed with the SEC requesting authorization to consolidate all common corporate services under FirstEnergy Service Company, not later than June 1, 2003. Full compliance by FirstEnergy Service Company under section 13 of the Act and the rules under the Act will be required upon consolidation.

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2002

ORGANIZATION CHART

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|-----|
| BOARD OF DIRECTORS |
|-----|
| CEO, FirstEnergy Service Company |
|-----|
|   Senior Vice President & General Counsel   |
|-----|
    
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Senior Vice President & Chief Financial Officer
Vice President & Controller
Treasurer
Vice President & Chief Risk Officer
Vice President, Investor Relations
Director, Internal Audit
Director, Rates & Regulatory Affairs
Director, Investment Management
Director, Performance Planning
Senior Vice President, Technology & Support Services
Senior Vice President, Human Resources, Communications, Corporate Affairs and Community Involvement, Corporate, Real Estate, and Administrative Services
Vice President, Corporate Affairs & Community Involvement
Vice President, Human Resources
Vice President, Communications
Vice President, Corporate, Real Estate, and Administrative Services
President & COO, FirstEnergy Service Company
Director, FirstEnergy Technologies
Senior Vice President, Energy Delivery & Customer Service
Vice President, Business Development
Vice President, Federal Governmental Affairs
Vice President, State Governmental Affairs
Vice President & CIO, Information Technology
Vice President & Chief Procurement Officer

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2002

METHODS OF ALLOCATION

1. Number of Employees Ratio:

A ratio based on number of employees benefiting from the performance of a service to total number of employees.

2. Number of Customers Ratio:

A ratio based on the number of customers benefiting from a service to total number of customers.

3. Net Revenue and Assets Ratio:

Revenue dollars per kWh and dollar value of assets by operating company as a percent of total dollar value for all operating companies.

4. Departmental Charge Ratio:

Specific departmental ratio based on factors such as labor hours, labor dollars, headcount, square footage utilized, etc., reflecting the causal relationship between costs and benefit to the customer serviced.

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2002

ANNUAL STATEMENT OF COMPENSATION FOR USE OF CAPITAL BILLED

NONE

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2002

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/ P. R. Chatman

(Signature of Signing Officer)

P. R. Chatman, Assistant Controller

(Printed Name and Title of Signing Officer)

Date: April 30, 2003