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FIRSTENERGY CORP
Form U-13-60
May 03, 2004

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

ANNUAL REPORT

FOR THE PERIOD

Beginning January 1, 2003 and Ending December 31, 2003

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 | Vice President & Controller | 76 South Main Street Akron, OH 44308 |
| ----- | ----- | ----- |
| (Name) | (Title) | (Address) |

Name of Principal Holding Company Whose Subsidiaries are served by Reporting

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Company:

FIRSTENERGY CORP. (File No. 070-09793)

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INSTRUCTIONS FOR USE OF FORM U-13-60

1. Time of Filing. - Rule 94 provides that on or before the first day

of May in each calendar year, each mutual service company and each subsidiary service company as to which the Commission shall have made a favorable finding pursuant to Rule 88, and every service company whose application for approval or declaration pursuant to Rule 88 is pending shall file with the Commission an annual report on Form U-13-60 and in accordance with the Instructions for that form.

2. Number of Copies. - Each annual report shall be filed in duplicate.

The company should prepare and retain at least one extra copy for itself in case correspondence with reference to the report become necessary.

3. Period Covered by Report. - The first report filed by any company

shall cover the period from the date the Uniform System of Accounts was required to be made effective as to that company under Rules 82 and 93 to the end of that calendar year. Subsequent reports should cover a calendar year.

4. Report Format. - Reports shall be submitted on the forms prepared

by the Commission. If the space provided on any sheet of such form is inadequate, additional sheets may be inserted of the same size as a sheet of the form or folded to such size.

5. Money Amounts Displayed. - All money amounts required to be shown

in financial statements may be expressed in whole dollars, in thousands of dollars or in hundred thousands of dollars, as appropriate and subject to provisions of Regulation S-X (S210.3-01(b)).

6. Deficits Displayed. - Deficits and other like entries shall be

indicated by the use of either brackets or a parenthesis with corresponding reference in footnotes. (Regulation S-X, S210.3-01(c))

7. Major Amendments or Corrections. - Any company desiring to amend or

correct a major omission or error in a report after it has been filed with the Commission shall submit an amended report including only those pages, schedules, and entries that are to be amended or corrected. A cover letter shall be submitted requesting the Commission to incorporate the amended report changes and shall be signed by a duly authorized officer of the company.

8. Definitions. - Definitions contained in Instruction 01-8 to the

Uniform System of Accounts for Mutual Service Companies and Subsidiary Service

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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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OF CAPITAL BILLED

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

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

SCHEDULE I - COMPARATIVE BALANCE SHEET

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

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| ACCOUNT | ASSETS AND OTHER DEBITS | As of December 31 | |
|-----------------------------------|---|-------------------|------------|
| | | CURRENT | PRIOR |
| <u>SERVICE COMPANY PROPERTY</u> | | | |
| 101 | Service company property (Schedule II) | \$ 421,403 | \$ 207,739 |
| 107 | Construction work in progress (Schedule II) | 34,730 | 115,050 |
| | Total Property | 456,133 | 322,789 |
| 108 | Less accumulated provision for depreciation and amortization of service company property (Schedule III) | 173,297 | 92,077 |
| | Net Service Company Property | 282,836 | 230,712 |
| <u>INVESTMENTS</u> | | | |
| 123 | Investments in associate companies (Schedule IV) | - | - |
| 124 | Other investments (Schedule IV) | 152,659 | 275,093 |
| | Total Investments | 152,659 | 275,093 |
| <u>CURRENT AND ACCRUED ASSETS</u> | | | |
| 131 | Cash | - | - |
| 134 | Special deposits | 416 | - |
| 135 | Working funds | 949 | 203 |
| 136 | Temporary cash investments (Schedule IV) | 2,564 | 5,790 |
| 141 | Notes receivable from associate companies | - | - |
| 143 | Accounts receivable | 31,535 | 14,193 |
| 144 | Accumulated provision for uncollectible Accounts receivable | (533) | (797) |
| 145 | Notes receivable from associate companies | 2,802,133 | 204 |
| 146 | Accounts receivable from associate companies (Schedule V) | 244,049 | 552,400 |
| 152 | Fuel stock expenses undistributed (Schedule VI) | - | - |
| 154 | Materials and supplies | 69,305 | - |
| 163 | Stores expenses undistributed (Schedule VII) | - | - |
| 165 | Prepayments | 114,572 | 10,588 |
| 174 | Miscellaneous current and accrued assets (Schedule VIII) | - | - |
| | Total Current and Accrued Assets | 3,264,990 | 582,581 |
| <u>DEFERRED DEBITS</u> | | | |
| 181 | Unamortized debt expense | - | - |
| 184 | Clearing accounts | 599 | 224 |
| 186 | Miscellaneous deferred debits (Schedule IX) | 42,527 | 43,244 |
| 188 | Research, development, or demonstration expenditures (Schedule X) | - | - |
| 190 | Accumulated deferred income taxes | 94,821 | - |

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| | | |
|-------------------------------|-------------|-------------|
| Total Deferred Debits | 137,947 | 43,468 |
| | ----- | ----- |
| TOTAL ASSETS AND OTHER DEBITS | \$3,838,432 | \$1,131,854 |
| | ===== | ===== |

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

SCHEDULE I - COMPARATIVE BALANCE SHEET

| ACCOUNT | LIABILITIES AND PROPRIETARY CAPITAL | As of December 31 | |
|---------------------------------|--|-------------------|---------|
| | | CURRENT | PRIOR |
| ----- | | | |
| PROPRIETARY CAPITAL | | | |
| ----- | | | |
| 201 | Common stock issued (Schedule XI) | \$ 1 | \$ 1 |
| 211 | Miscellaneous paid-in-capital (Schedule XI) | (78,720) | 10,515 |
| 215 | Retained earnings / Accumulated other comprehensive income / (loss) (Schedule XI) | - | - |
| 216 | Unappropriated retained earnings (Schedule XI) | 2,595 | 2,595 |
| | | ----- | ----- |
| | Total Proprietary Capital | (76,124) | 13,111 |
| | | ----- | ----- |
| LONG-TERM DEBT | | | |
| ----- | | | |
| 223 | Advances from associate companies (Schedule XII) | 56,448 | - |
| 224 | Other long-term debt (Schedule XII) | - | 36,297 |
| 225 | Unamortized premium on long-term debt | - | - |
| 226 | Unamortized discount on long-term debt-debit | - | - |
| | | ----- | ----- |
| | Total Long-term Debt | 56,448 | 36,297 |
| | | ----- | ----- |
| CURRENT AND ACCRUED LIABILITIES | | | |
| ----- | | | |
| 231 | Notes payable | - | - |
| 232 | Accounts payable | 166,272 | 366,359 |
| 233 | Notes payable to associate companies (Schedule XIII) | 2,356,670 | 88,769 |
| 234 | Accounts payable to associate companies (Schedule XIII) | 818,107 | 479,273 |
| 236 | Taxes accrued- | (62,158) | - |
| 237 | Interest accrued | 675 | 629 |
| 238 | Dividends declared | - | - |

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| | | | |
|------------------|---|-------------|-------------|
| 241 | Tax collections payable | - | (995) |
| 242 | Miscellaneous current and accrued liabilities (Schedule XIII) | 68,563 | 17,503 |
| | Total Current and Accrued Liabilities | 3,410,287 | 889,380 |
| DEFERRED CREDITS | | | |
| 253 | Other deferred credits | 447,821 | 228,059 |
| 255 | Accumulated deferred investment tax credit | - | - |
| | Total Deferred Credits | 447,821 | 228,059 |
| 282 | Accumulated deferred income taxes | - | (34,993) |
| | TOTAL LIABILITIES AND PROPRIETARY CAPITAL | \$3,838,432 | \$1,131,854 |

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

SCHEDULE II - SERVICE COMPANY PROPERTY

| DESCRIPTION | BALANCE AT BEGINNING OF YEAR | ADDITIONS | RETIREMENTS OR SALES | OTHER 1/ CHANGES - | BALANCE AT CLOSE OF YEAR |
|------------------------------------|------------------------------|-----------|----------------------|--------------------|--------------------------|
| SERVICE COMPANY PROPERTY | | | | | |
| Account | | | | | |
| 301 ORGANIZATION | \$ - | \$ - | \$ - | \$ 49 | \$ 49 |
| 303 MISCELLANEOUS INTANGIBLE PLANT | 74,134 | 112,966 | - | 2,343 | 189,443 |
| 304 LAND & LAND RIGHT | 686 | - | - | 321 | 1,007 |
| 305 STRUCTURES AND IMPROVEMENTS | 18,275 | 8,327 | - | 38,602 | 65,204 |

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| | | | | | | |
|-----|--|-----------|-----------|-------------|-------------|-----------|
| 306 | LEASEHOLD IMPROVEMENTS | - | - | - | - | - |
| 307 | EQUIPMENT 2/ - | 40,678 | - | (21,442) | 22,223 | 41,459 |
| 308 | OFFICE FURNITURE AND EQUIPMENT | 73,966 | 57,150 | (8,220) | 1,344 | 124,240 |
| 309 | AUTOMOBILES, OTHER VEHICLES AND RELATED GARAGE EQUIPMENT | - | - | - | - | - |
| 310 | AIRCRAFT AND AIRPORT EQUIPMENT | - | - | - | - | - |
| 311 | OTHER SERVICE COMPANY PROPERTY 3/ - | - | - | - | - | - |
| | SUB-TOTAL | 207,739 | 178,443 | (29,662) | 64,882 | 421,402 |
| 107 | CONSTRUCTION WORK IN PROGRESS 4/ - | 115,050 | 74,305 | - | (154,624) | 34,731 |
| | TOTAL | \$322,789 | \$252,748 | \$ (29,662) | \$ (89,742) | \$456,133 |

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

SCHEDULE II - SERVICE COMPANY PROPERTY (CONTINUED)

1/ PROVIDE AN EXPLANATION OF THOSE CHANGES CONSIDERED MATERIAL:

GPU Service, Inc. merged into FirstEnergy Service Company on June 1, 2003. Other changes represented Properties transferred from GPU Service, Inc. to FirstEnergy Service Company.

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:

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| SUBACCOUNT DESCRIPTION | ADDITIONS | BALANCE AT CLOSE OF YEAR |
|--|-----------|--------------------------------|
| COMMUNICATIONS EQUIPMENT (MICROWAVE & TELEPHONE) | \$ - | \$41,319 |
| LABORATORY EQUIPMENT | - | 134 |
| TOOL SHOP, GARAGE EQUIPMENT | - | 6 |
| | ----- | ----- |
| TOTAL | \$ - | \$41,459 |
| | ===== | ===== |

3/ DESCRIBE OTHER SERVICE COMPANY PROPERTY:

-

N/A

4/ DESCRIBE CONSTRUCTION WORK IN PROGRESS:

-

SAP SYSTEM

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

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

| DESCRIPTION | BALANCE AT BEGINNING OF YEAR | ADDITIONS CHARGED TO ACCOUNT 403 | RETIREMENTS | OTHER CHANGES ADD (DEDUCT) 1/ | B |
|------------------|------------------------------------|---|-------------|----------------------------------|------|
| Account | | | | - | |
| 301 ORGANIZATION | \$ - | \$ - | \$ - | \$ - | \$ - |

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| | | | | | | |
|-----|---|------------------|-----------------|-------------------|-----------------|------------|
| 303 | MISCELLANEOUS INTANGIBLE PLANT | 50,339 | 23,121 | - | 1,735 | |
| 304 | LAND& LAND RIGHTS | - | - | - | - | |
| 305 | STRUCTURES AND IMPROVEMENTS | 5,380 | 983 | - | 35,122 | |
| 306 | LEASEHOLD IMPROVEMENTS | - | - | - | - | |
| 307 | EQUIPMENT | 22,608 | 8,973 | (533) | (16,686) | |
| 308 | OFFICE FURNITURE AND FIXTURES | 13,750 | 10,516 | (8,220) | 26,209 | |
| 309 | AUTOMOBILES, OTHER VEHICLE AND RELATED GARAGE EQUIPMENT | - | - | - | - | |
| 310 | AIRCRAFT AND AIRPORT EQUIPMENT | - | - | - | - | |
| 311 | OTHER SERVICE COMPANY PROPERTY | - | - | - | - | |
| | | <u>\$ 92,077</u> | <u>\$43,593</u> | <u>\$ (8,753)</u> | <u>\$46,380</u> | <u>\$1</u> |

1/ PROVIDE AN EXPLANATION OF THOSE CHANGES CONSIDERED MATERIAL:

-

N/A

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

SCHEDULE IV - INVESTMENTS

INSTRUCTIONS: Complete the following schedule concerning investments.

Under Account 124, "Other Investments", state each investment separately, with description, including, the

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name of issuing company, number of shares or principal amount, etc.

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

| DESCRIPTION | BALANCE AT BEGINNING OF YEAR | BALANCE AT CLOSE OF YEAR |
|---|------------------------------------|--------------------------------|
| ----- | | |
| ACCOUNT 123 - INVESTMENT IN ASSOCIATE COMPANIES | | |
| NONE | | |
| ACCOUNT 124 - OTHER INVESTMENTS | | |
| DEFERRED COMPENSATION PLAN | \$196,816 | \$108,597 |
| EMPLOYEE STOCK OPTION PLAN | 78,277 | - |
| SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN | - | 23,758 |
| RABBI TRUST | - | 17,201 |
| HEALTH CARE RESERVE | - | 2,472 |
| VOLUNTRY EMPLOYEE BENEFIT TRUST | - | 500 |
| EXECUTIVE LIFE INSURANCE PLAN | - | 131 |
| TOTAL | \$275,093 ===== | \$152,659 ===== |
| ACCOUNT 136 - TEMPORARY CASH INVESTMENTS | | |
| BANK CERTIFICATE OF DEPOSIT | \$ 5,690 | \$ 2,464 |
| SHORE BANK CD | 100 | 100 |
| TOTAL | \$ 5,790 ===== | \$ 2,564 ===== |

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

SCHEDULE V - ACCOUNTS RECEIVABLE FROM ASSOCIATE COMPANIES

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

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| DESCRIPTION | BALANCE AT BEGINNING OF YEAR | BALANCE AT CLOSE OF YEAR |
|--|------------------------------------|--------------------------------|
| ACCOUNT 146 - ACCOUNTS RECEIVABLE FROM ASSOCIATE COMPANIES | | |
| ADVANCED TECHNOLOGIES DEVELOPMENT CORP. | \$ 187 | \$ - |
| AMERICAN TRANSMISSION SYSTEMS, INC. | 7,0101 | 6,210 |
| CENTERIOR ENERGY SERVICES, INC. | 148 | - |
| FIBER VENTURE EQUITY, INC. | 2 | 1 |
| FIRST COMMUNICATIONS, LLC | - | 41 |
| FIRSTENERGY CORP. | 439,651 | - |
| FIRSTENERGY GENERATION CORP. | 11,764 | 15,512 |
| FIRSTENERGY NUCLEAR OPERATING COMPANY | 23,460 | 4,783 |
| FIRSTENERGY PROPERTIES, INC. | 68 | - |
| FIRSTENERGY SOLUTIONS CORP. | 8,501 | 25,181 |
| FIRSTENERGY TELECOMMUNICATIONS CORP. | 715 | - |
| FIRSTENERGY VENTURES CORP. | 373 | 5,482 |
| GPU CAPITAL, INC. | - | 106,608 |
| GPU POWER, INC. | - | 303 |
| GPU SERVICE, INC. | 10,706 | - |
| GPU TELCOM SERVICES, INC. | 5,910 | - |
| MARBEL ENERGY CORP. | 105 | 212 |
| MYR GROUP, INC. | - | 4,575 |
| PENNSYLVANIA POWER COMPANY | 1,591 | - |
| THE CLEVELAND ELECTRIC ILLIUMINATING COMPANY | 18,230 | 3,815 |
| THE TOLEDO EDISON COMPANY | 23,920 | 61,326 |
| WARRENTON RIVER TERMINAL, LTD. | 59 | - |
| | ----- | ----- |
| TOTAL | \$552,400 | \$244,049 |
| | ===== | ===== |

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

SCHEDULE V - ACCOUNTS RECEIVABLE FROM ASSOCIATE COMPANIES

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

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| ANALYSIS OF CONVENIENCE OR ACCOMMODATION PAYMENTS: | TOTAL PAYMENTS |
|---|-------------------|
| ----- | |
| ADVERTISING | |
| ----- | |
| CENTERIOR ENERGY SERVICES, INC. FIRSTENERGY CORP. | \$ - |
| FE FACILITIES SERVICES GROUP, LLC FIRSTENERGY SOLUTIONS CORP. | - |
| FIRSTENERGY TELECOMMUNICATIONS CORP. GPU TELCOM SERVICES, INC. | 335 |
| JERSEY CENTRAL POWER & LIGHT COMPANY METROPOLITAN EDISON COMPANY | - |
| OHIO EDISON COMPANY PENNSYLVANIA ELECTRIC COMPANY | 131 |
| PENNSYLVANIA POWER COMPANY THE CLEVELAND ELECTRIC ILLUMINATING COMPANY | 15 |
| THE TOLEDO EDISON COMPANY WARRENTON RIVER TERMINAL, LTD. | 8 |
| | 23 |
| | - |
| | 2 |
| | 2 |
| | 1 |
| BANK FEES | |
| ----- | |
| CENTERIOR ENERGY SERVICES, INC. FIRSTENERGY CORP. | \$ - |
| FE FACILITIES SERVICES GROUP, LLC FIRSTENERGY SOLUTIONS CORP. | 2,265 |
| FIRSTENERGY TELECOMMUNICATIONS CORP. GPU TELCOM SERVICES, INC. | 4 |
| JERSEY CENTRAL POWER & LIGHT COMPANY METROPOLITAN EDISON COMPANY | 5 |
| OHIO EDISON COMPANY PENNSYLVANIA ELECTRIC COMPANY | - |
| PENNSYLVANIA POWER COMPANY THE CLEVELAND ELECTRIC ILLUMINATING COMPANY | - |
| THE TOLEDO EDISON COMPANY WARRENTON RIVER TERMINAL, LTD. | 278 |
| | 204 |
| | 1,045 |
| | 170 |
| | 115 |
| | 148 |
| | 77 |
| | - |

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

SCHEDULE V - ACCOUNTS RECEIVABLE FROM ASSOCIATE COMPANIES

INSTRUCTIONS: Complete the following schedule listing accounts
receivable from each associate company. Where the service
company has provided accommodation or convenience payments

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for associate companies, a separate listing of total payments for each associate company by subaccount should be provided.

| ANALYSIS OF CONVENIENCE OR ACCOMMODATION PAYMENTS: | TOTAL PAYMENTS |
|--|-------------------|
| | ----- |
| CORPORATE DUES AND FEES | |
| ----- | |
| CENTERIOR ENERGY SERVICES, INC. | \$ - |
| FIRSTENERGY CORP. | - |
| FE FACILITIES SERVICES GROUP, LLC | - |
| FIRSTENERGY SOLUTIONS CORP. | 63 |
| FIRSTENERGY TELECOMMUNICATIONS CORP. | - |
| GPU TELCOM SERVICES, INC. | - |
| JERSEY CENTRAL POWER & LIGHT COMPANY | 193 |
| METROPOLITAN EDISON COMPANY | 10 |
| OHIO EDISON COMPANY | 23 |
| PENNSYLVANIA ELECTRIC COMPANY | 28 |
| PENNSYLVANIA POWER COMPANY | 3 |
| THE CLEVELAND ELECTRIC ILLUMINATING COMPANY | 22 |
| THE TOLEDO EDISON COMPANY | 82 |
| WARRENTON RIVER TERMINAL, LTD. | - |
| | |
| DIVIDEND | |
| ----- | |
| CENTERIOR ENERGY SERVICES, INC. | \$ - |
| FIRSTENERGY CORP. | 238,588 |
| FE FACILITIES SERVICES GROUP, LLC | - |
| FIRSTENERGY SOLUTIONS CORP. | - |
| FIRSTENERGY TELECOMMUNICATIONS CORP. | - |
| GPU TELCOM SERVICES, INC. | - |
| JERSEY CENTRAL POWER & LIGHT COMPANY | 333 |
| METROPOLITAN EDISON COMPANY | - |
| OHIO EDISON COMPANY | 2,074 |
| PENNSYLVANIA ELECTRIC COMPANY | - |
| PENNSYLVANIA POWER COMPANY | 2,794 |
| THE CLEVELAND ELECTRIC ILLUMINATING COMPANY | 12,314 |
| THE TOLEDO EDISON COMPANY | 4,660 |
| WARRENTON RIVER TERMINAL, LTD. | - |

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

SCHEDULE V - ACCOUNTS RECEIVABLE FROM ASSOCIATE COMPANIES

INSTRUCTIONS: Complete the following schedule listing accounts

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

| ANALYSIS OF CONVENIENCE OR ACCOMMODATION PAYMENTS: | TOTAL PAYMENTS |
|--|-------------------|
| | ----- |
| DONATIONS | |
| ----- | |
| CENTERIOR ENERGY SERVICES, INC. | \$ - |
| FIRSTENERGY CORP. | - |
| FE FACILITIES SERVICES GROUP, LLC | - |
| FIRSTENERGY SOLUTIONS CORP. | - |
| FIRSTENERGY TELECOMMUNICATIONS CORP. | - |
| GPU TELCOM SERVICES, INC. | - |
| JERSEY CENTRAL POWER & LIGHT COMPANY | 219 |
| METROPOLITAN EDISON COMPANY | 69 |
| OHIO EDISON COMPANY | 26 |
| PENNSYLVANIA ELECTRIC COMPANY | 79 |
| PENNSYLVANIA POWER COMPANY | 2 |
| THE CLEVELAND ELECTRIC ILLUMINATING COMPANY | 113 |
| THE TOLEDO EDISON COMPANY | 44 |
| WARRENTON RIVER TERMINAL, LTD. | - |
| EMPLOYEES PAYROLL WITHHOLDING PAYMENTS | |
| ----- | |
| CENTERIOR ENERGY SERVICES, INC. | \$ - |
| FIRSTENERGY CORP. | - |
| FE FACILITIES SERVICES GROUP, LLC | - |
| FIRSTENERGY SOLUTIONS CORP. | 4,002 |
| FIRSTENERGY TELECOMMUNICATIONS CORP. | - |
| GPU TELCOM SERVICES, INC. | - |
| JERSEY CENTRAL POWER & LIGHT COMPANY | 39,166 |
| METROPOLITAN EDISON COMPANY | 11,565 |
| OHIO EDISON COMPANY | 18,914 |
| PENNSYLVANIA ELECTRIC COMPANY | 13,568 |
| PENNSYLVANIA POWER COMPANY | 2,774 |
| THE CLEVELAND ELECTRIC ILLUMINATING COMPANY | 11,592 |
| THE TOLEDO EDISON COMPANY | 6,292 |
| WARRENTON RIVER TERMINAL, LTD. | - |

10D

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

SCHEDULE V - ACCOUNTS RECEIVABLE FROM ASSOCIATE COMPANIES

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

| ANALYSIS OF CONVENIENCE OR ACCOMMODATION PAYMENTS: | TOTAL PAYMENTS |
|--|-------------------|
| | ----- |
| EMPLOYEE RELATED EXPENSES | |
| ----- | |
| CENTERIOR ENERGY SERVICES, INC. FIRSTENERGY CORP. | \$ - |
| FE FACILITIES SERVICES GROUP, LLC | 10 |
| FIRSTENERGY SOLUTIONS CORP. | 881 |
| FIRSTENERGY TELECOMMUNICATIONS CORP. | - |
| GPU TELCOM SERVICES, INC. | 2 |
| JERSEY CENTRAL POWER & LIGHT COMPANY | 1,475 |
| METROPOLITAN EDISON COMPANY | 556 |
| OHIO EDISON COMPANY | 1,576 |
| PENNSYLVANIA ELECTRIC COMPANY | 1,419 |
| PENNSYLVANIA POWER COMPANY | 415 |
| THE CLEVELAND ELECTRIC ILLUMINATING COMPANY | 844 |
| THE TOLEDO EDISON COMPANY | 810 |
| WARRENTON RIVER TERMINAL, LTD. | 46 |
| HEALTHCARE AND OTHER BENEFITS PAYMENTS | |
| ----- | |
| CENTERIOR ENERGY SERVICES, INC. FIRSTENERGY CORP. | \$ - |
| FE FACILITIES SERVICES GROUP, LLC | - |
| FIRSTENERGY SOLUTIONS CORP. | 2,550 |
| FIRSTENERGY TELECOMMUNICATIONS CORP. | - |
| GPU TELCOM SERVICES, INC. | - |
| JERSEY CENTRAL POWER & LIGHT COMPANY | 15,209 |
| METROPOLITAN EDISON COMPANY | 5,717 |
| OHIO EDISON COMPANY | 9,983 |
| PENNSYLVANIA ELECTRIC COMPANY | 7,893 |
| PENNSYLVANIA POWER COMPANY | 1,620 |
| THE CLEVELAND ELECTRIC ILLUMINATING COMPANY | 7,283 |
| THE TOLEDO EDISON COMPANY | 3,349 |
| WARRENTON RIVER TERMINAL, LTD. | 83 |

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

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SCHEDULE V - ACCOUNTS RECEIVABLE FROM ASSOCIATE COMPANIES

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

| ANALYSIS OF CONVENIENCE OR ACCOMMODATION PAYMENTS: | TOTAL PAYMENTS |
|--|-------------------|
| | ----- |
| INTEREST EXPENSES | |
| ----- | |
| CENTERIOR ENERGY SERVICES, INC. | \$ - |
| FIRSTENERGY CORP. | 151,258 |
| FE FACILITIES SERVICES GROUP, LLC | - |
| FIRSTENERGY SOLUTIONS CORP. | 24 |
| FIRSTENERGY TELECOMMUNICATIONS CORP. | - |
| GPU TELCOM SERVICES, INC. | - |
| JERSEY CENTRAL POWER & LIGHT COMPANY | 37,897 |
| METROPOLITAN EDISON COMPANY | 22,718 |
| OHIO EDISON COMPANY | 36,185 |
| PENNSYLVANIA ELECTRIC COMPANY | 14,792 |
| PENNSYLVANIA POWER COMPANY | 7,686 |
| THE CLEVELAND ELECTRIC ILLUMINATING COMPANY | 89,058 |
| THE TOLEDO EDISON COMPANY | 21,548 |
| WARRENTON RIVER TERMINAL, LTD. | 20 |
| LEASE/RENTAL PAYMENTS | |
| ----- | |
| CENTERIOR ENERGY SERVICES, INC. | \$ - |
| FIRSTENERGY CORP. | - |
| FE FACILITIES SERVICES GROUP, LLC | - |
| FIRSTENERGY SOLUTIONS CORP. | 27 |
| FIRSTENERGY TELECOMMUNICATIONS CORP. | - |
| GPU TELCOM SERVICES, INC. | 1 |
| JERSEY CENTRAL POWER & LIGHT COMPANY | 9,042 |
| METROPOLITAN EDISON COMPANY | 2,322 |
| OHIO EDISON COMPANY | 2,278 |
| PENNSYLVANIA ELECTRIC COMPANY | 3,073 |
| PENNSYLVANIA POWER COMPANY | 511 |
| THE CLEVELAND ELECTRIC ILLUMINATING COMPANY | 1,985 |
| THE TOLEDO EDISON COMPANY | 794 |
| WARRENTON RIVER TERMINAL, LTD. | 192 |

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

 SCHEDULE V - ACCOUNTS RECEIVABLE FROM ASSOCIATE COMPANIES

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

| ANALYSIS OF CONVENIENCE OR ACCOMMODATION PAYMENTS: | TOTAL PAYMENTS ----- |
|--|----------------------------|
| LEGAL SETTLEMENTS ----- | |
| CENTERIOR ENERGY SERVICES, INC. | \$ 9 |
| FIRSTENERGY CORP. | 130 |
| FE FACILITIES SERVICES GROUP, LLC | - |
| FIRSTENERGY SOLUTIONS CORP. | 361 |
| FIRSTENERGY TELECOMMUNICATIONS CORP. | - |
| GPU TELCOM SERVICES, INC. | - |
| JERSEY CENTRAL POWER & LIGHT COMPANY | 754 |
| METROPOLITAN EDISON COMPANY | 104 |
| OHIO EDISON COMPANY | - |
| PENNSYLVANIA ELECTRIC COMPANY | 187 |
| PENNSYLVANIA POWER COMPANY | - |
| THE CLEVELAND ELECTRIC ILLUMINATING COMPANY | - |
| THE TOLEDO EDISON COMPANY | - |
| WARRENTON RIVER TERMINAL, LTD. | - |
| LICENSES, PERMITS AND REGULATIONS ----- | |
| CENTERIOR ENERGY SERVICES, INC. | \$ 2 |
| FIRSTENERGY CORP. | - |
| FE FACILITIES SERVICES GROUP, LLC | - |
| FIRSTENERGY SOLUTIONS CORP. | 662 |
| FIRSTENERGY TELECOMMUNICATIONS CORP. | - |
| GPU TELCOM SERVICES, INC. | 5 |
| JERSEY CENTRAL POWER & LIGHT COMPANY | 541 |
| METROPOLITAN EDISON COMPANY | 123 |
| OHIO EDISON COMPANY | 12 |
| PENNSYLVANIA ELECTRIC COMPANY | 261 |
| PENNSYLVANIA POWER COMPANY | 64 |
| THE CLEVELAND ELECTRIC ILLUMINATING COMPANY | 13 |
| THE TOLEDO EDISON COMPANY | 1 |
| WARRENTON RIVER TERMINAL, LTD. | - |

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

SCHEDULE V - ACCOUNTS RECEIVABLE FROM ASSOCIATE COMPANIES

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

| ANALYSIS OF CONVENIENCE OR ACCOMMODATION PAYMENTS: | TOTAL PAYMENTS |
|--|-------------------|
| | ----- |
| MATERIALS AND SUPPLIES | |
| ----- | |
| CENTERIOR ENERGY SERVICES, INC. | \$ - |
| FIRSTENERGY CORP. | - |
| FE FACILITIES SERVICES GROUP, LLC | - |
| FIRSTENERGY SOLUTIONS CORP. | 93 |
| FIRSTENERGY TELECOMMUNICATIONS CORP. | - |
| GPU TELCOM SERVICES, INC. | 12 |
| JERSEY CENTRAL POWER & LIGHT COMPANY | 16,835 |
| METROPOLITAN EDISON COMPANY | 8,145 |
| OHIO EDISON COMPANY | 9,035 |
| PENNSYLVANIA ELECTRIC COMPANY | 8,491 |
| PENNSYLVANIA POWER COMPANY | 2,020 |
| THE CLEVELAND ELECTRIC ILLUMINATING COMPANY | 11,266 |
| THE TOLEDO EDISON COMPANY | 4,434 |
| WARRENTON RIVER TERMINAL, LTD. | - |
| MISCELLANEOUS CUSTOMER RELATED EXPENSES | |
| ----- | |
| CENTERIOR ENERGY SERVICES, INC. | \$ - |
| FIRSTENERGY CORP. | 354 |
| FE FACILITIES SERVICES GROUP, LLC | - |
| FIRSTENERGY SOLUTIONS CORP. | - |
| FIRSTENERGY TELECOMMUNICATIONS CORP. | - |
| GPU TELCOM SERVICES, INC. | 40 |
| JERSEY CENTRAL POWER & LIGHT COMPANY | 13,712 |
| METROPOLITAN EDISON COMPANY | - |
| OHIO EDISON COMPANY | 1,470 |
| PENNSYLVANIA ELECTRIC COMPANY | - |
| PENNSYLVANIA POWER COMPANY | 114 |
| THE CLEVELAND ELECTRIC ILLUMINATING COMPANY | 1,892 |
| THE TOLEDO EDISON COMPANY | 334 |
| WARRENTON RIVER TERMINAL, LTD. | 42 |

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 For the Year Ended December 31, 2003

 SCHEDULE V - ACCOUNTS RECEIVABLE FROM ASSOCIATE COMPANIES

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

| ANALYSIS OF CONVENIENCE OR ACCOMMODATION PAYMENTS: | TOTAL PAYMENTS |
|--|-------------------|
| | ----- |
| OFFICE SUPPLIES AND EXPENSES | |
| ----- | |
| CENTERIOR ENERGY SERVICES, INC. | \$ - |
| FIRSTENERGY CORP. | - |
| FE FACILITIES SERVICES GROUP, LLC | - |
| FIRSTENERGY SOLUTIONS CORP. | 138 |
| FIRSTENERGY TELECOMMUNICATIONS CORP. | - |
| GPU TELCOM SERVICES, INC. | 6 |
| JERSEY CENTRAL POWER & LIGHT COMPANY | 572 |
| METROPOLITAN EDISON COMPANY | 264 |
| OHIO EDISON COMPANY | 266 |
| PENNSYLVANIA ELECTRIC COMPANY | 367 |
| PENNSYLVANIA POWER COMPANY | 34 |
| THE CLEVELAND ELECTRIC ILLUMINATING COMPANY | 181 |
| THE TOLEDO EDISON COMPANY | 140 |
| WARRENTON RIVER TERMINAL, LTD. | - |
| OTHER OPERATING EXPENSES | |
| ----- | |
| CENTERIOR ENERGY SERVICES, INC. | \$ - |
| FIRSTENERGY CORP. | - |
| FE FACILITIES SERVICES GROUP, LLC | - |
| FIRSTENERGY SOLUTIONS CORP. | 12,854 |
| FIRSTENERGY TELECOMMUNICATIONS CORP. | - |
| GPU TELCOM SERVICES, INC. | 227 |
| JERSEY CENTRAL POWER & LIGHT COMPANY | - |
| METROPOLITAN EDISON COMPANY | - |
| OHIO EDISON COMPANY | 9,643 |
| PENNSYLVANIA ELECTRIC COMPANY | - |
| PENNSYLVANIA POWER COMPANY | 2,538 |
| THE CLEVELAND ELECTRIC ILLUMINATING COMPANY | 6,155 |
| THE TOLEDO EDISON COMPANY | 4,314 |
| WARRENTON RIVER TERMINAL, LTD. | 452 |

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

SCHEDULE V - ACCOUNTS RECEIVABLE FROM ASSOCIATE COMPANIES

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

| ANALYSIS OF CONVENIENCE OR ACCOMMODATION PAYMENTS: | TOTAL PAYMENTS |
|--|-------------------|
| | ----- |
| OUTSIDE SERVICES EMPLOYED - TREE TRIMMING | |
| ----- | |
| CENTERIOR ENERGY SERVICES, INC. | \$ - |
| FIRSTENERGY CORP. | - |
| FE FACILITIES SERVICES GROUP, LLC | - |
| FIRSTENERGY SOLUTIONS CORP. | - |
| FIRSTENERGY TELECOMMUNICATIONS CORP. | - |
| GPU TELCOM SERVICES, INC. | 2 |
| JERSEY CENTRAL POWER & LIGHT COMPANY | 30,898 |
| METROPOLITAN EDISON COMPANY | 8,224 |
| OHIO EDISON COMPANY | 9,770 |
| PENNSYLVANIA ELECTRIC COMPANY | 8,394 |
| PENNSYLVANIA POWER COMPANY | 3,287 |
| THE CLEVELAND ELECTRIC ILLUMINATING COMPANY | 7,574 |
| THE TOLEDO EDISON COMPANY | 3,206 |
| WARRENTON RIVER TERMINAL, LTD. | - |
| OUTSIDE SERVICES EMPLOYED - OTHER | |
| ----- | |
| CENTERIOR ENERGY SERVICES, INC. | \$ 1,207 |
| FIRSTENERGY CORP. | 355 |
| FE FACILITIES SERVICES GROUP, LLC | 111 |
| FIRSTENERGY SOLUTIONS CORP. | 4,818 |
| FIRSTENERGY TELECOMMUNICATIONS CORP. | - |
| GPU TELCOM SERVICES, INC. | 1,484 |
| JERSEY CENTRAL POWER & LIGHT COMPANY | 24,708 |
| METROPOLITAN EDISON COMPANY | 12,837 |
| OHIO EDISON COMPANY | 5,969 |
| PENNSYLVANIA ELECTRIC COMPANY | 9,623 |
| PENNSYLVANIA POWER COMPANY | 1,327 |
| THE CLEVELAND ELECTRIC ILLUMINATING COMPANY | 3,460 |
| THE TOLEDO EDISON COMPANY | 3,210 |
| WARRENTON RIVER TERMINAL, LTD. | 27 |

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

SCHEDULE V - ACCOUNTS RECEIVABLE FROM ASSOCIATE COMPANIES

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

| ANALYSIS OF CONVENIENCE OR ACCOMMODATION PAYMENTS: | TOTAL PAYMENTS |
|--|-------------------|
| | ----- |
| ----- | |
| OUTSIDE SERVICES EMPLOYED - PROFESSIONAL LEGAL | |
| ----- | |
| CENTERIOR ENERGY SERVICES, INC. | \$ - |
| FIRSTENERGY CORP. | 1,316 |
| FE FACILITIES SERVICES GROUP, LLC | - |
| FIRSTENERGY SOLUTIONS CORP. | 606 |
| FIRSTENERGY TELECOMMUNICATIONS CORP. | 15 |
| GPU TELCOM SERVICES, INC. | 9 |
| JERSEY CENTRAL POWER & LIGHT COMPANY | 3,477 |
| METROPOLITAN EDISON COMPANY | 762 |
| OHIO EDISON COMPANY | 1,031 |
| PENNSYLVANIA ELECTRIC COMPANY | 519 |
| PENNSYLVANIA POWER COMPANY | 247 |
| THE CLEVELAND ELECTRIC ILLUMINATING COMPANY | 894 |
| THE TOLEDO EDISON COMPANY | 201 |
| WARRENTON RIVER TERMINAL, LTD. | - |
| | |
| POSTAGE | |
| ----- | |
| CENTERIOR ENERGY SERVICES, INC. | \$ - |
| FIRSTENERGY CORP. | - |
| FE FACILITIES SERVICES GROUP, LLC | - |
| FIRSTENERGY SOLUTIONS CORP. | - |
| FIRSTENERGY TELECOMMUNICATIONS CORP. | - |
| GPU TELCOM SERVICES, INC. | - |
| JERSEY CENTRAL POWER & LIGHT COMPANY | 1,479 |
| METROPOLITAN EDISON COMPANY | 688 |
| OHIO EDISON COMPANY | 1,341 |
| PENNSYLVANIA ELECTRIC COMPANY | 703 |
| PENNSYLVANIA POWER COMPANY | 193 |
| THE CLEVELAND ELECTRIC ILLUMINATING COMPANY | 1,035 |

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THE TOLEDO EDISON COMPANY
 WARRENTON RIVER TERMINAL, LTD.

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 -

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

SCHEDULE V - ACCOUNTS RECEIVABLE FROM ASSOCIATE COMPANIES

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

ANALYSIS OF CONVENIENCE OR ACCOMMODATION PAYMENTS:

TOTAL
 PAYMENTS

PURCHASED POWER AND RELATED EXPENSES

| | |
|---|---------|
| CENTERIOR ENERGY SERVICES, INC. FIRSTENERGY CORP. | \$ - |
| FE FACILITIES SERVICES GROUP, LLC FIRSTENERGY SOLUTIONS CORP. | - |
| FIRSTENERGY TELECOMMUNICATIONS CORP. GPU TELCOM SERVICES, INC. | - |
| JERSEY CENTRAL POWER & LIGHT COMPANY | 776,899 |
| METROPOLITAN EDISON COMPANY | 146,548 |
| OHIO EDISON COMPANY | 1,431 |
| PENNSYLVANIA ELECTRIC COMPANY | 163,845 |
| PENNSYLVANIA POWER COMPANY | 27 |
| THE CLEVELAND ELECTRIC ILLUMINATING COMPANY | 2,655 |
| THE TOLEDO EDISON COMPANY | 614 |
| WARRENTON RIVER TERMINAL, LTD. | - |

UTILITIES

| | |
|---|------|
| CENTERIOR ENERGY SERVICES, INC. FIRSTENERGY CORP. | \$ - |
| FE FACILITIES SERVICES GROUP, LLC FIRSTENERGY SOLUTIONS CORP. | - |
| FIRSTENERGY TELECOMMUNICATIONS CORP. GPU TELCOM SERVICES, INC. | 141 |
| JERSEY CENTRAL POWER & LIGHT COMPANY | - |
| METROPOLITAN EDISON COMPANY | 158 |
| OHIO EDISON COMPANY | 494 |
| PENNSYLVANIA ELECTRIC COMPANY | 110 |
| | 106 |

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| | |
|---|-----|
| PENNSYLVANIA POWER COMPANY | 10 |
| THE CLEVELAND ELECTRIC ILLUMINATING COMPANY | 163 |
| THE TOLEDO EDISON COMPANY | 24 |
| WARRENTON RIVER TERMINAL, LTD. | 35 |

SUB TOTAL \$2,205,904

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

SCHEDULE V - ACCOUNTS RECEIVABLE FROM ASSOCIATE COMPANIES

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

ANALYSIS OF CONVENIENCE OR ACCOMMODATION PAYMENTS: TOTAL
PAYMENTS

OTHER

CONVENIENCE PAYMENTS PRIOR TO THE SAP IMPLEMENTATION ON
JUNE 1, 2003 NOT IDENTIFIABLE BY SUBACCOUNT

| | |
|---|-----------|
| AMERICAN TRANSMISSION SERVICES, INC. | \$ 60,896 |
| BAY SHORE POWER COMPANY | 10 |
| CLEVELAND ILLUMINATING COMPANY | 750,535 |
| CENTERIOR ENERGY SERVICES, INC. | 21,925 |
| CENTERIOR FUNDING, CORP. | 726 |
| FIRSTENERGY PROPERIES | 774 |
| FIBER VENTURES EQUITY | 94 |
| FIRSTENERGY TELECOMMUNICATIONS CORPORATION | 179 |
| FIRSTENERGY EASTROC LLC | - |
| FIRSTENERGY FACILITIES SERVICE | 3,712 |
| FIRSTENERGY GENERATION CORPORATION | 571,731 |
| LICENSE HOLDING COMPANY | 23 |
| FIRSTENERGY NUCLEAR OPERATING COMPANY | 508,049 |
| FIRSTENERGY SOLUTIONS CORPORATION | 1,699,757 |
| ADVANCED TECHNOLOGIES DEVELOPMENT CORPORATION | 1,153 |
| FIRSTENERGY VENTURES CORP. | 504 |
| FIRSTENERGY CORPORATION | 319,408 |

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| | |
|------------------------|-----------|
| GPU SERVICE COMPANY | 1,775 |
| GPU ADVANCED RESOURCES | 40 |
| GPU TELECOM SERVICES | 11,438 |
| MARBEL ENERGY | - |
| OHIO EDISON COMPANY | 1,246,739 |
| OES NUCLEAR | 31 |
| PENN POWER COMPANY | 282,832 |
| OES CAPITAL, INC. | 1,720 |

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

SCHEDULE V - ACCOUNTS RECEIVABLE FROM ASSOCIATE COMPANIES

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

| ANALYSIS OF CONVENIENCE OR ACCOMMODATION PAYMENTS: | TOTAL PAYMENTS |
|--|-------------------|
| OES FUEL, INC. | 312 |
| OES FINANCE | 147 |
| OES VENTURES | 44 |
| TOLEDO EDISON COMPANY | 473,645 |
| WARRENTON RIVER TERMINAL | 658 |
| | ----- |
| SUB TOTAL | \$5,958,857 |
| | ----- |
| GRAND TOTAL | \$8,164,761 |
| | ===== |

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

SCHEDULE VI - FUEL STOCK EXPENSES UNDISTRIBUTED

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

| DESCRIPTION | LABOR | EXPENSES | TOTAL |
|---|-------|----------|-------|
| ----- | | | |
| ACCOUNT 152 - FUEL STOCK EXPENSES UNDISTRIBUTED | | | |
| NONE | | | |
| | ----- | ----- | ----- |
| TOTAL | \$ - | \$ - | \$ - |
| | ===== | ===== | ===== |

SUMMARY:

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

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.

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| DESCRIPTION | LABOR | EXPENSES | TOTAL |
|--|-------|----------|-------|
| ACCOUNT 163 - STORES EXPENSE UNDISTRIBUTED | | | |
| NONE | | | |
| TOTAL | \$ - | \$ - | \$ - |

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

SCHEDULE VIII

MISCELLANEOUS CURRENT AND ACCRUED ASSETS

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

| DESCRIPTION | BALANCE AT BEGINNING OF YEAR | BALANCE AT CLOSE OF YEAR |
|--|------------------------------|--------------------------|
| ACCOUNT 174 - MISCELLANEOUS CURRENT AND ACCRUED ASSETS | | |
| NONE | | |
| TOTAL | \$ - | \$ - |

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

SCHEDULE IX - MISCELLANEOUS DEFERRED DEBITS

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

| DESCRIPTION | BALANCE AT BEGINNING OF YEAR | BALANCE AT CLOSE OF YEAR |
|---|------------------------------------|--------------------------------|
| ACCOUNT 186 - MISCELLANEOUS DEFERRED DEBITS | | |
| EXECUTIVE DEFERRED COMPENSATION PLAN | \$23,426 | \$23,337 |
| QUALIFIED PENSION PLAN | 9,942 | 9,645 |
| OUTSIDE BILLING | - | 3,189 |
| SUPPLEMENTAL EXECUTIVE RETIREMENT PROGRAM | 2,494 | 1,835 |
| RESTRICTED STOCK AWARDS | 3,127 | 1,632 |
| ACQUISITION COSTS - NEW COMPANIES | 532 | 1,614 |
| NUG RESTRUCTURE COSTS | - | 300 |
| MISCELLANEOUS BILLING ADJUSTMENT | - | 971 |
| INTERCOMPANY BALANCE ADJUSTMENTS | - | (12) |
| DISTRIBUTED OVERHEADS | 1,424 | - |
| OTHER DEFERRED DEBITS | 1,027 | - |
| DEFERRED EXPENSES FROM SALE OF ASSETS | 855 | - |
| NEW VENTURE DEVELOPMENT | (388) | - |
| CONTRACT WORK & ENGINEERING | 285 | - |
| MAINTENANCE ACTIVITIES & VEHICLES | 206 | - |

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| | | |
|--------------------------|----------|----------|
| SYSTEM CAPACITY DESIGN | 164 | - |
| MANAGEMENT ACTIVITIES | 51 | - |
| TECHNICAL SUPPORT | 48 | - |
| COMMUNICATION SERVICES | 13 | - |
| OTHER (9 under \$10,000) | 38 | 16 |
| | ----- | ----- |
| TOTAL | \$43,244 | \$42,527 |
| | ===== | ===== |

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

SCHEDULE X

RESEARCH, DEVELOPMENT OR DEMONSTRATION EXPENDITURES

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

| DESCRIPTION | AMOUNT |
|--|--------|
| ACCOUNT 188 - RESEARCH, DEVELOPMENT, OR DEMONSTRATION EXPENDITURES | |
| None | |
| TOTAL | \$ - |

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

SCHEDULE XI - PROPRIETARY CAPITAL

| ACCOUNT NUMBER ACCOUNT NUMBER | CLASS OF STOCK | NUMBER OF SHARES AUTHORIZED | PAR OF STATED VALUE PER SHARE |
|----------------------------------|---------------------|-----------------------------------|-------------------------------------|
| 201 | COMMON STOCK ISSUED | 850 | \$ 0* |

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

DESCRIPTION

ACCOUNT 211 - PENSION PLAN MINIMUM LIABILITY RECOGNITION
 EXECUTIVE DEFERRED COMPENSATION PLAN MINIMUM LIABILITY RECOGNITION
 SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN MINIMUM LIABILITY RECOGNITION
 NET UNREALIZED GAIN/(LOSS) ON EMPLOYEE STOCK OWNERSHIP PLAN
 NET UNREALIZED GAIN/(LOSS) ON EQUITY COMPENSATION PLAN
 NET UNREALIZED GAIN/(LOSS) ON RABBI TRUST
 ADDITIONAL INVESTMENT FROM FIRSTENERGY CORP.

ACCOUNT 215 - APPROPRIATED RETAINED EARNINGS

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

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

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TOTAL

\$2,595

\$ -

* In whole dollars.

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

SCHEDULE XII- LONG-TERM DEBT

INSTRUCTIONS: Advances from associate companies should be reported separately for advances on not account. Names of associate companies from which advances were received shall be sh obligation column. For Account 224 - Other long term debt provide the name of credi terms of the obligation, date of maturity, interest rate, and the amount authorized

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

ACCOUNT 223 - ADVANCES FROM ASSOCIATE COMPANIES:

| | | | | | |
|---|--|--|---------|--|---|
| JERSEY CENTRAL & LIGHT COMPANY | | | 1,4638% | | - |
| METROPOLITAN EDISON COMPANY | | | " | | - |
| OHIO EDISON COMPANY | | | " | | - |
| PENNSYLVANIA ELECTRIC COMPANY | | | " | | - |
| PENNSYLVANIA POWER COMPANY | | | " | | - |
| THE CLEVELAND ELECTRIC ILLUMINATING COMPANY | | | " | | - |
| THE TOLEDO EDISON COMPANY | | | " | | - |

TOTAL

ACCOUNT 224 - OTHER LONG-TERM DEBT:

NONE

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1/ GIVE AN EXPLANATION OF DEDUCTIONS:

NONE

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

SCHEDULE XIII - CURRENT AND ACCRUED LIABILITIES

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

| DESCRIPTION | BALANCE AT BEGINNING OF YEAR | BALANCE A CLOSE OF YEAR |
|--|------------------------------------|-------------------------------|
| ACCOUNT 233 - NOTES PAYABLE TO ASSOCIATE COMPANIES | | |
| AMERICAN TRANSMISSION SYSTEMS, INCORPORATED | \$ - | \$ 105,528 |
| CETERIOR ENERGY SERVICES, INC. | - | 795 |
| FELHC, INC. | - | 49 |
| FIBER VENTURE EQUITY, INC. | - | 32,983 |
| FIRSTENERGY CORP. | 34,271 | 1,770,761 |
| FIRSTENERGY NUCLEAR OPERATING CO. | 8,650 | 53,954 |
| FIRSTENERGY PROPERTIES, INC. | 24,420 | 24,203 |
| FIRSTENERGY VENTURES CORP. | 21,428 | - |
| MARBEL ENERGY CORPORATION | - | 27 |
| MYR GROUP, INC. | - | 2,965 |
| OHIO EDISON COMPANY | - | 365,205 |
| WARRENTON RIVER TERMINAL, INC. | - | 200 |
| TOTAL | \$88,769 | \$2,356,670 |

ACCOUNT 234 - ACCOUNTS PAYABLE TO ASSOCIATE COMPANIES

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| | | |
|--|-----------|-----------|
| CENTERIOR FUNDING CORP. | \$ 571 | \$ - |
| CETERIOR ENERGY SERVICE, INC. | - | 1,228 |
| FELHC, INC. | 73 | - |
| FIRSTENERGY | - | 547,970 |
| FIRSTENERGY FACILITIES SERVICES GROUP, LLC | 787 | 1,040 |
| FIRSTENERGY PROPERTIES, INC. | - | 90 |
| FIRSTENERGY TELECOMMUNICATIONS CORP. | - | 8 |
| GPU DIVERSIFIED HOLDINGS, LLC | - | 638 |
| GPU NUCLEAR, INC. | - | 6,408 |
| GPU TELCOM SERVICES, INC. | - | 6,405 |
| JERSEY CENTRAL POWER & LIGHT COMPANY | - | 19,840 |
| METROPOLITAN EDISON COMPANY | - | 14,146 |
| OHIO EDISON COMPANY | 477,816 | 197,854 |
| PENNSYLVANIA ELECTRIC COMPANY | - | 21,365 |
| PENNSYLVANIA POWER COMPANY | - | 1,049 |
| TOLEDO EDISON CAPITAL CORP. | 26 | - |
| WARRENTON RIVER TERMINAL, LTD. | - | 66 |
| | ----- | ----- |
| TOTAL | \$479,273 | \$818,107 |
| | ===== | ===== |

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

SCHEDULE XIII - CURRENT AND ACCRUED LIABILITIES

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

| DESCRIPTION | BALANCE AT BEGINNING OF YEAR | BALANCE AT CLOSE OF YEAR |
|--|------------------------------------|--------------------------------|
| ACCOUNT 242 - MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES | | |
| ACCRUED VACATION | \$18,030 | \$29,594 |
| SEVERANCE | - | 13,481 |
| OFFICERS' DEFERRED COMPENSATION | - | 9,310 |

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| | | |
|------------------------------------|----------|----------|
| PAYROLL ACCRUAL | - | 8,457 |
| EMPLOYEE HEALTH AND OTHER BENEFITS | - | 8,188 |
| UNCLAIMED PAYROLL AND A/P PAYMENTS | - | 260 |
| PAYROLL WITHHOLDING | (189) | (572) |
| FIRSTENERGY STOCK OPTIONS | - | (215) |
| WORKERS' COMPENSATION | - | 28 |
| SICK LEAVE | - | (11) |
| MSG CUSTOMER DEPOSITS | 250 | - |
| OTHER | (588) | 43 |
| | ----- | ----- |
| TOTAL | \$17,503 | \$68,563 |
| | ===== | ===== |

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

SCHEDULE XIV

NOTES TO FINANCIAL STATEMENTS

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Organization

FirstEnergy Service Company (the Company or FECO) is a wholly-owned subsidiary of FirstEnergy Corp.(FirstEnergy), a public utility holding company.

Merger

On October 15, 2002, FirstEnergy filed with the Securities & Exchange Commission (SEC) requesting authorization to consolidate all common corporate services under FECO, to occur not later than June 1, 2003. On June 1, 2003, GPU Service, Inc. (GPUS) merged into FECO. Personnel of GPUS who provided corporate services to associate companies were

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transferred to and became employees of FECO. Certain employees who provided services only to one Utility Subsidiary were transferred from GPUS to the appropriate Utility Subsidiary.

Regulation and Basis of Accounting

As a subsidiary of FirstEnergy Corp., FECO is subject to regulation by the SEC under the Public Utility Holding Company Act of 1935 (1935 Act).

The Company follows the Uniform System of Accounts for Mutual and Subsidiary Service Companies prescribed by the SEC as amended effective January 1, 1980.

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.

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

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.

Operating Revenues and Expenses

Services rendered to both affiliated and unaffiliated companies are provided at cost. The charges for services include no compensation for the use of equity capital. 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.

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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. Investment tax credits, which were deferred when utilized, are being amortized over the recovery period of the related property. 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.

Property, Equipment and Depreciation

Prop Property and equipment are recorded at cost. Depreciation is provided on a straight-line basis at various rates over the estimated lives of property included in plant in service (ranging from 2.6% to 3.0%).

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.

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

SCHEDULE XIV

NOTES TO FINANCIAL STATEMENTS

INSTRUCTIONS: The space below is provided for important notes regarding the financial statements or any account thereof. Furnish

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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.

3. PENSION AND OTHER POSTRETIREMENT BENEFIT PLANS

The FirstEnergy System companies, including FECO, participate in a noncontributory defined benefit pension plan that covers substantially all of its employees. The trustee plans provide defined benefits based on years of service and compensation levels.

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.

4. NOTES RECEIVABLE/NOTES PAYABLE

FECO administers the FirstEnergy Utility and Nonutility Money Pool. The money pool is reported on FECO with a corresponding intercompany receivable/payable to the appropriate company. The Money Pool balance on FECO at any point in time primarily represents timing differences between the disbursement of funds from the money pool 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 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 and the Nonutility Money Pool at December 31, 2003 were 1.6529% and 1.44162%, 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, 2003 are as follows (dollars in thousands):

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For the Year Ended December 31, 2003

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.

| | Note Receivable/ (Notes Payable) ----- |
|--|--|
| FIRSTENERGY CORP. | \$ (1,770,761) |
| FIRSTENERGY SOLUTIONS CORP. | 427,977 |
| FIRSTENERGY GENERATION CORP. | 627,482 |
| FIRSTENERGY NUCLEAR OPERATING COMPANY | (53,954) |
| GPU NUCLEAR, INC. | 2,863 |
| AMERICAN TRANSMISSION SYSTEMS. INC. | (105,528) |
| FIBER VENTURE EQUITY, INC. | (32,983) |
| FIRSTENERGY TELECOMMUNICATIONS CORP. | 1,090 |
| CENTERIOR ENERGY SERVICES, INC. | (795) |
| WARRENTOWN RIVER TERMINAL, LTD. | (200) |
| FIRSTENERGY FACILITIES SERVICE GROUP LLC | 11,655 |
| FELHC, INC. | (49) |
| GPU TELECOM SERVICES, INC. | 41,161 |
| MARBEL ENERGY CORPORATION | (27) |
| GPU CAPITAL, INC. | 852,314 |
| MYR GROUP, INC. | (2,965) |
| THE CLEVELAND ELECTRIC ILLUMINATING CO. | 169,079 |
| JERSEY CENTRAL POWER & LIGHT COMPANY | 230,985 |
| METROPOLITAN EDISON COMPANY | 54,868 |
| OHIO EDISON COMPANY | (365,205) |
| PENNSYLVANIA ELECTRIC COMPANY | 78,510 |
| FIRSTENERGY VENTURES CORP | 6,897 |
| FIRSTENERGY PROPERTIES, INC. | (24,203) |
| PENNSYLVANIA POWER COMPANY | 11,334 |
| THE TOLEDO EDISON COMPANY | 285,918 |
| | ----- |
| TOTAL | \$ 445,463 ===== |

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 For the Year Ended December 31, 2003

SCHEDULE XV

 STATEMENT OF INCOME

| ACCOUNT | DESCRIPTION | CURRENT YEAR | PRIOR YEAR |
|---------|--|--------------|------------|
| ----- | | | |
| INCOME | | | |
| ----- | | | |
| 457 | Services rendered to associate companies | \$491,591 | \$665,800 |
| 458 | Services rendered to nonassociate companies | - | - |
| 421 | Miscellaneous income or loss | 3,955 | 1,942 |
| | | ----- | ----- |
| | Total Income | \$495,546 | \$667,742 |
| | | ----- | ----- |
| EXPENSE | | | |
| ----- | | | |
| 920 | Salaries and wages | 134,851 | 128,585 |
| 921 | Office supplies and expenses | 85,546 | 240,178 |
| 922 | Administrative expense transferred - credit | - | - |
| 923 | Outside services employed | 63,331 | 32,106 |
| 924 | Property insurance | 4,133 | 408 |
| 925 | Injuries and damages | 4,493 | 2,043 |
| 926 | Employee pensions and benefits | 104,703 | 178,371 |
| 928 | Regulatory commission expense | 755 | 2,728 |
| 930.1 | General advertising expenses | 10,049 | 1,634 |
| 930.2 | Miscellaneous general expenses | 13,180 | 13,193 |
| 931 | Rents | 9,064 | 8,801 |
| 932 | Maintenance of structures and equipment | 19,203 | - |
| 403 | Depreciation and amortization expense | 37,570 | 34,154 |
| 408 | Taxes other than income taxes | 14,660 | 11,370 |
| 409 | Income taxes | (25,125) | (3,726) |
| 410 | Provision for deferred income taxes | 23,011 | (2,402) |
| 411 | Provision for deferred income taxes - credit | (2,475) | - |
| 411.5 | Investment tax credit | - | - |
| 426.1 | Donations | 2,932 | 2,627 |
| 426.5 | Other deductions | (6,698) | 9,862 |
| 427 | Interest on long-term debt | 1,447 | 2,783 |
| 430 | Interest on debt to associate companies | 1,215 | 2,391 |
| 431 | Other interest expense | (299) | 2,636 |
| | | ----- | ----- |
| | Total Expense | \$495,546 | \$667,742 |
| | | ----- | ----- |

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| | | | |
|--------------------------------|----------|-----------|-------|
| WARRENTON RIVER TERMINAL, LTD. | 1 | 27 | - |
| 0 | ----- | ----- | ---- |
| TOTAL | \$65,691 | \$425,900 | \$ - |
| | ===== | ===== | ===== |

* The accounting system utilized prior to the implementation of SAP on June 1, 2003, did not have the capability to capture direct and indirect charging. Therefore, the split between direct and indirect may not reflect actual results.

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

ANALYSIS OF BILLING

NONASSOCIATE COMPANIES
ACCOUNT 458

| NAME OF NONASSOCIATE COMPANY | DIRECT COSTS CHARGED | INDIRECT COSTS CHARGED | COMPENSATION FOR USE OF CAPITAL | TOTAL COST |
|------------------------------|----------------------|------------------------|---------------------------------|------------|
| | 458-1 | 458-2 | 458-3 | |
| NONE | | | | |
| | ----- | --- | --- | ----- |
| TOTAL | \$ - | \$ - | \$ - | \$ - |
| | ===== | === | === | ===== |

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

N/A

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

SCHEDULE XVI

ANALYSIS OF CHARGES FOR SERVICE

ASSOCIATE AND NONASSOCIATE COMPANIES

| DESCRIPTION OF ITEMS | ASSOCIATE COMPANY CHARGES | | | NONASSOCIATE COMPANY CHARGES |
|--|---------------------------|---------------|-----------|------------------------------|
| | DIRECT COST | INDIRECT COST | TOTAL | |
| 920 SALARIES AND WAGES | \$ 30,930 | \$103,921 | \$134,851 | |
| 921 OFFICE SUPPLIES & EXPENSES | 22,402 | 63,144 | 85,546 | |
| 922 ADMINISTRATIVE EXPENSE TRANSFERRED CREDIT | - | - | - | |
| 923 OUTSIDE SERVICES | 8,877 | 54,454 | 63,331 | |
| 924 PROPERTY INSURANCE | - | 4,133 | 4,133 | |
| 925 INJURIES AND DAMAGES | - | 4,493 | 4,493 | |
| 926 EMPLOYEE PENSIONS AND BENEFITS | 31 | 104,672 | 104,703 | |
| 928 REGULATORY COMMISSION EXPENSE | 36 | 719 | 755 | |
| 930.1 GENERAL ADVERTISING EXPENSES | 269 | 9,780 | 10,049 | |
| 930.2 MISCELLANEOUS GENERAL EXPENSES | 1,828 | 11,352 | 13,180 | |
| 931 RENTS | 227 | 8,837 | 9,064 | |
| 932 MAINTENANCE OF STRUCTURES AND EQUIPMENT | 1,852 | 17,351 | 19,203 | |
| 403 DEPRECIATION AND AMORTIZATION EXPENSE | 3 | 37,567 | 37,570 | |
| 408 TAXES OTHER THAN INCOME TAXES | 1 | 14,659 | 14,660 | |
| 409 INCOME TAXES | - | (25,125) | (25,125) | |
| 410 PROVISION FOR DEFERRED INCOME TAXES | - | 23,011 | 23,011 | |
| 411 PROVISION FOR DEFERRED INCOME TAXES CREDIT | - | (2,475) | (2,475) | |
| 411.5 INVESTMENT TAX CREDIT | - | - | - | |
| 426.1 DONATIONS | 2 | 2,930 | 2,932 | |
| 426.5 OTHER DEDUCTIONS | - | (6,698) | (6,698) | |
| 427 INTEREST ON LONG-TERM DEBT | - | 1,447 | 1,447 | |
| 431 OTHER INTEREST EXPENSE | - | (299) | (299) | |

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 66,458 427,873 494,331

COMPENSATION FOR USE OF EQUITY CAPITAL - - -

430 INTEREST ON DEBT TO ASSOC. COMPANIES - 1,215 1,215

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| TOTAL COST OF SERVICE | | \$ 66,458 | \$429,088 | \$495,546 |
|--|--|---------------------------|---------------|-----------|
| | | TOTAL CHARGES FOR SERVICE | | |
| DESCRIPTION OF ITEMS | | DIRECT COST | INDIRECT COST | TOTAL |
| 920 | SALARIES AND WAGES | \$ 30,930 | \$103,921 | \$134,851 |
| 921 | OFFICE SUPPLIES & EXPENSES | 22,402 | 63,144 | 85,546 |
| 922 | ADMINISTRATIVE EXPENSE TRANSFERRED CREDIT | - | - | - |
| 923 | OUTSIDE SERVICES | 8,877 | 54,454 | 63,331 |
| 924 | PROPERTY INSURANCE | - | 4,133 | 4,133 |
| 925 | INJURIES AND DAMAGES | - | 4,493 | 4,493 |
| 926 | EMPLOYEE PENSIONS AND BENEFITS | 31 | 104,672 | 104,703 |
| 928 | REGULATORY COMMISSION EXPENSE | 36 | 719 | 755 |
| 930.1 | GENERAL ADVERTISING EXPENSES | 269 | 9,780 | 10,049 |
| 930.2 | MISCELLANEOUS GENERAL EXPENSES | 1,828 | 11,352 | 13,180 |
| 931 | RENTS | 227 | 8,837 | 9,064 |
| 932 | MAINTENANCE OF STRUCTURES AND EQUIPMENT | 1,852 | 17,351 | 19,203 |
| 403 | DEPRECIATION AND AMORTIZATION EXPENSE | 3 | 37,567 | 37,570 |
| 408 | TAXES OTHER THAN INCOME TAXES | 1 | 14,659 | 14,660 |
| 409 | INCOME TAXES | - | (25,125) | (25,125) |
| 410 | PROVISION FOR DEFERRED INCOME TAXES | - | 23,011 | 23,011 |
| 411 | PROVISION FOR DEFERRED INCOME TAXES CREDIT | - | (2,475) | (2,475) |
| 411.5 | INVESTMENT TAX CREDIT | - | - | - |
| 426.1 | DONATIONS | 2 | 2,930 | 2,932 |
| 426.5 | OTHER DEDUCTIONS | - | (6,698) | (6,698) |
| 427 | INTEREST ON LONG-TERM DEBT | - | 1,447 | 1,447 |
| 431 | OTHER INTEREST EXPENSE | - | (299) | (299) |
| 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 | | 66,458 | 427,873 | 494,331 |
| COMPENSATION FOR USE OF EQUITY CAPITAL | | - | - | - |
| 430 | INTEREST ON DEBT TO ASSOC. COMPANIES | - | 1,215 | 1,215 |
| TOTAL COST OF SERVICE | | \$ 66,458 | \$429,088 | \$495,546 |

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

SCHEDULE XVII

SCHEDULE OF EXPENSE DISTRIBUTION
BY
DEPARTMENT OR SERVICE FUNCTION

| DESCRIPTION OF ITEMS | TOTAL AMOUNT | DEPARTMENT OR SER | |
|---|-------------------|-------------------|--------------------|
| | | CEO | PRESIDENT & COO |
| 920 SALARIES AND WAGES | \$ 134,851 | \$ 1,575 | \$ 233 |
| 921 OFFICE SUPPLIES AND EXPENSES | 85,546 | 1,086 | 332 |
| 922 ADMINISTRATIVE EXPENSE TRANSFERRED CREDIT | - | | |
| 923 OUTSIDE SERVICES | 63,331 | 1,863 | 758 |
| 924 PROPERTY INSURANCE | 4,133 | | |
| 925 INJURIES AND DAMAGES | 4,493 | | |
| 926 EMPLOYEE PENSIONS AND BENEFITS | 104,703 | | |
| 928 REGULATORY COMMISSION EXPENSE | 755 | | |
| 930.1 GENERAL ADVERTISING EXPENSES | 10,049 | | |
| 930.2 MISCELLANEOUS GENERAL EXPENSES | 13,180 | 2 | 68 |
| 931 RENTS | 9,064 | (1) | (1) |
| 932 MAINTENANCE OF STRUCTURES AND EQUIPMENT | 19,203 | | |
| 403 DEPRECIATION AND AMORTIZATION EXPENSE | 37,570 | | |
| 408 TAXES OTHER THAN INCOME TAXES | 14,660 | | |
| 409 INCOME TAXES | (25,125) | | |
| 410 PROVISION FOR DEFERRED INCOME TAXES | 23,011 | | |
| 411 PROVISION FOR DEFERRED INCOME TAXES - CREDIT | (2,475) | | |
| 411.5 INVESTMENT TAX CREDIT | - | | |
| 426.1 DONATIONS | 2,932 | | |
| 426.5 OTHER DEDUCTIONS | (6,698) | 21 | |
| 427 INTEREST ON LONG-TERM DEBT | 1,447 | | |
| 430 INTEREST ON DEBT TO ASSOCIATE COMPANIES | 1,215 | | |
| 431 OTHER INTEREST EXPENSE | (299) | | |
| TOTAL EXPENSES | \$ 495,546 | \$ 4,546 | \$ 1,390 |

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

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

SCHEDULE XVII

SCHEDULE OF EXPENSE DISTRIBUTION
BY
DEPARTMENT OR SERVICE FUNCTION

| DESCRIPTION OF ITEMS | DEPARTMENT OR SERVICE FUNCTION | | |
|--|--------------------------------|--------------------------|-----------------------------|
| | FEDERAL GOVERNMENT AFFAIRS | STATE GOVERNMENT AFFAIRS | TECHNOLOGY SUPPORT SERVICES |
| 920 SALARIES AND WAGES | \$ 230 | \$ 317 | \$ |
| 921 OFFICE SUPPLIES AND EXPENSES | 374 | 242 | 1, |
| 922 ADMINISTRATIVE EXPENSE TRANSFERRED - CREDIT | | | |
| 923 OUTSIDE SERVICES | 896 | 1,050 | |
| 924 PROPERTY INSURANCE | | | |
| 925 INJURIES AND DAMAGES | | | |
| 926 EMPLOYEE PENSIONS AND BENEFITS | | | |
| 928 REGULATORY COMMISSION EXPENSE | | | |
| 930.1 GENERAL ADVERTISING EXPENSES | 3 | 15 | |
| 930.2 MISCELLANEOUS GENERAL EXPENSES | 1 | 8 | |
| 931 RENTS | (1) | | |
| 932 MAINTENANCE OF STRUCTURES AND EQUIPMENT | | | |
| 403 DEPRECIATION AND AMORTIZATION EXPENSE | | | |
| 408 TAXES OTHER THAN INCOME TAXES | | | |
| 409 INCOME TAXES | | | |
| 410 PROVISION FOR DEFERRED INCOME TAXES | | | |
| 411 PROVISION FOR DEFERRED INCOME TAXES - CREDIT | | | |
| 411.5 INVESTMENT TAX CREDIT | | | |
| 426.1 DONATIONS | | | |
| 426.5 OTHER DEDUCTIONS | 390 | 306 | |
| 427 INTEREST ON LONG-TERM DEBT | | | |
| 430 INTEREST ON DEBT TO ASSOCIATE COMPANIES | | | |
| 431 OTHER INTEREST EXPENSE | | | |
| TOTAL EXPENSES | \$ 1,893 | \$ 1,938 | \$ 1, |

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

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

SCHEDULE XVII

SCHEDULE OF EXPENSE DISTRIBUTION
BY
DEPARTMENT OR SERVICE FUNCTION

| DESCRIPTION OF ITEMS | DEPARTMENT OR | | |
|---|-----------------------------|-----------------------|-------|
| | FIRSTENERGY TECHNOLOGIES | FIRSTENERGY TELCOM | L |
| 920 SALARIES AND WAGES | \$1,222 | \$ 1,778 | \$ 2 |
| 921 OFFICE SUPPLIES AND EXPENSES | 4,607 | 184 | |
| 922 ADMINISTRATIVE EXPENSE TRANSFERRED - CREDIT | | | |
| 923 OUTSIDE SERVICES | 2,391 | 84 | 14 |
| 924 PROPERTY INSURANCE | | | |
| 925 INJURIES AND DAMAGES | | | |
| 926 EMPLOYEE PENSIONS AND BENEFITS | | | |
| 928 REGULATORY COMMISSION EXPENSE | | | |
| 930.1 GENERAL ADVERTISING EXPENSES | (104) | | |
| 930.2 MISCELLANEOUS GENERAL EXPENSES | 136 | 3 | |
| 931 RENTS | (1) | 1 | |
| 932 MAINTENANCE OF STRUCTURES AND EQUIPMENT | | | |
| 403 DEPRECIATION AND AMORTIZATION EXPENSE | | | |
| 408 TAXES OTHER THAN INCOME TAXES | | | |
| 409 INCOME TAXES | | | |
| 410 PROVISION FOR DEFERRED INCOME TAXES | | | |
| 411 PROVISION FOR DEFERRED INCOME TAXES - CREDIT | | | |
| 411.5 INVESTMENT TAX CREDIT | | | |
| 426.1 DONATIONS | | | |
| 426.5 OTHER DEDUCTIONS | 1 | | |
| 427 INTEREST ON LONG-TERM DEBT | | | |
| 430 INTEREST ON DEBT TO ASSOCIATE 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 | \$8,252 | \$ 2,050 | \$ 18 |

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

SCHEDULE XVII

SCHEDULE OF EXPENSE DISTRIBUTION
BY
DEPARTMENT OR SERVICE FUNCTION

| DESCRIPTION OF ITEMS | DEPARTMENT OR SERVICE FUNCTION | | |
|--|---|------------|----------|
| | FINANCE & PLANNING | CONTROLLER | TREASURY |
| 920 SALARIES AND WAGES | \$ 181 | \$ 7,413 | \$ |
| 921 OFFICE SUPPLIES AND EXPENSES | 1,183 | 3,809 | |
| 922 ADMINISTRATIVE EXPENSE TRANSFERRED - CREDIT | | | |
| 923 OUTSIDE SERVICES | 1,186 | 4,086 | |
| 924 PROPERTY INSURANCE | | 2,443 | |
| 925 INJURIES AND DAMAGES | | 596 | |
| 926 EMPLOYEE PENSIONS AND BENEFITS | | 1,997 | |
| 928 REGULATORY COMMISSION EXPENSE | | 46 | |
| 930.1 GENERAL ADVERTISING EXPENSES | | | |
| 930.2 MISCELLANEOUS GENERAL EXPENSES | | 2,904 | |
| 931 RENTS | (1) | (11) | |
| 932 MAINTENANCE OF STRUCTURES AND EQUIPMENT | | 3 | |
| 403 DEPRECIATION AND AMORTIZATION EXPENSE | | 37,570 | |
| 408 TAXES OTHER THAN INCOME TAXES | | 14,660 | |
| 409 INCOME TAXES | | (25,125) | |
| 410 PROVISION FOR DEFERRED INCOME TAXES | | 23,005 | |
| 411 PROVISION FOR DEFERRED INCOME TAXES - CREDIT | | (2,475) | |
| 411.5 INVESTMENT TAX CREDIT | | | |
| 426.1 DONATIONS | | | |
| 426.5 OTHER DEDUCTIONS | | 65 | |
| 427 INTEREST ON LONG-TERM DEBT | | | |
| 430 INTEREST ON DEBT TO ASSOCIATE COMPANIES | | 1,215 | |
| 431 OTHER INTEREST EXPENSE | | (3,378) | |
| INSTRUCTION: | Indicate each department or service function. (See Instruction 01-3 General Structure of Account System: Uniform System Account) | | |
| TOTAL EXPENSES | \$ 2,549 | \$ 68,823 | \$ |

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

SCHEDULE XVII

SCHEDULE OF EXPENSE DISTRIBUTION
BY
DEPARTMENT OR SERVICE FUNCTION

| DESCRIPTION OF ITEMS | DEPARTMENT OR SERVICE FUNCTION | | |
|---|--------------------------------|----------------------------------|-----------------|
| | INTERNAL AUDIT | RATES & REGULATORY AFFAIRS | INVEST MANAG |
| 920 SALARIES AND WAGES | \$ 766 | \$ 1,539 | \$ 1 |
| 921 OFFICE SUPPLIES AND EXPENSES | 80 | 87 | (|
| 922 ADMINISTRATIVE EXPENSE TRANSFERRED - CREDIT | | | |
| 923 OUTSIDE SERVICES | 271 | 378 | |
| 924 PROPERTY INSURANCE | | | |
| 925 INJURIES AND DAMAGES | | | |
| 926 EMPLOYEE PENSIONS AND BENEFITS | | | |
| 928 REGULATORY COMMISSION EXPENSE | | | |
| 930.1 GENERAL ADVERTISING EXPENSES | | | |
| 930.2 MISCELLANEOUS GENERAL EXPENSES | 1 | 2 | |
| 931 RENTS | (1) | (5) | |
| 932 MAINTENANCE OF STRUCTURES AND EQUIPMENT | | | |
| 403 DEPRECIATION AND AMORTIZATION EXPENSE | | | |
| 408 TAXES OTHER THAN INCOME TAXES | | | |
| 409 INCOME TAXES | | | |
| 410 PROVISION FOR DEFERRED INCOME TAXES | | | |
| 411 PROVISION FOR DEFERRED INCOME TAXES - CREDIT | | | |
| 411.5 INVESTMENT TAX CREDIT | | | |
| 426.1 DONATIONS | | | |
| 426.5 OTHER DEDUCTIONS | | | |
| 427 INTEREST ON LONG-TERM DEBT | | | |
| 430 INTEREST ON DEBT TO ASSOCIATE 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 | \$ 1,117 | \$ 2,001 | \$ 2 |

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

SCHEDULE XVII

SCHEDULE OF EXPENSE DISTRIBUTION
BY
DEPARTMENT OR SERVICE FUNCTION

| DESCRIPTION OF ITEMS | CORP. AFFAIRS & COMMUNITY INVOLVEMENT |
|---|--|
| 920 SALARIES AND WAGES | \$ 233 |
| 921 OFFICE SUPPLIES AND EXPENSES | 31 |
| 922 ADMINISTRATIVE EXPENSE TRANSFERRED - CREDIT | |
| 923 OUTSIDE SERVICES | |
| 924 PROPERTY INSURANCE | |
| 925 INJURIES AND DAMAGES | |
| 926 EMPLOYEE PENSIONS AND BENEFITS | |
| 928 REGULATORY COMMISSION EXPENSE | |
| 930.1 GENERAL ADVERTISING EXPENSES | |
| 930.2 MISCELLANEOUS GENERAL EXPENSES | 366 |
| 931 RENTS | (1) |
| 932 MAINTENANCE OF STRUCTURES AND EQUIPMENT | |
| 403 DEPRECIATION AND AMORTIZATION EXPENSE | |
| 408 TAXES OTHER THAN INCOME TAXES | |
| 409 INCOME TAXES | |
| 410 PROVISION FOR DEFERRED INCOME TAXES | |
| 411 PROVISION FOR DEFERRED INCOME TAXES - CREDIT | |
| 411.5 INVESTMENT TAX CREDIT | |
| 426.1 DONATIONS | 1,847 |
| 426.5 OTHER DEDUCTIONS | 229 |
| 427 INTEREST ON LONG-TERM DEBT | |
| 430 INTEREST ON DEBT TO ASSOCIATE 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 | \$ 2,705 |

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

DEPARTMENTAL ANALYSIS OF SALARIES

ACCOUNT 920

DEPARTMENTAL SALARY EXPENSE

| NAME OF DEPARTMENT | TOTAL AMOUNT | INCLUDED IN AMOUNTS BILLED TO | | |
|--|------------------|-------------------------------|---------------------|------------|
| | | PARENT COMPANY | OTHER ASSOCIATES | ASSOCIATES |
| CEO | \$ 1,575 | \$ 127 | \$ 1,448 | |
| President & COO | 233 | 17 | 216 | |
| Energy Delivery & Customer Service | 36,063 | - | 36,063 | |
| Business Development | 1,061 | 567 | 494 | |
| Federal Governmental Affairs | 230 | 217 | 13 | |
| State Government Affairs | 317 | 317 | - | |
| Technology Support Services | 392 | - | 392 | |
| Information Technology | 37,512 | 588 | 36,924 | |
| Supply Chain | 10,768 | 1 | 10,767 | |
| FirstEnergy Technologies | 1,222 | 3 | 1,219 | |
| FirstEnergy Telecom | 1,778 | - | 1,778 | |
| Legal | 2,310 | 96 | 2,214 | |
| Admin Services/Corp/Real Estate | 3,059 | 500 | 2,559 | |
| Claims | 369 | 9 | 360 | |
| Finance & Planning | 181 | 13 | 168 | |
| Controller | 7,413 | 536 | 6,877 | |
| Treasury | 517 | 36 | 481 | |
| Corporate Risk | 440 | 27 | 413 | |
| Investor Relations | 196 | 196 | - | |
| Internal Auditing | 766 | 19 | 747 | |
| Rates & Regulatory Affairs | 1,539 | 1 | 1,538 | |
| Investment Management | 191 | - | 191 | |
| Performance Planning | 186 | 14 | 172 | |
| Administrative Services | 106 | 8 | 98 | |
| Corp. Affairs and Community Involvement | 233 | - | 233 | |
| Human Resources | 24,824 | 21 | 24,803 | |
| Communications | 1,370 | 23 | 1,347 | |
| TOTAL | \$134,851 | \$3,336 | \$131,515 | |

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

OUTSIDE SERVICES EMPLOYED

ACCOUNT 923

INSTRUCTIONS: Provide a breakdown by subaccount of outside services employed. If the aggregate a payee and included within one subaccount is less than \$100,000, only the aggregate of all such payments included within the subaccount need be shown. Provide a subto of service.

| FROM WHOM PURCHASED | TYPE OF SERVICE/LARGEST INVOICE | RELATIO "A"= ASS "NA"= ASSOCI |
|------------------------------------|--|--|
| Legal ----- | | |
| Akin Gump Strauss Hauer & Feld LLP | Legal services related to August 14 Blackout, shareholder class action lawsuit, Midwest ISO-FERC | N/ |
| Thelen Reid & Priest LLP | Legal services related to JCP&L's Base Rate Case, disposition of ownership Interests in FUCO | N/ |
| Porter Wright Morris & Arthur LLP | Legal services related to the New Source Review Litigation | N/ |
| Calfee, Halter & Griswold LLP | Legal services related to various system wide issues | N/ |
| Hunton & Williams | Legal services related to NSR | N/ |

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Litigation

| | | |
|----------------------------------|---|----|
| Ryan Russell Ogden & Seltzer LLP | Legal services related to general regulatory matters | N/ |
| Morgan Lewis & Bockius LLP | Legal services related to Andrew Siemaszko v. FirstEnergy Nuclear Operating Company, nuclear insurance claims | N/ |
| Jones Day Reavis & Pogue | Legal services related system wide regulatory advice, EI UK Holdings, Inc. Midlands sale | N/ |
| Roetzel & Andress | Legal services related to various litigation's | N/ |
| Lowenstein Sandler PC | Legal services related to Muise & Tzannetakakis v. JCP&L litigation | N/ |

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

OUTSIDE SERVICES EMPLOYED

ACCOUNT 923

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

| FROM WHOM PURCHASED | TYPE OF SERVICE/LARGEST INVOICE | RELATIONSHIP "A"= ASSOCIATE "NA"= NOT AN ASSOCIATE |
|---------------------|---------------------------------|--|
|---------------------|---------------------------------|--|

Legal (continued)

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| | | |
|----------------------------------|---|----|
| Brouse McDowell | Legal services related to FirstEnergy Solutions/Enron/GPU Energy | N/ |
| Balch & Bingham LLP | Legal services related to Standard Market Design, FERC's Transmission Pricing Policy | N/ |
| Thompson Hine & Flory LLP | Legal services related to Federal Appeals Protest, Sammis New Source Review | N/ |
| Keefer Wood Allen & Rahal LLP | Legal services related to Cleveland Electric Illuminating Company/Toledo Edison Company 1997 PURTA Tax Litigation | N/ |
| Squire Sanders & Dempsey LLP | Legal services related to Perry Plant Tax 1994-1996, Lakeshore 1997-1999 Real Prop. | N/ |
| Kirkpatrick & Lockhart LLP | Legal services related to Real Estate Tax Assessment Appeals | N/ |
| Saul Ewing | Legal services related to Rockchester Gas & Electric | N/ |
| Genova Burns & Vernoia | Legal services related General Labor & Employment Law Counsel | N/ |
| Various Payees (Under \$100,000) | | N/ |
| | Sub-total | |

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

OUTSIDE SERVICES EMPLOYED

ACCOUNT 923

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

| FROM WHOM PURCHASED | TYPE OF SERVICE/LARGEST INVOICE | RELATIONSHIP "A"= ASSOCIATE "NA"= NOT A ASSOCIATE |
|---------------------------------|--|--|
| Other Professional Services | | |
| OSI Outsourcing Services, Inc. | Services related to call center operations | |
| GE Energy Services | Installation of GenGauge, Optifire and DataFuser at Sammis, Mansfield and Burger Plants. Services related to Outage Management, August 14 Blackout | |
| Deloitte Consulting | Consulting services related to SAP Implementation project, Overhead Cost Analysis Project | |
| Adecco Employment Services | Temporary staffing services | |
| Alstom EAI Corporation | Professional services related to various IT projects | |
| SAP Public Services, Inc. | Professional services related to various IT projects | |
| Hewitt Associates LLC | Consulting services related to Strategic Benefits Redesign, Talent Management Project, Employee engagement, and Value Proposition Project | |
| McKinsey & Company | Professional services related to the Continuous Improvement effort, Capital and OTL Cost Reduction Study | |
| Chris Talarico & Assoc., Inc. | Temporary staffing services | |
| Greater Cleveland Growth Assoc. | Economic development program | |
| Computer Task Group, Inc. | Provide IT contractors | |

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

OUTSIDE SERVICES EMPLOYED

ACCOUNT 923

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

| FROM WHOM PURCHASED | TYPE OF SERVICE/LARGEST INVOICE | RELATIONSHIP "A"= ASSOCIATE "NA"= NOT APPLICABLE ASSOCIATE |
|---|---|---|
| Other Professional Services (continued) | | |
| Morgan Stanley & Company, Inc. | Consulting services related to Project Gage | N/A |
| Honeywell DMC Services, Inc. | Provide customer support and energy efficiency services | N/A |
| Bearingpoint | Professional services related to IBPP Project. | N/A |
| Pantellos Group Limited | Provide supply chain services | N/A |
| Career Connections | IT contractors related to Customer Care Services | N/A |
| Complete Personnel Logistics | Temporary staffing services | N/A |
| AON Consulting | Consulting services related to Health & Welfare Benefit Program | N/A |

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| | | |
|---------------------------------|--|----|
| McManus and Miles Incorporated | Advisory services related to application of FIN 46 | N/ |
| Halls Exclusive Courier Service | Courier services | N/ |
| Complete Payroll Mgmt, Inc. | Temporary staffing services | N/ |
| John R Santee | Telecommunication services in connection with data network services and voice network services | N/ |
| Community Action Committee | Services related to Low Income Usage Reduction Program | N/ |

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

OUTSIDE SERVICES EMPLOYED

ACCOUNT 923

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

| FROM WHOM PURCHASED | TYPE OF SERVICE/LARGEST INVOICE | RELATIONSHIP "A"= AS "NA"= ASSO |
|---|---------------------------------|--|
| Other Professional Services (continued) | | |
| EAM Associates, Inc. | Provide home energy services | |
| Herman Miller Workplace Resource | Office furniture | |

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| | |
|--------------------------------|---|
| Booth and Associates, Inc. | Audit related to NJBPU Docket No. EX02120950 |
| American Payment Systems, Inc. | Payment services for remittance center |
| Market Reach Strategies LLC | Provide customized energy strategies |
| Marston & Marston, Inc. | Professional services related to Carbon Preliminary Evaluation |
| Unisys Corporation | IT services related to remittance center |
| Thompson Electric, Inc. | Provide electrical contracting services |
| Sears Roebuck & Company | Services related to Low Income Usage Reduction Program |
| SBC Global Services, Inc. | Advanced business telephone services |
| Maxcom, Inc. | Provide telecommunication services |
| Sapphire Technologies | Provide IT contractors |

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

OUTSIDE SERVICES EMPLOYED

ACCOUNT 923

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

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| FROM WHOM PURCHASED | TYPE OF SERVICE/LARGEST INVOICE | RELAT "A" = A "NA" ASS |
|---|--|---------------------------------|
| ----- Other Professional Services (continued) ----- | | |
| Arthur Andersen LLP | Services related to OES Capital Ohio dealer in intangibles refund claims | N |
| Twenty-First Century | Provide high volume call answering services | N |
| Allguard Security, Inc. | Contract security guard services | N |
| Roth Bros., Inc. | HVAC service | |
| ECAR, Inc. | Related to East Central Area Reliability Coordination Agreement | N |
| RHI Management Resources | Accounting and financial professionals temporary staffing services | N |
| Dollar Energy Fund, Inc. | Energy consulting services | N |
| MRS-Energy LLC | Provide customized energy strategies | N |
| Environmental Conditioning | HVAC services | N |
| FTI Consulting, Inc. | Professional services related to the USA et al v. Ohio Edison Company | N |
| Gabel Associates | Related to BPU investigation | N |
| Allianceone | Accounts receivable management services | N |

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

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For the Year Ended December 31, 2003

 OUTSIDE SERVICES EMPLOYED

ACCOUNT 923

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

| FROM WHOM PURCHASED | TYPE OF SERVICE/LARGEST INVOICE | RELATIONSHIP ----- "A"= ASSOCIATE "NA"= NOT AN ASSOCIATE |
|--|--|---|
| Other Professional Services (continued) ----- | | |
| Equifax Credit info Services, Inc. | Credit information services in connection with positive ID and information exchange regarding Revenue Operations | N |
| Utility Collections LTD | Collection services | N |
| Davinci Systems | Provide IT consulting services | N |
| Precision Environmental Co. | Provide engineering and environmental services | N |
| South Central Community Action | Services related to Low Income Usage Reduction Program | N |
| Balch & Bingham LLP | Professional services related to Federal Governmental Affairs | N |
| Pricewaterhouse Coopers LLP | Pension plan audit and Sarbanes-Oxley advisory services | N |
| Conger & Elsea, Inc. | Professional services related to August 14 Blackout | N |

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

OUTSIDE SERVICES EMPLOYED

ACCOUNT 923

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

| FROM WHOM PURCHASED | TYPE OF SERVICE/LARGEST INVOICE | RELATIONSHIP "A"= ASSOCIATE "NA"= NON-ASSOCIATE |
|---|--|---|
| Other Professional Services (continued) | | |
| KEMA Consulting | Professional services related to August 14 Blackout and T&D technical consulting | N |
| Holland & Knight LLP | Professional services related to Federal Governmental Affairs | N |
| Pure Energy | Services related to Low Income Usage Reduction Program | N |
| GE International | Professional services related to August 14 Blackout | N |
| Ohio Transformer | Transformer oil processing/reconditioning | N |
| Hewlett Packard Co. | IT hardware/software | N |
| Schaad Detective Agency, Inc. | Contract security guard services | N |
| Syntegra | Maintenance services related to EMS System | N |

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Heavyweights Incorporated

Regulatory consulting services

N

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

OUTSIDE SERVICES EMPLOYED

ACCOUNT 923

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

RELATIONSHIP

"A"= ASSOCIATE
"NA"= NON
ASSOCIATE

| FROM WHOM PURCHASED | TYPE OF SERVICE/LARGEST INVOICE | RELATIONSHIP |
|---|---|--------------|
| ----- | | |
| Other Professional Services (continued) | | |
| Andalex, Inc. | Telelanguage services | N/A |
| Linarellis Village Center | Services related to Low Income Usage Reduction Program | N/A |
| Treasurer-State of New Jersey | Administration related to the NJ Clean Energy Program | N/A |
| Magrann Associates | Energy consulting, engineering and other related services | N/A |
| Harrons Home Center Reduction Program | Services related to Low Income Usage Reduction Program | N/A |
| Opex Corporation | Provide mail automation services for | N/A |

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| | | |
|--|--|-----|
| | remittance processing | |
| Comsys Information Technology Services | IT consulting services | N/A |
| Towers Perrin | Consulting services related to executive compensation | N/A |
| Tableland Services, Inc. | Services related to Low Income Usage Reduction Program | N/A |

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

OUTSIDE SERVICES EMPLOYED

ACCOUNT 923

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

| FROM WHOM PURCHASED | TYPE OF SERVICE/LARGEST INVOICE | RELATIONSHIP "A"= ASSOCIATE "NA"= NOT APPLICABLE ASSOCIATE |
|---|--|---|
| Other Professional Services (continued) | | |
| Cashpoint | Payment services for remittance center | N/A |
| Granau Company, Inc. | Provide facility services | N/A |
| Ajilon Consulting LLC | Provide IT contractors | N/A |
| Jefferson Wells International, Inc. | Consulting services related to Internal auditing function. | N/A |

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| | | |
|------------------------------|---|---|
| J W Didado Electric, Inc. | HVAC services | N |
| Vocon Design, Inc. | Facility planning services | N |
| Seese Sveda Construction Co. | General construction services | N |
| Calfee Halter | Professional services related to Federal Governmental Affairs | N |
| Capital Public Affairs, Inc. | Monitors and implements legislative and regulatory initiatives | N |

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

OUTSIDE SERVICES EMPLOYED

ACCOUNT 923

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

| FROM WHOM PURCHASED | TYPE OF SERVICE/LARGEST INVOICE | RELATIONSHIP "A"= ASSOCIATE "NA"= NON ASSOCIATE | AMOUNT |
|--|---------------------------------|--|----------|
| Other Professional Services (continued) | | | |
| Sungard CSS | Remote processing services | N/A | \$ 101 |
| Various Others (Under \$100,000) | | | 7,003 |
| | Sub-total | | \$49,806 |

Grand Total

\$63,331
=====

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

EMPLOYEE PENSIONS AND BENEFITS

ACCOUNT 926

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

| DESCRIPTION | AMOUNT |
|---------------------------------------|--------------------|
| ACCRUED VACATION | \$ 2,020 |
| EDUCATIONAL ASSISTANCE | 289 |
| EMPLOYEE SAVINGS PLAN | (1,903) |
| EMPLOYEE STOCK OPTION PLAN | 6,852 |
| EXECUTIVE INCENTIVE COMPENSATION PLAN | 2,039 |
| LIFE INSURANCE | 2,838 |
| LONG-TERM DISABILITY | 2,005 |
| MEDICAL & DENTAL INSURANCE | 50,454 |
| PENSIONS | 38,655 |
| RELOCATION | (1,843) |
| SEVERANCE | 2,161 |
| OTHER BENEFITS | 1,136 |
| TOTAL | \$104,703 ===== |

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

GENERAL ADVERTISING EXPENSES

ACCOUNT 930.1

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

| DESCRIPTION | NAME OF PAYEE | AMOUNT |
|-----------------------|------------------------------------|--------|
| ADVERTISING GENERAL - | AMERICAN PRINTING, INC. | \$ 194 |
| GOODWILL, IMAGE, | DIVERSIFIED MEDIA GROUP LLC | 148 |
| INSTITUTIONAL, INFOR- | S GROUP, INC. | 140 |
| MATIONAL AND INSTRUC- | THE PANNIER CORPORATION | 89 |
| TIONAL, YELLOW PAGES, | PRODUCER'S ASSOCIATES, INC. | 75 |
| PROMOTIONAL | TMP WORLDWIDE | 73 |
| | CONSOLIDATED GRAPHICS GROUP, INC. | 62 |
| | ARTISTS, INC. | 55 |
| | COOK GRAPHIC CONSULTING | 50 |
| | SMILEY HANCHULAK, INC. | 44 |
| | BELAIRE PRODUCTS, INC. | 41 |
| | PHILADELPHIA SIGN COMPANY | 28 |
| | DAVIS PRINTING COMPANY | 24 |
| | PRECISION PRINTING | 20 |
| | COCHRAN PUBLIC RELATIONS | 18 |
| | CAFE | 16 |
| | PR NEWSWIRE | 16 |
| | BALLY'S PARK PLACE CASINO & RESORT | 16 |
| | AUSTIN PRINTING COMPANY, INC. | 15 |
| | NORTHEAST PROJECTIONS, INC. | 13 |
| | ALLIANCE COUNTRY CLUB | 11 |
| | ROHRICH CORPORATION | 10 |
| | READING PHILLIES BASEBALL CLUB | 10 |
| | MENDIO PUBLISHING SERVICE | 10 |
| | THE VETERAN JOURNAL INCORPORATED | 10 |
| | STAR PRINTING COMPANY INC. | 9 |
| | ANDERSON GRAPHICS INC. | 8 |
| | SCHWELIK STUDIOS | 7 |
| | JOE WILLIAMS COMMUNICATIONS, INC. | 6 |

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| | |
|------------------------------------|---|
| OFFICE BUILDING MAGAZINE | 5 |
| REPLAY NEWS | 5 |
| WJET-TV | 5 |
| MORRIS COUNTY CHAMBER OF COMMERCE | 5 |
| NATIONAL BLACK REVIEW INCORPORATED | 5 |

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

GENERAL ADVERTISING EXPENSES

ACCOUNT 930.1

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

| DESCRIPTION | NAME OF PAYEE | AMOUNT |
|-------------------------|---------------------------------------|--------|
| ADVERTISING GENERAL | CULVER COMPANY INCORPORATED | 5 |
| GOODWILL, IMAGE, | HERSHEY ENTERTAINMENT & RESORT CO. | 4 |
| INSTITUTIONAL, INFOR- | HALCYON BUSINESS PUBLICATION, INC. | 4 |
| MATIONAL AND INATRUC- | TRAYNORKIRK AND COMPANY | 4 |
| TIONAL, YELLOW PAGES, | TRADE COMMERCE | 3 |
| PROMOTIONAL (CONTINUED) | PARKER & PARTNERS MARKETING RES, LLC | 3 |
| | LOWRY LITHOGRAPH COMPANY | 3 |
| | THE CENTER FOR GREAT EXPECTATIONS | 3 |
| | NEW JERSEY COUNCIL ON THE ARTS | 3 |
| | JERSEY BATTERED WOMEN'S SERVICE, INC. | 3 |
| | ERIE PHILHARMONIC | 3 |
| | Various payees under \$3,000 | 40 |
| DISPLAYS | DOWNING ENTERPRISES, INC. | 45 |
| | INDUSTRIAL VIDEO | 3 |
| | NORTHEAST PROJECTIONS, INC. | 3 |
| | Various payees under \$3,000 | 9 |
| PUBLIC RELATIONS-RADIO, | YORK NEWSPAPER COMPANY N.I.E. | 4 |
| TV, VIDEO AND PRINT | YORK NEWSPAPER COMPANY | 25 |
| | WZOO-FM CLEAR CHANNEL | 3 |
| | WZAK-FM RADIO | 11 |

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| | |
|-----------------------------------|----|
| WYSE ADVERTISING INC. | 6 |
| WYFM CUMULUS BROADCASTING | 7 |
| WXKR CUMULUS BROADCASTING-TOLEDO | 4 |
| WWMW CUMULUS BROADCASTING-TOLEDO | 7 |
| WVNO | 3 |
| WVKS FM JACOR BROADCASTING TOLEDO | 5 |
| WTPA CUMULUS HARRISBURG | 19 |
| WTOL TV | 10 |
| WSPD CLEAR CHANNEL TOLEDO | 4 |
| WSOX-FM | 7 |
| WRVF FM | 15 |
| WRQN CUMULUS BROADCASTING-TOLEDO | 6 |

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 ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

 GENERAL ADVERTISING EXPENSES

ACCOUNT 930.1

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

| DESCRIPTION | NAME OF PAYEE | AMOUNT |
|---------------------------|--------------------------------|--------|
| PUBLIC RELATIONS - RADIO, | WRFY-FM CLEAR CHANNEL | 22 |
| TV, VIDEO AND PRINT | WQXK CUMULUS BROADCASTING | 6 |
| (CONTINUED) | WQXA-FM CITADEL COMMUNICATIONS | 4 |
| | WQXA FM-HOT 105.7 | 4 |
| | WQMX FM | 8 |
| | WQAL-FM | 13 |
| | WPRR RADIO | 4 |
| | WOWQ-FM | 3 |
| | WNWV RADIO | 14 |
| | WNNK-FM CUMULUS | 15 |
| | WNCX | 13 |
| | WNCD | 3 |
| | WMXY-FM | 5 |
| | WMRN AM | 4 |
| | WMJI-FM | 16 |
| | WKYE FM | 6 |

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| | |
|----------------------------------|----|
| WKST | 4 |
| WKNR-AM RADIO | 10 |
| WKKO CUMULUS BROADCASTING-TOLEDO | 11 |
| WIOV-REGENT COMMUNICATIONS | 6 |
| WIOT FM | 6 |
| WILQ/BACKYARD BROADCASTING | 4 |
| WGAR RADIO FM | 8 |
| WEOL RADIO | 5 |
| WDOK | 18 |
| WCPZ FM - CLEAR CHANNEL | 4 |
| WAPS 91.3FM | 5 |
| WAKR - AM | 3 |
| VISIONARIES OF HUMANITY | 7 |
| VENANGO NEWSPAPERS | 9 |
| TWO RIVER TIMES | 4 |
| TRIBUNE CHRONICLE | 4 |
| TOLEDO BLADE COMPANY | 12 |
| TMP WORLDWIDE | 3 |

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 ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

 GENERAL ADVERTISING EXPENSES

ACCOUNT 930.1

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

| DESCRIPTION | NAME OF PAYEE | AMOUNT |
|--------------------------|---------------------------------------|--------|
| PUBLIC RELATIONS - RADIO | TIMES AND NEWS PUBLISHING CO. | 3 |
| TV, VIDEO AND PRINT | THE VINDICATOR | 6 |
| (CONTINUED) | THE TRIBUNE-DEMOCRAT | 9 |
| | THE TIMES | 21 |
| | THE STAR-LEDGER | 45 |
| | THE RECORDER PUBLISHING COMPANY, INC. | 7 |
| | THE PATRIOT-NEWS | 22 |
| | THE NETWORK OF CITY BUSINESS JOURNALS | 6 |
| | THE MORNING JOURNAL *LORAIN | 4 |
| | THE MERCURY | 8 |
| | THE INDEPENDENT | 3 |

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| | |
|---------------------------------------|----|
| THE EXPRESS-TIMES | 3 |
| THE CAUCUS EDUCATIONAL CORP. | 5 |
| TELEX COMMUNICATIONS, INC. | 3 |
| SUSQUEHANNA RADIO CORP. | 16 |
| SPRINGFIRD NEWSPAPERS, INC. | 5 |
| SMART BUSINESS NETWORK | 5 |
| SHARON HERALD CO. | 7 |
| SALEM COMMUNICATIONS | 7 |
| REGENT BROADCASTING OF ERIE | 9 |
| RECORDER PUBLISHING CO, INC. | 14 |
| READING EAGLE COMPANY | 17 |
| PUBLIC OPINION | 8 |
| PROFESSIONAL RETAIL STORE MAINTENANCE | 3 |
| PRODUCERS ASSOCIATES | 50 |
| PRIMEDIA BUSINESS MAGAZINES & MEDIA | 7 |
| POSTIQUE/GRIOT | 5 |
| POCONO RECORD DIV OF OTTAWAY | 8 |
| PLAIN DEALER | 40 |
| PITTSBURGH POST GAZETTE | 11 |
| PIKE COUNTY DISPATCH, INC. | 3 |
| PETER LI EDUCATION GROUP | 15 |
| NORTH JERSEY MEDIA GROUP | 21 |

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 ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

 GENERAL ADVERTISING EXPENSES

ACCOUNT 930.1

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

| DESCRIPTION | NAME OF PAYEE | AMOUNT |
|---------------------------|-----------------------------------|--------|
| ----- | | |
| PUBLIC RELATIONS - RADIO, | NJN PUBLISHING | 8 |
| TV, VIDEO AND PRINT | NJN FOUNDATION | 30 |
| (CONTINUED) | NEXTMEDIA GROUP, INC. | 11 |
| | NEWSWATCH CLEVELAND, INC. | 28 |
| | NEWSPAPER NETWORK OF CENTRAL OHIO | 6 |
| | NEWS-HERALD | 6 |
| | NEW JERSEY HERALD | 9 |

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| | |
|---------------------------------------|----|
| NEW JERSEY BUSINESS & INDUSTRY ASSOC. | 6 |
| MORNING CALL | 47 |
| MIX 94.1 WHBC-FM | 4 |
| MEDIA-COMM, INC. | 5 |
| LIVE PUBLISHING CO | 10 |
| LEBHAR-FRIEDMAN, INC. | 17 |
| LEBANON DAILY NEWS | 4 |
| KALEIDOSCOPE MAGAZINE | 3 |
| JOURNAL PULICATIONS, INC. | 5 |
| JEFFERY P RENBARGER | 5 |
| JACOR/WTAM | 7 |
| IORIO BROADCASTING, INC. | 3 |
| INTELLIGENCER | 17 |
| HANOVER PULISHING COMPANY | 9 |
| H2N DESIGN | 9 |
| GROUP C COMMUNICATIONS, INC. | 7 |
| GREATER MEDIA NEWSPAPER | 8 |
| GANNETT NJ NEWSPAPER | 40 |
| FOREVER OF PA, INC. | 25 |
| ERIE TIMES NEWS | 16 |
| ERIE MUNICIPAL AIRPORT AUTHORITY | 4 |
| EASTON PUBLISHING COMPANY | 29 |
| EASTERN PENNSYLVANIA BUSINESS JOURNAL | 4 |
| DE WIT MEDIA GROUP, INC. | 5 |
| DAVIS PRINTING CO. | 12 |
| DAME BROADCASTING | 4 |
| DAILY RECORD, INC. | 6 |

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

GENERAL ADVERTISING EXPENSES

ACCOUNT 930.1

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

| DESCRIPTION | NAME OF PAYEE | AMOUNT |
|---|---|--------------|
| PUBLIC RELATIONS - RADIO, TV, VIDEO AND PRINT (CONTINUED) | DAILY NEWS DAILY LOCAL NEWS CUSTOM PUBLISHING GROUP, INC. | 8 14 5 |

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| | | |
|--------------|---|-------|
| | CREATIVE TECHNOLOGY | 4 |
| | CRAIN COMMUNICATIONS, INC. | 29 |
| | COURIER NEWS | 18 |
| | CNHI | 11 |
| | CLEAR CHANNEL COMMUNICATIONS | 34 |
| | CLEAR CHANNEL BROADCASTING | 23 |
| | CLEAR CHANNEL - WTAM | 5 |
| | CHRONICLE-TELEGRAM NIE | 3 |
| | BUSINESS NEWS PUBLISHING COMPANY II LLC | 6 |
| | BURLINGTON COUNTY TIMES | 15 |
| | BGA PROFESSIONAL SERVICES | 16 |
| | BERGDORF COMPANY, INC. | 28 |
| | BEAVER COUNTY TIMES | 3 |
| | BAKER PUBLISHING, INC. | 4 |
| | ALTOONA MIRROR | 7 |
| | AKRON BUSINESS MAGAZINE | 4 |
| | AKRON BEACON JOURNAL | 16 |
| | 1480 WHBC | 4 |
| | #1 MEDIA | 10 |
| | AMERICAN PRINTING, INC. | 156 |
| | VARIOUS PAYEES UNDER \$3,000 | 332 |
| SPONSORSHIPS | | |
| | CLEVELAND BROWNS | 1,572 |
| | CLEVELAND INDIANS BASEBALL | 1,247 |
| | CLEVELAND CAVALIERS | 997 |
| | AMERICAN BASEBALL COMPANY, LLC. | 800 |
| | READING PHILLIES BASEBALL CLUB | 260 |
| | PLAYHOUSE SQUARE FOUNDATION | 132 |
| | BERKS ARTS COUNCIL | 129 |
| | TEAM NEO | 100 |

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

GENERAL ADVERTISING EXPENSES

ACCOUNT 930.1

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

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| DESCRIPTION | NAME OF PAYEE | AMOUNT |
|-------------------------|----------------------------------|--------|
| SPONSORSHIPS | MCS MARKETING, INC. | 83 |
| (CONTINUED) | ROAD RUNNER AKRON MARATHON | 80 |
| | AKRON CIVIC THEATRE | 75 |
| | KENT STATE UNIVERSITY*ATHLETIC | 28 |
| | FAYE DAMBROT FUND | 20 |
| | AKRON AEROS | 18 |
| | CLEVELAND STATE UNIVERSITY | 14 |
| | KENT STATE UNIVERSITY | 10 |
| | DAN HIPSHER | 10 |
| | NEW JERSEY CARDINALS | 8 |
| | THE UNIVERSITY OF TOLEDO | 7 |
| | YOUNGSTOWN STATE UNIVERSITY | 7 |
| | RESTAURANT ASSOCIATES | 6 |
| | CURVE BASEBALL | 5 |
| | TOLEDO STORM HOCKEY | 4 |
| | ANC SPORTS ENTERPRISES | 3 |
| | Various payees under \$3,000 | 22 |
| FEES AND EXPENSES OF | WASHINGTON SQUARE FILMS | 279 |
| ADVERTISING AND RELATED | IMR STRATEGIC MARKETING SERVICES | 206 |
| ACTIVITIES | TRIAD RESEARCH GROUP | 123 |
| | BOB GOLD ADVERTISING | 96 |
| | WYSE ADVERTISING, INC. | 68 |
| | ARTISTS, INC. | 56 |
| | I M R, INC. | 52 |
| | THE BOTTOMLINE INCORPORATED | 55 |
| | SAWYER MILLER ADVERTISING | 20 |
| | NJN FOUNDATION | 20 |
| | STAR PRINTING CO., INC. | 16 |
| | RICK ZAIDAN PHOTOGRAPHY | 14 |
| | CREATIVE TECHNOLOGY | 10 |
| | ROHRICH CORP. | 10 |
| | EARWORKDS DIGITAL AUDIO, INC. | 8 |
| | BACHLEDA ADVERTISING | 3 |

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

GENERAL ADVERTISING EXPENSES

ACCOUNT 930.1

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

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the payee and the aggregate amount applicable thereto.

| DESCRIPTION | NAME OF PAYEE | AMOUNT |
|-------------------------|------------------------------|----------|
| FEEES AND EXPENSES OF | S GROUP, INC. | 3 |
| ADVERTISING AND RELATED | Various payees under \$3,000 | 28 |
| ACTIVITIES (CONTINUED) | | |
| | | ----- |
| | TOTAL | \$10,049 |
| | | ===== |

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

MISCELLANEOUS GENERAL EXPENSES

ACCOUNT 930.2

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

| DESCRIPTION | AMOUNT |
|--|---------|
| DUES AND MEMBERSHIPS | \$6,983 |
| DIRECTORS' FEES & EXPENSES | 1,607 |
| CUSTOMER NOTICES/COMMUNICATIONS | 1,178 |
| MAINTENANCE - LEASED STRUCTURES | 644 |
| TRUSTEE & TRANSFER AGENT FEES & EXPENSES | 598 |
| EMPLOYEE PROGRAMS/COMMUNICATIONS | 572 |
| MAINTENANCE - OWNED STRUCTURES | 571 |

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| | |
|---|-----|
| LICENSES, PERMITS & REGISTRATION | 264 |
| MAINTENANCE OF COMMUNICATION EQUIPMENT | 246 |
| ANNUAL REPORT | 239 |
| RESEARCH & EXPERIMENTAL WORK | 88 |
| LEGAL SETTLEMENT | 79 |
| CORPORATE IDENTIFICATION | 55 |
| LOCAL AREA DEVELOPMENT | 41 |
| MAINTENANCE OF OFFICE FURNITURE & EQUIPMENT | 10 |
| MAINTENANCE OF GENERAL EQUIPMENT | 5 |

| | |
|-------|----------------------------|
| TOTAL | ----- \$13,180 ===== |
|-------|----------------------------|

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

RENTS

ACCOUNT 931

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

TYPE OF PROPERTY AMOUNT

| | |
|------------------------|---------------------------|
| BUILDINGS | \$8,469 |
| PENNSYLVANIA WAREHOUSE | 565 |
| SERVICE BUILDINGS | 30 |
| TOTAL | ----- \$9,064 ===== |

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

TAXES OTHER THAN INCOME TAXES

ACCOUNT 408

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

| T Y P E O F T A X | AMOUNT |
|--------------------------------------|----------|
| <hr/> | |
| (1) OTHER THAN U.S. GOVERNMENT TAXES | |
| <hr/> | |
| LOCAL REAL & PERSONAL PROPERTY | \$ 1,199 |
| UNEMPLOYMENT INSURANCE | |
| - NEW JERSEY | 85 |
| - NEW YORK | (1) |
| - PENNSYLVANIA | (8) |
| - OHIO | 41 |
| SALES & USE | |
| - NEW JERSEY | 5 |
| - PENNSYLVANIA | 12 |
| - OHIO | - |
| FRANCHISE TAXES | (1) |
| PENNSYLVANIA CAPITAL STOCK | 1 |
| | <hr/> |
| SUB TOTAL | 1,333 |
| | <hr/> |
| (2) TAXES - U.S. GOVERNMENT | |
| <hr/> | |
| FICA | 13,243 |
| FEDERAL UNEMPLOYMENT INSURANCE | 84 |
| | <hr/> |

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SUB TOTAL 13,327

 TOTAL \$14,660
 =====

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

DONATIONS

ACCOUNT 426.1

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

| NAME OF RECIPIENT | PURPOSE OF DONATION | AMOUNT |
|--------------------------------------|---------------------|--------|
| CLEVELAND HOUSING NETWORK, INC. | COMMUNITY SERVICES | \$ 566 |
| GROUND LEVEL SOLUTIONS, INC. | COMMUNITY SERVICES | 360 |
| OHIO EDISON PROJECT REACH | COMMUNITY SERVICES | 226 |
| ASHTABULA CNTY COMM. ACTION AGENCY | COMMUNITY SERVICES | 215 |
| EAST AKRON NEIGHBORHOOD DEV. CORP. | COMMUNITY SERVICES | 192 |
| YOUNGSTOWN AREA COMMUNITY | COMMUNITY SERVICES | 140 |
| NEIGHBORHOOD HOUSING SERVICES | COMMUNITY SERVICES | 93 |
| WSOS COMMUNITY ACTION COMMISSION | COMMUNITY SERVICES | 80 |
| PP PROJECT REACH | COMMUNITY SERVICES | 80 |
| NEIGHBORHOOD HOUSING SVCS*TOLEDO, OH | COMMUNITY SERVICES | 69 |
| YOUNGSTOWN AREA COMMUNITY | COMMUNITY SERVICES | 60 |
| CE CO-OP | COMMUNITY SERVICES | 56 |
| THE SALVATION ARMY*NEW CASTLE | COMMUNITY SERVICES | 50 |
| SALVATION ARMY*CLEVELAND, OH | COMMUNITY SERVICES | 44 |
| TRUMBULL COMMUNITY ACTION PROGRAM | COMMUNITY SERVICES | 35 |
| COMMUNITY ACTION COUNCIL-PORTAGE CO | COMMUNITY SERVICES | 34 |
| SUMMIT COUNTY DEPARTMENT OF | COMMUNITY SERVICES | 33 |
| MRM TOAP, INC. | COMMUNITY SERVICES | 32 |
| CLINTON COUNTY COMMUNITY ACTION | COMMUNITY SERVICES | 31 |
| LORAIN COUNTY COMM. ACTION AGENCY | COMMUNITY SERVICES | 29 |
| REPROS COLOR | COMMUNITY SERVICES | 27 |
| EFFECTIVE DIGITAL PRESENTATIONS | COMMUNITY SERVICES | 26 |
| OHIO HEARTLAND COMM ACT.COMMISSION | COMMUNITY SERVICES | 25 |
| THE SALVATION ARMY *PA | COMMUNITY SERVICES | 17 |
| KALEIDOSCOPE MAGAZINE | COMMUNITY SERVICES | 15 |
| MANSFIELD RICHLAND MORROW TOTAL | COMMUNITY SERVICES | 14 |

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| | | |
|------------------------------------|--------------------|----|
| TE NEIGHBORS HELPING NEIGHBORS | COMMUNITY SERVICES | 13 |
| EXECUTIVE LEADERSHIP COUNCIL | COMMUNITY SERVICES | 10 |
| MORRISTOWN NEIGHBORHOOD HOUSE | COMMUNITY SERVICES | 10 |
| NORTHWESTERN OHIO COMMUNITY ACTION | COMMUNITY SERVICES | 10 |
| REBUILDING TOGETHER WITH CHRISTMAS | COMMUNITY SERVICES | 10 |
| BOY SCOUTS OF AMERICA | COMMUNITY SERVICES | 9 |
| COLUMBIANA COUNTY COMM ACT. AGENCY | COMMUNITY SERVICES | 8 |
| THE PRESIDENT'S COUNCIL, LLC | COMMUNITY SERVICES | 8 |
| SALVATION ARMY*TOLEDO, OH | COMMUNITY SERVICES | 7 |
| CULVER COMPANY INCORPORATED | COMMUNITY SERVICES | 7 |
| AKRON TOMORROW | COMMUNITY SERVICES | 6 |
| NAACP | COMMUNITY SERVICES | 6 |
| NEW JERSEY CONFERENCE OF MAYORS | COMMUNITY SERVICES | 6 |
| PLAYHOUSE SQUARE FOUNDATION | COMMUNITY SERVICES | 6 |
| THE WRITING TOOLBOX | COMMUNITY SERVICES | 6 |
| AKRON GENERAL WOMEN'S BOARD | COMMUNITY SERVICES | 5 |
| BIOTECHNOLOGY COUNCIL OF NJ, INC. | COMMUNITY SERVICES | 5 |
| GREATER CINCINNATI CHAMBER OF | COMMUNITY SERVICES | 5 |

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

DONATIONS

ACCOUNT 426.1

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

| NAME OF RECIPIENT | PURPOSE OF DONATION | AMOUNT |
|------------------------------------|---------------------|--------|
| JR ACHIEVEMENT OR BERKS COUNTY INC | COMMUNITY SERVICES | 5 |
| NATIONAL FIRST LADIES' LIBRARY | COMMUNITY SERVICES | 5 |
| READING BERKS EMERGENCY SHELTER | COMMUNITY SERVICES | 5 |
| ROCK AND ROLL HALL OF FAME AND | COMMUNITY SERVICES | 5 |
| URBAN LEAGUE OF GREATER CLEVELAND | COMMUNITY SERVICES | 5 |
| DAVIS PRINTING COMPANY | COMMUNITY SERVICES | 5 |
| AMERICAN PRINTING INCORPORATED | COMMUNITY SERVICES | 4 |
| BPACF BLACK PROFESSIONAL ASSOC. | COMMUNITY SERVICES | 4 |
| STAN HYWET HALL AND GARDENS | COMMUNITY SERVICES | 4 |
| DIAMOND LITES LTD | COMMUNITY SERVICES | 4 |
| MOORE SYNDICATION, INCORPORATED | COMMUNITY SERVICES | 3 |
| AKRON SYMPHONY ORCHESTRA | COMMUNITY SERVICES | 3 |
| CARON FOUNDATION | COMMUNITY SERVICES | 3 |
| HUNTERDON ECONOMIC PARTNERSHIP | COMMUNITY SERVICES | 3 |

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| | | |
|---------------------------------------|---------------------------|---------------------------|
| NATIONAL MULTIPLE SCLEROSIS SOC. | COMMUNITY SERVICES | 3 |
| SALVATION ARMY | COMMUNITY SERVICES | 3 |
| TOLEDO ZOO | COMMUNITY SERVICES | 3 |
| TWENTY UNDER FORTY COMMUNITY SERVICES | | 3 |
| UNITED BLACK FUND OF GRTR CLEVE | COMMUNITY SERVICES | 3 |
| NORTHERN OH ITALIAN AMER FOUNDATION | COMMUNITY SERVICES | 3 |
| Various Organizations Under \$3,000 | COMMUNITY SERVICES | 94 |
| UNIVERSITY OF AKRON EDUCATION | | 50 |
| KUTZTOWN UNIVERSITY FOUNDATION | EDUCATION | 4 |
| CUYAHOGA COMMUNITY COLLEGE | EDUCATION | 4 |
| KENT STATE UNIVERSITY | EDUCATION | 3 |
| Various Organizations Under \$3,000 | EDUCATION | 15 |
| Various Organizations Under \$3,000 | HEALTH SERVICES/HOSPITALS | 2 |
| | TOTAL | ----- \$2,932 ===== |

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

OTHER DEDUCTIONS

ACCOUNT 426.5

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

| DESCRIPTION | NAME OF PAYEE | AMOUNT |
|------------------------------|--|---------------------|
| INSURANCE COMPANY-OWNED LIFE | EMPLOYEE-RELATED EXPENSES | \$ (8,092) |
| LOBBYING EXPENSES | PRIMARY EMPLOYEE WAGES AND EXPENSES | 1,241 |
| EMPLOYEE DUES & ASSESSMENTS | EMPLOYEE-RELATED EXPENSES | 97 |
| MISCELLANEOUS | VARIOUS | 56 |
| | TOTAL | ----- \$ (6,698) |

=====

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

SCHEDULE XVIII

NOTES TO STATEMENT OF INCOME

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

See notes to Financial Statements on page 19.

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ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

ORGANIZATION CHART

| |
|--|
| BOARD OF DIRECTORS |
| CEO, FirstEnergy Service Company |
| President & COO, FirstEnergy Service Company |
| Senior Vice President, Energy Delivery & |

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| |
|---|
| Customer Service |
| Vice President, Business Development |
| Vice President, Federal Governmental Affairs |
| Vice President, State Governmental Affairs |
| Senior Vice President, Technology & Support Services |
| Vice President and Chief Information Officer |
| Vice President & Chief Procurement Officer |
| Director, FirstEnergy Technologies |
| Director FirstEnergy Telecom |
| Senior Vice President & General Counsel |
| Vice President, Admin Svcs/Corp/Real Estate |
| Director, Claims |
| Senior Vice President & Chief Financial Officer |
| Vice President & Controller |
| Treasurer |
| Vice President, Corp. Risk & Chief Risk Officer |
| Vice President, Investor Relations |
| Director, Internal Auditing |
| Director, Rates & Regulatory Affairs |
| Director, Investment Management |
| Director, Performance Planning |
| Senior Vice President, Administrative Services |
| Vice President, Corporate Affairs & Community Involvement |
| Vice President, Human Resources |
| Vice President, Communications |

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For the Year Ended December 31, 2003

METHODS OF ALLOCATION -----

1. Multiple Factor - All

- A. FirstEnergy will bear 5% of these Indirect Allocations.
- B. A subsequent allocation step will then occur. Among the Utility Subsidiaries, allocations will be based upon the "Multiple Factor - Utility" method. Among the Non-Utility Subsidiaries, allocations will be based upon the "Multiple Factor - Non-Utility" method.

2. Multiple Factor - Utility

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

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

3. Multiple Factor - Non-Utility

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

4. Multiple Factor - Utility and Non-Utility

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

5. Direct Charge Ratio

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

6. Number of Customers Ratio

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

7. Number of Shopping Customers Ratio

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

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METHODS OF ALLOCATION

8. Number of Participating Employees - General

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

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

- A. First assigned a distribution ratio that is in proportion to the
Indirect Costs based on FirstEnergy's equity investment in the
respective groups.
- B. Costs are further allocated by using the number of participating
employees for the respective Subsidiary divided by the total number of
participating FirstEnergy employees.

10. Gigabytes Used Ratio

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

11. Number of Computer Workstations Ratio

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

12. Number of Billing Inserts Ratio

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

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13. Number of Invoices Ratio

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

14. Number of Payments Ratio

Based on the number of monthly payments processed for a Subsidiary divided by the total monthly number of payments processed for the FirstEnergy system companies applicable to that respective product or service.

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METHODS OF ALLOCATION

15. Daily Print Volume

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

16. Number of Intel Servers

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

17. Application Development Ratio

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

18. Server Support Composite

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

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ANNUAL STATEMENT OF COMPENSATION FOR USE OF CAPITAL BILLED

NONE

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SIGNATURE CLAUSE

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

FIRSTENERGY SERVICE COMPANY

(Name of Reporting Company)

By: /s/ H. L. Wagner

(Signature of Signing Officer)

H. L. Wagner, Vice President & Controller

(Printed Name and Title of Signing Officer)

Date: May 3, 2004
