

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

Company:

FIRSTENERGY CORP. (File No. 070-09793)

1

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

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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.

2

LISTING OF SCHEDULES AND ANALYSIS OF ACCOUNTS

Page
Number

Description of Schedules and Accounts	Schedule or Account Number	
COMPARATIVE BALANCE SHEET	Schedule I	4-5

SERVICE COMPANY PROPERTY	Schedule II	6-7
ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF SERVICE COMPANY PROPERTY	Schedule III	8
INVESTMENTS	Schedule IV	9
ACCOUNTS RECEIVABLE FROM ASSOCIATE COMPANIES	Schedule V	10-10M
FUEL STOCK EXPENSES UNDISTRIBUTED	Schedule VI	11
STORES EXPENSE UNDISTRIBUTED	Schedule VII	12
MISCELLANEOUS CURRENT AND ACCRUED ASSETS	Schedule VIII	13
MISCELLANEOUS DEFERRED DEBITS	Schedule IX	14
RESEARCH, DEVELOPMENT, OR DEMONSTRATION EXPENDITURES	Schedule X	15
PROPRIETARY CAPITAL	Schedule XI	16
LONG-TERM DEBT	Schedule XII	17
CURRENT AND ACCRUED LIABILITIES	Schedule XIII	18-18A
NOTES TO FINANCIAL STATEMENTS	Schedule XIV	19-19C
COMPARATIVE INCOME STATEMENT	Schedule XV	20

ANALYSIS OF BILLING - ASSOCIATE COMPANIES	Account 457	21
ANALYSIS OF BILLING - NONASSOCIATE COMPANIES	Account 458	22
ANALYSIS OF CHARGES FOR SERVICE - ASSOCIATE AND NONASSOCIATE COMPANIES	Schedule XVI	23
SCHEDULE OF EXPENSE BY DEPARTMENT OR SERVICE FUNCTION	Schedule XVII	24-25D

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

DEPARTMENTAL ANALYSIS OF SALARIES	Account 920	26
OUTSIDE SERVICES EMPLOYED	Account 923	27-27J
EMPLOYEE PENSIONS AND BENEFITS	Account 926	28
GENERAL ADVERTISING EXPENSES	Account 930.1	29-29G
MISCELLANEOUS GENERAL EXPENSES	Account 930.2	30
RENTS	Account 931	31
TAXES OTHER THAN INCOME TAXES	Account 408	32
DONATIONS	Account 426.1	33-33A
OTHER DEDUCTIONS	Account 426.5	34
NOTES TO STATEMENT OF INCOME	Schedule XVIII	35

3

LISTING OF INSTRUCTIONAL FILING REQUIREMENTS

Page
Number

Description of Reports or Statements

ORGANIZATION CHART

36

METHODS OF ALLOCATION

37-37B

ANNUAL STATEMENT OF COMPENSATION FOR USE

38

OF CAPITAL BILLED

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

4

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.

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

ACCOUNT	ASSETS AND OTHER DEBITS	As of December 31	
		CURRENT	PRIOR
SERVICE COMPANY PROPERTY			
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
INVESTMENTS			
123	Investments in associate companies (Schedule IV)	-	-
124	Other investments (Schedule IV)	152,659	275,093
	Total Investments	152,659	275,093
CURRENT AND ACCRUED ASSETS			
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
DEFERRED DEBITS			
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	-

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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

5

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	-	-

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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

6

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

7

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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

7

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:

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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	\$ -	\$ -	\$ -	\$ -	\$

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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

9

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

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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 =====

10

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.

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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
	=====	=====

10A

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.

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

ANALYSIS OF CONVENIENCE OR ACCOMMODATION PAYMENTS:	TOTAL PAYMENTS

ADVERTISING	

CENTERIOR ENERGY SERVICES, INC.	\$ -
FIRSTENERGY CORP.	-
FE FACILITIES SERVICES GROUP, LLC	-
FIRSTENERGY SOLUTIONS CORP.	335
FIRSTENERGY TELECOMMUNICATIONS CORP.	-
GPU TELCOM SERVICES, INC.	-
JERSEY CENTRAL POWER & LIGHT COMPANY	131
METROPOLITAN EDISON COMPANY	15
OHIO EDISON COMPANY	8
PENNSYLVANIA ELECTRIC COMPANY	23
PENNSYLVANIA POWER COMPANY	-
THE CLEVELAND ELECTRIC ILLUMINATING COMPANY	2
THE TOLEDO EDISON COMPANY	2
WARRENTON RIVER TERMINAL, LTD.	1
BANK FEES	

CENTERIOR ENERGY SERVICES, INC.	\$ -
FIRSTENERGY CORP.	2,265
FE FACILITIES SERVICES GROUP, LLC	4
FIRSTENERGY SOLUTIONS CORP.	5
FIRSTENERGY TELECOMMUNICATIONS CORP.	-
GPU TELCOM SERVICES, INC.	-
JERSEY CENTRAL POWER & LIGHT COMPANY	278
METROPOLITAN EDISON COMPANY	204
OHIO EDISON COMPANY	1,045
PENNSYLVANIA ELECTRIC COMPANY	170
PENNSYLVANIA POWER COMPANY	115
THE CLEVELAND ELECTRIC ILLUMINATING COMPANY	148
THE TOLEDO EDISON COMPANY	77
WARRENTON RIVER TERMINAL, LTD.	-

10B

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

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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.	-

10C

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

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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

10E

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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

10F

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.	-

10G

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

10H

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

 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

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

THE TOLEDO EDISON COMPANY
 WARRENTON RIVER TERMINAL, LTD.

396
 -

10K

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

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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

10L

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

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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

10M

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
	=====

11

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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:

12

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.

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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

13

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	-

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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
	=====	=====

15

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	\$ -

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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
	=====	=====

19

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

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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.

19A

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.

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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.

19B

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

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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):

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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 =====

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

ANALYSIS OF BILLING

ASSOCIATE COMPANIES
ACCOUNT 457

NAME OF ASSOCIATE COMPANY	DIRECT* COSTS CHARGED ----- 457-1	INDIRECT* COSTS CHARGED ----- 457-2	COMPENSATION FOR USE OF CAPITAL ----- 457-3
ADVANCED TECHNOLOGIES DEVELOPMENT CORP.	\$ 693	\$ 331	\$ -
AMERICAN TRANSMISSION SYSTEMS, INC.	3,444	18,519	-
CENTERIOR ENERGY SERVICES, INC.	5	-	-
CLEVELAND ELECTRIC ILLUMINATING COMPANY	(24)	58,480	-
FELHC, INC.	1	-	-
FIBER VENTURE EQUITY, INC.	7	25	-
FIRST COMMUNICATIONS, LLC	31	-	-
FIRSTENERGY CORP.	5,664	21,709	-
FIRSTENERGY FACILITIES SERVICES GROUP, LLC	(59)	557	-
FIRSTENERGY GENERATION CORP.	4,198	21,998	-
FIRSTENERGY NUCLEAR OPERATING CO.	9,507	22,566	-
FIRSTENERGY PROPERTIES, INC.	77	339	-
FIRSTENERGY SOLUTIONS CORP.	5,394	11,657	-
FIRSTENERGY TELECOMMUNICATIONS CORP.	169	188	-
FIRSTENERGY VENTURES CORP.	(5)	154	-
GPU CAPITAL, INC.	1,038	534	-
GPU DIVERSIFIED HOLDINGS, LLC	10	12	-
GPU POWER, INC.	523	210	-
GPU NUCLEAR, INC.	8	-	-
GPU SERVICE, INC.	-	31,906	-
GPU TELCOM SERVICES, INC.	1,316	1,412	-
JERSEY CENTRAL POWER & LIGHT COMPANY	15,605	47,455	-
MARBEL ENERGY CORP.	33	294	-
METROPOLITAN EDISON COMPANY	7,371	23,328	-
MYR GROUP, INC.	6	13	-
OHIO EDISON COMPANY	2,026	93,620	-
PENNSYLVANIA ELECTRIC COMPANY	6,880	26,757	-
PENNSYLVANIA POWER COMPANY	840	11,807	-
TOLEDO EDISON COMPANY	932	32,002	-

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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)

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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)

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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	\$

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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	

=====

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/

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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 & Tzannetakis 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 of payments 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)

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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 AN 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

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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"= ASSOCIATE
Other Professional Services (continued)		
EAM Associates, Inc.	Provide home energy services	
Herman Miller Workplace Resource	Office furniture	

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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"= ASSOCIATE "NA"= NOT APPLICABLE 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

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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

FROM WHOM PURCHASED	TYPE OF SERVICE/LARGEST INVOICE	RELATIONSHIP ----- "A"= ASSOCIATE "NA"= NON ASSOCIATE
---------------------	---------------------------------	--

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

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

	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

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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

27J

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
=====

28

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

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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

29A

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

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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

29B

 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

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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

29C

 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

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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

29D

 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

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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

29E

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

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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

29F

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.

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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

29G

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

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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
		=====

30

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

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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
=====

31

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/>

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

SUB TOTAL	13,327

TOTAL	\$14,660
	=====

33

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

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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

33A

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

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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 =====

34

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)

=====

35

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.

36

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 &

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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.

37A

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

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.

Edgar Filing: FIRSTENERGY CORP - Form U-13-60

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.

37B

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

METHODS OF ALLOCATION

15. Daily Print Volume

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

16. Number of Intel Servers

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

17. Application Development Ratio

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

18. Server Support Composite

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

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

ANNUAL STATEMENT OF COMPENSATION FOR USE OF CAPITAL BILLED

NONE

ANNUAL REPORT OF FIRSTENERGY SERVICE COMPANY

For the Year Ended December 31, 2003

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
