



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

**VIA FACSIMILE AND U.S. MAIL**

December 27, 2006

Mr. Harvey L. Wagner  
Vice President, Controller, and Chief Accounting Officer  
FirstEnergy Corporation  
76 South Main Street  
Akron, Ohio 44308

**Re: FirstEnergy Corporation  
Form 10-K for Fiscal Year Ended December 31, 2005  
Filed March 2, 2006  
Forms 10-Q for Fiscal Quarters Ended  
March 31, 2006, June 30, 2006 and September 30, 2006  
File No. 333-21011**

Dear Mr. Wagner:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Jim Allegretto  
Senior Assistant Chief Accountant