

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.



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 LISTING OF SCHEDULES AND ANALYSIS OF ACCOUNTS

| Description of Schedules and Accounts   | Schedule or Account Number | Page Number |
|---|----------------------------|-------------|
| <u>Comparative Balance Sheet</u>  | Schedule I                 | 4-5         |
| Service Company Property  | Schedule II                | 6-7         |
| Accumulated Provision For Depreciation And Amortization Of Service Company Property | Schedule III               | 8           |
| Investments   | Schedule IV                | 9           |
| Accounts Receivable From Associate Companies  | Schedule V                 | 10-10L      |
| Fuel Stock Expenses Undistributed   | Schedule VI                | 11          |
| Stores Expense Undistributed  | Schedule VII               | 12          |
| Miscellaneous Current And Accrued Assets  | Schedule VIII              | 13          |
| Miscellaneous Deferred Debits   | Schedule IX                | 14          |
| Research, Development, Or Demonstration Expenditures                                | Schedule X                 | 15          |
| Proprietary Capital   | Schedule XI                | 16          |
| Long-Term Debt  | Schedule XII               | 17          |
| Current And Accrued Liabilities   | Schedule XIII              | 18-18B      |
| Notes To Financial Statements   | Schedule XIV               | 19-19C      |
| <u>Comparative Income Statement</u>   | Schedule XV                | 20          |
| Analysis Of Billing - Associate Companies   | Account 457                | 21          |
| Analysis Of Billing - Nonassociate Companies  | Account 458                | 22          |
| Analysis Of Charges For Service - Associate And Nonassociate Companies              | Schedule XVI               | 23          |
| Schedule Of Expense By Department Or Service Function                               | Schedule XVII              | 24-25E      |
| Departmental Analysis Of Salaries   | Account 920                | 26          |
| Outside Services Employed   | Account 923                | 27-27I      |
| Employee Pensions And Benefits  | Account 926                | 28          |
| General Advertising Expenses  | Account 930.1              | 29-29E      |
| Miscellaneous General Expenses  | Account 930.2              | 30          |
| Rents   | Account 931                | 31          |
| Taxes Other Than Income Taxes   | Account 408                | 32          |
| Donations   | Account 426.1              | 33-33A      |
| Other Deductions  | Account 426.5              | 34          |
| Notes To Statement Of Income  | Schedule XVIII             | 35          |

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LISTING OF INSTRUCTIONAL FILING REQUIREMENTS

| Description of Reports or Statements                              | Page Number |
|---|-------------|
| <u>Organization Chart</u>   | 36          |
| <u>Methods Of Allocation</u>                                      | 37-37B      |
| <u>Annual Statement Of Compensation For Use Of Capital Billed</u> | 38          |

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             |
|     | <b>TOTAL ASSETS AND OTHER DEBITS</b>                              | <b>\$ 3,528,801</b> | <b>\$ 3,838,432</b> |



ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYSCHEDULE I - COMPARATIVE BALANCE SHEET

| <u>ACCOUNT</u>                             | <u>LIABILITIES AND<br/>PROPRIETARY<br/>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<br>comprehensive income /(loss) (Schedule XI) | -                 | -            |
| 216  | Unappropriated retained earnings (Schedule XI)                                      | 2,595             | 2,595        |
|  | Total Proprietary Capital   | 4,624             | (76,124)     |
| <br><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       |
| <br><u>CURRENT AND ACCRUED LIABILITIES</u> |   |                   |              |
| 231  | Notes payable   | -                 | -            |
| 232  | Accounts payable  | 129,962           | 166,272      |
| 233  | Notes payable to associate<br>companies (Schedule XIII)                             | 2,224,475         | 2,356,670    |
| 234  | Accounts payable to associate<br>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<br>liabilities (Schedule XIII)                    | 81,708            | 68,563       |
|  | Total Current and Accrued Liabilities   | 2,932,440         | 3,410,287    |
| <br><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                | -                   | -                   |
| <b>TOTAL LIABILITIES AND PROPRIETARY CAPITAL</b> | <b>\$ 3,528,801</b> | <b>\$ 3,838,432</b> |

282

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

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

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|     |                                     |            |           |             |              |            |
|-----|-------------------------------------|------------|-----------|-------------|--------------|------------|
|     | Sub-Total                           | 421,402    | 47,550    | (27,732)    | (114,709)    | 326,511    |
| 107 | Construction Work<br>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<br>CLOSE OF<br>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<br>AT<br>BEGINNING<br>OF YEAR                            | ADDITIONS<br>CHARGED<br>TO<br>ACCOUNT<br>403 | RETIREMENTS | OTHER<br>CHANGES<br>ADD<br>(DEDUCT)1/ | BALANCE<br>AT CLOSE<br>OF YEAR |
|----------------|--|--|-------------|---------------------------------------|--------------------------------|
| <u>Account</u> |  |  |             |                                       |                                |
| 301            | Organization   | \$ -   | \$ -        | \$ -                                  | \$ -                           |
| 303            | Miscellaneous<br>Intangible<br>Plant                             | 75,195                                       | 17,743      | (18,513)                              | (14,038) 60,387                |
| 304            | Land & Land<br>Rights  | -  | -           | -                                     | -                              |
| 305            | Structures<br>And<br>Improvements                                | 41,485                                       | 1,596       | -                                     | (126) 42,955                   |
| 306            | Leasehold<br>Improvements  | -  | -           | -                                     | -                              |
| 307            | Equipment  | 24,529                                       | 2,448       | (561)                                 | 55 26,471                      |
| 308            | Office<br>Furniture<br>and<br>Equipment                          | 32,088                                       | 12,949      | (8,658)                               | (424) 35,955                   |
| 309            | Automobiles,<br>Other Vehicle And<br>Related Garage<br>Equipment | -  | -           | -                                     | -                              |
| 310            | Aircraft And<br>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<br>BEGINNING<br>OF YEAR | BALANCE AT<br>CLOSE OF<br>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<br>Beginning of Year | Balance at<br>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<br>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<br>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<br>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<br>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<br>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<br>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<br>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<br>Payments |
|--|-------------------|
| <u>Merger Costs</u>  |                   |
| FirstEnergy Corp.  | \$ 56             |
| Total  | \$ 56             |
| <br><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        |
| <br><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<br>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<br>Payments |
|---|-------------------|
| <u>Other Investments Related Payments</u>             |                   |
| Ohio Edison Company                                   | \$ 4,426          |
| Total   | \$ 4,426          |
| <br><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         |
| <br><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<br>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<br>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<br>AT<br>BEGINNING<br>OF YEAR | BALANCE<br>AT<br>CLOSE OF<br>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<br>BEGINNING<br>OF YEAR | BALANCE AT<br>CLOSE OF<br>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 Metor 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<br>NUMBER | CLASS OF STOCK<br>COMMON STOCK | NUMBER<br>OF         | PAR OR<br>STATED<br>VALUE | OUTSTANDING<br>CLOSE OF PERIOD |                 |
|-------------------|--------------------------------|----------------------|---------------------------|--------------------------------|-----------------|
|                   |                                | SHARES<br>AUTHORIZED | PER<br>SHARE              | NO. OF<br>SHARES               | TOTAL<br>AMOUNT |
| 201               | ISSUED                         | 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<br>BEGINNING<br>OF YEAR | NET INCOME<br>OR<br>(LOSS) | DIVIDENDS<br>PAID | BALANCE AT<br>CLOSE OF<br>YEAR |
|---|------------------------------------|----------------------------|-------------------|--------------------------------|
| ACCOUNT 216 - UNAPPROPRIATED<br>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 OF OBLIGATIONS & SERIES | 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<br>BEGINNING<br>OF YEAR | BALANCE AT<br>CLOSE OF<br>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<br>BEGINNING<br>OF YEAR | BALANCE AT<br>CLOSE OF<br>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<br>BEGINNING<br>OF YEAR | BALANCE AT<br>CLOSE OF<br>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

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SCHEDULE XIV  
NOTES TO FINANCIAL STATEMENTS

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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

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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

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SCHEDULE XIV  
NOTES TO FINANCIAL STATEMENTS

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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


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SCHEDULE XIV  
NOTES TO FINANCIAL STATEMENTS

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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                 |
| <b>TOTAL</b>                            | <b>\$ 376,017</b> | <b>\$ 445,463</b> |

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

| ACCOUNT        | DESCRIPTION                                  | CURRENT<br>YEAR | PRIOR<br>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<br>COSTS<br>CHARGED<br>457-1 | INDIRECT<br>COSTS<br>CHARGED<br>457-2 | COMPENSATION<br>FOR USE<br>OF CAPITAL<br>457-3 | TOTAL<br>AMOUNT<br>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<br>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<br>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<br>Expenses  | 24,521            | 19,072     | 43,593       | -        | -          | -                 | 43,593     |
| 922. Administrative<br>Expense  | -                 | -          | -            | -        | -          | -                 | -          |
| 923. Transferred-Credit<br>Outside Services   | 62,236            | 45,635     | 107,871      | -        | -          | -                 | 107,871    |
| 924. Property Insurance   | -                 | 2,079      | 2,079        | -        | -          | -                 | 2,079      |
| 925. Injuries And<br>Damages  | 472               | 7,502      | 7,974        | -        | -          | -                 | 7,974      |
| 926. Employee Pensions<br>And Benefits  | 83                | 68,452     | 68,535       | -        | -          | -                 | 68,535     |
| 928. Regulatory<br>Commission Expense   | -                 | -          | -            | -        | -          | -                 | -          |
| 930.1. General Advertising<br>Expenses  | 565               | 7,648      | 8,213        | -        | -          | -                 | 8,213      |
| 930.2. Misc. General<br>Expenses  | 7,636             | 3,152      | 10,788       | -        | -          | -                 | 10,788     |
| 931. Rents  | 7,408             | 6,994      | 14,402       | -        | -          | -                 | 14,402     |
| 932. Maintenance Of<br>Structures And<br>Equipment<br>Depreciation And<br>Amortization<br>Expense | 1,708             | 18,879     | 20,587       | -        | -          | -                 | 20,587     |
| 403. Taxes Other Than<br>Income Taxes   | 6                 | 34,730     | 34,736       | -        | -          | -                 | 34,736     |
| 408. Income Taxes   | -                 | 17,540     | 17,540       | -        | -          | -                 | 17,540     |
| 409. Income Taxes<br>Provision For<br>Deferred Income<br>Taxes                                    | -                 | (55,616)   | (55,616)     | -        | -          | -                 | (55,616)   |
| 410. Provision For<br>Deferred Income<br>Taxes  | -                 | 54,626     | 54,626       | -        | -          | -                 | 54,626     |
| 411. Provision For<br>Deferred Income<br>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                             | TOTAL<br>AMOUNT | DEPARTMENT OR SERVICE FUNCTION |          |                    |                            |                                 |
|--|-----------------|--------------------------------|----------|--------------------|----------------------------|---------------------------------|
|  |                 | CHAIRMAN                       | CEO      | PRESIDENT<br>& COO | EXECUTIVE<br>VICE DELIVERY | ENERGY<br>& CUSTOMER<br>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 |
|----------------|------------|----------|----------|--------|----------|

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   | SERVICES         |        |
| 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 |
|----------------|----|-------|----|--------|----|---------|----|--------|----|-------|

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.<br>SERVICES/<br>CORPORATE<br>/REAL<br>ESTATE | CLAIMS   | AFFAIRS<br>INVOLVEMENT | CORPORATE<br>AFFAIRS &<br>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 |
|----------------|----|--------|----|-------|----|-----|----|--------|

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<br>AFFAIRS        | COMMUNICATIONS | HUMAN<br>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 -<br>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:<br>Indicate each department or service<br>function. (See<br>Instruction 01-3 General Structure of<br>Account System:<br>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<br>INCLUDED IN AMOUNTS BILLED |                   |                     |                   | NUMBER<br>PERSONNEL<br>END OF<br>YEAR |
|---------------------------------------|---|-------------------|---------------------|-------------------|---------------------------------------|
|                                       | TOTAL<br>AMOUNT   | PARENT<br>COMPANY | OTHER<br>ASSOCIATES | NON<br>ASSOCIATES |                                       |
| Chairman                              | \$ 110  | \$ 101            | \$ 9                | \$ -              | 2                                     |
| President & CEO                       | 2,605   | 1,173             | 1,432               | -                 | 4                                     |
| Executive Vice President &<br>COO     | 874   | 26                | 848                 | -                 | 1                                     |
| Energy Delivery & Customer<br>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 &<br>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<br>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

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

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|-------------------------------------|--|---|--------|
| <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    |

| 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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|----------------------------------|--|---|--------|
| <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

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|------------------------------------|--|---|----------|
| <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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|---|---|---|--------|
| <u>Other Professional Services</u><br>(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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|---|--|---|--------|
| <u>Other Professional Services</u><br>(continued) |  |   |        |
| Environmental Resources<br>Mgmt Inc               | Expert witness related to environmental case.                              | NA  | \$ 116 |
| Equifax Credit Info Services,<br>Inc.             | Credit information services.   | NA  | 191    |
| Filenet Corporation                               | Information compliance services.   | NA  | 102    |
| Four Dimentional Solutions                        | Consulting services related to workforce<br>developments.                  | NA  | 199    |
| Gabel Associates                                  | Consulting services related to BPU<br>Investigation.                       | NA  | 145    |
| GE Energy Management<br>Services Inc.             | Consulting services related to Poweron<br>implementation, on-site support. | NA  | 624    |
| GE Power Systems                                  | Consulting services related to FirstEnergy<br>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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|---|--|---|--------|
| <u>Other Professional Services</u><br>(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<br>Medical | Provide medical services for JCP&L<br>lawsuit.                                  | NA | 340 |
| John R Santee                      | Provide MAC labor.  | NA | 839 |
| KPMG LLP                           | Professional tax services.  | NA | 179 |
| L&K International<br>Videotraining | Provide transmission system<br>operator training, meter technology<br>training. | NA | 221 |
| Market Reach Strategies<br>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

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| FROM WHOM<br>PURCHASED                         | TYPE OF SERVICE/LARGEST<br>INVOICE  | RELATIONSHIP                                    | AMOUNT   |
|--|---|---|----------|
|  |   | "A"=<br>ASSOCIATE<br><br>"NA"= NON<br>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

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

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

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| 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

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 |
|-----------------------------|-------------------------------------|--------|
| 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

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 |
|------------------------|-------------------------------------|--------|
| 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

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 |
|------------------------|----------------------------------|--------|
| 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

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                           |
|---------------------------------|---|----------------------------------|
| 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<br>Expenses In Preparing<br>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<br>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

