

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

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

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANYSCHEDULE I - COMPARATIVE BALANCE SHEET

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

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

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|     |   |                     |                     |
|-----|---|---------------------|---------------------|
| 181 | Unamortized debt expense  | -                   | -                   |
| 184 | Clearing accounts   | 239                 | 599                 |
| 186 | Miscellaneous deferred debits (Schedule IX)                       | 45,437              | 42,527              |
| 188 | Research, development, or demonstration expenditures (Schedule X) | 267                 | -                   |
| 190 | Accumulated deferred income taxes                                 | 74,268              | 94,821              |
|     | Total Deferred Debits   | 120,211             | 137,947             |
|     | <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> |

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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<br>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 Meteor PD-EMI   | 16     |
| TC 8106 OH River CWIS   | 6      |
| TC 8246 PCB Anal Method   | 12     |
| FET UT Repair   | 6      |
| TC 8404 Knowledge Capt  | 9      |
| TC 8244 SNCR 16   | 11     |
| TC 8476 Coal Fleet  | 87     |
| TC 8244 SNCR IG   | 10     |
| TC 6944 Lark - Tripp  | 7      |
| TC 7339 Elevated Neutral-to-Earth Voltage Project                   | 22     |
| TC 8568 NYC Asthma Panel Study                                      | 50     |
| TC 8700 Eastlake B&W Pulverizer Monitoring                          | 25     |
| TC 221199 SUP 316B CMPL   | 25     |
| TC 8705 Mercury Characterization & Control                          | 10     |
| Aerosol Emissions Control   | 10     |
| TC 8635 Appleton Paper Power Quality Audit                          | 5      |
| TC TBD Microsensor  | 40     |
| TC 8702 Tech CO - DEV   | 37     |
| CEA Technologies Transmission Lines Asset Management Interest Group | 10     |
| FirstEnergy Daycor Inspection                                       | 8      |

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

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

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

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

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

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

| DESCRIPTION                                       | BALANCE AT<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/OBLIGATOR                                | CLASS & SERIES OF OBLIGATIONS | DATE OF MATURITY | INTEREST RATE | AMOUNT AUTHORIZED | BALANCE AT BEGINNING OF YEAR | ADDITIONS | 1/<br>DEDUCTIONS | BALANCE AT CLOSE OF YEAR |
|---|-------------------------------|------------------|---------------|-------------------|------------------------------|-----------|------------------|--------------------------|
|   |                               |                  |               |                   |                              |           |                  |                          |
| ACCOUNT 223 -<br>ADVANCES FROM<br>ASSOCIATE<br>COMPANIES: |                               |                  |               |                   |                              |           |                  |                          |
|   |                               |                  |               |                   |                              |           | \$               |                          |
| FirstEnergy Corp.   |                               |                  | 1.9737%       | \$ -              | \$ -                         | \$ 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 | 1,708             | 18,879     | 20,587       | -        | -          | -                 | 20,587     |
| 403. Expense   | 6                 | 34,730     | 34,736       | -        | -          | -                 | 34,736     |
| 408. Taxes Other Than<br>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<br>Expenses                 | 43,593          | 17                             | 845      | 49                 | 187                        |                                 |
| 922 Administrative Expense<br>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<br>Benefits               | 68,535          | -                              | -        | -                  | -                          |                                 |
| 928 Regulatory Commission<br>Expense                | -               | -                              | -        | -                  | -                          |                                 |
| 930.1 General Advertising<br>Expenses               | 8,213           | -                              | 13       | -                  | 21                         |                                 |
| 930.2 Misc. General Expenses                        | 10,788          | -                              | 3        | -                  | -                          |                                 |
| 931 Rents   | 14,402          | -                              | 2        | -                  | -                          |                                 |
| 932 Maintenance Of Structures<br>And Equipment      | 20,587          | -                              | -        | -                  | -                          |                                 |
| 403 Depreciation And<br>Amortization Expense        | 34,736          | -                              | -        | -                  | -                          |                                 |
| 408 Taxes Other Than Income<br>Taxes                | 17,540          | -                              | -        | -                  | -                          |                                 |
| 409 Income Taxes                                    | (55,616)        | -                              | -        | -                  | -                          |                                 |
| 410 Provision For Deferred<br>Income Taxes          | 54,626          | -                              | -        | -                  | -                          |                                 |
| 411 Provision For Deferred<br>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.<br>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   | DELIVERY  | REGULATORY | CUSTOMER SERVICE |
| 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<br>OPERATIONS        | RATES &<br>REGULATORY<br>AFFAIRS | INFORMATION<br>TECHNOLOGY | SUPPLY<br>CHAIN | BUSINESS<br>DEVELOPMENT<br>&<br>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

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

| FROM WHOM<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 |