FIRSTENERGY CORP
Form 11-K
June 29, 2007

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 11-K
ANNUAL REPORT

Pursuant to Section 15(d) of the
Securities Exchange Act of 1934

{X} ANNUAL REPORT PURSUANT TO SECTION 15 (d) OF THE SECURITIES EXCHANGE ACT OF 1934
For the fiscal year ended December 31, 2006, the One-Day Period Ended December 31, 2005 and fiscal year ended December 30, 2005

OR

{ } TRANSITION REPORT PURSUANT TO SECTION 15 (d) OF THE SECURITIES EXCHANGE ACT OF 1934 (NO FEE REQUIRED) for the transition period
from _________ to 5313 __________.

Commission file number 333-21011

A. Full title of the plan and the address of the plan, if different from that of the issuer named below:
FIRSTENERGY CORP. SAVINGS PLAN

B. Name of issuer of the securities held pursuant to the plan and the address of its principal executive office:

FIRSTENERGY CORP.
76 SOUTH MAIN STREET
AKRON, OH 44308

FirstEnergy Corp. Savings Plan
Report on Audits of Financial Statements and Supplementary Information for the Year Ended December 31, 2006, the One-Day Period Ended December 31, 2005, and the Year Ended December 30, 2005

FirstEnergy Corp. Savings Plan
Index of Financial Statements

All other schedules of additional financial information are omitted as they are not applicable or are not required based on the disclosure requirements of the Employee Retirement Income Security Act of 1974 and applicable regulations issued by the Department of Labor.

Report of Independent Registered Public Accounting Firm

To the Participants and Savings Plan Committee of the
FirstEnergy Corp. Savings Plan
Akron, Ohio

We have audited the accompanying statements of net assets available for benefits of FirstEnergy Corp. Savings Plan as of December 31, 2006 and 2005 and December 30, 2005 and the related statements of changes in net assets available for benefits for the periods then ended. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of FirstEnergy Corp. Savings Plan as of December 31, 2006 and 2005 and December 30, 2005 and the changes in its net assets available for benefits for the periods then ended in conformity with accounting principles generally accepted in the United States of America.

Our audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental schedule of assets (held at year end) and schedule of reportable transactions as of and for the year ending December 31, 2006, are presented for the purpose of additional analysis and are not a required part of the basic financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. These supplemental schedules are the responsibility of the Plan's management. The supplemental schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

BOBER, MARKEY, FEDOROVICH & COMPANY

June 28, 2007

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FirstEnergy Corp. Savings Plan

Statements of Net Assets Available for Benefits
As of December 31, 2006 and 2005 and December 30, 2005

Assets	**December 31, 2006**	**December 31, 2005**	**December 30, 2005**
Investments, at fair value	$2,367,851,293	$2,120,127,142	$2,120,127,142
Wrapper contracts, at fair value	3,136,671	7,364,596	7,364,596
Receivables:			
Accrued interest and dividends	2,624,297	2,269,551	2,269,551
Employer contributions	5,341,165	2,385,835	2,385,835
Due from brokers for securities sold	781,874	594,807	594,807
Total receivables	8,747,336	5,250,193	5,250,193
Total assets	2,379,735,300	2,132,741,931	2,132,741,931
Liabilities			
Administrative expenses payable	429,711	302,241	302,241
Due to broker for securities purchased	107,000	-	-
Accrued interest – ESOP loan	2,175,387	483,419	483,419
ESOP loan payable	36,240,623	65,920,831	65,920,831
Total liabilities	38,952,721	66,706,491	66,706,491
Net assets available for benefits, at fair value	2,340,782,579	2,066,035,440	2,066,035,440
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	3,829,163	3,323,844	3,323,844
Net assets available for benefits	$2,344,611,742	$2,069,359,284	$2,069,359,284

The accompanying notes are an integral part of these financial statements.

FirstEnergy Corp. Savings Plan

Statements of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2006, the One-Day Period Ended December 31, 2005 and the Year Ended December 30, 2005

	Year Ended December 31, 2006	One-Day Period Ended December 31, 2005	Year Ended December 30, 2005
Additions:			
Contributions			
Employee	$ 91,344,430	$ -	$ 79,770,727
Employer	8,550,115	-	4,920,459
Total contributions	99,894,545	-	84,691,186
Investment income:			
Interest and dividends	88,479,092	-	78,003,083
Net appreciation in fair value of investments (Note 5)	102,174,160	-	-
Net appreciation in fair value of master trust assets (Note 5)	121,544,513	-	140,255,139
Total investment income	312,197,765	-	218,258,222
Total additions	412,092,310	-	302,949,408
Deductions:			
Distributions to Participants	(133,007,006)	-	(113,432,180)
ESOP interest	(2,175,387)	-	(5,554,249)
Fees	(1,657,459)	-	(1,671,317)
Total deductions	(136,839,852)	-	(120,657,746)
Increase in net assets available for benefits	275,252,458	-	182,291,662
Net assets available for benefits, beginning of period	2,069,359,284	2,069,359,284	1,887,067,622
Net assets available for benefits, end of period	$ 2,344,611,742	$ 2,069,359,284	$ 2,069,359,284

The accompanying notes are an integral part of these financial statements.

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FirstEnergy Corp. Savings Plan

Notes to Financial Statements
December 31, 2006, the One-Day Period Ended December 31, 2005 and December 30, 2005

1. Description of the Plan

The FirstEnergy Corp. Savings Plan (the Plan) provides eligible employees of FirstEnergy Corp. (FirstEnergy) and its subsidiaries, collectively referred to as the Companies, a mechanism through which they can save and invest part of their income on a tax deferred basis at regular intervals. Additionally, the Companies currently match employee contributions with shares of FirstEnergy common stock (see Note 7) held in the Employee Stock Ownership Plan (ESOP) except for most of the former GPU union participants that are currently matched in cash. However, according to the Plan, the Companies can alternatively make all contributions in cash. Employees may invest their contributions in other investment options (the Funds) and all contributions made to employees' accounts are fully and immediately vested in the Plan. The purpose of the Plan is to encourage employees to adopt a regular savings program and to provide additional security for retirement. The following is a brief description of the Plan and is provided for general information purposes only. Employees should refer to the Plan documents for more complete information.

The Plan is a qualified profit-sharing plan under Section 401(a) of the Internal Revenue Code of 1986, as amended (the Code), and provides for salary reduction contributions under Section 401(k) of the Code. In general, plans established pursuant to Section 401(k) of the Code permit eligible employees to defer current federal and, subject to applicable laws, state and local income taxes on the portion of their current compensation represented by the amount of the salary reduction elected. The amounts, as elected by the employees, are contributed to the Plan by the Companies through payroll deductions.

The Plan is subject to Title I of the Employee Retirement Income Security Act of 1974 (ERISA), but not Title IV as it is an individual account plan. Title I establishes reporting and disclosure requirements, minimum standards for participation, vesting and benefit accrual, prohibitions governing the conduct of fiduciaries and provides that ERISA pre-empts other federal, state and local statutes relating to employee benefits. The protective benefits of Title IV which relate to insuring pension benefits by the Pension Benefit Guaranty Corporation are not applicable to individual account plans.

Every FirstEnergy employee is eligible to become a participant in the Plan, herein referred to as an employee or Participant, immediately at commencement of employment.

Employees may participate in one or more of the Funds through deferral of compensation. The choice of investments (except the Companies' matching contributions in the form of FirstEnergy common stock) is the responsibility of the individual employee. Transfers between funds are the responsibility of the employee and may be made on a daily basis.

The Plan was amended in 2005 to change the Plan Year (Fiscal Year) to the twelve months ending December 31. As a result, there was a one-day short Plan Year ended December 31, 2005.

Securities in the ESOP Account
The ESOP purchased a total of 10,654,114 shares of Ohio Edison (OE) common stock from November 1990 to December 1991 for the purpose of funding the Companies' matching contribution to the Plan. On November 8, 1997, pursuant to the merger of OE and Centerior Energy Corporation (the Merger) that created FirstEnergy, shares of OE common stock were converted into shares of FirstEnergy common stock on a one-for-one basis.

The Plan borrowed $200 million, referred to herein as the ESOP Loan, at a rate of 10% from OE to fund the purchase of the stock. In October 2005, the ESOP Loan was refinanced at a rate of 4.4%. The Plan recognized and capitalized interest expense of $5,070,830 on the original ESOP loan obligation for the period December 31, 2004 through October 31, 2005. The ESOP Loan is collateralized by the unallocated FirstEnergy common stock acquired with the proceeds of the ESOP Loan. The ESOP Loan is expected to be repaid by December 2008; principal payments of $16,480,208 are due each December 31 through 2008. Interest payments on the loan are made annually. Additionally, principal payments may be made sooner if additional shares of FirstEnergy common stock are needed for distributions to Participants. As of December 31, 2006, the ESOP Loan balance was $36,240,623 and $65,920,831 as of December 31, 2005 and December 30, 2005.

The accompanying notes are an integral part of these financial statements.

FirstEnergy Corp. Savings Plan

Notes to Financial Statements
December 31, 2006, the One-Day Period Ended December 31, 2005 and December 30, 2005

ESOP Allocation
As principal and interest payments are made on the ESOP Loan, shares of FirstEnergy common stock are released from the ESOP Unallocated Fund to the ESOP Allocated Fund where they are made available for contribution to Participants' accounts. In December 2006, a principal payment of $13,200,000 was made, which released 295,384 shares. In January 2007, an interest payment of $2,175,387 was made, which released 48,680 shares and a principal payment of $3,280,208 was made, which released 73,403 shares. The interest payment is recorded as a payable as of December 31, 2006. In January 2006, an interest payment of $483,419 was made which released 10,818 shares. The interest payment is recorded as a payable as of December 31, 2005 and December 30, 2005. In January 2006, a principal payment of $16,480,208 was made, which released 368,788 shares.

The Companies' matching contribution to each Participant's account is computed the Thursday following the end of each pay period based on the Companies' matching contribution percentages (see Note 7) and on the quoted market price of FirstEnergy common stock when contributed. During 2006, there were 861,116 ESOP shares and during 2005 there were 891,398 ESOP shares contributed to Participants' accounts. In 2006 and 2005, 198,635 ESOP shares and 239,269 ESOP shares, respectively, were realized related to the reinvestment of dividends on the ESOP shares.

As of December 31, 2006, there were 908,339 shares and as of December 31, 2005 and December 30, 2005 there were 1,583,329 shares held in the ESOP Unallocated Fund at market values of $54,772,841 and $77,567,288, respectively, and 5,549,044 and 6,897,455 shares, respectively, held in the ESOP Allocated Fund at market values of $334,607,370 and $337,906,316. The market value of the ESOP common stock is measured by the quoted market price.

PAYSOP
A component of the Plan consists of a qualified payroll-based tax credit employee stock ownership plan (PAYSOP) under Section 401(a) and Section 501(a) of the Code.

Under the Economic Recovery Tax Act of 1981, effective January 1, 1983, tax credits were based upon eligible employee compensation. The regulation permitted the Companies to contribute to the fund a maximum of one-half of one percent of the aggregate compensation of eligible employees and claim a tax credit on its consolidated federal income tax return equal to this amount. The amounts allocated to eligible employees were based upon the proportion of their wages and salaries (to a maximum of $100,000) to the wages and salaries of total employees for the year. The Tax Reform Act of 1986 eliminated the PAYSOP tax credit with respect to compensation earned in 1987 or later years. As a result, the Companies have not contributed to the PAYSOP since the 1986 contribution other than for the reimbursement of PAYSOP administrative expenses.

On November 8, 1997, pursuant to the Merger, shares of OE common stock held in the PAYSOP were converted into shares of FirstEnergy common stock on a one-for-one basis.

Prior to February 11, 2002, dividends were paid annually to Participants in the PAYSOP. The market value of the common stock in the PAYSOP is measured by the quoted market price. As of February 11, 2002, dividends are payable quarterly to Participants and Participants have the option to reinvest dividends back into the PAYSOP Fund. The market value of the PAYSOP Fund was $5,331,696 as of December 31, 2006 and $4,551,642 as of December 31, 2005 and December 30, 2005.

2. Summary of Accounting Policies

The financial statements have been prepared on the accrual basis of accounting. Benefits are recorded when paid.

Investment income consists of interest and dividend income. The net appreciation (depreciation) in the fair value of investments consists of realized gains or losses and the unrealized appreciation (depreciation) on those investments. Dividend income is accrued on the ex-dividend date. Purchases and sales of securities are recorded on a trade-date basis. Realized gains and losses from security transactions are reported based on historical cost.

The fair value of the Funds are measured at the market value per share determined by the investment manager except for funds A, B, L and N. See Note 4 for the methodology used to determine fair value for each of these funds.

The accompanying notes are an integral part of these financial statements.

FirstEnergy Corp. Savings Plan

Notes to Financial Statements
December 31, 2006, the One-Day Period Ended December 31, 2005 and December 30, 2005

As of December 31, 2006, the Plan adopted FASB Statement of Position (FSP) AAG INV-1 and SOP 94-4-1, "Reporting of Fully Benefit-Responsive Investment Contracts Held by Certain Investment Companies Subject to the AICPA Investment Company Guide and Defined-Contribution Health and Welfare and Pension Plans." The FSP requires the Statement of Net Assets Available for Benefits to present the fair value of the Plan's investments, as well as the adjustment from fair value to contract value for the fully benefit-responsive investment contracts. The FSP notes that contract value is the relevant measurement because contract value is the amount participants would receive if they were to initiate permitted transactions under the Plan. The Statements of Changes in Net Assets Available for Benefits is prepared on a contract value basis for the fully benefit-responsive investment contracts. The FSP has been applied retroactively to the prior periods presented in the Statements of Net Assets Available for Benefits.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts recorded in the financial statements and accompanying notes. Actual results may differ from these estimates.

Expenses for the administration of the Plan are paid for by the Plan unless otherwise paid for by the Companies.

Certain prior period amounts have been reclassified to conform with the current year presentation.

3. Plan Termination

Although the Companies have not expressed any intent to do so, the Companies reserve the right to discontinue or terminate the Plan at any time. If the Plan should be terminated, in whole or in part, Participants will be entitled to withdraw the full value of their accounts, to the extent allowed by law.

4. Descriptions of Funds

The following are brief descriptions of the Funds available to Participants as of December 31, 2006 and 2005 and December 30, 2005:

Fund A – Company Common Stock Fund
This Fund consists entirely of shares of FirstEnergy common stock. The Fund provides an opportunity for employees to increase their common ownership stake in FirstEnergy. The objective for this Fund is the growth of capital through both appreciation and dividend income. The Fund also holds the Companies' pre-ESOP matching contribution in FirstEnergy common stock. The common stock is purchased by the Trustee on the open market. The fair value of the common stock is measured by the quoted market price.

Fund B – Capital Preservation Fund
This Fund consists of guaranteed fixed income contracts issued by insurance companies and banks, collateralized mortgage obligations, and short-term money market instruments. These contracts guarantee interest for a fixed period and the principal amount of all investments. See Note 10 for determination of the fair value of the fund.

Fund C – S&P 500 Index Fund
This Fund is a common/collective trust investing in the S&P 500 stocks. The objective of this Fund is the growth of capital through both appreciation and dividend income.

Fund D – Allegiant Small Cap Value Fund
This Fund invests primarily in securities of well-financed small cap companies at a substantial discount to what the manager believes are takeover values. The manager is
Allegiant Asset Management Company, a wholly-owned indirect subsidiary of National City Corporation, and the mutual fund name is Allegiant Multi-Factor Small Cap Value. The objective of the Fund is to match or exceed the returns of the Russell 2000 Value Index over time.

Fund E – Large Cap Value Fund
The Fund seeks long-term capital appreciation and income by focusing on domestic large company equities that are selling at modest prices to earnings multiples. Shares are usually held for the long-term. Only extreme valuations or major changes to a company's fundamentals will trigger a sale. The portfolio manager is Davis Selected Advisors, L.P. and the mutual fund name is Selected American Fund. The performance objective is to match or exceed the S&P/Barra Large Cap Value Index over time.

The accompanying notes are an integral part of these financial statements.

Fund F – Mid Cap Value Fund
The Fund seeks long-term capital appreciation by investing in mid-sized companies that are less closely monitored by the investment community as evidenced by low institutional ownership and analyst coverage. The goal is to find well-managed companies that have sustainable growth prospects but that are selling at prices below their private market value. The manager believes that these factors may cause shares to be undervalued. The manager may sell a stock when its price no longer compares favorably with the company’s private market value. The portfolio manager is Lord Abbett Management and the mutual fund name is Lord Abbett Mid Cap Value Fund.

Fund G – Mid Cap Growth Fund
The Fund seeks long-term capital appreciation by investing in mid cap companies that are leaders in attractive growth markets and in securities of higher risk accelerating growth companies. These securities are driven by product cycles, favorable sector conditions or other company specific factors expected to produce rapid sales and earnings growth. The Fund’s investments are usually bought and sold relatively frequently. The portfolio manager is Artisan Capital and the mutual fund name is Artisan Mid-Cap Fund.

Fund H – Small Cap Growth Fund
The Fund seeks long term capital appreciation by investing in small companies that are positioned for above-average growth in revenues, earnings or assets. Both qualitative and quantitative analysis is used to evaluate companies for distinct and sustainable competitive advantages, which are likely to lead to growth in earnings and share price. The portfolio manager is Franklin Advisers, Inc. The mutual fund name is Franklin Small Cap Growth II Fund.

Fund I – Bond Fund
The Fund seeks to maximize total return consistent with the preservation of capital by investing at least 65% of its assets in a diversified portfolio of intermediate term fixed income investments of varying maturities. The Fund invests primarily in investment grade debt but may invest up to 10% of its assets in high yield securities rated B or higher. The Fund may invest up to 20% of assets in securities denominated in foreign currencies. The portfolio manager is PIMCO and the mutual fund name is PIMCO Total Return Fund.

Fund J – Self Managed Fund
Participants may invest in a self-managed brokerage account available through State Street Brokerage Services, Inc. Options include mutual funds along with any security that is listed on the New York Stock Exchange, American Stock Exchange and NASDAQ.

Fund K – EuroPacific Growth Fund
This Fund is an actively managed portfolio of foreign common stocks managed by Capital Research & Management Co. The objective of the Fund is the growth of capital through appreciation.

Fund L – Loan Fund
The Plan allows Participants to borrow from their before-tax, after-tax and rollover accounts for certain approved purposes. When loans are made, they are recorded as interfund transfers. The repayments of principal and interest are credited to the Participants' account balances within the respective funds. The employee repays the loan and all related interest through payroll deductions.

Participants may borrow up to 50 percent of their total account balance or 100 percent of their before-tax account, whichever is less. The interest rate charged is based on the prime rate plus 1 percent at the date of entry into the loan, and range from 5.0% to 10.8%. Participants may have up to two loans outstanding at one time. The minimum loan amount is $1,000 and must be repaid within 6 and 60 months. If the loan is for the purchase of a principal residence, the loan repayment period can be extended to 30 years. The maximum loan amount is $50,000.

The accompanying notes are an integral part of these financial statements.

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Fund M – Allegiant Large Cap Equity Growth Fund

This is an actively managed Fund specializing in large capitalization growth-oriented stock issues managed by Allegiant Asset Management Company, a wholly-owned indirect subsidiary of National City Corporation. The objective of the Fund is the growth of capital through appreciation.

Fund N – DQE Frozen Stock Fund

This Fund consists entirely of shares of Duquesne Light Holdings, Inc. (DQE) common stock. These investments were transferred from the former Beaver Valley Power Station 401(k) Plan. The fair value of the common stock is measured by the quoted market price. The Fund is frozen to contributions from Participants and allows withdrawals by Participants in accordance with the Plan document.

Fund O – Fidelity Puritan Fund

This Fund seeks capital appreciation by investing in a combination of equities and fixed income vehicles. Approximately 60% of assets are invested in stocks and 40% in bonds and other debt securities. The fair value of this Fund is measured by the quoted market price.

Fund P – Conservative Growth Lifestyle Fund

This Fund seeks capital appreciation by investing in a combination of equities and fixed income vehicles and is appropriate for the participant with a lower risk tolerance. The fair value of this Fund is measured by the quoted market price.

Fund Q – Moderate Growth Lifestyle Fund

This Fund seeks capital appreciation by investing in a combination of equities and fixed income vehicles and is appropriate for the participant with moderate risk tolerance. The fair value of this Fund is measured by the quoted market price.

Fund R – Aggressive Growth Lifestyle Fund

This Fund seeks capital appreciation by investing in a combination of equities and fixed income vehicles and is appropriate for the participant with a high level of risk tolerance. The fair value of this Fund is measured by the quoted market price.

5. Investments

The Plan's investments are maintained in investment funds and shares of common stock of FirstEnergy and DQE, as described in Note 4.

The amount shown herein as the investment in the FirstEnergy Corp. Savings Plan Master Trust (the Trust) as of December 31, 2005 and December 30, 2005 reflected the fair value of the assets held in such Trust and the Plan's relative interest in the Trust. The Plan's participation was measured at its value at the beginning of the valuation period plus net external cash flow (contributions, distributions, etc.) experienced by the Plan during the valuation period. Investment income, net realized gain (loss) on investments and net unrealized appreciation (depreciation) of investments were allocated to each participating plan based upon its accumulated monthly balance for each investment option.

The investments reflected in the December 31, 2005 and December 30, 2005 Statement of Net Assets Available for Benefits represented the Plan's 98.2% share of total investments held in the Trust.

The accompanying notes are an integral part of these financial statements.

FirstEnergy Corp. Savings Plan

Notes to Financial Statements
December 31, 2006, the One-Day Period Ended December 31, 2005 and December 30, 2005

The total fair value of net assets held in the FirstEnergy Corp. Savings Plan Master Trust is summarized as follows:

	December 31, 2005	December 30, 2005
Cash and cash equivalents	$ 18,959,293	$ 18,959,293
FirstEnergy common stock	588,127,289	588,127,289
Capital preservation investments	426,905,475	426,905,475
Domestic equity stocks	650,212,187	650,212,187
International equity stocks	112,357,809	112,357,809
Other equities	47,808,521	47,808,521
Balanced	219,879,774	219,879,774
Bonds	64,388,994	64,388,994
Participant loans	36,483,635	36,483,635
Interest receivable	2,269,551	2,269,551
Employer contribution receivable	2,385,835	2,385,835
Pending sale transactions	594,807	594,807
ESOP liability	(65,920,831)	(65,920,831)
Accrued interest	(483,419)	(483,419)
Accrued fees	(302,241)	(302,241)
Total investments at fair value	$ 2,103,666,679	$ 2,103,666,679

On March 9, 2006, FirstEnergy sold 60% of its ownership in MYR, at which time the employees of MYR became ineligible to participate in the Master Trust. In June 2006, Plan assets specific to the MYR employees of approximately $42 million were transferred out of the Plan to the trustee of the buyer. Upon completion of the asset transfer, the FirstEnergy Corp. Savings Plan Master Trust ceased to exist as all remaining assets belong to the Plan.

The following presents fair value of investments in the Plan as of December 31, 2006:

Cash and cash equivalents	$ 9,648,913
FirstEnergy common stock	584,057,256
Capital preservation investments	466,219,609
Domestic equity stocks	726,852,797
International equity stocks	168,953,758
Other equities	57,022,439
Balanced	257,681,484
Bonds	63,774,935
Participant loans	36,776,773

Total investments at fair value	$ 2,370,987,964

The accompanying notes are an integral part of these financial statements.

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FirstEnergy Corp. Savings Plan

Notes to Financial Statements
December 31, 2006, the One-Day Period Ended December 31, 2005 and December 30, 2005

The net investment income as follows:

	July 1 Through December 31, 2006	For the Six Months Ended June 30, 2006	Master Trust One Day Period End December 31, 2005	December 30, 2005
Dividends and interest income	$ 88,479,092	$ 25,234,021	$ -	$ 79,434,439
Net appreciation (depreciation) in fair value of investments:				
Bonds	1,118,878	(1,917,454)	-	(1,064,803)
Domestic stocks	36,355,280	14,854,675	-	10,480,384
International stocks	8,256,228	7,488,944	-	13,156,392
Balanced funds	10,154,005	3,852,252	-	4,352,895
FirstEnergy common stock	46,289,769	73,257,430	-	113,945,326
Net appreciation	102,174,160	97,535,847	-	140,870,194
Less: Appreciation related to MYR assets	-	(1,225,355)	-	(2,046,411)
Net investment income	$ 190,653,252	$ 121,544,513	$ -	$ 218,258,222

The following presents the fair value of investments that represent 5% or more of the Plan's net assets as of December 31, 2006 and 2005 and December 30, 2005:

	December 31, 2006	December 31, 2005*	December 30, 2005*
FirstEnergy Common Stock	$ 584,057,256	$ 588,127,289	$ 588,127,289
Capital Preservation Fund**	468,176,773	428,587,947	428,587,947
S&P 500 Index Fund	335,710,526	301,483,522	301,483,522
EuroPacific Growth Fund	168,953,758	112,357,809	112,357,809
Moderate Growth Lifestyle Fund	129,157,141	120,395,021	120,395,021

Allegiant Large Cap Equity Growth Fund	-	94,166,949	94,166,949

* Amounts invested as of December 31, 2005 and December 30, 2005, respectively, in Master Trust.

** Includes Conservative Growth Lifestyle Fund's investment in the Capital Preservation Fund as of December 31, 2006 and 2005 and December 30, 2005 of $8,877,173, $7,262,010 and $7,262,010, respectively.

The accompanying notes are an integral part of these financial statements.

FirstEnergy Corp. Savings Plan

Notes to Financial Statements
December 31, 2006, the One-Day Period Ended December 31, 2005 and December 30, 2005

6. Non-Participant Directed Investments

Net assets available for benefits and changes in net assets available for benefits relating to non-participant directed investments of the Plan as of December 31, 2006 and 2005 and December 30, 2005 and for the periods then ended are as follows:

		December 31, 2006		December 31, 2005		December 30, 2005
Assets:						
FirstEnergy common stock*	$	361,838,052	$	370,589,240	$	370,589,240
Net assets available for benefits	$	361,838,052	$	370,589,240	$	370,589,240
Changes in net assets available for benefits:						
Employer contributions	$	5,341,165	$	-	$	2,385,835
Interest and dividends		13,475,686		-		14,685,285
Net appreciation in fair value of investments						